

**Twin Hills Union School District Board
of Trustees Regular Meeting
December 14, 2023
Agenda**

**December 14, 2023 @ Apple Blossom MUR and on Zoom
OPEN SESSION 4:30**

In compliance with Government Code § 54954.2(a), the Twin Hills Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Acts of 1990 (42 U.S.C. § 12132), and the federal rules and regulations adopted in implementation thereof.

Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Laurie Brown, Administrative Assistant, Twin Hills Union School District, 700 Watertrough Rd, Sebastopol, CA 95472 Telephone (707) 823-0871.

AB2449 Virtual Meeting Requirements: Board Member and members of the public attending virtually must disclose whether any individuals 18 years or older are present in the same room and the nature of the relationship.

All open session documents distributed to the Board of Trustees are available for public review in the Twin Hills Union School District Office. The agenda is available at www.thusd.k12.ca.us.

- | | |
|---|-------------|
| 1. Call to Order | 4:30 |
| 2. Approval of Agenda | Action 4:31 |
| 3. Approval of Minutes: Regular Meeting November 16, 2023 | Action 4:35 |
| 4. Open Session - Public Comment | 4:40 |

The Board will now hear comments from the public on topics not on the agenda. Anyone interested in making a public comment is requested to state their name and indicate if they reside with the Twin Hills District before addressing the Board. Individual comments will be limited to three minutes. Members of the public may also submit written or video-recorded comments to the Superintendent no later than 5:00 p.m. the day before the board meeting and have those comments communicated at this time. The President can limit the time allocated to any specific topic if substantial numbers of people wish to address the Board. Please be advised that the Board may not take action on any item not specifically listed on the agenda. The Board members may ask brief questions for clarification but may not otherwise discuss the issue. The Board values constructive community comments and welcomes your participation in the democratic process; however, comments that are deemed by the President to be unrelated to district business or are offensive or hateful will be cut off.

Members of the Public are entitled to speak to any item on the agenda immediately after the item is called by the Board President. Each person is entitled to speak on any agenda item only once at any meeting. Participation in debate on any item before the board shall be limited to members of the Board. Comments are limited to two minutes per individual and ten minutes per agenda item.

5. Consent Action 4:50
The following items are presented for overall approval:
A. Donation Report
B. Payroll and Expenditures
C. Purchase Order Report
D. Employment: See attached exhibit for details
6. Administrative Reports 5:00
A. Twin Hills School District, Anna-Maria Guzman, Ed.D., Superintendent
B. Maura DuVall, Principal, Orchard View School
C. Karina Haedo, Principal, SunRidge
D. Monthly Financial Report, Patty Nosecchi, Business Manager
7. Board Member Reports 5:15
8. Approval of Site Safety Plans Action 5:25
9. Request Approval of the 1st Interim Report with Positive Certification and corresponding budget updates Action 5:30
10. Approval of Board Governance Handbook Action 5:40
11. Request Approval of Resolution 2023-572: Annual Developer Fee Report 2022-23 Action 5:45
12. Annual Reorganization of the Twin Hills Board of Trustees Action 5:50
1. Election of President
2. Election of Clerk (Clerk also serves as acting President in President's absence)
3. Election of Board Representative to serve on the Sonoma County Committee On School Reorganization
4. Selection of Regular Monthly School Board Meeting Date and Time
13. Closed Session 5:55
A. Public Comment: At this time members of the public may express opinions or make statements regarding items in the Closed Session. Action may not be taken on statements or testimony made regarding any item not on the Agenda. In the interest of time, there will be a limit of two minutes placed on each individual making a statement. Comments for closed session are limited to ten minutes per item.
- Public Zoom Meeting will be closed**
- B. Closed Session to Consider and/or take action upon the following items:
a. Public Employee Performance Evaluation (54957)
1) Superintendent
- C. Return to Open Session and report on any action in Closed Session
14. Adjournment 6:15

Dr. Anna-Maria Guzman of Twin Hills USD is inviting you to a scheduled Zoom meeting.
Topic: December Board Meeting Time: Dec 14, 2023, 04:30 PM Pacific Time (US and Canada)
Join Zoom Meeting <https://twinhillsusd-org.zoom.us/j/84437934445>
Meeting ID: 844 3793 4445

Zoom info continued:

One tap mobile

+17193594580,,84437934445# US

+12532050468,,84437934445# US

Dial by your location

- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 301 715 8592 US (Washington DC)
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 346 248 7799 US (Houston)
- +1 360 209 5623 US
- +1 386 347 5053 US
- +1 408 638 0968 US (San Jose)
- +1 507 473 4847 US
- +1 564 217 2000 US
- +1 646 876 9923 US (New York)
- +1 646 931 3860 US
- +1 669 444 9171 US
- +1 669 900 6833 US (San Jose)
- +1 689 278 1000 US

Meeting ID: 844 3793 4445

Find your local number: <https://twinhillsusd-org.zoom.us/j/84437934445>

**TWIN HILLS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
November 16, 2023
MINUTES**

1. The Board Meeting was called to order at 4:33 pm by President Ost.
 - A. Flag salute
 - B. Roll Call: All present
2. Motion to approve agenda removing item 7C by Trustee Harding and Second by Trustee Moise. Approved 5-0.
3. Motion to approve the minutes of the Regular meeting of October 12, 2023, and the Special meeting of November 4, 2023, by Trustee Beck and Second by Trustee Bechtel. Approved 5-0.
4. Open Session.
5. Motion to approve consent items A, B, C, E by Trustee Beck and Second by Trustee Harding. Approved 5-0. Motion to approve consent item D by Trustee Beck and Second by Trustee Moise. Approved 5-0.
6. Motion to approve contract by Trustee Harding and Second by Trustee Bechtel. Approved 5-0.
7. Administrative reports. Twin Hills CMS Principal Whitestone present on Zoom but did not report.
8. Acknowledgement of Melissa Bechtel's service to the Board.
9. Board Reports.
10. Motion to approve Budget Updates by Trustee Harding and Second by Trustee Beck. Approved 5-0.
11. Update regarding Youth Truth Survey.
12. Adjournment 5:32pm.

Respectfully submitted,

Anna-Maria Guzman, Ed.D.
Recording Secretary to the Board of Trustees

Approved:

John Moise, Board Clerk

Michael Ost, Board President

TWIN HILLS UNION SCHOOL DISTRICT

Consent Calendar: Acceptance of Donations

NOVEMBER 1 THROUGH NOVEMBER 30, 2023

Date Received	Donor	Amount	Purpose
District 53, Fund 01: Apple Blossom Elementary School /General District			
11/08/23	Various Families	\$26,996.00	Walk-Jog Athon: Instructional Assist wages and benefits
11/03/23	Various Families	\$130.00	Teacher Designated Funds
<u>Total</u>		<u>\$27,126.00</u>	
District 53, Fund 03: Twin Hills Charter Middle School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 09: Orchard View Charter School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 12: Apple Blossom After School Program			
<u>Total</u>		<u>\$0.00</u>	
District 21, Fund 09: SunRidge Charter School			
11/01-30/23	Various families	\$7,898.00	Pledges/specialty pgm 2023-24
<u>Total</u>		<u>\$7,898.00</u>	

Thank you to all our donors, your support is greatly appreciated.

Note: Generally, donations are recorded here when funds are deposited to SCOE account.
Donations marked * have not yet been deposited to SCOE.

{Date Received may actually be date deposited to bank or SCOE}

For the December 14, 2023 board meeting.

ReqPay12b

Board Report

Checks Dated 11/01/2023 through 11/30/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
1994491	11/03/2023	Abecedarian ABC, LLC	79.20
		Unpaid Tax	6.73
		Expensed Amount	85.93
1994492	11/03/2023	PurpleAir, Inc.	735.64
1994493	11/03/2023	B & H PHOTO-VIDEO	131.78
1994494	11/03/2023	Brown, Laurie	40.17
1994495	11/03/2023	CA Refrigeration & Food Equipm ent	11,890.57
1994496	11/03/2023	Sud, Anil	1,000.00
1994497	11/03/2023	Wesley-Fagundes, Mariko	1,000.00
1994498	11/03/2023	Kyocera Document Solutions Northern CA , Inc.	631.48
1994499	11/03/2023	Copperfield's Books	1,392.77
1994500	11/03/2023	Jacobsen-McCarthy, Michelle	18,480.00
1994501	11/03/2023	Alhambra	159.87
1994502	11/03/2023	Alhambra	63.93
1994503	11/03/2023	EPS Operations, LLC	567.12
1994504	11/03/2023	Fishman Supply Company	3,417.02
1994505	11/03/2023	Flyers Energy LLC	174.09
1994506	11/03/2023	Friedman's Home Improvement	1,243.98
1994507	11/03/2023	Hatcher, Catharyn L.	800.00
1994508	11/03/2023	Roberts Mechanical & Elect Inc	2,224.50
1994509	11/03/2023	T-Mobile	100.00
1994510	11/03/2023	T-Mobile	88.23
1994511	11/03/2023	LaLonde, Therese	594.82
1994512	11/03/2023	Learning Without Tears	594.38
1994513	11/03/2023	New Answernet, Inc.	22.00
1994514	11/03/2023	ODP Business Solutions, LLC	519.89
1994515	11/03/2023	Pace Supply Corp.	96.33
1994516	11/03/2023	Pacific Gas & Electric	311.99
1994517	11/03/2023	Tel Con Communications	975.00
1994518	11/03/2023	Scarola, Russell	1,600.00
1994519	11/03/2023	School Specialty, LLC	685.23
1994520	11/03/2023	Sebastopol Hardware Center	99.77
1994521	11/03/2023	West So. Cty. Union Hs Dist.	201,426.50
1995274	11/08/2023	CA Poets in the Schools	800.00
1995275	11/08/2023	CharacterStrong	499.00
1995276	11/08/2023	Petaluma Learning&Guidance Ctr	35,311.75
1995277	11/08/2023	Diedrich, Courtney	66.25
1995278	11/08/2023	Recology Sonoma Marin	995.87
1995279	11/08/2023	Recology Sonoma Marin	500.23
1995280	11/08/2023	Greene, Janet	3,000.00
1995281	11/08/2023	School & College Legal Services of Calif.	651.00
1995282	11/08/2023	North Bay Security Group, LLC	1,000.00
1995283	11/08/2023	Stehling, Stefan	2,100.00
1995284	11/08/2023	West County Transport. Agency	4,084.36
1997371	11/17/2023	ATT	343.33
1997372	11/17/2023	ATT	27.94
1997373	11/17/2023	ATT	115.48
1997374	11/17/2023	ATT	172.63
1997375	11/17/2023	ATT	28.83

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ERP for California

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ReqPay12b

Board Report

Checks Dated 11/01/2023 through 11/30/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
1997376	11/17/2023	ATT	28.83
1997377	11/17/2023	Hobart Sales & Service	341.97
1997378	11/17/2023	Revolution Foods PBC	30,445.35
1997379	11/17/2023	Kyocera Document Solutions Northern CA , Inc.	260.42
1997380	11/17/2023	Kyocera Document Solutions Northern CA , Inc.	435.52
1997381	11/17/2023	Kyocera Document Solutions Northern CA	614.04
1997382	11/17/2023	Demco, Inc.	111.84
1997383	11/17/2023	Department Of Justice	177.00
1997384	11/17/2023	Shura, Samantha	5,180.00
1997385	11/17/2023	Alpha Analytical Laboratories	127.00
1997386	11/17/2023	Grainger Inc	1,548.29
1997387	11/17/2023	Harmony Farm Supply	256.80
1997388	11/17/2023	Lofchie, Jennifer	25.58
1997389	11/17/2023	Loveday, Steve	367.04
1997390	11/17/2023	Mobile Modular Mgmt Corp.	1,770.00
1997391	11/17/2023	ODP Business Solutions, LLC	303.42
1997392	11/17/2023	NCS Pearson Inc.	2,560.00
1997393	11/17/2023	Persinger Architects Inc.	3,850.00
1997394	11/17/2023	Terminix Processing Center	77.00
1997395	11/17/2023	School Specialty, LLC	197.74
1997396	11/17/2023	Shaw, Brieanna	1,000.00
1997397	11/17/2023	Sill, Kathy	49.26
1997398	11/17/2023	Steinberg, Korin	309.51
1997399	11/17/2023	Stevens, Jason	59.00
1997400	11/17/2023	Weeks Drilling & Pump Co.	962.82
1998040	11/22/2023	BMO Bank N.A.	2,001.09
1998041	11/22/2023	Kyocera Document Solutions Northern CA , Inc.	631.48
1998042	11/22/2023	DocuSign, Inc. Lockbox	4,531.00
1998043	11/22/2023	Alhambra	209.83
1998044	11/22/2023	Alhambra	106.87
1998045	11/22/2023	More Prepared	461.84
1998046	11/22/2023	EverBank, N.A.	332.01
1998047	11/22/2023	Hendricksen Naturlich Flooring	4,940.00
		Total Number of Checks	80
			365,115.48

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	45	303,007.40
03	Charter School: Twin Hills	27	16,667.29
09	Charter School Fund: Orchrd Vw	14	9,403.23
12	Child Development Fund	5	631.44
13	Cafeteria Fund	4	31,562.85
14	Deferred Maintenance Fund	1	3,850.00
Total Number of Checks		80	365,122.21
Less Unpaid Tax Liability			6.73
Net (Check Amount)			365,115.48

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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ReqPay12b

Board Report

Checks Dated 11/01/2023 through 11/30/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
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Total Expenditures November 2023

Total Vendor Warrants, November 30, 2023	\$	365,115.48
Payroll: November 10, 2023 Supplemental		18,624.04
Payroll: November 30, 2023 Regular		614,348.69
Total PR & Expenditures	\$	998,088.21

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ERP for California

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Checks Dated 11/01/2023 through 11/30/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
1994328	11/03/2023	Fishman Supply Company	226.84
1994329	11/03/2023	Friedman's Home Improvement	133.62
1994330	11/03/2023	Singleton-Morrisseau, Jamie	370.45
1994331	11/03/2023	Kyocera Document Solutions	393.30 *
Cancelled on 11/28/2023			
1994944	11/08/2023	Andy's Produce Market	108.49
1994945	11/08/2023	Recology Sonoma Marin	657.24
1994946	11/08/2023	Harmony Farm Supply	148.07
1994947	11/08/2023	Maigaard, Martin	20.00
1994948	11/08/2023	Oberti-Rinn, Beatrice	1,143.17
1994949	11/08/2023	Prosser, Sasha	91.40
1994950	11/08/2023	Smith, Snowma	757.61
1997223	11/17/2023	ATT	260.40
1997224	11/17/2023	Beeswax Candle Works, Inc.	123.00
Unpaid Tax			9.94
Expensed Amount			132.94
1997225	11/17/2023	Revolution Foods PBC	14,851.70
1997226	11/17/2023	Coggins Fence & Supply, Inc.	3,621.75
1997227	11/17/2023	Department Of Justice	98.00
1997228	11/17/2023	Fialk, Jennifer	79.95
1997229	11/17/2023	Flinn Scientific Inc.	563.11
1997230	11/17/2023	Mercurius USA	2,608.94
1997231	11/17/2023	ODP Business Solutions, LLC	144.28
1997232	11/17/2023	Procare Software, LLC	714.03
1997233	11/17/2023	Thurber, Dale	76.46
1997234	11/17/2023	Pellascini, Richard L.	17,864.88
1997235	11/17/2023	Kyocera Document Solutions	204.30
1997877	11/22/2023	Allen, Trisha	63.69
1997878	11/22/2023	BMO Bank N.A.	163.29
Total Number of Checks			26
			45,487.97

	Count	Amount
Cancel	1	393.30
Net Issue		45,094.67

Fund Recap

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools)	25	45,104.61
Total Number of Checks		25	45,104.61
Less Unpaid Tax Liability			9.94
Net (Check Amount)			45,094.67

Total Expenditures November 2023

Total Vendor Warrants, November 30, 2023	\$	45,094.67
Payroll: November 10, 2023 Supplemental		5,833.44
Payroll: November 30, 2023 Regular		165,777.50
Total PR & Expenditures	\$	216,705.61

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Includes Purchase Orders dated 11/01/2023 - 11/30/2023 ***

Board Meeting Date December 14, 2023

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00269	National Academy of Athletics	1ABS	PO #7653 - AB IC P.E.	01-5830	56,001.50
P24-00274	School & College Legal Service s of Calif.	7DSW	PO #7637 - LEGAL SRVCS	01-5823	9,500.00
P24-00276	West County Transport. Agency	7DSW	PO #7661 - SPEC ED TRANSPORTATION	01-5804	15,000.00
P24-00277	Greene, Janet	1ABS	PO #7652 - AB IC MUSIC & MOVEMENT	01-5830	15,750.00
P24-00288	SHI International Corp.	1ABS	PO #7638 - AB CHROMEBOOKS & LAPTOPS	01-4400	15,024.02
Total Number of POs			5	Total	111,275.52

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	5	111,275.52

Information is further limited to: (Minimum Amount = 5,000.00)

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ERP for California

Page 1 of 1

Includes Purchase Orders dated 11/01/2023 - 11/30/2023 ***

Board Meeting Date December 14, 2023

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
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None

Information is further limited to: (Minimum Amount = 5,000.00)

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ERP for California

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Twin Hills USD

Monthly Personnel Report

December 14, 2023

Certificated

Additions:

Changes:

- Nealeigh-Hughes, Diana – THCMS Teacher – Request continued Leave of Absence through 2/15/2024

Separations:

Classified

Additions:

Changes:

Separations:

- Williams, Kimberly – AB Health Technician - Resigned effective 12/01/2023 (Currently on leave of absence)
- Sauter, Jonathan – SR Site Coordinator Grounds & Maintenance – Resigned effective 12/18/2023 (Currently on leave of absence)

TWIN HILLS UNION SCHOOL DISTRICT

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2023-24

For the December 14, 2023 board meeting

ENROLLMENT MO/YR	2016-17		2017-18		2018-19		2019-20		2020-21				2021-22			
	Sep 16	Jun 17	Sep 17	Jun18	Sep18	Jun19	Sep19	Jun20	Sep20	Jan 21	Apr21	Jun21	Sep21	Jan 22	Apr22	Jun22
Apple Blossom	431	423	406	399	416	404	396	408	355	348	344	343	322	319	317	317
Twin Hills CMS	330	309	269	262	281	267	246	240	225	219	220	219	207	210	210	206
Sub Total	761	732	675	661	697	671	642	648	580	567	564	562	529	529	527	523
Orchard View	234	228	236	237	236	226	228	233	247	245	229	227	222	224	219	219
SunRidge	276	279	283	281	275	276	282	279	272	268	263	261	213	220	221	221
Total	1,271	1,239	1,194	1,179	1,208	1,173	1,152	1,160	1,099	1,080	1,056	1,050	964	973	967	963

ENROLLMENT MO/YR	2022-23								2023-24				Estimate @ AB*
	Aug 22	Oct 22	Nov 22	Dec22	Jan23	Mar23	Apr23	Jun23	Aug 23	Sep 23	Oct 23	Nov23	
Apple Blossom	295	298	299	299	302	300	299	298	288	289	289	288	285
Twin Hills CMS	204	203	201	201	199	198	198	198	205	207	206	208	205
Sub Total	499	501	500	500	501	498	497	496	493	496	495	496	490
Orchard View	216	216	215	212	211	214	212	212	226	227	228	227	240
SunRidge	241	239	238	238	226	230	230	230	235	234	235	238	251
Total	956	956	953	950	938	942	939	938	954	957	958	961	981

*AB = Adopted Budget

Comprehensive School Safety Plan

Mitigation • Preparedness • Response • Recovery



August 2023

Emergency Phone Numbers and Resources

Police/Fire/Medical	911
Sebastopol Police Department Police	(707) 829-4400
Sebastopol Fire Department	(707) 823-8061
Sonoma County Sheriff Office	(707) 565-2650
PG&E	1-800-743-5002
Forestville Water District	(707) 887-1551
California Highway Patrol (CHP) Santa Rosa Office	(707) 588-1400
Security Consulting (NBSG) Bill Welch	(415) 235-2340
California Poison Control Center	1-800-222-1222
Redwood Empire Schools Insurance	(707) 836-0779
Sonoma County Office of Education Emergency Coordinator –	(707) 524-2600
Sonoma County Emergency Services	(707) 5665-1152
MCOE Superintendent Amie Carter	(707) 524-2603
Kaiser Medical Center Santa Rosa	(707) 393-4000
Alarm Company	?

This page must be updated annually and submitted to the Superintendent's Office by September 15.

SCHOOL SITE ROSTER OF ALL STAFF

(Admin, Teachers, Office Staff, Food, Custodians, Resource, Library Tech, etc. with mobile phone numbers)

We have a phone tree, but I wasn't going to include it here. We will also use parentsquare to communicate with all staff - as long as they have been added to Parentsquare this is a GREAT form of communication for staff and families.

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Safety Plan –

List of employees and personal contact information.
This list is in the final plan but, due to this personal information, is not included in the board packet.

This page must be updated annually and submitted to the Superintendent's Office by September 15.

FIRE DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

2023-2024

Fire Drill Schedule			
	Month	Date	Time
Elementary (8 Drills)			
1			
2			
3			
4			
5			
6			
7			
8			
Middle (4 Drills)			
1			
2			
3			
4			

Comprehensive Disaster Drill Schedule (complete prior to March 31)			
	Type	Date	Time
1			

This page must be updated annually and submitted to the Superintendent's Office by September 15.

DISASTER DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

2023-2024

Earthquake Drill Schedule			
	Month	Date	Time
Elementary (4 Drills)			
1	October (Great California Shakeout)		
2			
3			
4			
Middle (2 Drills)			
1	October (Great California Shakeout)		
2	March		

Shelter in Place/Lockdown Disaster Drill Schedule			
	Type	Date	Time
1	Shelter in Place (in class)		
2	Shelter in Place Transition to Lockdown (in class)		
3	Shelter in Place Transition to Lockdown (access or recess)		

This page must be updated annually and submitted to the Superintendent's Office by September 15.

Emergency Drill Schedule 2023/2024

Apple Blossom/Orchard View/Tree House Hollow/Twin Hills District Office/After Care Program

Month	Day/Date	Type	Time
August	Thursday, August 24th	Fire Drill	9:45am
September	Friday, September 8th	Fire Drill	1:15pm
	Tuesday, September 19th	Lockdown Drill	9:15am
October	Tuesday, October 3rd	Fire Drill	1:15pm
	Monday, October 23rd	Great American "Shake Out" Earthquake	10:23am (9:50am)
November	Wednesday, November 8th	Fire Drill	10:30 (recess)
December	Monday, December 11th	Earthquake Drill to Fire Evacuation (Bill will come observe the evac)	9:05am
January	Wednesday, January 17th	Fire Drill	9:45am
	Thursday, January 25th	Shelter in Place Drill	9:05am
February	Tuesday, February 6th	Fire Drill	1:15pm
	Thursday, February 15th	Earthquake Drill	9:15am
	Wednesday, February 21st	Safety with Bill - ICS Overview/Drill Prep	2:30pm
March	Monday, March 4th	Drill with Student Release with Bill	2:00pm - 2:30pm
	Wednesday, March 27th	Fire Drill at lunch (after TK/K released)	12:55pm
April	Friday, April 5th	Fire Drill	9:45am
	Wednesday, April 17th	Shelter to Lockdown Drill	9:30am
May	Thursday, May 9th	Fire Drill	1:15pm

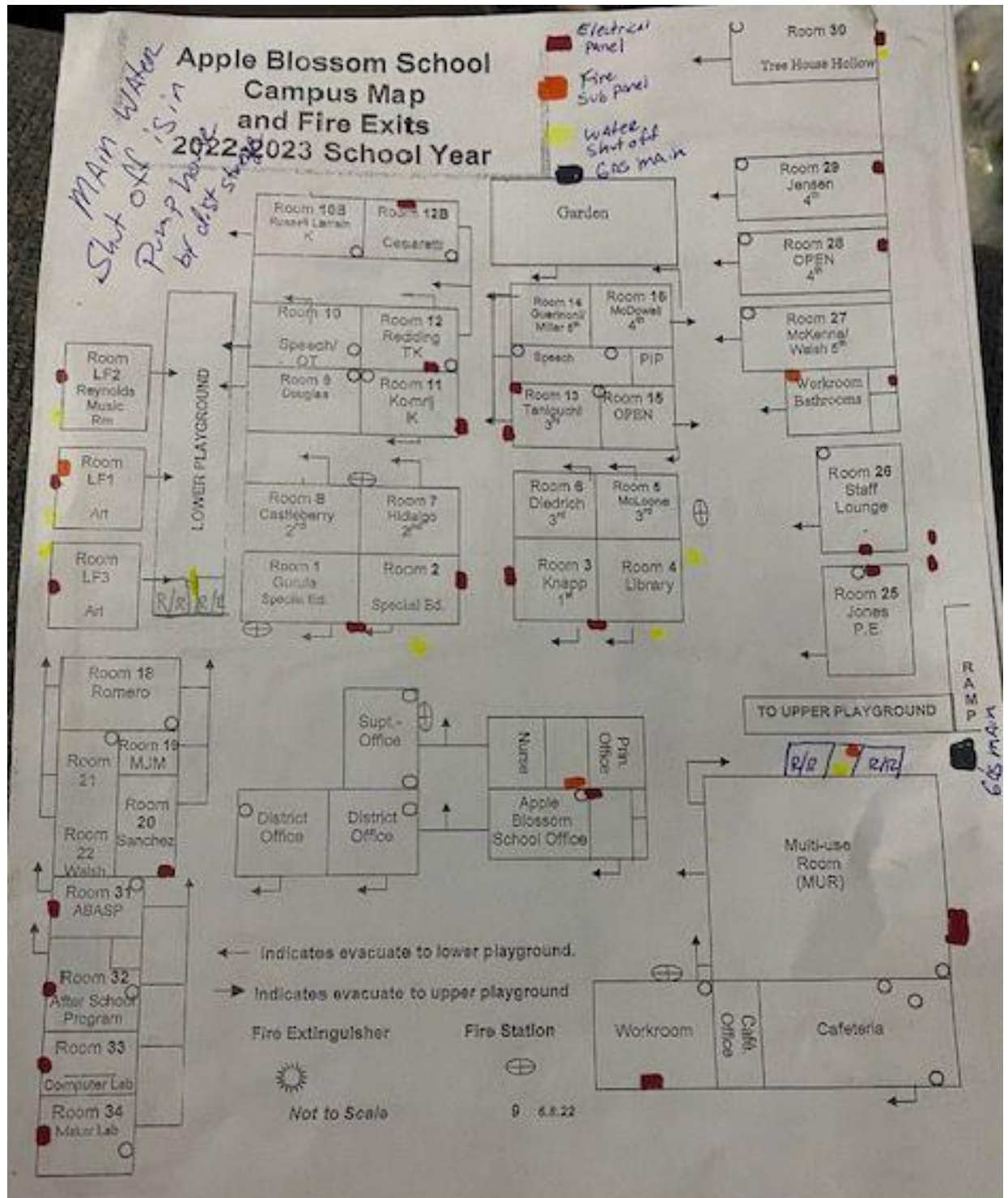
Ed Code 32001: Every person and public officer managing, controlling, or in charge of any public, private, or parochial school, other than a two-year community college, shall conduct a fire drill at least once every calendar month at the elementary level and at least four times every school year at the intermediate levels.

All classified and certificated staff should follow the emergency procedures as listed in the Emergency Plan. Evacuation routes are posted in each classroom, on large posters, with specific reporting sites identified. If you need an updated Emergency Plan or evacuation poster, please let the office know.

(Site Map)
(B&W copy or PDF okay)

Please include the following on School Site Map designating:

1. Primary / Secondary (includes Evacuation Routes, Gas, Electric and Water Shut-Offs)

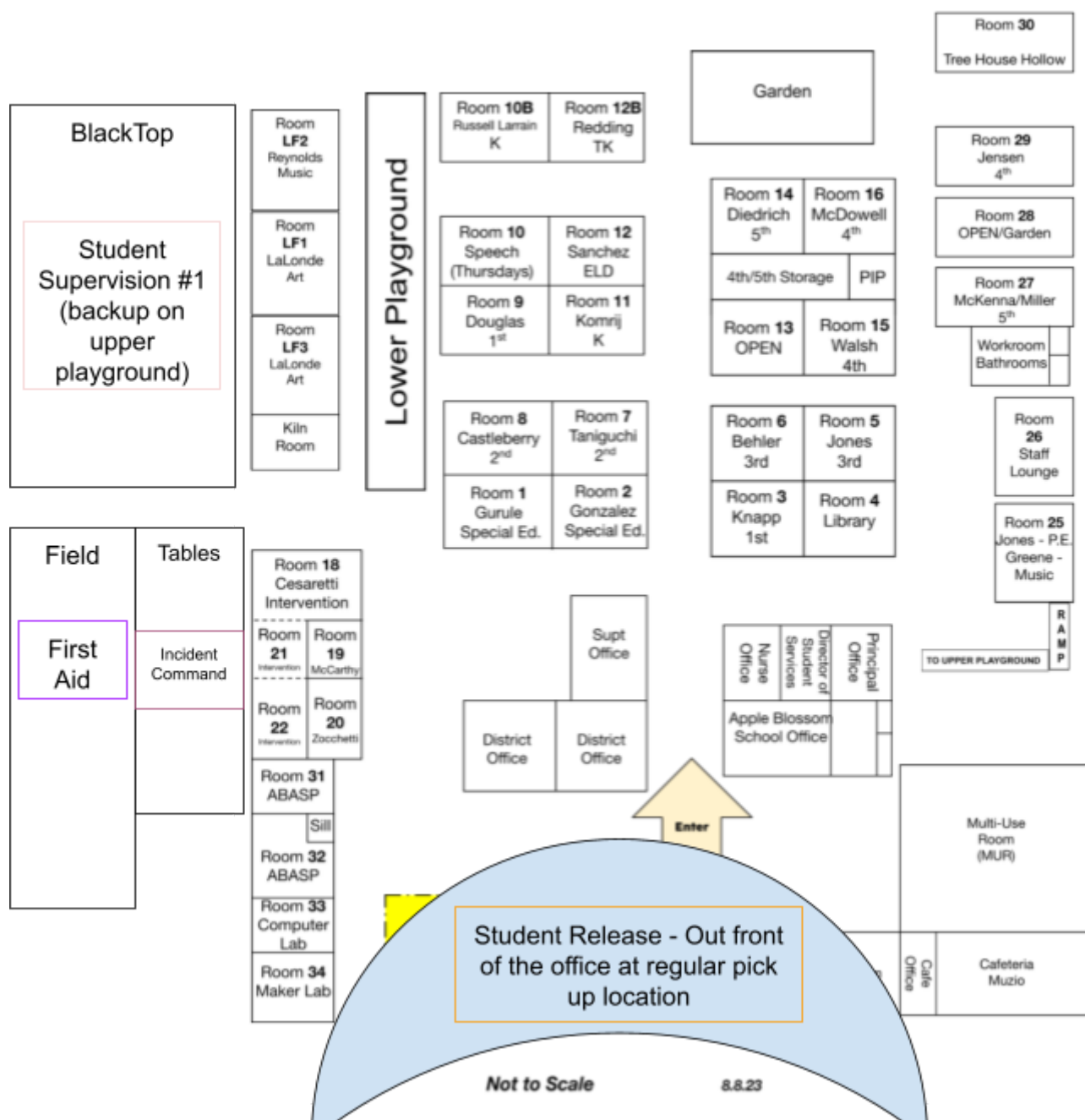


This page must be updated annually and submitted to the Superintendent's Office by September 15.

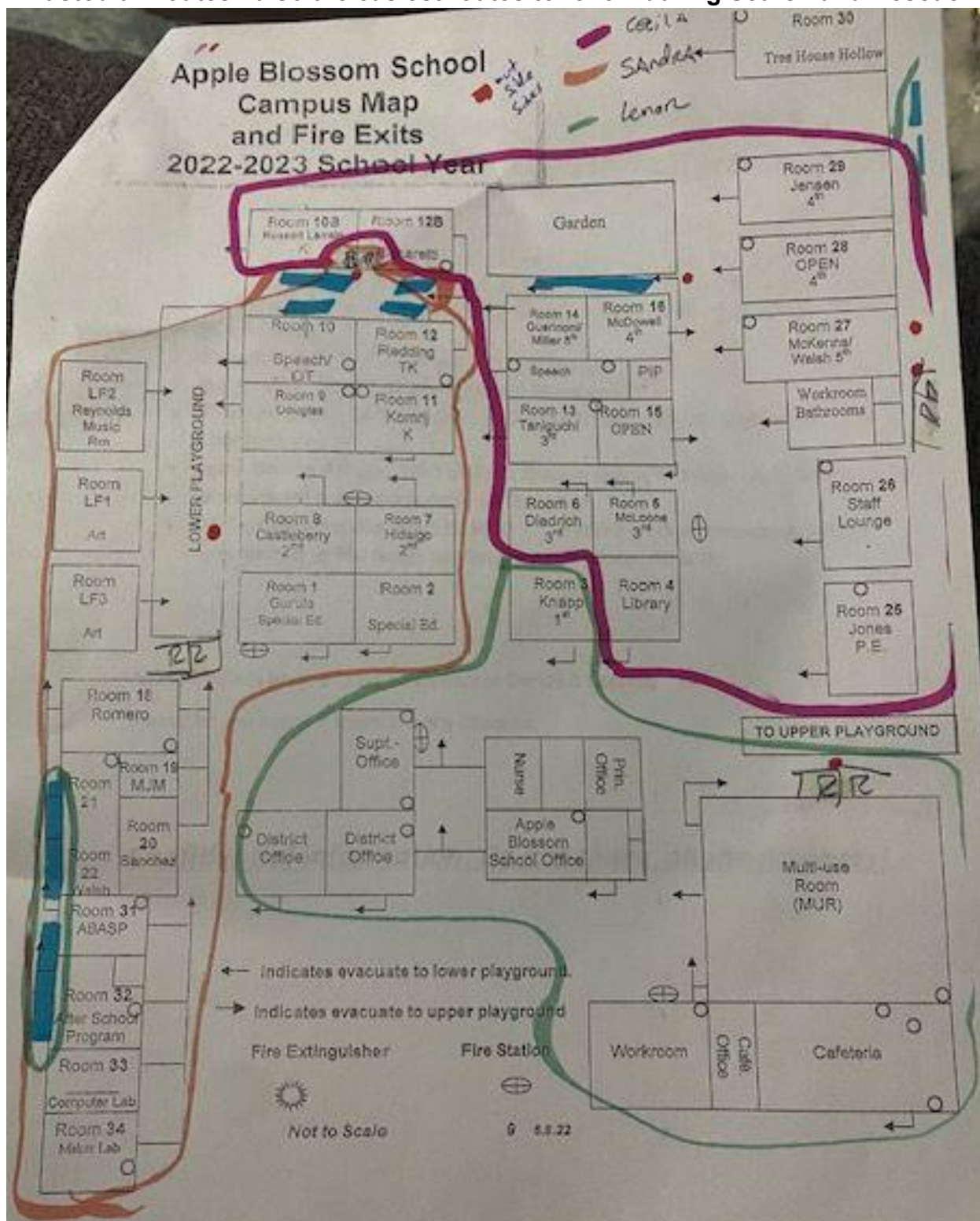
(Site Map)
(B&W copy or PDF okay)

Please include the following on School Site Map designating:

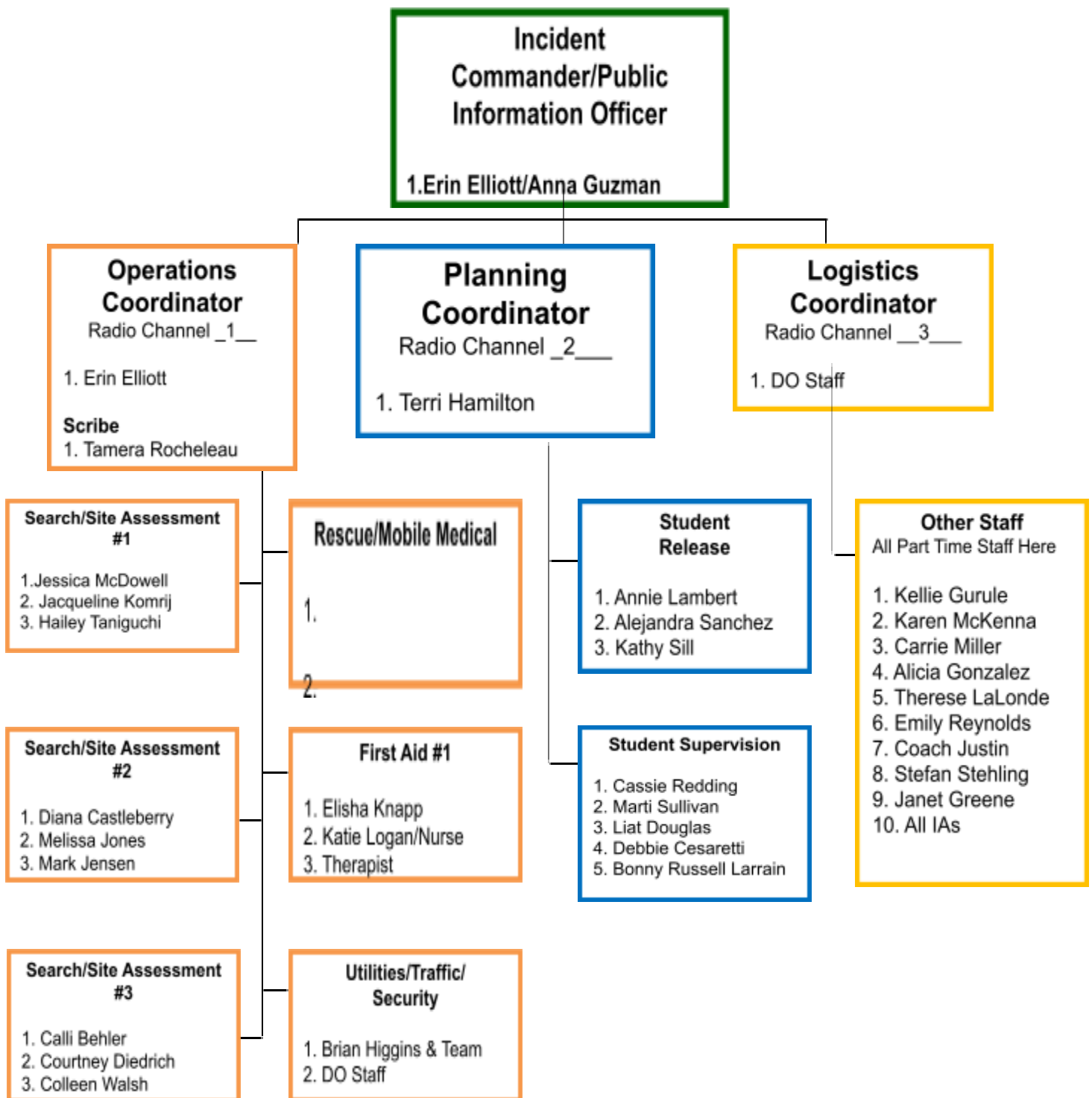
2. Primary / Secondary (Showing ICS, First Aid, Student Release and Student Supervision Locations. Also shows Search Grid Areas – highlighted in different colors)



Custodial Routes - also the easiest routes to follow during Search and Rescue



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ANNUAL EMERGENCY PREPAREDNESS BEST PRACTICES

SCHOOL NAME:

SCHOOL YEAR:

2023-2024

Date	Activity	Responsible Person	Date Completed
Summer	Review School Safety Plan	Erin Elliott	12/8/2023
Summer	School facilities hazard assessment (buildings, grounds, evacuation routes, shut-off valves) walk through with public safety.	Brian Higgins	August
August	Identify school resources and survey special staff skills.	Erin Elliott	End of August
August	Survey staff dismissal priorities.	Erin Elliott	End of August
August	Update staff and emergency phone numbers and resources. Update emergency team assignments.	Erin Elliott	End of August
August	Assign school staff to Incident Command System (ICS) functions.	Erin Elliott	End of August
August	Parent orientation/information on School Safety Plan.	Erin Elliott	End of August
August	If new construction is completed at your site, get new updated maps and site plans from Maintenance and Operations Director.		
Fall	Inventory/restock emergency supplies. Test communication equipment.	Erin Elliott	End of August
Fall	Staff orientation of School Safety Plan, emergency response actions, policies and performance expectations during various drills.	Erin Elliott	End of August
Fall	Assess training needs and schedule workshops.	Erin Elliott	End of August
Fall	Disaster service worker and ICS training for new staff.	Erin Elliott	End of August

Date	Activity	Responsible Person	Date Completed
Fall	Recruit parent disaster/safety committee.	Erin Elliott	September/October
Fall	Replenish emergency supply cache and classroom backpack.	Erin Elliott	September/October
Fall	CPR/first aid training if possible.	Erin Elliott	January 2024
September	Update classroom backpacks (rosters, etc.).	Erin Elliott	October 2023
September	Parent back to school assembly.		
March	Complete comprehensive disaster drill.		
May	Recruit new parent disaster committee members.		
May	Review drill assessment.	Erin Elliott	September
Quarterly	Create and attend parent disaster/safety committee meetings.		
Other Drills (Yearly)	California Education Code, Section 32001 Fire alarm and drill at least once each month in elementary schools, at least 4 times every school year in middle schools and at least twice every school year in secondary schools.		
Other Drills (Yearly)	California Education Code, Section 35297 Drop, Cover, Hold On Drill at least once each school quarter in elementary schools, once a semester in secondary schools.		
Other Trainings (as needed)	Special ICS functions for staff (damage assessment, search and rescue, CERT) CPR – every other year Basic First Aid – every other year NIMS-IS- 100.SCa for new staff		

Prepared By: _____ Date: _____

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School Resources

Resource	Yes/No	Location (bldg/room #/site location)	How Many?
Safety Container			
Safety Closet			
AED #1 (up to 6)			
AED #2			
AED #3			
AED #4			
AED #5			
AED #6			
Portable PA System			
Generator			
Golf Carts			
School Vans			

This still needs to be completed - EE

Summary of Job Responsibilities

Management: Incident Commander/PIO/Agency Liaison	Responsible for development of school's plan and overall management of emergency; establishes/manages Command Post; activates ICS; determine strategies to implement protocols and adapt as needed. Provides public information as required. Monitors and supervises Operations, Planning and Logistic Coordinators.
Operations Coordinator	Supervises Search and Site Assessment, Utilities/Traffic/Security, Rescue Mobile, and First Aid.
Search and Site Assessment	Searches facility for injured and missing students and staff; conducts initial damage assessment; provides light fire suppression. Assess buildings, etc for damage and/or injured persons.
Utilities/Traffic/Security	Coordinates security needs; establishes traffic and crowd control; secures perimeter, evaluates the sites utilities as needed.
Rescue/Mobile Medical	Responds to the location of injured or trapped, provides basic medical support and transports if appropriate to medical station on site.
First Aid	Provides basic medical care, triage and supplies to the injured. Provides accounting and long-term care for all students until reunited with parents/caretakers.
Planning Coordinator	Supervises Scribe(s), Student Release and Student Supervision
Scribe and Documentation	Helps maintain record and written communications for members of the incident command post. Evaluates incident information and maintains ICS status boards, collects and archives all incident documents, tracks equipment and personnel assigned to the incident.
Student Release	Provides for systematic and efficient reunification of students with parents/caretakers, maintains records of student release.
Student Supervision	Supervises students in a safe location, coordinates with Student Release for the safe transfer of students to their parents or guardians.
Logistics Coordinator	Coordinates access to and distribution of food, water and supplies; provides personnel as requested, including volunteers.

Job Description Summaries

Incident Commander

The Incident Commander directs on-scene operations and is responsible for overall management of the incident. It is their responsibility to prepare the strategic objectives that, in turn, will be the foundation upon which subsequent incident action planning will be based. Incident Objectives should be broad, measurable and follow an ordered sequence of events.

The Incident Commander at the school leads the Incident Management Team which may include the Operations, Planning and Logistics Coordinators, and Scribe(s) for the school.

Responsibilities: The Incident Commander (IC) is responsible for on-scene emergency/disaster operations and remains at or near the Incident Command Post (ICP) to observe and direct all operations.

- Assess the scene
- Ensure the safety of students, staff and others on campus
- Activate and manage the ICP
- Develop strategies for appropriate response
- Coordinate response efforts
- Monitor action plan and organizational effectiveness
- Guide, manage and assist Operations, Planning and Logistics Coordinators with their assigned duties

Start-Up Actions

- Assess type and scope of emergency
- Determine threat to human life and structures
- Activate the appropriate emergency action
- If evacuation is necessary, verify that the route and assembly area are safe:
 - o Direct the opening of the emergency cache
 - o Set up the ICP
 - o Obtain personal safety equipment
- Establish appropriate level of organization
- Activate organizational functions as needed
- Contact the District Office
- Develop an Incident Action Plan with objectives and a time frame

Operational Actions

- Determine the need for and request inter-agency assistance
 - Monitor and assess the total site situation
 - View site map periodically for response team progress
 - Check with section Coordinators for periodic updates
 - Revise Incident Action Plan, as needed
 - Update status to District EOC or District Office
 - Reassign personnel as needed
 - Begin student release, if appropriate, after student accounting is complete.
- Refer media inquiries to District Office or PIO.
- If transfer of command is necessary, e.g., when public safety officials arrive, provide a face-to-face briefing with the following minimum essential information:
- o situation status
 - o objectives and priorities

- o current organization and personnel assignments
- o resources enroute and/or ordered
- o facilities established
- o communications plan
- o prognosis, concerns, related issues
- Release teachers as appropriate per district guidelines.
- Remain in charge of campus until redirected or released by the Superintendent of Schools.
- Be prepared for requests by the American Red Cross to use facility as a shelter.

Deactivation

- Receive briefing from public safety agency to obtain "All Clear".
- Contact the District Office to obtain authorization for deactivation.
- Authorize deactivation of response teams as they are no longer required.
- Check with section Coordinators to ensure that any open actions will be taken care of before demobilization
 - o Logistics: Ensure the return of all equipment and reusable supplies
 - o Planning: Close out all logs. Complete other relevant documents and provide to the Documentation Unit for archive
- Provide input to the After-Action Report
- Proclaim termination of the emergency.
- Proceed with recovery operations, if necessary

Operations Coordinator

Responsibilities: Operations manages the on-scene, immediate response to the disaster, which can include the following:

- Site Facility Check/Damage Assessment
- Security, Utilities and Traffic
- Search and Site Assessment
- First Aid and Crisis Intervention
- Rescue Mobile

Start-up Actions

- Check in with Incident Commander or Command Post for situation briefing.
- Put on personal safety equipment, e.g. hard hat and vest, walkie-talkie.
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Assume the duties of all operations positions until staff is available and assigned.
- Brief assigned staff on the situation and supervise their activities, utilizing the position checklists.
- Check with IC to assure Emergency Plan is implemented.
- Initiate and coordinate with Search and Site Assessment, Rescue Mobile and First Aid operations, as needed.

- Notify Logistics If additional supplies or personnel are needed for the Operations Section, as additional staff arrive, brief them on the situation, and assign them as needed.
- As information is received from Operations staff, pass it on to the Incident Commander, providing a description of tasks and priorities.
- Monitor operational activities, ensuring that Operations staff follows standard procedures, utilizes appropriate safety gear, and documents their activities.

Closing Down

- At the Incident Commander's direction, release Operations staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by IC, deactivate the section and close out all logs.
- Provide logs and other relevant documents to the Documentation Unit in Planning.

Search and Site Assessment Team(s)

Objectives: Search school buildings and grounds to identify the location of trapped or injured students and staff, and potential hazards on campus. Notify ICS of the trapped/injured, potential hazards and exact locations. Coordinate with Operations team for treatment of the injured.

Safety Rules: Buddy system: 3 people per team; team leader identified. Take no action that might endanger you. Use appropriate safety gear. Size up the situation first. Follow all operational and standard safety procedures. Team members should be certified in First Aid and trained in SAR techniques.

Start-Up Actions

- Put on personal safety gear.
- Obtain all necessary equipment from container (see below).
- Check at Command Post (ICP) for assignment.

Operational Duties

- Before entering a building, walk around and inspect the complete exterior of the building. Report structural damage to team leader. Use yellow caution tape to barricade hazardous areas. Do not enter severely damaged buildings.
- Team leader stays out of building with site map, Sharpie, and tape, as two team members enter building. The team leader will place a diagonal piece of tape on the doorframe after teammates clear building. Then add a 2nd piece of tape forming an "X" to indicate the room is clear. This practice will be continued at each room/building until or if a situation requiring medical assistance occurs.
- Search and Site Assessment will make every effort to manage medical issues without requesting assistance from Mobile Rescue (example; small laceration, broken arm).
- If a medical situation arises that is beyond the scope of the Site Assessment team, contact Rescue Mobile for additional support.
 - o The team leader will place a diagonal piece of tape on the doorframe, with a short description of the medical issue (example; "head injury").
 - o The team leader and one teammate will continue searching the area. The 3rd team member will stay with the patient until Rescue Mobile arrives.
 - o The 3rd team member will then catch up with the other team members and continue searching as a team of three.

- Report by radio to Incident Command after a cluster has been cleared (example; rooms 1-6) or broadcast immediately if a medical situation warrants Rescue Mobile involvement.
- Follow directions from Operations/Incident Command Post.
- Report gas leaks, fires, or structural damage to Operations Coordinator immediately upon discovery. Handle small situations when possible (example; light fire suppression).
- Record exact location of damage and triage on map and report information to Operations Coordinator.
- Keep radio communication brief and simple. Use common language, no codes.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

Rescue Mobile Team(s)

Operational Duties

- Be prepared to respond to search and site assessment locations with a stretcher or wheelchair to assist patients with major injuries.
- When exiting a room with the patient, put 2nd piece of tape diagonally over the first, forming an "X" on doorframe indicating the room is clear.
- Advise Operations of extent of injuries and report you are enroute to First Aid with patient.
- If a patient has a possible severe spinal injury, stay with the patient until paramedics arrive.
- When requested by Operations, respond to specific building(s) and act as site assessment member.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

First Aid

Objectives Establish the First Aid treatment area, triage, emergency medical response and counseling. Ensure that appropriate actions are taken in the event of deaths. Coordinate with the Operations Coordinator when the situation requires health or medical services that staff cannot provide.

Personnel: First aid trained staff and volunteers

Start-Up Actions

- Set up First Aid Station if directed by Operations Coordinator.
- Obtain and put on personal safety equipment including vests and non-latex or nitrile gloves.
- Check with Medical Team Leader for assignment.

Operational Duties

- Admit injured students/staff to First Aid Station, listing name on master log.

- Administer appropriate first aid.
- Keep accurate records of care given.
- Continue to assess victims at regular intervals.
- Report deaths immediately to Incident Commander.
- When transport is available, do a final assessment. Keep records for reference.
- A copy of the Student's Emergency Card must accompany students removed from campus to receive advanced medical attention. Give a copy of the card to the paramedic.

First Aid Stations:

Triage - Locate triage (injury sorting area) at the entry of the First Aid Station. This area is for the injured to be quickly evaluated for severity of injury and directed to the appropriate treatment area.

- **Immediate Care** - For people with life and limb threatening injuries that require immediate attention, such as difficulty breathing, severe bleeding, major burns and shock. Locate immediate care in an area out of sight of most students and staff but accessible to emergency vehicles.
- **Delayed Care** - For injured individuals who do not require attention within the first hour. Such people may have lacerations, broken bones or need medication. Locate near the immediate care area but shield from the sight of the injured in immediate care area.

Crisis Counseling - Mild to moderate anxiety is best handled by teachers in class groups. Severe anxiety warrants special attention in a secluded area away from other First Aid areas, since the sight of injured people may worsen the hysteria. This area should be away from the student population, because hysteria can rapidly get out of control.

Closing Down

- Return equipment and unused supplies to Logistics.
- Clean up the first aid area. Dispose of hazardous waste safely.
- Complete all paperwork and turn it into the Documentation Unit (scribe).

Utilities, Traffic and Security

Responsibilities:

- Manage traffic control!
- Turn off water, gas, electricity as requested.
- Assist in securing the campus during the emergency.

Start Up Actions

- Check in with Incident Command for situation briefing.
- Obtain and put on personal protective equipment (PPE).
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Coordinate security needs, establish traffic and crowd control.
- Secure perimeters.

- Evaluate site utilities as needed.

Closing Down

- Return equipment to Logistics.

Other Staff, Volunteers and Other Adults on Campus

Objectives

Respond to Incident Command Post if you are not assigned to a specific role.

Incident Command will assign you to an operation's or planning role.

Operational Duties

- Refer to summary of job responsibilities and assume your assigned role. Respond to the designated area to do your job.
- Respond to Logistics to get needed supplies.

Closing Down

- Return equipment and reusable supplies to Logistics.

Planning Coordinator

Responsibilities: Planning oversees student supervision and student release. Also provide ongoing analysis of situation and resource status.

Start Up Actions

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a position identifier, such as vest, if available.

Operational Duties

- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Assist Incident Commander in writing Incident Action Plans.
- Maintain accurate records of missing /injured students and staff.
- Maintain accurate records of students released to parents/guardians.
- Student Release requires heavy staffing, so begin preparations early for well-separated and well-marked Parent Request and Student Release gates.
- Work with Planning scribe to record and maintain all accurate records.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Archive all incident records.
- Verify that closing tasks of all Planning positions have been accomplished.
- Return equipment and reusable supplies to Logistics.

Student Supervision

Objectives: Ensure the care and safety of all students on campus except those who are in the First Aid Station.

Personnel: Classroom teachers, substitute teachers, and staff as assigned.

Start Up Actions

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check in with the Planning Coordinator for situation briefing.
- If school is evacuating:
 - Verify that the assembly area and routes to it are safe.
 - Count students or observe the classrooms as they exit, to make sure that all classes evacuate.
 - Initiate the set-up of portable toilet facilities and hand-washing stations.

Operational Duties

- Take role of all students and staff to determine who is missing and report to the Planning Coordinator immediately.
- Monitor the safety and well-being of the students and staff in the Assembly Area.
- Administer minor first aid as needed or refer to First Aid Station
- Support the Student Release process by releasing students with appropriate paperwork.
- When necessary, provide water and food for students and staff.
- Update records of the number of students and staff in the assembly area that have been released.
- Direct all requests for information to the Command Post.

Closing Down

- Return equipment and reusable supplies to Logistics.
- When authorized by the Incident Commander, close out all logs.
- Provide logs and other relevant documents to the Documentation Unit.

Student Release

Objective: Assist teachers and staff in the release of students from the campus to parents and designated adults.

Start-Up Actions:

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check with the Planning Coordinator for assignment to Request Table or Release Table.
- Obtain necessary equipment and forms from Logistics or emergency container.
- Secure area against unauthorized access. Mark gates with signs.
- Set up a Request Table at the main student access area. Use grade level grouping signs to organize parent requests.

- Have Student Release Forms available for parents outside at Request Table. Assign volunteers to assist.
- Set up Release Table at some distance from Request Table.

Operational Duties

Follow procedures outlined below to ensure the safe reunification of students with their parents or guardians.

Procedures

- Requesting adult fills out Student Release Form, gives it to staff member, and shows photo identification.
- Staff verifies identification, pulls Emergency Card from file, and verifies that the requester is authorized on the card.
- Staff instructs the requester to proceed to the Release Table and files the Emergency Card in the out box.
- The runner takes the Student Release Form to Student Assembly Area and walks the requested student to Student Release table.
- Staff matches student to requester, asks parent/requester to sign student Release Form, and requests both to leave the campus area to reduce congestion.

Note: If a parent is hostile or refuses to wait in line, don't argue. Step aside with the agitated parent so that Request Table can continue processing other parent requests. Document all incidents.

If student is with class in the Assembly Area:

- The runner shows Student Release Form to the teacher.
- Teacher marks box, "Sent with Runner."
- Runner walks student to Release Table
- Runner hands paperwork to release personnel.
- Release staff match student to requester, verify proof of identification.

If student is not with the class:

- Teacher makes appropriate notation on Student Log.
- "Absent" if student was not in school that day.
- "First Aid" if student is at First Aid Station.
- "Missing" if student was in school but now cannot be located.
- Runner takes Student Log to Planning/ICP.
- Planning verifies student location if known and directs runner accordingly.
- Parent should be notified of missing student status and escorted to Crisis Counselor.
- If a student is in First Aid, a parent should be escorted to the Medical Treatment Area.
- If a student was marked absent, a parent will be notified by a staff member.

Closing Down

- At the direction of the Operations Coordinator, return equipment and unused supplies to Logistics.
- Complete all paperwork and turn it into the Documentation Unit (Scribe).

Logistics

Responsibilities: Logistics is responsible for providing facilities, services, personnel, equipment, and materials in support of the incident.

Start-up Actions

- Check in with Incident Commander for situation briefing.
- Open the supplies containers or other storage facility.
- Put on a position identifier, such as vest.
- Begin distribution of supplies and equipment as needed.
- Ensure that the Incident Command Post and other facilities are set up as needed in safe locations.

Operational Duties

- Coordinate supplies, equipment, and personnel needs with the Operations Coordinator.
- Maintain security of cargo container, supplies and equipment.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Logistics positions have been accomplished. Secure all equipment and supplies.

Scribe(s)

Objectives: Collection, evaluation, documentation, and use of information about the development of the incident and the status of resources.

Start-Up Actions

- Check in with Incident Commander, Operations and Planning Coordinators for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a safety vest or position identifier.

Operational Duties

Records

- Maintain information pertaining to incidents on whiteboards at the Command Center noting all actions and reports.
- Prior to dismantling whiteboards, take photos for recreating incident and for information gathering.
- Maintain time log of the incident, noting all actions and reports, hazards and missing or injured students and staff.

Important: A permanent log may be typed or rewritten later for clarity and better understanding. Keep all original notes and records—they are legal documents.

Closing Down

- Collect and file all paperwork and documentation from deactivating sections.
- Return equipment and reusable supplies to Logistics.

Shelter in Place Protocol

SHELTER IN PLACE is a measure implemented when there is a need to isolate students and staff from the outdoor environment. The procedures include closing and locking doors and windows, and blinds/shades. If safe to do so, you may send supervised small groups of students to the bathroom.

SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. Those in bungalows and buildings with exterior passageways must remain in the classroom while **SHELTER IN PLACE** is instituted. It is appropriate for, but not limited to, gas leaks, police action in the area or dangerous animals.

ANNOUNCEMENT:

Make an announcement in person directly or over the public address system:

Example: **"Attention please. We have a hazard in the community and are instituting SHELTER IN PLACE procedures. Students and staff should remain inside with windows and doors securely closed. Those who are outside should immediately move to the protection of an inside room. Do not go outdoors until you receive further instructions."**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make an announcement on the public address system. Give clear instructions, remain calm and convey reassurance that the situation is under control.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction to indicate that the normal school routine can resume.
- Walk around the interior of the campus to ensure all exterior doors are locked.

TEACHER and STAFF ACTIONS:

- Immediately clear students from the halls. Stay away from all doors and windows.
- Keep all students in the classroom until further instructions are received. Assist those needing special assistance.
- Secure individual classrooms: close and lock doors and windows.
- Take attendance and call report in to Office Manager. Wait for further instructions.

STUDENT ACTIONS:

Proceed to your classroom if it is safe to do so. If not, follow the teacher or staff directions to nearby classrooms or other rooms (e.g., auditorium, library, cafeteria, multi-purpose room). If these are unsafe, follow instructions to proceed to an alternative indoor location.

Lockdown Protocol

LOCKDOWN is initiated to isolate students and school staff from danger when there is a crisis on campus and movement within the school might put students and staff in jeopardy. **LOCKDOWN** is used to prevent intruders from entering occupied areas of the building. The concept of **LOCKDOWN** is **no one in, no one out**. All exterior doors are locked, and students and staff must always remain in the classrooms or designated

locations. Teachers and other school staff are responsible for accounting for students and ensuring that no one leaves the safe area. **LOCKDOWN** is not normally preceded with an announcement. This ACTION is considered appropriate for, but is not limited to, the following types of emergencies:

- Gunfire
- Extreme violence outside the classroom

ANNOUNCEMENT:

1. Make an announcement in person directly, over walkies or over the public address system and/or sound the special lockdown alarm tone:

Example: "Attention please. (Pause) **LOCKDOWN.** (Pause) **LOCKDOWN.** (Pause) **LOCKDOWN.** (Pause) **Additional information may follow.**"

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make the announcement. Teachers and staff are to immediately lock doors and remain in the classroom or secured area until further instructions are provided. Put your cell phone on silent or vibrate mode!
- 1.) Call 911, 2) call North Bay Security (415) 235-2340, and 3) call the District Office/Superintendent Provide location, status of campus, all available details of situation.
- When a school official or authorized official unlocks the door from the outside, it is safe to leave the room.
- If appropriate, send home with students a brief written description of the emergency, how it was handled and what steps are being taken in its aftermath, or do an "all call" notification via text, phone call or mass email.

STAFF ACTIONS:

- If it is safe to clear the hallways, bathrooms and open areas, direct students to the closest safe classroom. **DO NOT ANSWER YOUR ROOM PHONE!**
- Immediately lock doors and instruct students to sit or lie down on the floor.
- Turn off lights, close any shades and/or blinds if it appears safe to do so.
- Put cell phones on silent or vibrate mode. Do not answer a ringing phone.
- Remain quiet and calm in the classroom or secure area until further instructions are provided by the principal or law enforcement.

STUDENT ACTIONS:

- Move quickly and quietly to the closest safe classroom.
- Put your cellphone on silent or vibrate mode. Do not answer a ringing phone.
- If rooms are locked, immediately hide in the closest safe zone: bathroom, janitorial closet, office area, library. Lock the door or move furniture or trash can to bar access to the room. Remain quiet until further instructions are provided by the principal or police.

On-Site Fire Protocol

Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and

employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction.

Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to confirm that the “fire is out”.

Within School Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement **EVACUATION** of the building.
- Immediately **EVACUATE** the school using the primary or alternate fire routes.
- Call 911.
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office 1(415)897-4211 of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for **OFF-SITE EVACUATION** by **DIRECTED TRANSPORTATION**.
- Do not allow staff and students to return to the building until the Fire Department declares it safe.

STAFF ACTIONS:

- **EVACUATE** students from the building using primary or alternate fire routes Take emergency backpack. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the principal/designee and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the school building.

Near the School

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Call 911. The Fire Marshall will direct operations once on site.
- Determine the need to implement an **EVACUATION**. If the fire threatens the school, execute the actions above. If not, continue with the school routine.

Off-Site Evacuation

OFF-SITE EVACUATION is implemented when it is unsafe to remain on the school campus, and evacuation to an off-site assembly area is required. This ACTION provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated area of safety. **OFF-SITE EVACUATION** is considered appropriate for, but is not limited to, the following types of emergencies:

- Fire
- Bomb threat
- Chemical accident
- Explosion or threat of explosion
- Post earthquake

OFF-SITE EVACUATION may require **DIRECTED TRANSPORTATION**.

ANNOUNCEMENT:

1. Fire alarm (bell or horn signal).
2. Make an announcement over the public address system:

Example: **“Attention please. We need to institute an Off-Site Evacuation. Teachers are to take their students to the designated offsite assembly area (enter location). Students are to remain with their teacher.”**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Determine the safest method for evacuating the campus. This may include the use of school buses or simply walking to the designated off-site location.
- Call 911. Provide school name and location of off-site evacuation, reason for evacuation, number of staff and students being evacuated.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction and authorize students and staff to return to the classrooms.
- Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

- Take attendance before leaving campus. Instruct students to evacuate the building, following designated routes, and assemble in their assigned offsite Assembly Area. Bring along the emergency classroom backpack.
- If walking to a nearby site, keep students lined up in an orderly fashion and walk away from the danger. The procession should follow the safest route to the evacuation site.
- Take the student roster when leaving the building. Take attendance when the class is reassembled in a safe offsite location. Report attendance to Principal/designee. Remain in place until further instructions are given.

Earthquake Protocol

Earthquakes strike without warning. Fire alarms or sprinkler systems may be activated by the shaking. The effect of an earthquake from one building to another will vary. Elevators and stairways will need to be inspected for damage before they can be used. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions and shelves and take the best available cover under a sturdy desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If people are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

Inside Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Direct inspection and assessment of school buildings. Report building damage and suspected breaks in utility lines or pipes to fire department responders and the Superintendent's office 1(415)897-4211.
- Send search and rescue team to look for trapped students and staff.
- Post guards a safe distance away from building entrances to assure no one re-enters.
- Notify District Office of school and personnel status. Determine who will inform public information media as appropriate.
- Do NOT re-enter the building until it is determined to be safe by an appropriate facilities inspector.
- Determine whether to close school. If school must be closed, notify staff members, students, and parents.

STAFF ACTIONS:

- Give **DROP, COVER and HOLD ON** command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.
- After shaking stops, **EVACUATE** building. The focus should be on doing the best for the most people. Do not hold up the class from evacuating while administering first aid to someone. If the injured person can be evacuated, then bring them out and render first aid once clear. If the person can't be included in the evacuation, then note the number and location of the injured and report to Operations once your group is safely evacuated. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring attendance roster and emergency backpack.

Staff that are outside, after the shaking stops, should immediately direct students to the evacuation/rally point. Assist injured victims that can be moved to an evacuation site. Report to Search & Rescue the number and location of victims that can't be moved.

- Check attendance at the assembly area. Report any missing/injured students to principal/site administrator.
- Check for injuries and render First Aid.
- Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.
- Stay alert for aftershocks!

- Do NOT re-enter the building until it is determined to be safe.

Outside Building

STAFF ACTIONS:

- Move students away from buildings, trees, overhead wires, and poles. Get under a table or other sturdy furniture with back to windows. If not near any furniture, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain position until shaking stops.
- After shaking stops, check for injuries, and render first aid. Direct students to evacuation points.
- Check attendance. Report any missing students to principal/site administrator.
- Stay alert for aftershocks.
- Keep a safe distance from any downed power lines.
- Do NOT re-enter the building until it is determined to be safe.
- Follow instructions of principal/site administrator.

During non-school hours

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Inspect school buildings with Maintenance/Building and Grounds Manager to assess damage and determine corrective actions.
- Confer with the District Superintendent if damage is apparent to determine the advisability of closing the school.
- Notify the fire department and utility company of suspected breaks in utility lines or pipes.
- If school must be closed, notify staff members, students, and parents. Arrange for alternative learning arrangement such as portable classrooms if damage is significant and school closing will be of some duration.
- Notify the District Office, who will inform public information media as appropriate.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Medical Emergency Protocol

Medical accidents and emergencies can occur at any time and may involve a student or staff member. Some emergencies may only need first aid care, while others may require immediate medical attention. **This is not a First Aid manual.** When in doubt, dial 911. Medical emergencies involving any student or employee must be reported to the Principal/Site Administrator.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Assess the victim (ABC – Airway, Breathing, Circulation. Call 911, if appropriate. Provide:
 - o School name, address including nearest cross street(s)
 - o and the fastest way for ambulances to reach the building.
 - o Exact location within the building
 - o Nature of the emergency and how it occurred.
 - o Approximate age of injured person
 - o Caller's name and phone number
 - o Do not hang up until advised to do so by the dispatcher.
- Assign staff members to meet rescue service and show medical responder where the injured person is.
- Assemble emergency care and contact information of victims.
- Monitor the medical status of the victim, even if he or she is transported to the hospital.
- Assign a staff member to remain with an individual, even if he or she is transported to the hospital.
- Notify parents/guardian if the victim is a student. Describe type of illness or injury, medical care being administered, and location where student has been transported.
- Advise staff of the situation (when appropriate). Follow-up with parents.

STAFF ACTIONS:

- Assess the scene to determine what assistance is needed. Direct students away from the scene of the emergency.
- Notify Principal/Site Administrator.
- Stay calm. Keep the individual warm with a coat or blanket.
- Ask the school nurse to begin first aid until paramedics arrive. Do not move the individual unless there is danger of further injury.
- Do not give the individual anything to eat or drink.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Bomb Threat

If the school receives a bomb threat by telephone, follow the Bomb Threat Checklist on the next page to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- Listen. Do not interrupt the caller.
- Keep the caller on the line with statements such as *"I am sorry, I did not understand you. What did you say?"*
- Alert someone else by prearranged signal to call 911.
- Notify site administrator immediately after completing the call.
- Complete the Bomb Threat Checklist.



PERSON RECEIVING THREAT BY MAIL:

- Note the way the threat was delivered, where it was found and who found it.
- Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Notify law enforcement as soon as possible.
- Notify principal or site administrator.
- Caution students against picking up or touching any strange objects or packages.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

Call 911.

Call North Bay Security 1(415)235-2340.

- Notify the District Superintendent 1(415) 897-4211 of the situation.
- Instruct staff to turn off cellular phones or two-way radios. Do not use devices during a threat since explosive devices can be triggered by radio frequencies.
- Determine whether to evacuate the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- Use the intercom, personal notification by designated persons, or the PA system to evacuate students and staff to designated areas.
- Do not return to the school building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- Evacuate students as quickly as possible, using primary or alternate routes.
- Upon arrival at the designated safe site, take attendance.
- Notify the principal/site administrator of any missing students.

- Do not return to the building until emergency response officials determine it is safe.
If a suspicious item is observed, make no attempt to examine the object and immediately notify site administrator or law enforcement.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____
- _____
- _____

Suspension and Expulsion Rates
Perceptions of School Safety by
Students, Parents/Guardians, and Staff

Include:

Suspension and Expulsion rates at your school
YouthTruth or California Healthy Kids survey data?

If using YouthTruth data:

“Family Survey” = parents
School Safety Section

“Overall School Experience” = students
School Safety Section

“Staff Survey” = Staff
Relationship Section



Comprehensive School Safety Plan

Mitigation • Preparedness • Response • Recovery



Twin Hills Charter Middle School

August 2023



Emergency Phone Numbers and Resources

Police/Fire/Medical	911
Sonoma County Sheriff Office	(707) 565-2650
Gold Ridge Fire Protection District	(707) 823-1084
Sebastopol Police Department Police	(707) 829-4400
PG&E	1-800-743-5002
Forestville Water District	(707) 887-1551
California Highway Patrol (CHP) Santa Rosa Office	(707) 588-1400
Security Consulting (NBSG) Bill Welch	(415) 235-2340
California Poison Control Center	1-800-222-1222
Redwood Empire Schools Insurance	(707) 836-0779
Sonoma County Office of Education Emergency Coordinator –	(707) 524-2600
Sonoma County Emergency Services	(707) 5665-1152
SCOE Superintendent Amie Carter	(707) 524-2603
Kaiser Medical Center Santa Rosa	(707) 393-4000
Alarm Company: Honeywell	(800) 644-8273

SCHOOL SITE ROSTER OF ALL STAFF

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Safety Plan –

List of employees and personal contact information.
This list is in the final plan but, due to this personal information, is not included in the board packet.

FIRE DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

TWIN HILLS CHARTER MIDDLE SCHOOL

2023-2024

Fire Drill Schedule			
	Month	Date	Time
1	Fire Drill w/ evacuation	9-26-23	11:20
2	Fire Drill w/ evacuation	12-11-23	2:35

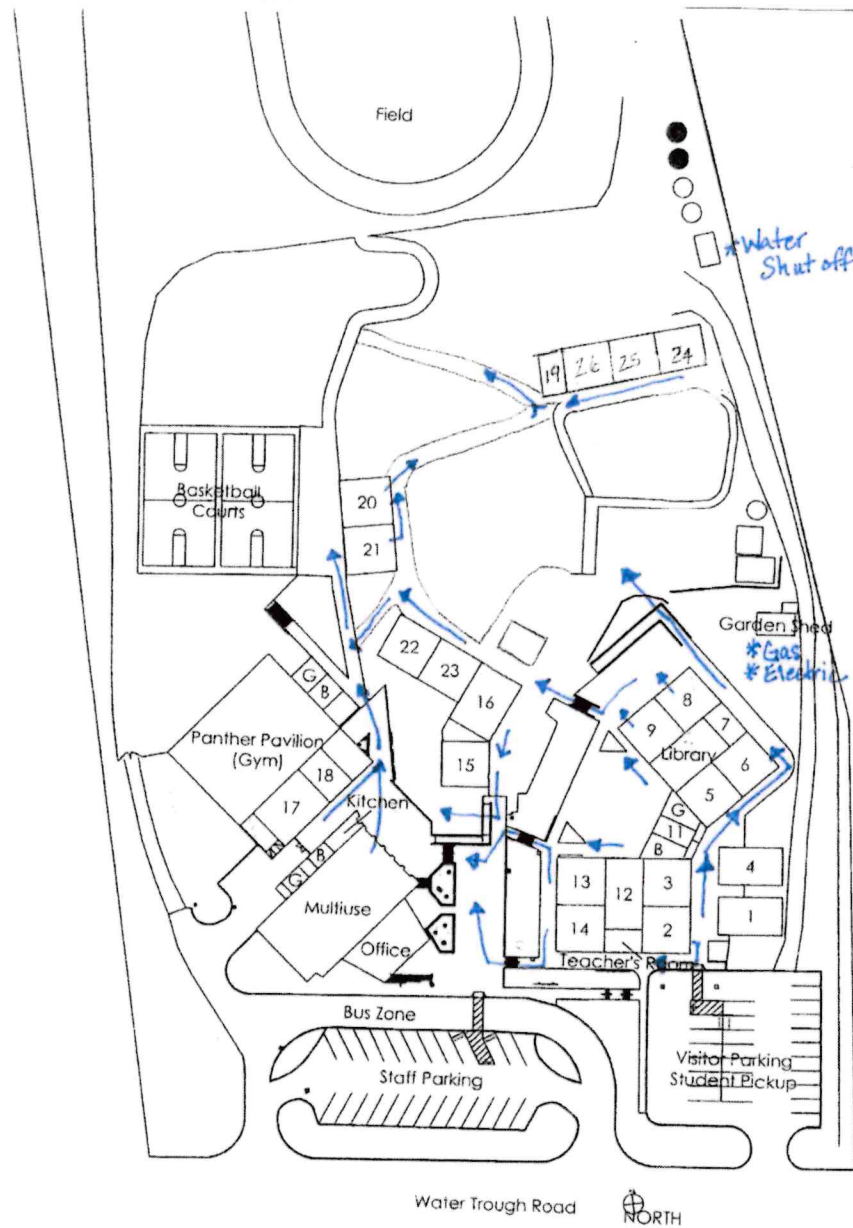
Comprehensive Disaster Drill Schedule (complete prior to March 31)			
	Type	Date	Time
1	Disaster	3-26-24	2:20

Earthquake Drill Schedule			
	Month	Date	Time
1	Earthquake Drill w/ evacuation	10-19-23	10:10
2	Earthquake Drill w/ evacuation	1-26-24	12:05

Shelter in Place/Lockdown Disaster Drill Schedule		
Type	Date	Time
Shelter in Place (no evacuation)	11-28-23	9:20
Shelter in Place Transition to Lockdown (in class)	2-8-24	11:45
Shelter in Place during break	4-19-24	11:07

Site Map

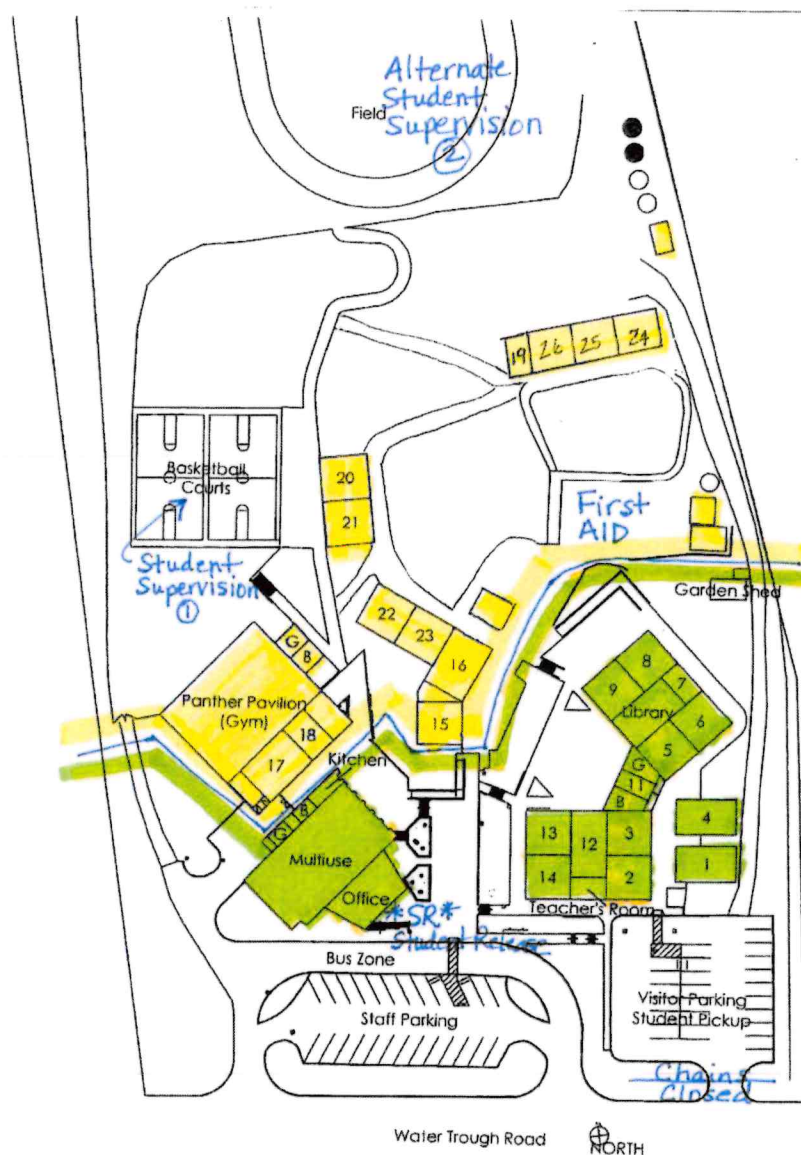
Includes Evacuation Routes, Gas, Electric and Water Shut-Offs



Twin Hills Middle School

Site Map

Incident Command Stations: First Aid, Student Release and Student Supervision Locations. Also shows Search Grid Areas – highlighted in different colors



Twin Hills Middle School

*SR = Student Release

Search & Rescue 1
Search & Rescue 2

**Incident
Commander/Public
Information Officer**

1. Shawna Whitestone

**Operations
Coordinator**

Radio Channel: 1

1. Shawna Whitestone

Scribe

1. Cat Capriola

**Planning
Coordinator**

Radio Channel: 2

1. Leslie Konvalinka

Scribe

1. Bobbie Meyer

**Logistics
Coordinator**

Radio Channel 1

1. Shawna Whitestone

**Search/Site
Assessment #1**

1. Nick Royer
2. Stefanie Maddocks
3. Tracy Rosemark

Rescue/Mobile Medical

1. Christa Brown/Brian Eberly
2. Gabi Salas

**Student
Release**

1. Dawn Salas
2. Jen Simoncini
3. Vanessa Barboza

Other Staff

1. Robyn F-T
2. Ann Humphrey
3. Nicole Huynh
4. Therese LaLonde
5. Heather Osburn
6. Emily Reynolds
7. Nora Rodriguez
8. Alejandra Sanchez
9. Korin Steinberg

**Search/Site
Assessment #2**

1. Andrea Hagan
2. Amy Franceschi
3. Lisa Galea

First Aid #1

1. Caroline Zago
2. Diana Hughes
3. Jenna Hales

Student Supervision

1. Nicole Ellwood
2. Barb Arrowsmith
3. Jason Greenwald
4. Mariko W-F
5. Michael Hardison
6. Grace Kirk

**Utilities/Traffic/
Security**

1. Doug Puetz

ANNUAL EMERGENCY PREPAREDNESS BEST PRACTICES

SCHOOL NAME:

SCHOOL YEAR:

TWIN HILLS CHARTER MIDDLE SCHOOL

2023-2024

Date	Activity	Responsible Person	Date Completed
Summer	Review School Safety Plan	Shawna Whitestine	August 2023
Summer	School facilities hazard assessment (buildings, grounds, evacuation routes, shut-off valves) walk through with public safety.	Shawna Whitestine and Doug Puetz	Done w/ Bill Welch October 2023
August	Identify school resources and survey special staff skills.	Shawna Whitestine	October 2023
August	Survey staff dismissal priorities.	Shawna Whitestine	October 2023
August	Update staff and emergency phone numbers and resources. Update emergency team assignments.	Shawna Whitestine	August 2023
August	Assign school staff to Incident Command System (ICS) functions.	Shawna Whitestine	October 2023
August	Parent orientation/information on School Safety Plan.	Shawna Whitestine	Done w/ PAC December 2023
August	If new construction is completed at your site, get new updated maps and site plans from Maintenance and Operations Director.	Shawna Whitestine	N/A
Fall	Inventory/restock emergency supplies. Test communication equipment.	Shawna Whitestine and Doug Puetz	Done w/ Bill Welch November 2023
Fall	Staff orientation of School Safety Plan, emergency response actions, policies and performance expectations during various drills.	Shawna Whitestine	Done w/ Bill Welch October 2023
Fall	Assess training needs and schedule workshops.	Shawna Whitestine	In process
Fall	Disaster service worker and ICS training for new staff.	Shawna Whitestine	September 2023

Date	Activity	Responsible Person	Date Completed
Fall	Recruit parent disaster/safety committee.	Shawna Whitestine	In process
Fall	Replenish emergency supply cache and classroom backpack.	Shawna Whitestine and Teachers	August 2023
Fall	CPR/first aid training if possible.	Shawna Whitestine and Staff	June 2023
September	Update classroom backpacks (rosters, etc.).	Staff	August 2023
September	Parent back to school assembly (Orientation).	Shawna Whitestine	At Orientation August 2023
March	Complete comprehensive disaster drill.	Shawna Whitestine	March 2024
May	Recruit new parent disaster committee members.	Shawna Whitestine	May 2024
May	Review drill assessment.	Shawna Whitestine	June 2024
Quarterly	Create and attend parent disaster/safety committee meetings.	Shawna Whitestine	November 2023 February 2024 April 2024 May 2024
Other Drills (Yearly)	California Education Code, Section 32001 Fire alarm and drill at least once each month in elementary schools, at least 4 times every school year in middle schools and at least twice every school year in secondary schools.		
Other Drills (Yearly)	California Education Code, Section 35297 Drop, Cover, Hold One Drill at least once each school quarter in elementary schools, once a semester in secondary schools.		
Other Trainings (as needed)	Special ICS functions for staff (damage assessment, search and rescue, CERT) CPR – every other year Basic First Aid – every other year NIMS-IS- 100.SCa for new staff		

Prepared By: Shawna Whitestine Date: 12-8-23

School Resources

Resource	Yes/No	Location (bldg/room #/site location)	How Many?
Safety Containers	Yes	Room 10; under tables	3
Safety Closet	No		
AED #1	Yes	Gym	1
Portable PA System	No		
Generator	Yes	Garden Shed	1
Golf Carts	No		
School Vans	No		

Summary of Job Responsibilities

Title	Role/Responsibilities
Management: Incident Commander/PIO/Agency Liaison	Responsible for development of school's plan and overall management of emergency; establishes/manages Command Post; activates ICS; determine strategies to implement protocols and adapt as needed. Provides public information as required. Monitors and supervises Operations, Planning and Logistic Coordinators.
Operations Coordinator	Supervises Search and Site Assessment, Utilities/Traffic/Security, Rescue Mobile, and First Aid.
Search and Site Assessment	Searches facility for injured and missing students and staff; conducts initial damage assessment; provides light fire suppression. Assess buildings, etc for damage and/or injured persons.
Utilities/Traffic/Security	Coordinates security needs; establishes traffic and crowd control; secures perimeter, evaluates the sites utilities as needed.
Rescue/Mobile Medical	Responds to the location of injured or trapped, provides basic medical support and transports if appropriate to medical station on site.
First Aid	Provides basic medical care, triage and supplies to the injured. Provides accounting and long-term care for all students until reunited with parents/caretakers.
Planning Coordinator	Supervises Scribe(s), Student Release and Student Supervision
Scribe and Documentation	Helps maintain record and written communications for members of the incident command post. Evaluates incident information and maintains ICS status boards, collects and archives all incident documents, tracks equipment and personnel assigned to the incident.
Student Release	Provides for systematic and efficient reunification of students with parents/caretakers, maintains records of student release.
Student Supervision	Supervises students in a safe location, coordinates with Student Release for the safe transfer of students to their parents or guardians.
Logistics Coordinator	Coordinates access to and distribution of food, water and supplies; provides personnel as requested, including volunteers.

Job Description Summaries

Incident Commander

The Incident Commander directs on-scene operations and is responsible for overall management of the incident. It is their responsibility to prepare the strategic objectives that, in turn, will be the foundation upon which subsequent incident action planning will be based. Incident Objectives should be broad, measurable and follow an ordered sequence of events.

The Incident Commander at the school leads the Incident Management Team which may include the Operations, Planning and Logistics Coordinators, and Scribe(s) for the school.

Responsibilities: The Incident Commander (IC) is responsible for on-scene emergency/disaster operations and remains at or near the Incident Command Post (ICP) to observe and direct all operations.

- Assess the scene
- Ensure the safety of students, staff and others on campus
- Activate and manage the ICP
- Develop strategies for appropriate response
- Coordinate response efforts
- Monitor action plan and organizational effectiveness
- Guide, manage and assist Operations, Planning and Logistics Coordinators with their assigned duties

Start-Up Actions

- Assess type and scope of emergency
- Determine threat to human life and structures
- Activate the appropriate emergency action
- If evacuation is necessary, verify that the route and assembly area are safe:
 - Direct the opening of the emergency cache
 - Set up the ICP
 - Obtain personal safety equipment
- Establish appropriate level of organization
- Activate organizational functions as needed
- Contact the District Office
- Develop an Incident Action Plan with objectives and a time frame

Operational Actions

- Determine the need for and request inter-agency assistance
- Monitor and assess the total site situation
- View site map periodically for response team progress
- Check with section Coordinators for periodic updates
- Revise Incident Action Plan, as needed
- Update status to District EOC or District Office
- Reassign personnel as needed
- Begin student release, if appropriate, after student accounting is complete.
Refer media inquiries to District Office or PIO.
If transfer of command is necessary, e.g., when public safety officials arrive, provide a face-to-face briefing with the following minimum essential information:

- situation status
- objectives and priorities
- current organization and personnel assignments
- resources enroute and/or ordered
- facilities established
- communications plan
- prognosis, concerns, related issues
- Release teachers as appropriate per district guidelines.
- Remain in charge of campus until redirected or released by the Superintendent of Schools.
- Be prepared for requests by the American Red Cross to use facility as a shelter.

Deactivation

- Receive briefing from public safety agency to obtain "All Clear".
- Contact the District Office to obtain authorization for deactivation.
- Authorize deactivation of response teams as they are no longer required.
- Check with section Coordinators to ensure that any open actions will be taken care of before demobilization
 - Logistics: Ensure the return of all equipment and reusable supplies
 - Planning: Close out all logs. Complete other relevant documents and provide to the Documentation Unit for archive
- Provide input to the After-Action Report
- Proclaim termination of the emergency.
- Proceed with recovery operations, if necessary

Operations Coordinator

Responsibilities: Operations manages the on-scene, immediate response to the disaster, which can include the following:

- Site Facility Check/Damage Assessment
- Security, Utilities and Traffic
- Search and Site Assessment
- First Aid and Crisis Intervention
- Rescue Mobile

Start-up Actions

- Check in with Incident Commander or Command Post for situation briefing.
- Put on personal safety equipment, e.g. hard hat and vest, walkie-talkie.
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Assume the duties of all operations positions until staff is available and assigned.
- Brief assigned staff on the situation and supervise their activities, utilizing the position checklists.
- Check with IC to assure Emergency Plan is implemented.
- Initiate and coordinate with Search and Site Assessment, Rescue Mobile and First Aid operations, as needed.
- Notify Logistics If additional supplies or personnel are needed for the Operations Section, as additional staff arrive, brief them on the situation, and assign them as needed.
- As information is received from Operations staff, pass it on to the Incident Commander, providing a description of tasks and priorities.
- Monitor operational activities, ensuring that Operations staff follows standard procedures, utilizes appropriate safety gear, and documents their activities.

Closing Down

- At the Incident Commander's direction, release Operations staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by IC, deactivate the section and close out all logs.
- Provide logs and other relevant documents to the Documentation Unit in Planning.

Search and Site Assessment Team(s)

Objectives: Search school buildings and grounds to identify the location of trapped or injured students and staff, and potential hazards on campus. Notify ICS of the trapped/injured, potential hazards and exact locations. Coordinate with Operations team for treatment of the injured.

Safety Rules: Buddy system: 3 people per team; team leader identified. Take no action that might endanger you. Use appropriate safety gear. Size up the situation first. Follow all operational and standard safety procedures. Team members should be certified in First Aid and trained in SAR techniques.

Start-Up Actions

- Put on personal safety gear.
- Obtain all necessary equipment from container (see below).
- Check at Command Post (ICP) for assignment.

Operational Duties

- Before entering a building, walk around and inspect the complete exterior of the building. Report structural damage to team leader. Use yellow caution tape to barricade hazardous areas. Do not enter severely damaged buildings.
- Team leader stays out of building with site map, Sharpie, and tape, as two team members enter building. The team leader will place a diagonal piece of tape on the doorframe after teammates clear building. Then add a 2nd piece of tape forming an "X" to indicate the room is clear. This practice will be continued at each room/building until or if a situation requiring medical assistance occurs.
- Search and Site Assessment will make every effort to manage medical issues without requesting assistance from Mobile Rescue (example; small laceration, broken arm).
- If a medical situation arises that is beyond the scope of the Site Assessment team, contact Rescue Mobile for additional support.
 - The team leader will place a diagonal piece of tape on the doorframe, with a short description of the medical issue (example; "head injury").
 - The team leader and one teammate will continue searching the area. The 3rd team member will stay with the patient until Rescue Mobile arrives.
 - The 3rd team member will then catch up with the other team members and continue searching as a team of three.
- Report by radio to Incident Command after a cluster has been cleared (example; rooms 1-6) or broadcast immediately if a medical situation warrants Rescue Mobile involvement.
- Follow directions from Operations/Incident Command Post.
- Report gas leaks, fires, or structural damage to Operations Coordinator immediately upon discovery. Handle small situations when possible (example; light fire suppression).
- Record exact location of damage and triage on map and report information to Operations Coordinator.
- Keep radio communication brief and simple. Use common language, no codes.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

Rescue Mobile Team(s)

Operational Duties

- Be prepared to respond to search and site assessment locations with a stretcher or wheelchair to assist patients with major injuries.
- When exiting a room with the patient, put 2nd piece of tape diagonally over the first, forming an "X" on doorframe indicating the room is clear.
- Advise Operations of extent of injuries and report you are enroute to First Aid with patient.
- If a patient has a possible severe spinal injury, stay with the patient until paramedics arrive.
- When requested by Operations, respond to specific building(s) and act as site assessment member.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

First Aid and Mental Health Support

Objectives Establish the First Aid treatment area, triage, emergency medical response and counseling. Ensure that appropriate actions are taken in the event of deaths. Coordinate with the Operations Coordinator when the situation requires health or medical services that staff cannot provide.

Personnel: First aid trained staff and volunteers

Start-Up Actions

- Set up First Aid Station if directed by Operations Coordinator.
- Obtain and put on personal safety equipment including vests and non-latex or nitrile gloves.
- Check with Medical Team Leader for assignment.

Operational Duties

- Admit injured students/staff to First Aid Station, listing name on master log.
- Administer appropriate first aid.
- Keep accurate records of care given.
- Continue to assess victims at regular intervals.
- Report deaths immediately to Incident Commander.
- When transport is available, do a final assessment. Keep records for reference.
- A copy of the Student's Emergency Card must accompany students removed from campus to receive advanced medical attention. Give a copy of the card to the paramedic.

First Aid Stations:

Triage - Locate triage (injury sorting area) at the entry of the First Aid Station. This area is for the injured to be quickly evaluated for severity of injury and directed to the appropriate treatment area.

- **Immediate Care** - For people with life and limb threatening injuries that require immediate attention, such as difficulty breathing, severe bleeding, major burns and shock. Locate immediate care in an area out of sight of most students and staff but accessible to emergency vehicles.
- **Delayed Care** - For injured individuals who do not require attention within the first hour. Such people may have lacerations, broken bones or need medication. Locate near the immediate care area but shield from the sight of the injured in immediate care area.

Crisis Counseling - Mild to moderate anxiety is best handled by teachers in class groups. Severe anxiety warrants special attention in a secluded area away from other First Aid areas, since the sight of injured people may worsen the hysteria. This area should be away from the student population, because hysteria can rapidly get out of control.

Closing Down

- Return equipment and unused supplies to Logistics.
- Clean up the first aid area. Dispose of hazardous waste safely.
- Complete all paperwork and turn it into the Documentation Unit (scribe).

Utilities, Traffic and Security

Responsibilities:

- Manage traffic control!
- Turn off water, gas, electricity as requested.
- Assist in securing the campus during the emergency.

Start Up Actions

- Check in with Incident Command for situation briefing.
- Obtain and put on personal protective equipment (PPE).
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Coordinate security needs, establish traffic and crowd control.
- Secure perimeters.
- Evaluate site utilities as needed.

Closing Down

- Return equipment to Logistics.

Other Staff, Volunteers and Other Adults on Campus

Objectives

Respond to Incident Command Post if you are not assigned to a specific role.

Incident Command will assign you to an operation's or planning role.

Operational Duties

- Refer to summary of job responsibilities and assume your assigned role. Respond to the designated area to do your job.
- Respond to Logistics to get needed supplies.

Closing Down

- Return equipment and reusable supplies to Logistics.

Planning Coordinator

Responsibilities: Planning oversees student supervision and student release. Also provide ongoing analysis of situation and resource status.

Start Up Actions

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a position identifier, such as vest, if available.

Operational Duties

- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Assist Incident Commander in writing Incident Action Plans.
- Maintain accurate records of missing /injured students and staff.
- Maintain accurate records of students released to parents/guardians.
- Student Release requires heavy staffing, so begin preparations early for well-separated and well-marked Parent Request and Student Release gates.
- Work with Planning scribe to record and maintain all accurate records.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Archive all incident records.
- Verify that closing tasks of all Planning positions have been accomplished.
- Return equipment and reusable supplies to Logistics.

Student Supervision

Objectives: Ensure the care and safety of all students on campus except those who are in the First Aid Station.

Personnel: Classroom teachers, substitute teachers, and staff as assigned.

Start Up Actions

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check in with the Planning Coordinator for situation briefing.
- If school is evacuating:
 - Verify that the assembly area and routes to it are safe.
 - Count students or observe the classrooms as they exit, to make sure that all classes evacuate.
 - Initiate the set-up of portable toilet facilities and hand-washing stations.

Operational Duties

- Take role of all students and staff to determine who is missing and report to the Planning Coordinator immediately.
- Monitor the safety and well-being of the students and staff in the Assembly Area.
- Administer minor first aid as needed or refer to First Aid Station
- Support the Student Release process by releasing students with appropriate paperwork.
- When necessary, provide water and food for students and staff.
- Update records of the number of students and staff in the assembly area that have been released.
- Direct all requests for information to the Command Post.

Closing Down

- Return equipment and reusable supplies to Logistics.
- When authorized by the Incident Commander, close out all logs.
- Provide logs and other relevant documents to the Documentation Unit.

Student Release

Objective: Assist teachers and staff in the release of students from the campus to parents and designated adults.

Start-Up Actions:

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check with the Planning Coordinator for assignment to Request Table or Release Table.
- Obtain necessary equipment and forms from Logistics or emergency container.
- Secure area against unauthorized access. Mark gates with signs.
- Set up a Request Table at the main student access area. Use grade level grouping signs to organize parent requests.
- Have Student Release Forms available for parents outside at Request Table. Assign volunteers to assist.
- Set up Release Table at some distance from Request Table.

Operational Duties

Follow procedures outlined below to ensure the safe reunification of students with their parents or guardians.

Procedures

- Requesting adult fills out Student Release Form, gives it to staff member, and shows photo identification.
- Staff verifies identification, pulls Emergency Card from file, and verifies that the requester is authorized on the card.
- Staff instructs the requester to proceed to the Release Table and files the Emergency Card in the out box.
- The runner takes the Student Release Form to Student Assembly Area and walks the requested student to Student Release table.
- Staff matches student to requester, asks parent/requester to sign student Release Form, and requests both to leave the campus area to reduce congestion.

Note: If a parent is hostile or refuses to wait in line, don't argue. Step aside with the agitated parent so that Request Table can continue processing other parent requests. Document all incidents.

If student is with class in the Assembly Area:

- The runner shows Student Release Form to the teacher.
- Teacher marks box, "Sent with Runner."
- Runner walks student to Release Table
- Runner hands paperwork to release personnel.
- Release staff match student to requester, verify proof of identification.

If student is not with the class:

- Teacher makes appropriate notation on Student Log.
- "Absent" if student was not in school that day.
- "First Aid" if student is at First Aid Station.
- "Missing" if student was in school but now cannot be located.
- Runner takes Student Log to Planning/ICP.
- Planning verifies student location if known and directs runner accordingly.
- Parent should be notified of missing student status and escorted to Crisis Counselor.

- If a student is in First Aid, a parent should be escorted to the Medical Treatment Area.
- If a student was marked absent, a parent will be notified by a staff member.

Closing Down

- At the direction of the Operations Coordinator, return equipment and unused supplies to Logistics.
- Complete all paperwork and turn it into the Documentation Unit (Scribe).

Logistics

Responsibilities: Logistics is responsible for providing facilities, services, personnel, equipment, and materials in support of the incident.

Start-up Actions

- Check in with Incident Commander for situation briefing.
- Open the supplies containers or other storage facility.
- Put on a position identifier, such as vest.
- Begin distribution of supplies and equipment as needed.
- Ensure that the Incident Command Post and other facilities are set up as needed in safe locations.

Operational Duties

- Coordinate supplies, equipment, and personnel needs with the Operations Coordinator.
- Maintain security of cargo container, supplies and equipment.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Logistics positions have been accomplished. Secure all equipment and supplies.

Scribe(s)

Objectives: Collection, evaluation, documentation, and use of information about the development of the incident and the status of resources.

Start-Up Actions

- Check in with Incident Commander, Operations and Planning Coordinators for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a safety vest or position identifier.

Operational Duties

Records

- Maintain information pertaining to incidents on whiteboards at the Command Center noting all actions and reports.
- Prior to dismantling whiteboards, take photos for recreating incident and for information gathering.
- Maintain time log of the incident, noting all actions and reports, hazards and missing or injured students and staff.

Important: A permanent log may be typed or rewritten later for clarity and better understanding. Keep all original notes and records—they are legal documents.

Closing Down

- Collect and file all paperwork and documentation from deactivating sections.
- Return equipment and reusable supplies to Logistics.

Shelter in Place Protocol

SHELTER IN PLACE is a measure implemented when there is a need to isolate students and staff from the outdoor environment. The procedures include closing and locking doors and windows, and blinds/shades. If safe to do so, you may send supervised small groups of students to the bathroom.

SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. Those in bungalows and buildings with exterior passageways must remain in the classroom while **SHELTER IN PLACE** is instituted. It is appropriate for, but not limited to, gas leaks, police action in the area or dangerous animals.

ANNOUNCEMENT:

Make an announcement in person directly or over the public address system:

Example: "Attention please. We have a hazard in the community and are instituting **SHELTER IN PLACE** procedures. Students and staff should remain inside with windows and doors securely closed. Those who are outside should immediately move to the protection of an inside room. Do not go outdoors until you receive further instructions."

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make an announcement on the public address system. Give clear instructions, remain calm and convey reassurance that the situation is under control.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction to indicate that the normal school routine can resume.
- Walk around the interior of the campus to ensure all exterior doors are locked.

TEACHER and STAFF ACTIONS:

- Immediately clear students from the halls. Stay away from all doors and windows.
- Keep all students in the classroom until further instructions are received. Assist those needing special assistance.
- Secure individual classrooms: close and lock doors and windows.
- Take attendance and call report in to Office Manager. Wait for further instructions.

STUDENT ACTIONS:

Proceed to your classroom if it is safe to do so. If not, follow the teacher or staff directions to nearby classrooms or other rooms (e.g., auditorium, library, cafeteria, multi-purpose room). If these are unsafe, follow instructions to proceed to an alternative indoor location.

Lockdown Protocol

LOCKDOWN is initiated to isolate students and school staff from danger when there is a crisis on campus and movement within the school might put students and staff in jeopardy. **LOCKDOWN** is used to prevent intruders from entering occupied areas of the building. The concept of **LOCKDOWN** is **no one in, no one out**. All exterior doors are locked, and students and staff must always remain in the classrooms or designated locations. Teachers and other school staff are responsible for accounting for students and ensuring that no one leaves the safe area. **LOCKDOWN** is not normally preceded with an announcement. This ACTION is considered appropriate for, but is not limited to, the following types of emergencies:

- Gunfire
- Extreme violence outside the classroom

ANNOUNCEMENT:

1. Make an announcement in person directly, over walkies or over the public address system and/or sound the special lockdown alarm tone:

Example: "Attention please. (Pause) **LOCKDOWN**. (Pause) **LOCKDOWN**. (Pause) **LOCKDOWN**. (Pause) **Additional information may follow.**"

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make the announcement. Teachers and staff are to immediately lock doors and remain in the classroom or secured area until further instructions are provided. Put your cell phone on silent or vibrate mode!
- 1.) Call 911, 2) call North Bay Security (415) 235-2340, and 3) call the District Office/Superintendent. Provide location, status of campus, all available details of situation.
- When a school official or authorized official unlocks the door from the outside, it is safe to leave the room.
- If appropriate, send home with students a brief written description of the emergency, how it was handled and what steps are being taken in its aftermath, or do an "all call" notification via text, phone call or mass email.

STAFF ACTIONS:

- If it is safe to clear the hallways, bathrooms and open areas, direct students to the closest safe classroom. **DO NOT ANSWER YOUR ROOM PHONE!**
- Immediately lock doors and instruct students to sit or lie down on the floor.
- Turn off lights, close any shades and/or blinds if it appears safe to do so.
- Put cell phones on silent or vibrate mode. Do not answer a ringing phone.
- Remain quiet and calm in the classroom or secure area until further instructions are provided by the principal or law enforcement.

STUDENT ACTIONS:

- Move quickly and quietly to the closest safe classroom.
- Put your cellphone on silent or vibrate mode. Do not answer a ringing phone.
- If rooms are locked, immediately hide in the closest safe zone: bathroom, janitorial closet, office area, library. Lock the door or move furniture or trash can to bar access to the room. Remain quiet until further instructions are provided by the principal or police.

On-Site Fire Protocol

Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction.

Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to confirm that the "fire is out".

Within School Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement **EVACUATION** of the building.
- Immediately **EVACUATE** the school using the primary or alternate fire routes.
- Call 911.
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office 1(415)897-4211 of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for **OFF-SITE EVACUATION** by **DIRECTED TRANSPORTATION**.
- Do not allow staff and students to return to the building until the Fire Department declares it safe.

STAFF ACTIONS:

- **EVACUATE** students from the building using primary or alternate fire routes Take emergency backpack. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the principal/designee and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the school building.

Near the School

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Call 911. The Fire Marshall will direct operations once on site.
- Determine the need to implement an **EVACUATION**. If the fire threatens the school, execute the actions above. If not, continue with the school routine.

Off-Site Evacuation

OFF-SITE EVACUATION is implemented when it is unsafe to remain on the school campus, and evacuation to an off-site assembly area is required. This ACTION provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated area of safety. **OFF-SITE EVACUATION** is considered appropriate for, but is not limited to, the following types of emergencies:

- Fire
- Bomb threat
- Chemical accident
- Explosion or threat of explosion
- Post earthquake

OFF-SITE EVACUATION may require **DIRECTED TRANSPORTATION**.

ANNOUNCEMENT:

1. Fire alarm (bell or horn signal).
2. Make an announcement over the public address system:

Example: **“Attention please. We need to institute an Off-Site Evacuation. Teachers are to take their students to the designated offsite assembly area (Most likely Pleasant Hill Cemetery). Students are to remain with their teacher.”**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Determine the safest method for evacuating the campus. This may include the use of school buses or simply walking to the designated off-site location.
- Call 911. Provide school name and location of off-site evacuation, reason for evacuation, number of staff and students being evacuated.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction and authorize students and staff to return to the classrooms.
- Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

- Take attendance before leaving campus. Instruct students to evacuate the building, following designated routes, and assemble in their assigned offsite Assembly Area. Bring along the emergency classroom backpack.
- If walking to a nearby site, keep students lined up in an orderly fashion and walk away from the danger. The procession should follow the safest route to the evacuation site.
- Take the student roster when leaving the building. Take attendance when the class is reassembled in a safe offsite location. Report attendance to Principal/designee. Remain in place until further instructions are given.

Earthquake Protocol

Earthquakes strike without warning. Fire alarms or sprinkler systems may be activated by the shaking. The effect of an earthquake from one building to another will vary. Elevators and stairways will need to be inspected for damage before they can be used. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions and shelves and take the best available cover under a sturdy desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If people are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

Inside Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Direct inspection and assessment of school buildings. Report building damage and suspected breaks in utility lines or pipes to fire department responders and the Superintendent's office 1(415)897-4211.
- Send search and rescue team to look for trapped students and staff.
- Post guards a safe distance away from building entrances to assure no one re-enters.
- Notify District Office of school and personnel status. Determine who will inform public information media as appropriate.
- Do NOT re-enter the building until it is determined to be safe by an appropriate facilities inspector.
- Determine whether to close school. If school must be closed, notify staff members, students, and parents.

STAFF ACTIONS:

- Give **DROP, COVER and HOLD ON** command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.
- After shaking stops, **EVACUATE** building. The focus should be on doing the best for the most people. Do not hold up the class from evacuating while administering first aid to someone. If the injured person can be evacuated, then bring them out and render first aid once clear. If the person can't be included in the evacuation, then note the number and location of the injured and report to Operations once your group is safely evacuated. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring attendance roster and emergency backpack.

Staff that are outside, after the shaking stops, should immediately direct students to the evacuation/rally point. Assist injured victims that can be moved to an evacuation site. Report to Search & Rescue the number and location of victims that can't be moved.

- Check attendance at the assembly area. Report any missing/injured students to principal/site administrator.
- Check for injuries and render First Aid.
- Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.

- Stay alert for aftershocks!
- Do NOT re-enter the building until it is determined to be safe.

Outside Building

STAFF ACTIONS:

- Move students away from buildings, trees, overhead wires, and poles. Get under a table or other sturdy furniture with back to windows. If not near any furniture, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain position until shaking stops.
- After shaking stops, check for injuries, and render first aid. Direct students to evacuation points.
- Check attendance. Report any missing students to principal/site administrator.
- Stay alert for aftershocks.
- Keep a safe distance from any downed power lines.
- Do NOT re-enter the building until it is determined to be safe.
- Follow instructions of principal/site administrator.

During non-school hours

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Inspect school buildings with Maintenance/Building and Grounds Manager to assess damage and determine corrective actions.
- Confer with the District Superintendent if damage is apparent to determine the advisability of closing the school.
- Notify the fire department and utility company of suspected breaks in utility lines or pipes.
- If school must be closed, notify staff members, students, and parents. Arrange for alternative learning arrangement such as portable classrooms if damage is significant and school closing will be of some duration.
- Notify the District Office, who will inform public information media as appropriate.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Medical Emergency Protocol

Medical accidents and emergencies can occur at any time and may involve a student or staff member. Some emergencies may only need first aid care, while others may require immediate medical attention. **This is not a First Aid manual.** When in doubt, dial 911. Medical emergencies involving any student or employee must be reported to the Principal/Site Administrator.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Assess the victim (ABC – Airway, Breathing, Circulation). Call 911, if appropriate.
Provide:
 - School name, address including nearest cross street(s)
 - and the fastest way for ambulances to reach the building.
 - Exact location within the building
 - Nature of the emergency and how it occurred.
 - Approximate age of injured person
 - Caller's name and phone number
 - Do not hang up until advised to do so by the dispatcher.
- Assign staff members to meet rescue service and show medical responder where the injured person is.
- Assemble emergency care and contact information of victims.
- Monitor the medical status of the victim, even if he or she is transported to the hospital.
- Assign a staff member to remain with an individual, even if he or she is transported to the hospital.
- Notify parents/guardian if the victim is a student. Describe type of illness or injury, medical care being administered, and location where student has been transported.
- Advise staff of the situation (when appropriate). Follow-up with parents.

Universal Precautions when Treating a Medical Emergency

- Always use non-latex or nitrile gloves and, if necessary, mask and gown, to reduce the risk of transmission of body fluids.
- Wash hands thoroughly after providing care.

STAFF ACTIONS:

- Assess the scene to determine what assistance is needed. Direct students away from the scene of the emergency.
- Notify Principal/Site Administrator.
- Stay calm. Keep the individual warm with a coat or blanket.
- Ask the school nurse to begin first aid until paramedics arrive. Do not move the individual unless there is danger of further injury.
- Do not give the individual anything to eat or drink.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Bomb Threat

If the school receives a bomb threat by telephone, follow the Bomb Threat Checklist on the next page to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- Listen. Do not interrupt the caller.
- Keep the caller on the line with statements such as *"I am sorry, I did not understand you. What did you say?"*
- Alert someone else by prearranged signal to call 911.
- Notify site administrator immediately after completing the call.
- Complete the Bomb Threat Checklist.

Telephone Bomb Threats

- Remain calm/courteous.
 - Read phone's visual display.
 - Listen, don't interrupt.
 - Keep calm, talking, pretend hearing difficulty.
 - Notice details: background noises, voice description.
 - Ask: When? Where? What? How?
 - Don't touch any suspicious objects.
- Call 911

PERSON RECEIVING THREAT BY MAIL:

- Note the way the threat was delivered, where it was found and who found it.
- Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Notify law enforcement as soon as possible.
- Notify principal or site administrator.
- Caution students against picking up or touching any strange objects or packages.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

Call 911.

Call North Bay Security 1(415)235-2340.

- Notify the District Superintendent 1(415) 897-4211 of the situation.
- Instruct staff to turn off cellular phones or two-way radios. Do not use devices during a threat since explosive devices can be triggered by radio frequencies.
- Determine whether to evacuate the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- Use the intercom, personal notification by designated persons, or the PA system to evacuate students and staff to designated areas.
- Do not return to the school building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- Evacuate students as quickly as possible, using primary or alternate routes.
- Upon arrival at the designated safe site, take attendance.
- Notify the principal/site administrator of any missing students.

- Do not return to the building until emergency response officials determine it is safe.
If a suspicious item is observed, make no attempt to examine the object and immediately notify site administrator or law enforcement.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____
- _____
- _____

Suspension and Expulsion Rates Perceptions of School Safety by Students, Parents/Guardians, and Staff

Suspensions 2022-2023: 6 incidents

Expulsions 2022-2023: None

School Safety Perspectives (Youth Truth Survey January 2023)

- Family- 57% percentile ranking
- Staff- 76% percentile ranking
- Student (Belonging)- 49% percentile ranking



Comprehensive School Safety Plan

Mitigation • Preparedness • Response • Recovery



Orchard View School

August 2023



Emergency Phone Numbers and Resources

Police/Fire/Medical	911
Sebastopol Police Department Police	(707) 829-4400
Sebastopol Fire Department	(707) 823-8061
Sonoma County Sheriff Office	(707) 565-2650
PG&E	1-800-743-5002
Forestville Water District	(707) 887-1551
California Highway Patrol (CHP) Santa Rosa Office	(707) 588-1400
Security Consulting (NBSG) Bill Welch	(415) 235-2340
California Poison Control Center	1-800-222-1222
Redwood Empire Schools Insurance	(707) 836-0779
Sonoma County Office of Education Emergency Coordinator –	(707) 524-2600
Sonoma County Emergency Services	(707) 5665-1152
MCOE Superintendent Amie Carter	(707) 524-2603
Kaiser Medical Center Santa Rosa	(707) 393-4000
Alarm Company Stanley Security	(877) 476-4968

SCHOOL SITE ROSTER OF ALL STAFF

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Safety Plan –

List of employees and personal contact information.
This list is in the final plan but, due to this personal information, is not included in the board packet.

This page must be updated annually and submitted to the Superintendent's Office by September 15.

FIRE DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

ORCHARD VIEW SCHOOL

2023-2024

Fire Drill Schedule			
	Month	Date	Time
Elementary & Middle (8 Drills)			
1	August	24	9:45 AM
2	October	3	1:15 PM
3	February	6	1:15 PM
4	May	9	1:15 PM
5			
6			
7			
8			
High School (4 Drills)			
1	September	8	1:15 PM
2	November	8	10:30 AM
3	December	11	9:45 AM
4	January	17	9:45 AM
5	March	4	12:30 PM
6	April	5	9:45 AM

Comprehensive Disaster Drill Schedule (complete prior to March 31)			
	Type	Date	Time
1	Drill	2/21/24	1:15 PM

This page must be updated annually and submitted to the
Superintendent's Office by September 15.

DISASTER DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

ORCHARD VIEW SCHOOL

2023-2024

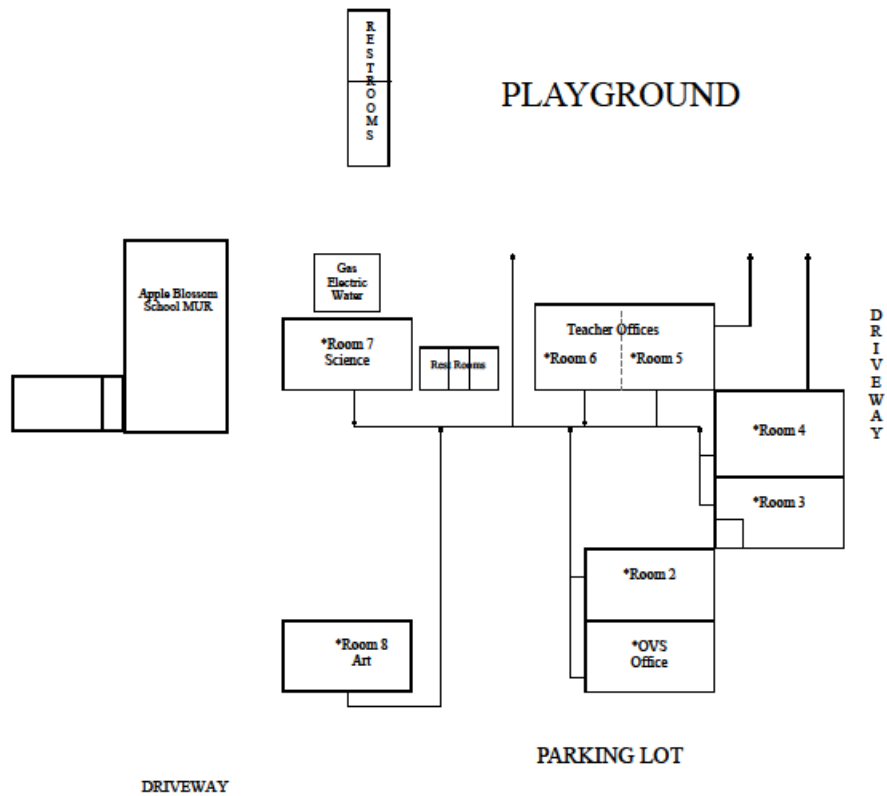
Earthquake Drill Schedule			
	Month	Date	Time
Elementary & Middle (4 Drills)			
1	October (Great California Shakeout)	10/19/2023	10:19 AM
2			
3			
4			
High School (2 Drills)			
1	February	2/16/2024	10:30 AM
2			

Shelter in Place/Lockdown Disaster Drill Schedule			
	Type	Date	Time
1	Shelter in Place (in class)		
2	Shelter in Place Transition to Lockdown (in class)	9/20/2023	9:15 AM
3	Shelter in Place Transition to Lockdown (access or recess)	4/18/2024	10:30 AM

This page must be updated annually and submitted to the Superintendent's Office by September 15.

Orchard View School
Campus Map

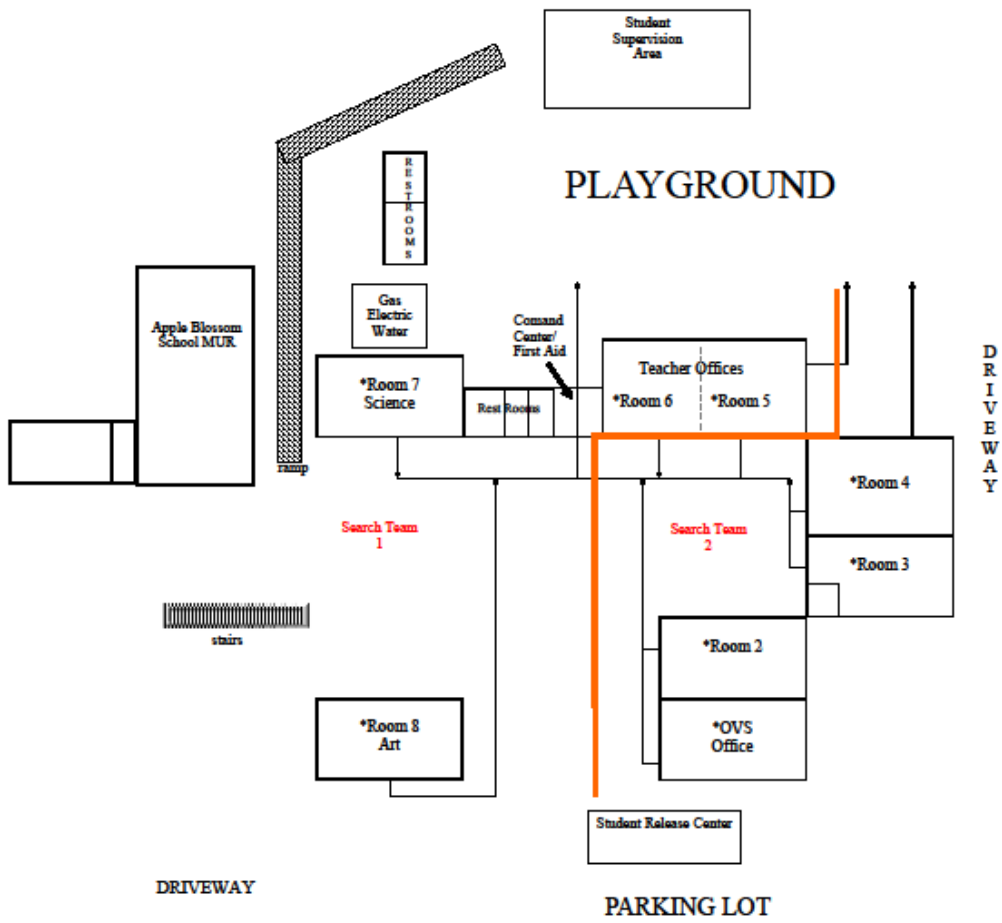
Fire Exits for
Orchard View
2023-2024



* Fire Extinguisher

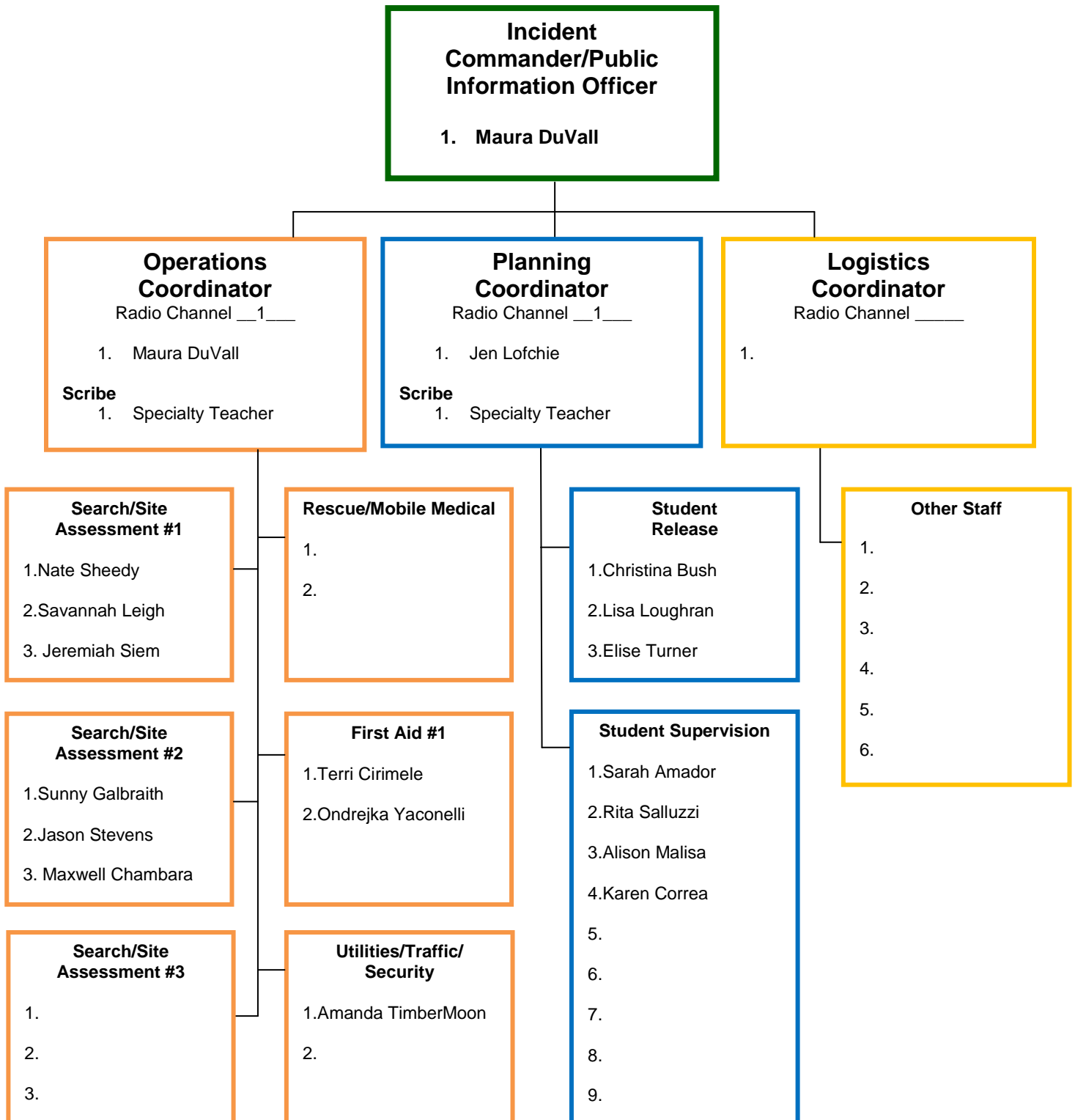
Superintendent's Office by September 15.

Orchard View School Campus Incident Map

Orchard View
2023-2024

* Fire Extinguisher

This page must be updated annually and submitted to the Superintendent's Office by September 15.



This page must be updated annually and submitted to the Superintendent's Office by September 15.

ANNUAL EMERGENCY PREPAREDNESS BEST PRACTICES

SCHOOL NAME:

SCHOOL YEAR:

2023-2024

Date	Activity	Responsible Person	Date Completed
Summer	Review School Safety Plan		
Summer	School facilities hazard assessment (buildings, grounds, evacuation routes, shut-off valves) walk through with public safety.		
August	Identify school resources and survey special staff skills.		
August	Survey staff dismissal priorities.		
August	Update staff and emergency phone numbers and resources. Update emergency team assignments.		
August	Assign school staff to Incident Command System (ICS) functions.		
August	Parent orientation/information on School Safety Plan.		
August	If new construction is completed at your site, get new updated maps and site plans from Maintenance and Operations Director.		
Fall	Inventory/restock emergency supplies. Test communication equipment.		
Fall	Staff orientation of School Safety Plan, emergency response actions, policies and performance expectations during various drills.		
Fall	Assess training needs and schedule workshops.		
Fall	Disaster service worker and ICS training for new staff.		

Date	Activity	Responsible Person	Date Completed
Fall	Recruit parent disaster/safety committee.		
Fall	Replenish emergency supply cache and classroom backpack.		
Fall	CPR/first aid training if possible.		
September	Update classroom backpacks (rosters, etc.).		
September	Parent back to school assembly.		
March	Complete comprehensive disaster drill.		
May	Recruit new parent disaster committee members.		
May	Review drill assessment.		
Quarterly	Create and attend parent disaster/safety committee meetings.		
Other Drills (Yearly)	California Education Code, Section 32001 Fire alarm and drill at least once each month in elementary schools, at least 4 times every school year in middle schools and at least twice every school year in secondary schools.		
Other Drills (Yearly)	California Education Code, Section 35297 Drop, Cover, Hold On Drill at least once each school quarter in elementary schools, once a semester in secondary schools.		
Other Trainings (as needed)	Special ICS functions for staff (damage assessment, search and rescue, CERT) CPR – every other year Basic First Aid – every other year NIMS-IS- 100.SCa for new staff		

Prepared By: _____ Date: _____

This page must be updated annually and submitted to the Superintendent's Office by September 15.

School Resources

Resource	Yes/No	Location (bldg/room #/site location)	How Many?
Safety Container			
Safety Closet			
AED #1 (up to 6)			
AED #2			
AED #3			
AED #4			
AED #5			
AED #6			
Portable PA System			
Generator			
Golf Carts			
School Vans			

Summary of Job Responsibilities

Title	Role/Responsibilities
Management: Incident Commander/PIO/Agency Liaison	Responsible for development of school's plan and overall management of emergency; establishes/manages Command Post; activates ICS; determine strategies to implement protocols and adapt as needed. Provides public information as required. Monitors and supervises Operations, Planning and Logistic Coordinators.
Operations Coordinator	Supervises Search and Site Assessment, Utilities/Traffic/Security, Rescue Mobile, and First Aid.
Search and Site Assessment	Searches facility for injured and missing students and staff; conducts initial damage assessment; provides light fire suppression. Assess buildings, etc for damage and/or injured persons.
Utilities/Traffic/Security	Coordinates security needs; establishes traffic and crowd control; secures perimeter, evaluates the sites utilities as needed.
Rescue/Mobile Medical	Responds to the location of injured or trapped, provides basic medical support and transports if appropriate to medical station on site.
First Aid	Provides basic medical care, triage and supplies to the injured. Provides accounting and long-term care for all students until reunited with parents/caretakers.
Planning Coordinator	Supervises Scribe(s), Student Release and Student Supervision
Scribe and Documentation	Helps maintain record and written communications for members of the incident command post. Evaluates incident information and maintains ICS status boards, collects and archives all incident documents, tracks equipment and personnel assigned to the incident.
Student Release	Provides for systematic and efficient reunification of students with parents/caretakers, maintains records of student release.
Student Supervision	Supervises students in a safe location, coordinates with Student Release for the safe transfer of students to their parents or guardians.
Logistics Coordinator	Coordinates access to and distribution of food, water and supplies; provides personnel as requested, including volunteers.

Job Description Summaries

Incident Commander

The Incident Commander directs on-scene operations and is responsible for overall management of the incident. It is their responsibility to prepare the strategic objectives that, in turn, will be the foundation upon which subsequent incident action planning will be based. Incident Objectives should be broad, measurable and follow an ordered sequence of events.

The Incident Commander at the school leads the Incident Management Team which may include the Operations, Planning and Logistics Coordinators, and Scribe(s) for the school.

Responsibilities: The Incident Commander (IC) is responsible for on-scene emergency/disaster operations and remains at or near the Incident Command Post (ICP) to observe and direct all operations.

- Assess the scene
- Ensure the safety of students, staff and others on campus
- Activate and manage the ICP
- Develop strategies for appropriate response
- Coordinate response efforts
- Monitor action plan and organizational effectiveness
- Guide, manage and assist Operations, Planning and Logistics Coordinators with their assigned duties

Start-Up Actions

- Assess type and scope of emergency
- Determine threat to human life and structures
- Activate the appropriate emergency action
- If evacuation is necessary, verify that the route and assembly area are safe:
 - Direct the opening of the emergency cache
 - Set up the ICP
 - Obtain personal safety equipment
- Establish appropriate level of organization
- Activate organizational functions as needed
- Contact the District Office
- Develop an Incident Action Plan with objectives and a time frame

Operational Actions

- Determine the need for and request inter-agency assistance
- Monitor and assess the total site situation
- View site map periodically for response team progress
- Check with section Coordinators for periodic updates
- Revise Incident Action Plan, as needed
- Update status to District EOC or District Office
- Reassign personnel as needed
- Begin student release, if appropriate, after student accounting is complete.
Refer media inquiries to District Office or PIO.
If transfer of command is necessary, e.g., when public safety officials arrive, provide a face-to-face briefing with the following minimum essential information:

- situation status
- objectives and priorities
- current organization and personnel assignments
- resources enroute and/or ordered
- facilities established
- communications plan
- prognosis, concerns, related issues
- Release teachers as appropriate per district guidelines.
- Remain in charge of campus until redirected or released by the Superintendent of Schools.
- Be prepared for requests by the American Red Cross to use facility as a shelter.

Deactivation

- Receive briefing from public safety agency to obtain “All Clear”.
- Contact the District Office to obtain authorization for deactivation.
- Authorize deactivation of response teams as they are no longer required.
- Check with section Coordinators to ensure that any open actions will be taken care of before demobilization
 - Logistics: Ensure the return of all equipment and reusable supplies
 - Planning: Close out all logs. Complete other relevant documents and provide to the Documentation Unit for archive
- Provide input to the After-Action Report
- Proclaim termination of the emergency.
- Proceed with recovery operations, if necessary

Operations Coordinator

Responsibilities: Operations manages the on-scene, immediate response to the disaster, which can include the following:

- Site Facility Check/Damage Assessment
- Security, Utilities and Traffic
- Search and Site Assessment
- First Aid and Crisis Intervention
- Rescue Mobile

Start-up Actions

- Check in with Incident Commander or Command Post for situation briefing.
- Put on personal safety equipment, e.g. hard hat and vest, walkie-talkie.
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Assume the duties of all operations positions until staff is available and assigned.
- Brief assigned staff on the situation and supervise their activities, utilizing the position checklists.
- Check with IC to assure Emergency Plan is implemented.
- Initiate and coordinate with Search and Site Assessment, Rescue Mobile and First Aid operations, as needed.

- Notify Logistics If additional supplies or personnel are needed for the Operations Section, as additional staff arrive, brief them on the situation, and assign them as needed.
- As information is received from Operations staff, pass it on to the Incident Commander, providing a description of tasks and priorities.
- Monitor operational activities, ensuring that Operations staff follows standard procedures, utilizes appropriate safety gear, and documents their activities.

Closing Down

- At the Incident Commander's direction, release Operations staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by IC, deactivate the section and close out all logs.
- Provide logs and other relevant documents to the Documentation Unit in Planning.

Search and Site Assessment Team(s)

Objectives: Search school buildings and grounds to identify the location of trapped or injured students and staff, and potential hazards on campus. Notify ICS of the trapped/injured, potential hazards and exact locations. Coordinate with Operations team for treatment of the injured.

Safety Rules: Buddy system: 3 people per team; team leader identified. Take no action that might endanger you. Use appropriate safety gear. Size up the situation first. Follow all operational and standard safety procedures. Team members should be certified in First Aid and trained in SAR techniques.

Start-Up Actions

- Put on personal safety gear.
- Obtain all necessary equipment from container (see below).
- Check at Command Post (ICP) for assignment.

Operational Duties

- Before entering a building, walk around and inspect the complete exterior of the building. Report structural damage to team leader. Use yellow caution tape to barricade hazardous areas. Do not enter severely damaged buildings.
- Team leader stays out of building with site map, Sharpie, and tape, as two team members enter building. The team leader will place a diagonal piece of tape on the doorframe after teammates clear building. Then add a 2nd piece of tape forming an "X" to indicate the room is clear. This practice will be continued at each room/building until or if a situation requiring medical assistance occurs.
- Search and Site Assessment will make every effort to manage medical issues without requesting assistance from Mobile Rescue (example; small laceration, broken arm).
- If a medical situation arises that is beyond the scope of the Site Assessment team, contact Rescue Mobile for additional support.
 - The team leader will place a diagonal piece of tape on the doorframe, with a short description of the medical issue (example; "head injury").
 - The team leader and one teammate will continue searching the area. The 3rd team member will stay with the patient until Rescue Mobile arrives.

- The 3rd team member will then catch up with the other team members and continue searching as a team of three.
- Report by radio to Incident Command after a cluster has been cleared (example; rooms 1-6) or broadcast immediately if a medical situation warrants Rescue Mobile involvement.
- Follow directions from Operations/Incident Command Post.
- Report gas leaks, fires, or structural damage to Operations Coordinator immediately upon discovery. Handle small situations when possible (example; light fire suppression).
- Record exact location of damage and triage on map and report information to Operations Coordinator.
- Keep radio communication brief and simple. Use common language, no codes.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

Rescue Mobile Team(s)

Operational Duties

- Be prepared to respond to search and site assessment locations with a stretcher or wheelchair to assist patients with major injuries.
- When exiting a room with the patient, put 2nd piece of tape diagonally over the first, forming an "X" on doorframe indicating the room is clear.
- Advise Operations of extent of injuries and report you are enroute to First Aid with patient.
- If a patient has a possible severe spinal injury, stay with the patient until paramedics arrive.
- When requested by Operations, respond to specific building(s) and act as site assessment member.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

First Aid

Objectives Establish the First Aid treatment area, triage, emergency medical response and counseling. Ensure that appropriate actions are taken in the event of deaths. Coordinate with the Operations Coordinator when the situation requires health or medical services that staff cannot provide.

Personnel: First aid trained staff and volunteers

Start-Up Actions

- Set up First Aid Station if directed by Operations Coordinator.
- Obtain and put on personal safety equipment including vests and non-latex or nitrile gloves.
- Check with Medical Team Leader for assignment.

Operational Duties

- Admit injured students/staff to First Aid Station, listing name on master log.
- Administer appropriate first aid.
- Keep accurate records of care given.
- Continue to assess victims at regular intervals.
- Report deaths immediately to Incident Commander.
- When transport is available, do a final assessment. Keep records for reference.
- A copy of the Student's Emergency Card must accompany students removed from campus to receive advanced medical attention. Give a copy of the card to the paramedic.

First Aid Stations:

Triage - Locate triage (injury sorting area) at the entry of the First Aid Station. This area is for the injured to be quickly evaluated for severity of injury and directed to the appropriate treatment area.

- **Immediate Care** - For people with life and limb threatening injuries that require immediate attention, such as difficulty breathing, severe bleeding, major burns and shock. Locate immediate care in an area out of sight of most students and staff but accessible to emergency vehicles.
- **Delayed Care** - For injured individuals who do not require attention within the first hour. Such people may have lacerations, broken bones or need medication. Locate near the immediate care area but shield from the sight of the injured in immediate care area.

Crisis Counseling - Mild to moderate anxiety is best handled by teachers in class groups. Severe anxiety warrants special attention in a secluded area away from other First Aid areas, since the sight of injured people may worsen the hysteria. This area should be away from the student population, because hysteria can rapidly get out of control.

Closing Down

- Return equipment and unused supplies to Logistics.
- Clean up the first aid area. Dispose of hazardous waste safely.
- Complete all paperwork and turn it into the Documentation Unit (scribe).

Utilities, Traffic and Security

Responsibilities:

- Manage traffic control!
- Turn off water, gas, electricity as requested.
- Assist in securing the campus during the emergency.

Start Up Actions

- Check in with Incident Command for situation briefing.
- Obtain and put on personal protective equipment (PPE).
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Coordinate security needs, establish traffic and crowd control.
- Secure perimeters.

- Evaluate site utilities as needed.

Closing Down

- Return equipment to Logistics.

Other Staff, Volunteers and Other Adults on Campus**Objectives**

Respond to Incident Command Post if you are not assigned to a specific role. Incident Command will assign you to an operation's or planning role.

Operational Duties

- Refer to summary of job responsibilities and assume your assigned role. Respond to the designated area to do your job.
- Respond to Logistics to get needed supplies.

Closing Down

- Return equipment and reusable supplies to Logistics.

Planning Coordinator

Responsibilities: Planning oversees student supervision and student release. Also provide ongoing analysis of situation and resource status.

Start Up Actions

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a position identifier, such as vest, if available.

Operational Duties

- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Assist Incident Commander in writing Incident Action Plans.
- Maintain accurate records of missing /injured students and staff.
- Maintain accurate records of students released to parents/guardians.
- Student Release requires heavy staffing, so begin preparations early for well-separated and well-marked Parent Request and Student Release gates.
- Work with Planning scribe to record and maintain all accurate records.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Archive all incident records.

- Verify that closing tasks of all Planning positions have been accomplished.
- Return equipment and reusable supplies to Logistics.

Student Supervision

Objectives: Ensure the care and safety of all students on campus except those who are in the First Aid Station.

Personnel: Classroom teachers, substitute teachers, and staff as assigned.

Start Up Actions

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check in with the Planning Coordinator for situation briefing.
- If school is evacuating:
 - Verify that the assembly area and routes to it are safe.
 - Count students or observe the classrooms as they exit, to make sure that all classes evacuate.
 - Initiate the set-up of portable toilet facilities and hand-washing stations.

Operational Duties

- Take role of all students and staff to determine who is missing and report to the Planning Coordinator immediately.
- Monitor the safety and well-being of the students and staff in the Assembly Area.
- Administer minor first aid as needed or refer to First Aid Station
- Support the Student Release process by releasing students with appropriate paperwork.
- When necessary, provide water and food for students and staff.
- Update records of the number of students and staff in the assembly area that have been released.
- Direct all requests for information to the Command Post.

Closing Down

- Return equipment and reusable supplies to Logistics.
- When authorized by the Incident Commander, close out all logs.
- Provide logs and other relevant documents to the Documentation Unit.

Student Release

Objective: Assist teachers and staff in the release of students from the campus to parents and designated adults.

Start-Up Actions:

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check with the Planning Coordinator for assignment to Request Table or Release Table.
- Obtain necessary equipment and forms from Logistics or emergency container.

- Secure area against unauthorized access. Mark gates with signs.
- Set up a Request Table at the main student access area. Use grade level grouping signs to organize parent requests.
- Have Student Release Forms available for parents outside at Request Table. Assign volunteers to assist.
- Set up Release Table at some distance from Request Table.

Operational Duties

Follow procedures outlined below to ensure the safe reunification of students with their parents or guardians.

Procedures

- Requesting adult fills out Student Release Form, gives it to staff member, and shows photo identification.
- Staff verifies identification, pulls Emergency Card from file, and verifies that the requester is authorized on the card.
- Staff instructs the requester to proceed to the Release Table and files the Emergency Card in the out box. .
- The runner takes the Student Release Form to Student Assembly Area and walks the requested student to Student Release table.
- Staff matches student to requester, asks parent/requester to sign student Release Form, and requests both to leave the campus area to reduce congestion.

Note: If a parent is hostile or refuses to wait in line, don't argue. Step aside with the agitated parent so that Request Table can continue processing other parent requests. Document all incidents.

If student is with class in the Assembly Area:

- The runner shows Student Release Form to the teacher.
- Teacher marks box, "Sent with Runner."
- Runner walks student to Release Table
- Runner hands paperwork to release personnel.
- Release staff match student to requester, verify proof of identification.

If student is not with the class:

- Teacher makes appropriate notation on Student Log.
- "Absent" if student was not in school that day.
- "First Aid" if student is at First Aid Station.
- "Missing" if student was in school but now cannot be located.
- Runner takes Student Log to Planning/ICP.
- Planning verifies student location if known and directs runner accordingly.
- Parent should be notified of missing student status and escorted to Crisis Counselor.
- If a student is in First Aid, a parent should be escorted to the Medical Treatment Area.
- If a student was marked absent, a parent will be notified by a staff member.

Closing Down

- At the direction of the Operations Coordinator, return equipment and unused supplies to Logistics.
- Complete all paperwork and turn it into the Documentation Unit (Scribe).

Logistics

Responsibilities: Logistics is responsible for providing facilities, services, personnel, equipment, and materials in support of the incident.

Start-up Actions

- Check in with Incident Commander for situation briefing.
- Open the supplies containers or other storage facility.
- Put on a position identifier, such as vest.
- Begin distribution of supplies and equipment as needed.
- Ensure that the Incident Command Post and other facilities are set up as needed in safe locations.

Operational Duties

- Coordinate supplies, equipment, and personnel needs with the Operations Coordinator.
- Maintain security of cargo container, supplies and equipment.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Logistics positions have been accomplished. Secure all equipment and supplies.

Scribe(s)

Objectives: Collection, evaluation, documentation, and use of information about the development of the incident and the status of resources.

Start-Up Actions

- Check in with Incident Commander, Operations and Planning Coordinators for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a safety vest or position identifier.

Operational Duties

Records

- Maintain information pertaining to incidents on whiteboards at the Command Center noting all actions and reports.
- Prior to dismantling whiteboards, take photos for recreating incident and for information gathering.
- Maintain time log of the incident, noting all actions and reports, hazards and missing or injured students and staff.

Important: A permanent log may be typed or rewritten later for clarity and better understanding. Keep all original notes and records—they are legal documents.

Closing Down

- Collect and file all paperwork and documentation from deactivating sections.
- Return equipment and reusable supplies to Logistics.

Shelter in Place Protocol

SHELTER IN PLACE is a measure implemented when there is a need to isolate students and staff from the outdoor environment. The procedures include closing and locking doors and windows, and blinds/shades. If safe to do so, you may send supervised small groups of students to the bathroom.

SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. Those in bungalows and buildings with exterior passageways must remain in the classroom while **SHELTER IN PLACE** is instituted. It is appropriate for, but not limited to, gas leaks, police action in the area or dangerous animals.

ANNOUNCEMENT:

Make an announcement in person directly or over the public address system:

Example: **"Attention please. We have a hazard in the community and are instituting SHELTER IN PLACE procedures. Students and staff should remain inside with windows and doors securely closed. Those who are outside should immediately move to the protection of an inside room. Do not go outdoors until you receive further instructions."**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make an announcement on the public address system. Give clear instructions, remain calm and convey reassurance that the situation is under control.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction to indicate that the normal school routine can resume.
- Walk around the interior of the campus to ensure all exterior doors are locked.

TEACHER and STAFF ACTIONS:

- Immediately clear students from the halls. Stay away from all doors and windows.
- Keep all students in the classroom until further instructions are received. Assist those needing special assistance.
- Secure individual classrooms: close and lock doors and windows.
- Take attendance and call report in to Office Manager. Wait for further instructions.

STUDENT ACTIONS:

Proceed to your classroom if it is safe to do so. If not, follow the teacher or staff directions to nearby classrooms or other rooms (e.g., auditorium, library, cafeteria, multi-purpose room). If these are unsafe, follow instructions to proceed to an alternative indoor location.

Lockdown Protocol

LOCKDOWN is initiated to isolate students and school staff from danger when there is a crisis on campus and movement within the school might put students and staff in jeopardy. **LOCKDOWN** is used to prevent intruders from entering occupied areas of the building. The concept of **LOCKDOWN** is **no one in, no one out**. All exterior doors are locked, and students and staff must always remain in the classrooms or designated locations. Teachers and other school staff are responsible for accounting for students and ensuring that no one leaves the safe area. **LOCKDOWN** is not normally preceded with an announcement. This ACTION is considered appropriate for, but is not limited to, the following types of emergencies:

- Gunfire
- Extreme violence outside the classroom

ANNOUNCEMENT:

1. Make an announcement in person directly, over walkies or over the public address system and/or sound the special lockdown alarm tone:

Example: "Attention please. (Pause) **LOCKDOWN**. (Pause) **LOCKDOWN**. (Pause) **LOCKDOWN**. (Pause) **Additional information may follow.**"

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make the announcement. Teachers and staff are to immediately lock doors and remain in the classroom or secured area until further instructions are provided. Put your cell phone on silent or vibrate mode!
- 1.) Call 911, 2) call North Bay Security (415) 235-2340, and 3) call the District Office/Superintendent Provide location, status of campus, all available details of situation.
- When a school official or authorized official unlocks the door from the outside, it is safe to leave the room.
- If appropriate, send home with students a brief written description of the emergency, how it was handled and what steps are being taken in its aftermath, or do an "all call" notification via text, phone call or mass email.

STAFF ACTIONS:

- If it is safe to clear the hallways, bathrooms and open areas, direct students to the closest safe classroom. **DO NOT ANSWER YOUR ROOM PHONE!**
- Immediately lock doors and instruct students to sit or lie down on the floor.
- Turn off lights, close any shades and/or blinds if it appears safe to do so.
- Put cell phones on silent or vibrate mode. Do not answer a ringing phone.
- Remain quiet and calm in the classroom or secure area until further instructions are provided by the principal or law enforcement.

STUDENT ACTIONS:

- Move quickly and quietly to the closest safe classroom.
- Put your cellphone on silent or vibrate mode. Do not answer a ringing phone.
- If rooms are locked, immediately hide in the closest safe zone: bathroom, janitorial closet, office area, library. Lock the door or move furniture or trash can to bar access to the room. Remain quiet until further instructions are provided by the principal or police.

On-Site Fire Protocol

Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction.

Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to confirm that the "fire is out".

Within School Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement **EVACUATION** of the building.
- Immediately **EVACUATE** the school using the primary or alternate fire routes.
- Call 911.
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office 1(415)897-4211 of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for **OFF-SITE EVACUATION** by **DIRECTED TRANSPORTATION**.
- Do not allow staff and students to return to the building until the Fire Department declares it safe.

STAFF ACTIONS:

- **EVACUATE** students from the building using primary or alternate fire routes Take emergency backpack. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the principal/designee and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the school building.

Near the School

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Call 911. The Fire Marshall will direct operations once on site.
- Determine the need to implement an **EVACUATION**. If the fire threatens the school, execute the actions above. If not, continue with the school routine.

Off-Site Evacuation

OFF-SITE EVACUATION is implemented when it is unsafe to remain on the school campus, and evacuation to an off-site assembly area is required. This ACTION provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated area of safety. **OFF-SITE EVACUATION** is considered appropriate for, but is not limited to, the following types of emergencies:

- Fire
- Bomb threat
- Chemical accident
- Explosion or threat of explosion
- Post earthquake

OFF-SITE EVACUATION may require **DIRECTED TRANSPORTATION**.

ANNOUNCEMENT:

1. Fire alarm (bell or horn signal).
2. Make an announcement over the public address system:

Example: **“Attention please. We need to institute an Off-Site Evacuation. Teachers are to take their students to the designated offsite assembly area (enter location). Students are to remain with their teacher.”**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Determine the safest method for evacuating the campus. This may include the use of school buses or simply walking to the designated off-site location.
- Call 911. Provide school name and location of off-site evacuation, reason for evacuation, number of staff and students being evacuated.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction and authorize students and staff to return to the classrooms.
- Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

- Take attendance before leaving campus. Instruct students to evacuate the building, following designated routes, and assemble in their assigned offsite Assembly Area. Bring along the emergency classroom backpack.
- If walking to a nearby site, keep students lined up in an orderly fashion and walk away from the danger. The procession should follow the safest route to the evacuation site.
- Take the student roster when leaving the building. Take attendance when the class is reassembled in a safe offsite location. Report attendance to Principal/designee. Remain in place until further instructions are given.

Earthquake Protocol

Earthquakes strike without warning. Fire alarms or sprinkler systems may be activated by the shaking. The effect of an earthquake from one building to another will vary. Elevators and stairways will need to be inspected for damage before they can be used. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions and shelves and take the best available cover under a sturdy desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If people are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

Inside Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Direct inspection and assessment of school buildings. Report building damage and suspected breaks in utility lines or pipes to fire department responders and the Superintendent's office 1(415)897-4211.
- Send search and rescue team to look for trapped students and staff.
- Post guards a safe distance away from building entrances to assure no one re-enters.
- Notify District Office of school and personnel status. Determine who will inform public information media as appropriate.
- Do NOT re-enter the building until it is determined to be safe by an appropriate facilities inspector.
- Determine whether to close school. If school must be closed, notify staff members, students, and parents.

STAFF ACTIONS:

- Give **DROP, COVER and HOLD ON** command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.
- After shaking stops, **EVACUATE** building. The focus should be on doing the best for the most people. Do not hold up the class from evacuating while administering first aid to someone. If the injured person can be evacuated, then bring them out and render first aid once clear. If the person can't be included in the evacuation, then note the number and location of the injured and report to Operations once your group is safely evacuated. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring attendance roster and emergency backpack.

Staff that are outside, after the shaking stops, should immediately direct students to the evacuation/rally point. Assist injured victims that can be moved to an evacuation site. Report to Search & Rescue the number and location of victims that can't be moved.

- Check attendance at the assembly area. Report any missing/injured students to principal/site administrator.
- Check for injuries and render First Aid.
- Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.

- Stay alert for aftershocks!
- Do NOT re-enter the building until it is determined to be safe.

Outside Building

STAFF ACTIONS:

- Move students away from buildings, trees, overhead wires, and poles. Get under a table or other sturdy furniture with back to windows. If not near any furniture, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain position until shaking stops.
- After shaking stops, check for injuries, and render first aid. Direct students to evacuation points.
- Check attendance. Report any missing students to principal/site administrator.
- Stay alert for aftershocks.
- Keep a safe distance from any downed power lines.
- Do NOT re-enter the building until it is determined to be safe.
- Follow instructions of principal/site administrator.

During non-school hours

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Inspect school buildings with Maintenance/Building and Grounds Manager to assess damage and determine corrective actions.
- Confer with the District Superintendent if damage is apparent to determine the advisability of closing the school.
- Notify the fire department and utility company of suspected breaks in utility lines or pipes.
- If school must be closed, notify staff members, students, and parents. Arrange for alternative learning arrangement such as portable classrooms if damage is significant and school closing will be of some duration.
- Notify the District Office, who will inform public information media as appropriate.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Medical Emergency Protocol

Medical accidents and emergencies can occur at any time and may involve a student or staff member. Some emergencies may only need first aid care, while others may require immediate medical attention. **This is not a First Aid manual.** When in doubt, dial 911. Medical emergencies involving any student or employee must be reported to the Principal/Site Administrator.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Assess the victim (ABC – Airway, Breathing, Circulation). Call 911, if appropriate.
Provide:
 - School name, address including nearest cross street(s)
 - and the fastest way for ambulances to reach the building.
 - Exact location within the building
 - Nature of the emergency and how it occurred.
 - Approximate age of injured person
 - Caller's name and phone number
 - Do not hang up until advised to do so by the dispatcher.
- Assign staff members to meet rescue service and show medical responder where the injured person is.
- Assemble emergency care and contact information of victims.
- Monitor the medical status of the victim, even if he or she is transported to the hospital.
- Assign a staff member to remain with an individual, even if he or she is transported to the hospital.
- Notify parents/guardian if the victim is a student. Describe type of illness or injury, medical care being administered, and location where student has been transported.
- Advise staff of the situation (when appropriate). Follow-up with parents.

Universal Precautions when Treating a Medical Emergency

- Always use non-latex or nitrile gloves and, if necessary, mask and gown, to reduce the risk of transmission of body fluids.
- Wash hands thoroughly after providing care.

STAFF ACTIONS:

- Assess the scene to determine what assistance is needed. Direct students away from the scene of the emergency.
- Notify Principal/Site Administrator.
- Stay calm. Keep the individual warm with a coat or blanket.
- Ask the school nurse to begin first aid until paramedics arrive. Do not move the individual unless there is danger of further injury.
- Do not give the individual anything to eat or drink.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Bomb Threat

If the school receives a bomb threat by telephone, follow the Bomb Threat Checklist on the next page to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- Listen. Do not interrupt the caller.
- Keep the caller on the line with statements such as *"I am sorry, I did not understand you. What did you say?"*
- Alert someone else by prearranged signal to call 911.
- Notify site administrator immediately after completing the call.
- Complete the Bomb Threat Checklist.

Telephone Bomb Threats

- Remain calm/courteous.
- Read phone's visual display.
- Keep caller talking. Pretend hearing difficulty.
- Notice details: background noises, voice description.
- Ask: When? Where? What? How?
- Do not touch any suspicious objects.

Call 911

PERSON RECEIVING THREAT BY MAIL:

- Note the way the threat was delivered, where it was found and who found it.
- Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Notify law enforcement as soon as possible.
- Notify principal or site administrator.
- Caution students against picking up or touching any strange objects or packages.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

Call 911.

Call North Bay Security 1(415)235-2340.

- Notify the District Superintendent 1(415) 897-4211 of the situation.
- Instruct staff to turn off cellular phones or two-way radios. Do not use devices during a threat since explosive devices can be triggered by radio frequencies.
- Determine whether to evacuate the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- Use the intercom, personal notification by designated persons, or the PA system to evacuate students and staff to designated areas.
- Do not return to the school building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- Evacuate students as quickly as possible, using primary or alternate routes.
- Upon arrival at the designated safe site, take attendance.

- Notify the principal/site administrator of any missing students.
- Do not return to the building until emergency response officials determine it is safe.
If a suspicious item is observed, make no attempt to examine the object and immediately notify site administrator or law enforcement.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____
- _____
- _____

**Suspension and Expulsion Rates
Perceptions of School Safety by
Students, Parents/Guardians, and Staff**

Include:

Suspension and Expulsion rates at your school
YouthTruth or California Healthy Kids survey data?

If using YouthTruth data:

“Family Survey” = parents
School Safety Section

“Overall School Experience” = students
School Safety Section

“Staff Survey” = Staff
Relationship Section

Comprehensive School Safety Plan

Mitigation • Preparedness • Response • Recovery

SunRidge School

August 2023

Emergency Phone Numbers and Resources

Police/Fire/Medical	911
Sebastopol Police Department	(707) 829-4400
Sebastopol Fire Department	(707) 823-8061
Sonoma County Sheriff Office	(707) 565-2650
PG&E	1-800-743-5002
City of Sebastopol Water Department	(707) 823-5331
California Highway Patrol (CHP) Santa Rosa Office	(707) 588-1400
Security Consulting (NBSG) Bill Welch	(415) 235-2340
California Poison Control Center	1-800-222-1222
Redwood Empire Schools Insurance	(707) 836-0779
Sonoma County Office of Education Emergency Coordinator –	(707) 524-2600
Sonoma County Emergency Services	(707) 565-1152
SCOE Superintendent Amie Carter	(707) 524-2603
Kaiser Medical Center Santa Rosa	(707) 393-4000
ESP & Alarms	(707) 528-3401

This page must be updated annually and submitted to the Superintendent's Office by September 1.

SCHOOL SITE ROSTER OF ALL STAFF

(Admin, Teachers, Office Staff, FANS, Custodians, Resource, Library Tech, etc. with mobile phone numbers)

SCHOOL SITE ROSTER OF ALL STAFF

This page intentionally left blank.

Safety Plan –

List of employees and personal contact information.
This list is in the final plan but, due to this personal information, is not included in the board packet.

This page must be updated annually and submitted to the
Superintendent's Office by September 1.

FIRE DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

 SUNRIDGE

2023-2024

Fire Drill Schedule			
	Month	Date	Time
Elementary (8 Drills)			
1	September	12	11:20
2	January	26	9:00
3	February	27	2:00
4			
5			
6			
7			
8			
Middle (4 Drills)			
1	September	12	11:20
2			
3			
4			
High (2 Drills)			
1			
2			

Comprehensive Disaster Drill Schedule (complete prior to March 31)			
	Type	Date	Time
1	Disaster drill	12/6/23	1:40

This page must be updated annually and submitted to the
Superintendent's Office by September 1.

DISASTER DRILL SCHEDULE

SCHOOL NAME:

SCHOOL YEAR:

 SUNRIDGE

2023-2024

Earthquake Drill Schedule			
	Month	Date	Time
Elementary (4 Drills)			
1	October (Great California Shakeout)	20	10:20
2	December	19	2:00
3	April	3	8:40
4	May	29	1:30
Middle (2 Drills)			
1	October (Great California Shakeout)	20	10:20
2	April	3	8:40
High (2 Drills)			
1			
2			

Shelter in Place/Lockdown Disaster Drill Schedule			
	Type	Date	Time
1	Shelter in Place (in class)	12/6/23	11:00 am
2	Shelter in Place Transition to Lockdown (in class)	1/30/24	9:00am
3	Shelter in Place Transition to Lockdown (access or recess)	4/18/23	10:55am

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(Site Map)

(B&W copy or PDF okay)

Please include the following on School Site Map designating:

- 1. Primary / Secondary (includes Evacuation Routes, Gas, Electric and Water Shut-Offs)**

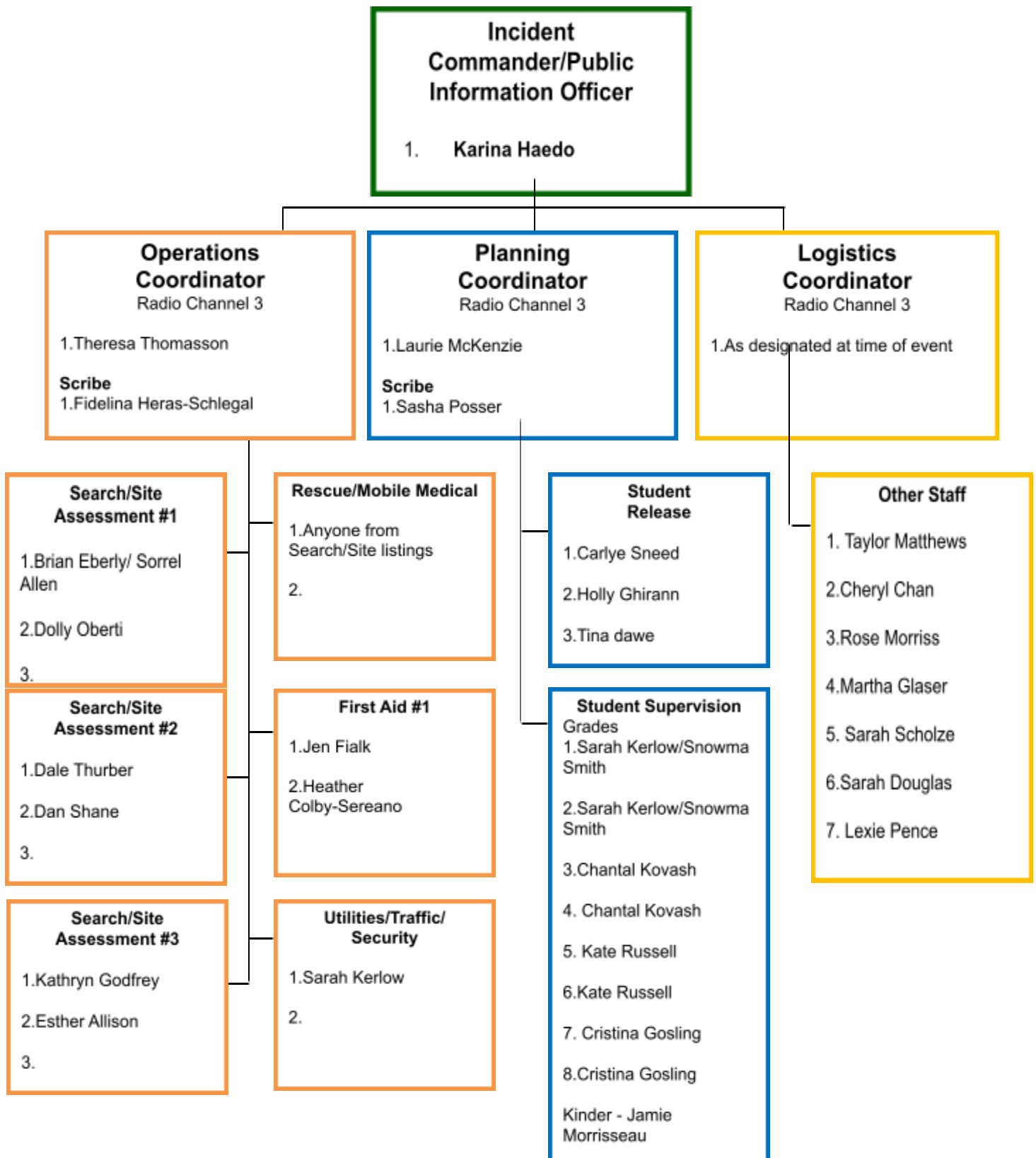
This page must be updated annually and submitted to the Superintendent's Office by September 1.

(Site Map)
(B&W copy or PDF okay)

Please include the following on School Site Map designating:

- 2. Primary / Secondary (Showing ICS, First Aid, Student Release and Student Supervision Locations. Also shows Search Grid Areas – highlighted in different colors)**

This page must be updated annually and submitted to the Superintendent's Office by September 1.



This page must be updated annually and submitted to the Superintendent's Office by September 1.

ANNUAL EMERGENCY PREPAREDNESS BEST PRACTICES

SCHOOL NAME:

SCHOOL YEAR:

2023-2024

Date	Activity	Responsible Person	Date Completed
Summer	Review School Safety Plan		
Summer	School facilities hazard assessment (buildings, grounds, evacuation routes, shut-off valves) walk through with public safety.		
August	Identify school resources and survey special staff skills.		
August	Survey staff dismissal priorities.		
August	Update staff and emergency phone numbers and resources. Update emergency team assignments.		
August	Assign school staff to Incident Command System (ICS) functions.		
August	Parent orientation/information on School Safety Plan.		
August	If new construction is completed at your site, get new updated maps and site plans from Maintenance and Operations Director.		
Fall	Inventory/restock emergency supplies. Test communication equipment.		
Fall	Staff orientation of School Safety Plan, emergency response actions, policies and performance expectations during various drills.		
Fall	Assess training needs and schedule workshops.		
Fall	Disaster service worker and ICS training for new staff.		
Date	Activity	Responsible Person	Date Completed

Fall	Recruit parent disaster/safety committee.		
Fall	Replenish emergency supply cache and classroom backpack.		
Fall	CPR/first aid training if possible.		
September	Update classroom backpacks (rosters, etc.).		
September	Parent back to school assembly.		
March	Complete comprehensive disaster drill.		
May	Recruit new parent disaster committee members.		
May	Review drill assessment.		
Quarterly	Create and attend parent disaster/safety committee meetings.		
Other Drills (Yearly)	California Education Code, Section 32001 Fire alarm and drill at least once each month in elementary schools, at least 4 times every school year in middle schools and at least twice every school year in secondary schools.		
Other Drills (Yearly)	California Education Code, Section 35297 Drop, Cover, Hold On Drill at least once each school quarter in elementary schools, once a semester in secondary schools.		
Other Trainings (as needed)	Special ICS functions for staff (damage assessment, search and rescue, CERT) CPR – every other year Basic First Aid – every other year NIMS-IS- 100.SCa for new staff		

Prepared By: _____ Date: _____

This page must be updated annually and submitted to the Superintendent's Office by September 1.

School Resources

Resource	Yes/No	Location (bldg/room #/site location)	How Many?
Safety Container			
Safety Closet			
AED #1 (up to 6)	Yes	Admin Office Hallway	
AED #2			
AED #3			
AED #4			
AED #5			
AED #6			
Portable PA System			
Generator			
Golf Carts			
School Vans			

Summary of Job Responsibilities

Management: Incident Commander/PIO/Agency Liaison	Responsible for development of school's plan and overall management of emergency; establishes/manages Command Post; activates ICS; determine strategies to implement protocols and adapt as needed. Provides public information as required. Monitors and supervises Operations, Planning and Logistic Coordinators.
Operations Coordinator	Supervises Search and Site Assessment, Utilities/Traffic/Security, Rescue Mobile, and First Aid.
Search and Site Assessment	Searches facility for injured and missing students and staff; conducts initial damage assessment; provides light fire suppression. Assess buildings, etc for damage and/or injured persons.
Utilities/Traffic/Security	Coordinates security needs; establishes traffic and crowd control; secures perimeter, evaluates the sites utilities as needed.
Rescue/Mobile Medical	Responds to the location of injured or trapped, provides basic medical support and transports if appropriate to medical station on site.
First Aid	Provides basic medical care, triage and supplies to the injured. Provides accounting and long-term care for all students until reunited with parents/caretakers.
Planning Coordinator	Supervises Scribe(s), Student Release and Student Supervision
Scribe and Documentation	Helps maintain record and written communications for members of the incident command post. Evaluates incident information and maintains ICS status boards, collects and archives all incident documents, tracks equipment and personnel assigned to the incident.
Student Release	Provides for systematic and efficient reunification of students with parents/caretakers, maintains records of student release.
Student Supervision	Supervises students in a safe location, coordinates with Student Release for the safe transfer of students to their parents or guardians.
Logistics Coordinator	Coordinates access to and distribution of food, water and supplies; provides personnel as requested, including volunteers.

Job Description Summaries

Incident Commander

The Incident Commander directs on-scene operations and is responsible for overall management of the incident. It is their responsibility to prepare the strategic objectives that, in turn, will be the foundation upon which subsequent incident action planning will be based. Incident Objectives should be broad, measurable and follow an ordered sequence of events.

The Incident Commander at the school leads the Incident Management Team which may include the Operations, Planning and Logistics Coordinators, and Scribe(s) for the school.

Responsibilities: The Incident Commander (IC) is responsible for on-scene emergency/disaster operations and remains at or near the Incident Command Post (ICP) to observe and direct all operations.

- Assess the scene
- Ensure the safety of students, staff and others on campus
- Activate and manage the ICP
- Develop strategies for appropriate response
- Coordinate response efforts
- Monitor action plan and organizational effectiveness
- Guide, manage and assist Operations, Planning and Logistics Coordinators with their assigned duties

Start-Up Actions

- Assess type and scope of emergency
- Determine threat to human life and structures
- Activate the appropriate emergency action
- If evacuation is necessary, verify that the route and assembly area are safe:
 - o Direct the opening of the emergency cache
 - o Set up the ICP
 - o Obtain personal safety equipment
- Establish appropriate level of organization
- Activate organizational functions as needed
- Contact the District Office
- Develop an Incident Action Plan with objectives and a time frame

Operational Actions

- Determine the need for and request inter-agency assistance
 - Monitor and assess the total site situation
 - View site map periodically for response team progress
 - Check with section Coordinators for periodic updates
 - Revise Incident Action Plan, as needed
 - Update status to District EOC or District Office
 - Reassign personnel as needed
 - Begin student release, if appropriate, after student accounting is complete.
- Refer media inquiries to District Office or PIO.
- If transfer of command is necessary, e.g., when public safety officials arrive, provide a face-to-face briefing with the following minimum essential information:
- o situation status
 - o objectives and priorities

- o current organization and personnel assignments
- o resources en route and/or ordered
- o facilities established
- o communications plan
- o prognosis, concerns, related issues
- Release teachers as appropriate per district guidelines.
- Remain in charge of campus until redirected or released by the Superintendent of Schools.
- Be prepared for requests by the American Red Cross to use facility as a shelter.

Deactivation

- Receive briefing from public safety agency to obtain "All Clear".
- Contact the District Office to obtain authorization for deactivation.
- Authorize deactivation of response teams as they are no longer required.
- Check with section Coordinators to ensure that any open actions will be taken care of before demobilization
 - o Logistics: Ensure the return of all equipment and reusable supplies
 - o Planning: Close out all logs. Complete other relevant documents and provide to the Documentation Unit for archive
- Provide input to the After-Action Report
- Proclaim termination of the emergency.
- Proceed with recovery operations, if necessary

Operations Coordinator

Responsibilities: Operations manages the on-scene, immediate response to the disaster, which can include the following:

- Site Facility Check/Damage Assessment
- Security, Utilities and Traffic
- Search and Site Assessment
- First Aid and Crisis Intervention
- Rescue Mobile

Start-up Actions

- Check in with Incident Commander or Command Post for situation briefing.
- Put on personal safety equipment, e.g. hard hat and vest, walkie-talkie.
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Assume the duties of all operations positions until staff is available and assigned.
- Brief assigned staff on the situation and supervise their activities, utilizing the position checklists.
- Check with IC to assure Emergency Plan is implemented.
- Initiate and coordinate with Search and Site Assessment, Rescue Mobile and First Aid operations, as needed.

- Notify Logistics If additional supplies or personnel are needed for the Operations Section, as additional staff arrive, brief them on the situation, and assign them as needed.
- As information is received from Operations staff, pass it on to the Incident Commander, providing a description of tasks and priorities.
- Monitor operational activities, ensuring that Operations staff follows standard procedures, utilizes appropriate safety gear, and documents their activities.

Closing Down

- At the Incident Commander's direction, release Operations staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by IC, deactivate the section and close out all logs.
- Provide logs and other relevant documents to the Documentation Unit in Planning.

Search and Site Assessment Team(s)

Objectives: Search school buildings and grounds to identify the location of trapped or injured students and staff, and potential hazards on campus. Notify ICS of the trapped/injured, potential hazards and exact locations. Coordinate with Operations team for treatment of the injured.

Safety Rules: Buddy system: 3 people per team; team leader identified. Take no action that might endanger you. Use appropriate safety gear. Size up the situation first. Follow all operational and standard safety procedures. Team members should be certified in First Aid and trained in SAR techniques.

Start-Up Actions

- Put on personal safety gear.
- Obtain all necessary equipment from container (see below).
- Check at Command Post (ICP) for assignment.

Operational Duties

- Before entering a building, walk around and inspect the complete exterior of the building. Report structural damage to team leader. Use yellow caution tape to barricade hazardous areas. Do not enter severely damaged buildings.
- Team leader stays out of building with site map, Sharpie, and tape, as two team members enter building. The team leader will place a diagonal piece of tape on the doorframe after teammates clear building. Then add a 2nd piece of tape forming an "X" to indicate the room is clear. This practice will be continued at each room/building until or if a situation requiring medical assistance occurs.
- Search and Site Assessment will make every effort to manage medical issues without requesting assistance from Mobile Rescue (example; small laceration, broken arm).
- If a medical situation arises that is beyond the scope of the Site Assessment team, contact Rescue Mobile for additional support.
 - o The team leader will place a diagonal piece of tape on the doorframe, with a short description of the medical issue (example; "head injury").
 - o The team leader and one teammate will continue searching the area. The 3rd team member will stay with the patient until Rescue Mobile arrives.
 - o The 3rd team member will then catch up with the other team members and continue searching as a team of three.

- Report by radio to Incident Command after a cluster has been cleared (example; rooms 1-6) or broadcast immediately if a medical situation warrants Rescue Mobile involvement.
- Follow directions from Operations/Incident Command Post.
- Report gas leaks, fires, or structural damage to Operations Coordinator immediately upon discovery. Handle small situations when possible (example; light fire suppression).
- Record exact location of damage and triage on map and report information to Operations Coordinator.
- Keep radio communication brief and simple. Use common language, no codes.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

Rescue Mobile Team(s)

Operational Duties

- Be prepared to respond to search and site assessment locations with a stretcher or wheelchair to assist patients with major injuries.
- When exiting a room with the patient, put 2nd piece of tape diagonally over the first, forming an "X" on doorframe indicating the room is clear.
- Advise Operations of extent of injuries and report you are enroute to First Aid with patient.
- If a patient has a possible severe spinal injury, stay with the patient until paramedics arrive.
- When requested by Operations, respond to specific building(s) and act as site assessment member.

Closing Down

- Return equipment to Logistics. Provide maps and logs to the Documentation Unit.

First Aid

Objectives Establish the First Aid treatment area, triage, emergency medical response and counseling. Ensure that appropriate actions are taken in the event of deaths. Coordinate with the Operations Coordinator when the situation requires health or medical services that staff cannot provide.

Personnel: First aid trained staff and volunteers

Start-Up Actions

- Set up First Aid Station if directed by Operations Coordinator.
- Obtain and put on personal safety equipment including vests and non-latex or nitrile gloves.
- Check with Medical Team Leader for assignment.

Operational Duties

- Admit injured students/staff to First Aid Station, listing name on master log.

- Administer appropriate first aid.
- Keep accurate records of care given.
- Continue to assess victims at regular intervals.
- Report deaths immediately to Incident Commander.
- When transport is available, do a final assessment. Keep records for reference.
- A copy of the Student's Emergency Card must accompany students removed from campus to receive advanced medical attention. Give a copy of the card to the paramedic.

First Aid Stations:

Triage - Locate triage (injury sorting area) at the entry of the First Aid Station. This area is for the injured to be quickly evaluated for severity of injury and directed to the appropriate treatment area.

- **Immediate Care** - For people with life and limb threatening injuries that require immediate attention, such as difficulty breathing, severe bleeding, major burns and shock. Locate immediate care in an area out of sight of most students and staff but accessible to emergency vehicles.
- **Delayed Care** - For injured individuals who do not require attention within the first hour. Such people may have lacerations, broken bones or need medication. Locate near the immediate care area but shield from the sight of the injured in immediate care area.

Crisis Counseling - Mild to moderate anxiety is best handled by teachers in class groups. Severe anxiety warrants special attention in a secluded area away from other First Aid areas, since the sight of injured people may worsen the hysteria. This area should be away from the student population, because hysteria can rapidly get out of control.

Closing Down

- Return equipment and unused supplies to Logistics.
- Clean up the first aid area. Dispose of hazardous waste safely.
- Complete all paperwork and turn it into the Documentation Unit (scribe).

Utilities, Traffic and Security

Responsibilities:

- Manage traffic control!
- Turn off water, gas, electricity as requested.
- Assist in securing the campus during the emergency.

Start Up Actions

- Check in with Incident Command for situation briefing.
- Obtain and put on personal protective equipment (PPE).
- Obtain necessary equipment and supplies from Logistics.

Operational Duties

- Coordinate security needs, establish traffic and crowd control.
- Secure perimeters.

- Evaluate site utilities as needed.

Closing Down

- Return equipment to Logistics.

Other Staff, Volunteers and Other Adults on Campus

Objectives

Respond to Incident Command Post if you are not assigned to a specific role. Incident Command will assign you to an operation's or planning role.

Operational Duties

- Refer to summary of job responsibilities and assume your assigned role. Respond to the designated area to do your job.
- Respond to Logistics to get needed supplies.

Closing Down

- Return equipment and reusable supplies to Logistics.

Planning Coordinator

Responsibilities: Planning oversees student supervision and student release. Also provide ongoing analysis of situation and resource status.

Start Up Actions

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a position identifier, such as vest, if available.

Operational Duties

- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Assist Incident Commander in writing Incident Action Plans.
- Maintain accurate records of missing /injured students and staff.
- Maintain accurate records of students released to parents/guardians.
- Student Release requires heavy staffing, so begin preparations early for well-separated and well-marked Parent Request and Student Release gates.
- Work with Planning scribe to record and maintain all accurate records.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Archive all incident records.
- Verify that closing tasks of all Planning positions have been accomplished.
- Return equipment and reusable supplies to Logistics.

Student Supervision

Objectives: Ensure the care and safety of all students on campus except those who are in the First Aid Station.

Personnel: Classroom teachers, substitute teachers, and staff as assigned.

Start Up Actions

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check in with the Planning Coordinator for situation briefing.
- If school is evacuating:
 - Verify that the assembly area and routes to it are safe.
 - Count students or observe the classrooms as they exit, to make sure that all classes evacuate.
 - Initiate the set-up of portable toilet facilities and hand-washing stations.

Operational Duties

- Take role of all students and staff to determine who is missing and report to the Planning Coordinator immediately.
- Monitor the safety and well-being of the students and staff in the Assembly Area.
- Administer minor first aid as needed or refer to First Aid Station
- Support the Student Release process by releasing students with appropriate paperwork.
- When necessary, provide water and food for students and staff.
- Update records of the number of students and staff in the assembly area that have been released.
- Direct all requests for information to the Command Post.

Closing Down

- Return equipment and reusable supplies to Logistics.
- When authorized by the Incident Commander, close out all logs.
- Provide logs and other relevant documents to the Documentation Unit.

Student Release

Objective: Assist teachers and staff in the release of students from the campus to parents and designated adults.

Start-Up Actions:

- Identify team leader(s).
- Put on a safety vest or position identifier.
- Check with the Planning Coordinator for assignment to Request Table or Release Table.
- Obtain necessary equipment and forms from Logistics or emergency container.
- Secure area against unauthorized access. Mark gates with signs.
- Set up a Request Table at the main student access area. Use grade level grouping signs to organize parent requests.

- Have Student Release Forms available for parents outside at Request Table. Assign volunteers to assist.
- Set up Release Table at some distance from Request Table.

Operational Duties

Follow procedures outlined below to ensure the safe reunification of students with their parents or guardians.

Procedures

- Requesting adult fills out Student Release Form, gives it to staff member, and shows photo identification.
- Staff verifies identification, pulls Emergency Card from file, and verifies that the requester is authorized on the card.
- Staff instructs the requester to proceed to the Release Table and files the Emergency Card in the out box.
- The runner takes the Student Release Form to Student Assembly Area and walks the requested student to Student Release table.
- Staff matches student to requester, asks parent/requester to sign student Release Form, and requests both to leave the campus area to reduce congestion.

Note: If a parent is hostile or refuses to wait in line, don't argue. Step aside with the agitated parent so that Request Table can continue processing other parent requests. Document all incidents.

If student is with class in the Assembly Area:

- The runner shows Student Release Form to the teacher.
- Teacher marks box, "Sent with Runner."
- Runner walks student to Release Table
- Runner hands paperwork to release personnel.
- Release staff match student to requester, verify proof of identification.

If student is not with the class:

- Teacher makes appropriate notation on Student Log.
- "Absent" if student was not in school that day.
- "First Aid" if student is at First Aid Station.
- "Missing" if student was in school but now cannot be located.
- Runner takes Student Log to Planning/ICP.
- Planning verifies student location if known and directs runner accordingly.
- Parent should be notified of missing student status and escorted to Crisis Counselor.
- If a student is in First Aid, a parent should be escorted to the Medical Treatment Area.
- If a student was marked absent, a parent will be notified by a staff member.

Closing Down

- At the direction of the Operations Coordinator, return equipment and unused supplies to Logistics.
- Complete all paperwork and turn it into the Documentation Unit (Scribe).

Logistics

Responsibilities: Logistics is responsible for providing facilities, services, personnel, equipment, and materials in support of the incident.

Start-up Actions

- Check in with Incident Commander for situation briefing.
- Open the supplies containers or other storage facility.
- Put on a position identifier, such as vest.
- Begin distribution of supplies and equipment as needed.
- Ensure that the Incident Command Post and other facilities are set up as needed in safe locations.

Operational Duties

- Coordinate supplies, equipment, and personnel needs with the Operations Coordinator.
- Maintain security of cargo container, supplies and equipment.

Closing Down

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Logistics positions have been accomplished. Secure all equipment and supplies.

Scribe(s)

Objectives: Collection, evaluation, documentation, and use of information about the development of the incident and the status of resources.

Start-Up Actions

- Check in with Incident Commander, Operations and Planning Coordinators for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on a safety vest or position identifier.

Operational Duties

Records

- Maintain information pertaining to incidents on whiteboards at the Command Center noting all actions and reports.
- Prior to dismantling whiteboards, take photos for recreating incident and for information gathering.
- Maintain time log of the incident, noting all actions and reports, hazards and missing or injured students and staff.

Important: A permanent log may be typed or rewritten later for clarity and better understanding. Keep all original notes and records—they are legal documents.

Closing Down

- Collect and file all paperwork and documentation from deactivating sections.
- Return equipment and reusable supplies to Logistics.

Shelter in Place Protocol

SHELTER IN PLACE is a measure implemented when there is a need to isolate students and staff from the outdoor environment. The procedures include closing and locking doors and windows, and blinds/shades. If safe to do so, you may send supervised small groups of students to the bathroom.

SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. Those in bungalows and buildings with exterior passageways must remain in the classroom while **SHELTER IN PLACE** is instituted. It is appropriate for, but not limited to, gas leaks, police action in the area or dangerous animals.

ANNOUNCEMENT:

Make an announcement in person directly or over the public address system:

Example: **"Attention please. We have a hazard in the community and are instituting SHELTER IN PLACE procedures. Students and staff should remain inside with windows and doors securely closed. Those who are outside should immediately move to the protection of an inside room. Do not go outdoors until you receive further instructions."**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make an announcement on the public address system. Give clear instructions, remain calm and convey reassurance that the situation is under control.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction to indicate that the normal school routine can resume.
- Walk around the interior of the campus to ensure all exterior doors are locked.

TEACHER and STAFF ACTIONS:

- Immediately clear students from the halls. Stay away from all doors and windows.
- Keep all students in the classroom until further instructions are received. Assist those needing special assistance.
- Secure individual classrooms: close and lock doors and windows.
- Take attendance and call report in to Office Manager. Wait for further instructions.

STUDENT ACTIONS:

Proceed to your classroom if it is safe to do so. If not, follow the teacher or staff directions to nearby classrooms or other rooms (e.g., auditorium, library, cafeteria, multi-purpose room). If these are unsafe, follow instructions to proceed to an alternative indoor location.

Lockdown Protocol

LOCKDOWN is initiated to isolate students and school staff from danger when there is a crisis on campus and movement within the school might put students and staff in jeopardy. **LOCKDOWN** is used to prevent intruders from entering occupied areas of the building. The concept of **LOCKDOWN** is **no one in, no one out**. All exterior doors are locked, and students and staff must always remain in the classrooms or designated

locations. Teachers and other school staff are responsible for accounting for students and ensuring that no one leaves the safe area. **LOCKDOWN** is not normally preceded with an announcement. This ACTION is considered appropriate for, but is not limited to, the following types of emergencies:

- Gunfire
- Extreme violence outside the classroom

ANNOUNCEMENT:

1. Make an announcement in person directly, over walkies or over the public address system and/or sound the special lockdown alarm tone:

Example: "Attention please. (Pause) **LOCKDOWN.** (Pause) **LOCKDOWN.** (Pause) **LOCKDOWN.** (Pause) **Additional information may follow.**"

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Make the announcement. Teachers and staff are to immediately lock doors and remain in the classroom or secured area until further instructions are provided. Put your cell phone on silent or vibrate mode!
- 1.) Call 911, 2) call North Bay Security (415) 235-2340, and 3) call the District Office/Superintendent Provide location, status of campus, all available details of situation.
- When a school official or authorized official unlocks the door from the outside, it is safe to leave the room.
- If appropriate, send home with students a brief written description of the emergency, how it was handled and what steps are being taken in its aftermath, or do an "all call" notification via text, phone call or mass email.

STAFF ACTIONS:

- If it is safe to clear the hallways, bathrooms and open areas, direct students to the closest safe classroom. **DO NOT ANSWER YOUR ROOM PHONE!**
- Immediately lock doors and instruct students to sit or lie down on the floor.
- Turn off lights, close any shades and/or blinds if it appears safe to do so.
- Put cell phones on silent or vibrate mode. Do not answer a ringing phone.
- Remain quiet and calm in the classroom or secure area until further instructions are provided by the principal or law enforcement.

STUDENT ACTIONS:

- Move quickly and quietly to the closest safe classroom.
- Put your cellphone on silent or vibrate mode. Do not answer a ringing phone.
- If rooms are locked, immediately hide in the closest safe zone: bathroom, janitorial closet, office area, library. Lock the door or move furniture or trash can to bar access to the room. Remain quiet until further instructions are provided by the principal or police.

On-Site Fire Protocol

Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and

employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction.

Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to confirm that the “fire is out”.

Within School Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement **EVACUATION** of the building.
- Immediately **EVACUATE** the school using the primary or alternate fire routes.
- Call 911.
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office 1(415)897-4211 of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for **OFF-SITE EVACUATION** by **DIRECTED TRANSPORTATION**.
- Do not allow staff and students to return to the building until the Fire Department declares it safe.

STAFF ACTIONS:

- **EVACUATE** students from the building using primary or alternate fire routes Take emergency backpack. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the principal/designee and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the school building.

Near the School

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Call 911. The Fire Marshall will direct operations once on site.
- Determine the need to implement an **EVACUATION**. If the fire threatens the school, execute the actions above. If not, continue with the school routine.

Off-Site Evacuation

OFF-SITE EVACUATION is implemented when it is unsafe to remain on the school campus, and evacuation to an off-site assembly area is required. This ACTION provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated area of safety. **OFF-SITE EVACUATION** is considered appropriate for, but is not limited to, the following types of emergencies:

- Fire
- Bomb threat
- Chemical accident
- Explosion or threat of explosion
- Post earthquake

OFF-SITE EVACUATION may require **DIRECTED TRANSPORTATION**.

ANNOUNCEMENT:

1. Fire alarm (bell or horn signal).
2. Make an announcement over the public address system:

Example: **“Attention please. We need to institute an Off-Site Evacuation. Teachers are to take their students to the designated offsite assembly area (enter location). Students are to remain with their teacher.”**

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Determine the safest method for evacuating the campus. This may include the use of school buses or simply walking to the designated off-site location.
- Call 911. Provide school name and location of off-site evacuation, reason for evacuation, number of staff and students being evacuated.
- When clearance is received from appropriate agencies, give the **ALL-CLEAR** instruction and authorize students and staff to return to the classrooms.
- Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

- Take attendance before leaving campus. Instruct students to evacuate the building, following designated routes, and assemble in their assigned offsite Assembly Area. Bring along the emergency classroom backpack.
- If walking to a nearby site, keep students lined up in an orderly fashion and walk away from the danger. The procession should follow the safest route to the evacuation site.
- Take the student roster when leaving the building. Take attendance when the class is reassembled in a safe offsite location. Report attendance to Principal/designee. Remain in place until further instructions are given.

Earthquake Protocol

Earthquakes strike without warning. Fire alarms or sprinkler systems may be activated by the shaking. The effect of an earthquake from one building to another will vary. Elevators and stairways will need to be inspected for damage before they can be used. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions and shelves and take the best available cover under a sturdy desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If people are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

Inside Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Direct inspection and assessment of school buildings. Report building damage and suspected breaks in utility lines or pipes to fire department responders and the Superintendent's office 1(415)897-4211.
- Send search and rescue team to look for trapped students and staff.
- Post guards a safe distance away from building entrances to assure no one re-enters.
- Notify District Office of school and personnel status. Determine who will inform public information media as appropriate.
- Do NOT re-enter the building until it is determined to be safe by an appropriate facilities inspector.
- Determine whether to close school. If school must be closed, notify staff members, students, and parents.

STAFF ACTIONS:

- Give **DROP, COVER and HOLD ON** command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.
- After shaking stops, **EVACUATE** building. The focus should be on doing the best for the most people. Do not hold up the class from evacuating while administering first aid to someone. If the injured person can be evacuated, then bring them out and render first aid once clear. If the person can't be included in the evacuation, then note the number and location of the injured and report to Operations once your group is safely evacuated. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring attendance roster and emergency backpack.

Staff that are outside, after the shaking stops, should immediately direct students to the evacuation/rally point. Assist injured victims that can be moved to an evacuation site. Report to Search & Rescue the number and location of victims that can't be moved.

- Check attendance at the assembly area. Report any missing/injured students to principal/site administrator.
- Check for injuries and render First Aid.
- Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.

- Stay alert for aftershocks!

- Do NOT re-enter the building until it is determined to be safe.

Outside Building

STAFF ACTIONS:

- Move students away from buildings, trees, overhead wires, and poles. Get under a table or other sturdy furniture with back to windows. If not near any furniture, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain position until shaking stops.
- After shaking stops, check for injuries, and render first aid. Direct students to evacuation points.
- Check attendance. Report any missing students to principal/site administrator.
- Stay alert for aftershocks.
- Keep a safe distance from any downed power lines.
- Do NOT re-enter the building until it is determined to be safe.
- Follow instructions of principal/site administrator.

During non-school hours

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Inspect school buildings with Maintenance/Building and Grounds Manager to assess damage and determine corrective actions.
- Confer with the District Superintendent if damage is apparent to determine the advisability of closing the school.
- Notify the fire department and utility company of suspected breaks in utility lines or pipes.
- If school must be closed, notify staff members, students, and parents. Arrange for alternative learning arrangement such as portable classrooms if damage is significant and school closing will be of some duration.
- Notify the District Office, who will inform public information media as appropriate.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____

Medical Emergency Protocol

Medical accidents and emergencies can occur at any time and may involve a student or staff member. Some emergencies may only need first aid care, while others may require immediate medical attention. **This is not a First Aid manual.** When in doubt, dial 911. Medical emergencies involving any student or employee must be reported to the Principal/Site Administrator.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Assess the victim (ABC – Airway, Breathing, Circulation. Call 911, if appropriate. Provide:
 - o School name, address including nearest cross street(s)
 - o and the fastest way for ambulances to reach the building.
 - o Exact location within the building
 - o Nature of the emergency and how it occurred.
 - o Approximate age of injured person
 - o Caller's name and phone number
 - o Do not hang up until advised to do so by the dispatcher.
- Assign staff members to meet rescue service and show medical responder where the injured person is.
- Assemble emergency care and contact information of victims.
- Monitor the medical status of the victim, even if he or she is transported to the hospital.
- Assign a staff member to remain with an individual, even if he or she is transported to the hospital.
- Notify parents/guardian if the victim is a student. Describe type of illness or injury, medical care being administered, and location where student has been transported.
- Advise staff of the situation (when appropriate). Follow-up with parents.

STAFF ACTIONS:

- Assess the scene to determine what assistance is needed. Direct students away from the scene of the emergency.
- Notify Principal/Site Administrator.
- Stay calm. Keep the individual warm with a coat or blanket.
- Ask the school nurse to begin first aid until paramedics arrive. Do not move the individual unless there is danger of further injury.
- Do not give the individual anything to eat or drink.

ADDITIONAL STEPS FOR THE SCHOOL:

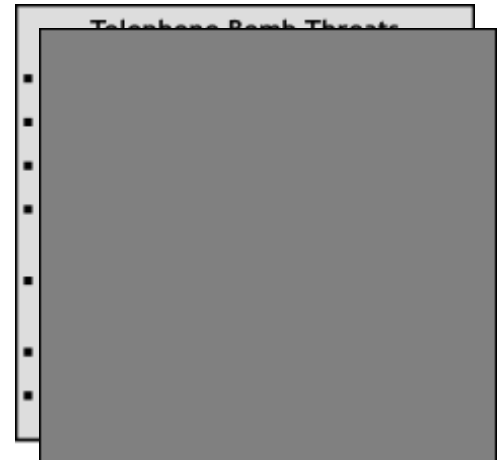
- _____
- _____

Bomb Threat

If the school receives a bomb threat by telephone, follow the Bomb Threat Checklist on the next page to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- Listen. Do not interrupt the caller.
- Keep the caller on the line with statements such as *"I am sorry, I did not understand you. What did you say?"*
- Alert someone else by prearranged signal to call 911.
- Notify site administrator immediately after completing the call.
- Complete the Bomb Threat Checklist.



PERSON RECEIVING THREAT BY MAIL:

- Note the way the threat was delivered, where it was found and who found it.
- Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Notify law enforcement as soon as possible.
- Notify principal or site administrator.
- Caution students against picking up or touching any strange objects or packages.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

Call 911.

Call North Bay Security 1(415)235-2340.

- Notify the District Superintendent 1(415) 897-4211 of the situation.
- Instruct staff to turn off cellular phones or two-way radios. Do not use devices during a threat since explosive devices can be triggered by radio frequencies.
- Determine whether to evacuate the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- Use the intercom, personal notification by designated persons, or the PA system to evacuate students and staff to designated areas.
- Do not return to the school building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- Evacuate students as quickly as possible, using primary or alternate routes.
- Upon arrival at the designated safe site, take attendance.
- Notify the principal/site administrator of any missing students.

- Do not return to the building until emergency response officials determine it is safe.
If a suspicious item is observed, make no attempt to examine the object and immediately notify site administrator or law enforcement.

ADDITIONAL STEPS FOR THE SCHOOL:

- _____
- _____
- _____
- _____

Suspension and Expulsion Rates
Perceptions of School Safety by
Students, Parents/Guardians, and Staff

Include:

Suspension and Expulsion rates at your school
YouthTruth or California Healthy Kids survey data

If using YouthTruth data:

“Family Survey” = parents
School Safety Section

“Overall School Experience” = students
School Safety Section

“Staff Survey” = Staff
Relationship Section

AGENDA # 9
Board Meeting Date: 12/14/23



Twin Hills
School District

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

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

First Interim Report

2023-24



First Interim Report: 2023-24

The Board is asked to review and approve the First Interim Report with a positive certification. The purpose of the Interim report is to review the District's financial condition 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. Future year assumptions must be made and are noted in this report.

Educational institutions must have an approved budget by June 30 each year, and with the State of California usually approving their budget the last few days of that month, we must rely on the May Revise and the information provided by School Services of California and the Department of Finance to prepare district budgets in early June. Once the state budget is approved, there are trailer bills that ultimately change that approved state budget. This budget process timing requires districts to update the original adopted budget information. These updates are required within 45 days after the state budget is approved and for 1st Interim, which ends on October 31. This report details revenue based on the approved state budget plus expenditures and all other financial changes since the start of the fiscal year.

On June 27, 2023, Governor Newsom signed the State Budget Act for 2023-24. The overall Budget Act presented continued uncertainty and risk surrounding the economy but thankfully avoided deferrals and a deficit to the COLA. The budget act for 23-24 and the trailer bill include:

- COLA of 8.22%
- Updates to the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant, reducing the loss of funding indicated in the May Revise.
- Continuation of the Expanded Learning Opportunities Program (ELO-P).
- Additional TK rules based on student age.
- Universal Meals funding increase.
- Special Education base rate increases to \$887 per pupil due to COLA.
- Home to School Transportation increased by COLA for 2023-24 and will continue to increase by COLA in subsequent years. The last time there was an increase to this transportation funding was 2013-14.
- Prop 28 Arts and Music Education funding allocation plan.

COLA percentages used in the LCFF Calculator at Adopted Budget and now at 1st Interim are shown here:

Report Pd	Revenue Item	2022-23	2023-24	2024-25	2025-26
Adopt Bud	Plan COLA	6.56%	8.22%	3.94%	3.29%
1 st Interim	COLA	No change	No change	1.00%	2.00%

The multi-year projections for our schools included with this interim report show separate lines for Employee Benefit CalSTRS and Employee Benefit CalPERS; this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. This issue requires continued assessment of operations to assure financial stability is attainable and sustainable. The employer costs for these retirement plans increase from 2015-16 through 2023-24; details are on page 14 of this report.

The federal government has given schools COVID-19 federal stimulus funding over the past few years with very specific uses and timelines. Federal stimulus revenue is shown on separate lines on the multi-year projections. Expenses are included on the lines for all one-time grant funds. 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 few years, has given and continues to give schools funding for learning loss, expanded learning, and Universal PreK/TK, and these one-time revenues 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 ends with “One Time Grant Funds”. Please see this Categorical Program recap on page 18 of this report.

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 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 keywords and phrases. With the Gap Funding at 100% since 2018-19, COLA will be the key determinant of increases in state funding. This year, and in future years, increases will be limited to COLA alone, and we use the SSC Dartboard Planning COLA for estimating revenue. In future years, monitoring COLA to determine if it is sufficient to fund annual salary cost increases associated with step and column and the high cost of employee retirement systems will be critical.

Attached is a bulletin from SCOE giving districts guidance and recommendations for preparation of the First Interim with essential parameters from the BASC Common Message and the SSC Dartboard (Exhibit A). Another tool for planning is called the 2023-24 First Interim BASC Common Message and it is available upon request. Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of assignments and reserves is included with this report (Exhibit B).

General Fund Operating Budget: Twin Hills District, Apple Blossom Elementary and Twin Hills Charter Middle School

Overall Condition of the District

The financial condition of the District’s General Fund changed since the adopted budget this year due in part to two 2022-23 categorical block grants scheduled to be drastically cut when the budget was adopted in June to an actual reduced cut when the budget was approved in July.

Property tax is predicted to increase, and Basic Aid Supplement funds will decrease. Special education costs continue to climb, a possible result of COVID-19 which increased the student needs. Declining enrollment continues and affects the subsequent years once ADA funding protection from the state disappears. At 1st Interim it is estimated that some of our 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 will continue to transfer Basic Aid Supplement Funding to some schools to assist with salary increases given over the past several years or support overall expenses. Maintaining a strong reserve is critical in maintaining a strong cash position and mitigating volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative, there are no expected deferrals for this year.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district as a whole was estimated at 981. That estimated enrollment has decreased by 20 at First Interim to 961. There is an increased enrollment at Apple Blossom of 6. The actual enrollment at Twin Hills CMS did not change and remained at 205. Declining enrollment is an ongoing statewide issue. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and Twin Hills Charter Middle School. The Adopted Budget funded ADA was 317.52 and 195, respectively. At First Interim the ADA estimation for Apple Blossom is actually 268 but the funded ADA increased to 320.68 due to the state-approved declining enrollment protection that allows non-charter schools to use a 3-year rolling average. Previously, non-charter schools were allowed to use the higher ADA based on the current year or the prior year. Charter schools are required to use their current year's ADA, and the estimate for Twin Hills Charter Middle School changed from the adopted budget by plus 1 or 196. ADA estimates have been updated for the subsequent years. Apple Blossom funded ADA is lower for the next two years as our enrollment/ADA declines, and so does the three-year average. Site Administration, the District, and the Board 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 last year for 2022-23. It included 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 reached for 2023-24 and include the COLA of 8.22% as an on-schedule salary increase for all district employees and an increase to the health benefit contribution of an additional \$100 per month.

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 the 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 7 retired employees receiving the cash buy-out (CRSP) costing over \$79k 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 and this year, the amount is \$5,690. The change in the contract several 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 \$64k. We also contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is over \$1,020,700.

Encroachments

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

Special Education	\$852,800
Transportation	\$143,500
Cafeteria	\$83,000

- ❖ 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. Costs for special education increased this year in part due to COVID. We continually make an effort to control the costs which in turn would reduce this encroachment.
- ❖ Short of cutting bus service to certain areas, the District cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. Beginning in 2015-16 the state began adding JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000, and we show this in the revenue section of the MYP; the state includes this amount in the LCFF Target, and beginning this year they are adding a COLA, the new amount is \$102,809. Transportation expenses are included in object 5000 and we have a reserve of \$30,000 for transportation.
- ❖ 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 in its second year and results in additional staff time as the number of meals served since we now serve breakfast as well as lunch and participation is higher as meals are free.

Multiyear 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. The updated forecast for this year is due to an increase in LCFF Base funding approved by the Governor after the date we were required to adopt our district budget. Another change in the state-adopted budget is a declining enrollment protection for non-charter schools that allows the use of a 3-year rolling ADA average for funding. Additional categorical funding was also included in the state-adopted budget as well as classroom-based charter school declining enrollment protection and these amounts are shown in the Other State Revenue portion of this report. 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 \$254,369. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources decreased from Adopted Budget to 1st Interim Projected Year Totals by \$41,127. Changes are due to the decrease in estimated Basic Aid Supplement funding, decreased funding for EPA, increased property tax revenue, and higher funded ADA at Apple Blossom.

Fund 01 – LCFF Sources		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8011	LCFF State Aid	\$ 1,822,580	\$ 1,854,092	+\$ 31,512
8011	Basic Aid Supplement**	900,000	800,000	- 100,000
8012	Education Protection Account	690,806	648,208	- 42,598
8041	Secured Property Taxes	4,450,000	4,550,000	+ 100,000
8096	In Lieu Property Tax Transfer	(3,006,017)	(3,042,174)	- 36,157
8091	Revenue Transfer to F14	(50,000)	(50,000)	0
8097	Special Education Property Tax	84,000	84,000	0
	Totals	\$ 4,891,369	\$ 4,844,126	-\$ 47,243
	ADA–Funded / 3 year rolling avg	317.52	320.68	+3.16

Fund 03 - Charter School Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8011	LCFF State Aid	\$ 729,948	\$ 728,990	-\$ 958
8012	Education Protection Account	492,632	417,898	- 74,734
8096	In Lieu Property Taxes	886,798	968,606	+ 81,808
	Totals	\$ 2,109,378	\$ 2,115,494	+\$ 6,116
	ADA	195	196	+1

	Total Form 01: Line A.1)	\$ 7,000,747	\$ 6,959,620	(\$ 41,127)
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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 2022-23 school year, this district received over \$700,000. At budget adoption this year we included an estimate of \$900,000 and have updated this at 1st Interim to \$800,000. This is due to the calculation that 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.

Federal Revenue: Federal Revenue changed since budget adoption and is now based on the First Principal Apportionment allocation information that was provided in September. We are still including COVID-19 stimulus funding. Next is a table showing specific amounts for each type of federal revenue.

Fund 01 & Fund 03 – Federal Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1 st Interim	Difference
8181	Special Ed PL 101-476	\$142,000	\$142,000	\$ 0
8290	Title IA Improving Acad. Ach.	46,570	41,042	- 5,528
8290	Title IIA Prof. Learning	9,200	7,280	- 1,920
8290	COVID19 Fund 01	126,033	126,033	0
8290	COVID19 Fund 03			0
	Total Form 01: Line A.2)	\$323,803	\$316,355	(\$ 7,448)

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. ELOP is an Expanded Learning Opportunity Program and is funded again this year. The line showing 22-23 State Adopted Budget Categorical Programs includes Universal PreK, the Arts, Music, Instructional Materials Discretionary Block Grant, and the Learning Recovery Emergency Block Grant plus the one-time transportation adjustment. All these categorical programs were not included in this district's adopted budget as they were not finalized until the state adopted its budget and approved the trailer bill. Please see the categorical recap on the last page of this narrative that gives details on each categorical program.

Fund 01 – Other State Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1 st Interim	Difference
8550	Mandate Block Grant	10,328	10,243	- 85
8560	Lottery Unrestricted and Restricted	66,360	71,214	+ 4,854
8590	ERMS (Mental Health)+Int Psch	63,000	40,523	- 22,477
8590	STRS On-Behalf of State	210,334	197,900	- 12,434
8590	ELOP (Res 2600)	0	119,835	+ 119,835
8590	22-23 State Adopted Bud Cat Pgms (Res 6762, 7435 + Transportation adj)	0	55,568	+ 55,568
	Totals	\$350,022	\$495,283	+\$ 145,261

Fund 03 – Other State Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1 st Interim	Difference
8550	Mandate Block Grant	\$ 3,718	\$ 3,700	- \$ 18
8560	Lottery Unrestricted and Restricted	48,348	51,045	+ 2,697
8590	STRS On-Behalf of State	111,358	120,851	+ 9,493
8590	ELO Program (Res 2600)	0	50,000	+ 50,000
8590	22-23 State Adopted Bud Cat Pgms (Res 6546,6762,7435)	0	17,917	+ 17,917
	Totals	\$163,424	\$243,513	+\$ 80,089

	Total Form 01: Line A.3)	\$513,446	\$738,796	+\$225,350
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Other Local Revenue: Other Local Revenue increased due to actual donation dollars received and a higher estimate for interest revenue. Another increase is due to an updated estimate of special education funding from the SELPA (County Office Transfers). Interagency services included revenue from SCOE for a teacher on loan for this year at the adopted budget and now this revenue is removed as SCOE hired this teacher.

Fund 01 – Other Local Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8650	Leases and Rentals	\$ 20,545	\$ 20,545	\$ 0
8660	Interest	50,000	80,000	+ 30,000
8677	Interagency Services	143,931	30,000	- 113,931
8689	Reimbursements from SR/Presch	428,400	428,400	0
8699	Donations and all other local	0	29,150	+ 29,150
8792	County Office Transfers	200,000	312,500	+ 112,500
	Totals	\$842,876	\$900,595	+\$ 57,719

Fund 03 – Other Local Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8650	Leases and Rentals	\$ 0	\$ 0	\$ 0
8660	Interest	6,000	16,000	+ 10,000
8699	Donations and all other local	0	9,875	+ 9,987
	Totals	\$ 6,000	\$ 25,875	+\$ 19,875

	Total Form 01: Line A.4)	\$848,876	\$926,470	+\$ 77,594
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	Total Revenues Form 01: Line A.5)	\$8,686,872	\$8,941,241	+\$ 254,369
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Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes for the 2023-24 fiscal year. These salary changes also impact employee benefits costs. Other expenditure categories were updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs and to budget for carryover and donation amounts. The total expenditure increase from the Adopted Budget is \$421,640.

Fund 01 & 03 Combined		Projected Expenditures		
Line #	Section B Expenditures	Adopt Budget	1st Interim	Difference
B1	Certificated Salaries	\$3,905,451	\$ 3,715,435	-\$ 190,016
B2	Classified Salaries	1,602,616	1,658,432	+ 55,816
B3	Employee Benefits	2,421,253	2,346,891	- 74,362
B4	Books & Supplies	162,986	360,046	+ 197,060
B5	Services & Other Oper. Expenses	1,746,137	2,179,280	+ 433,143
B6	Capital Outlay	0	0	0
B7	Other Outgo	60,028	60,027	- 1
	Total Form 01: Line B.9)	\$9,898,471	\$10,320,111	+\$ 421,640

Here is more information on expenditure adjustments:

- ❖ **Salaries and Employee Benefits:** The total salaries and employee benefits decreased by over \$200,000 at 1st Interim. This happened due to: One employee was hired by SCOE; At Apple Blossom the PE teacher has a grade 3 class this year and a company was hired so students have their required physical education: plus we could not find counselors to hire and instead contracted with a firm moving expenses from Salaries to Services. We hired additional special education and learning loss instructional assistants.
- ❖ **Books & Supplies:** At 1st Interim updates include the set up of carryover of over \$92,000, including maintenance supplies, Lottery, and unspent donation balances. Resource for food service infrastructure of \$66,000 was set up, this is for cafeteria equipment. The adopted budget included changing the reduction to two of the categorical resources, Art Music IMDBG and Learning Recovery EBG, which increased funds available allowing us to set up additional instructional material expenditures.
- ❖ **Services & Other Oper. Expenses:** Updates at 1st Interim include the set up of some expenditures using ESSER/COVID, Art Music IMDBG, Learning Recovery EBG, and Kitchen Infrastructure expenses totaling over \$56,000. Changes since the adopted budget also include a small amount of carryover, Garden and Music services, and additional special education costs (mainly for additional services from West County Special Ed Consortium and psychology/counseling) of over \$315,000. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium. This is where the cost for JPA Transportation expenses to match revenue are budgeted.
- ❖ **Other Outgo:** SunRidge expense support remains unchanged at \$50,000 and the CRSP amount is decreased by \$1.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters, and other funds.

There is only one change from budget adoption to the CRSP amount.

Transfers In includes amounts due from Orchard View and Twin Hills CMS for direct costs and special education excess costs. The amount for Twin Hills CMS in Basic Aid Supplement funds includes an amount for salary increase support and reduced ADA transition support.

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	600,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	25,000
Transfer in F01 GF +F03 THCMS from F20 OPEB/CRSP	<u>79,212</u>

Total Form 01, Line D.1a) Total Transfers In \$1,434,212

Transfers Out includes the BAS funds to Twin Hills CMS and Orchard View to support the salary increases for the past few years. The change to CRSP is also in this section.

Transfers Out (761x)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 83,000
Transfer Out F03 THCMS to F01 GF Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	600,000
Transfer Out F01 GF to F09 OV BAS/CRSP	10,354
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$1,043,354

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed or the 2022-23 school year. Now that last year is closed, the beginning fund balance on July 1, 2023 is in fact \$4,896,882. At this point, the budgeted year-end balance has been adjusted to reflect the items detailed previously in this report resulting in a net decrease to the fund balance of \$988,012. The ending fund balance on June 30, 2024, is now estimated to be \$3,908,870. 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 @ 6/30/24	\$ 3,908,870
Revolving Cash	5,000
Reserved: Restricted Resource Balances	929,987
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	1,026,273
Reserve for Economic Uncertainties	1,877,610
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 and is attached. 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 Projection

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 the overall declining enrollment state issue but with changes to the TK age limit the belief is enrollment will remain the same for 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 SSC and DOF recommendations as well as current information from Capital Advisors which includes using a 1% COLA for 2024-25. Included on the Multi-year Projections is a line at the bottom showing “what if” COLA is not 1%. 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 (Exh A).

Due to enrollment fluctuation issues, both 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 2023-24 is \$600,000 and decreases over the next two years to \$450,000. The combined MYP includes expense reductions of \$700,000 for 2024-25 and an additional \$200,000 reduction for 2025-26. To achieve these needed expense reductions, I am indicating certificated and classified staff FTE will need to 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 still overspending in the subsequent years. Even with the reductions in staff and other expenses at Apple Blossom Elementary/Fund 01, there is overspending this year and 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 created 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 salaries and employee benefit costs increase annually and we do not anticipate revenue will increase to cover these costs. If the revenue actually does not increase, some expenses would need to be moved to unrestricted. This is not unusual and has been included in the MYP for years.

The District has 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 COVID-19 years, we did not receive these funds. Last year Apple Blossom raised over \$35,000 through the Walkathon-Jogathon and raised over \$26,000 this year. 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 First 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.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district. Each school has its own 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 change in Orchard View's budget is the decrease in revenue due to the reduction in ADA. Other State is usually Lottery and STRS on Behalf of State but now it includes the updated 23-24 categorical program amounts. Local is interest and one grant. The total decrease in revenue is \$96,001.

Orchard View's revenue changes since 2023-24 Adopted Budget:

Projected Revenue	Adopted Budget	1 st Interim	Difference
ADA	231	221	-10
LCFF Sources	\$2,718,219	\$2,588,139	-\$ 130,080
Other State	194,385	219,464	+ 25,079
Local	6,500	15,500	+ 9,000
Total Revenue	\$2,919,104	\$2,823,103	(\$ 96,001)

Orchard View's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1 st Interim	Difference
Salaries & Benefits	\$2,367,288	\$2,334,649	-\$ 32,639
Books & Supplies	68,879	114,579	+ 45,700
Services	63,200	107,038	+ 43,838
Total Expenses	\$2,499,367	\$2,556,266	+\$ 56,899
Transfer Out (Exp)	-380,000	-380,000	0
Transfer In (Rev)	+10,356	+10,354	- 2
Net Increase (Decrease) to Fund Balance	\$ 50,093	(\$ 102,809)	(\$ 152,902)

- Salaries & Benefits decreased due to the actual costs for certificated and classified staffing changes. Books and supplies increased due to carryover. Services increased due to psychology and counseling costs and enrichment class providers.
- Transfer Out did not change for 1st Interim but Transfer In decreased a few dollars 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. Transfer In covers the cost of certificated retirement incentives.

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Orchard View's ending fund balance on June 30, 2023, is \$391,152. At 1st Interim the current estimate is that there will be a decrease of \$102,809 to this fund balance. The Net Ending Fund Balance will be \$288,343. Of this amount, \$194,937 is restricted and includes CA Clean Energy Jobs balance of \$45,523, Educator Effectiveness of \$24,388, Art Music IMD BG of \$72,464, Learning Recovery ER BG \$41,284 and A-G Grants plus other State \$11,278. The balance of \$93,406 is Assigned per BP3100. The actual 17% reserve should be \$477,420 and to support this amount there is an assignment in Fund 01 for \$384,014.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through October and projected revenue and expenses for November 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 shows Orchard View will be able to meet its obligations for this year. There is no note regarding reducing expenses on the MYP, but the net ending fund balance is at 3% this year and for 24-25. The district is supporting almost the full reserve for this charter and the goal for this school should be to reduce expenses so they can build their reserve. Please note that if enrollment increases or if we receive additional state or federal funding, expense adjustments may not be necessary. The Orchard View LCFF multi-year revenue projection is provided with this interim report. Enrollment of 230 is expected to remain steady for this three-year period.

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

At 1st Interim, the revenue budget for SunRidge Charter School has changed due a reduction in ADA of 15 from the estimate at adopted budget and the increase to Other State categorical funding. This lower ADA results in reduced LCFF funding. Federal is COVID/ESSER funding. Lower ADA also decreases Lottery revenue and Mandate Block Grant funding. Other State revenue is Mandate Block Grant, Lottery, STRS On-Behalf of State plus several categorical programs. Please see page 18 for details. Local consists of interest, pledges from families, special education funding, After Care Program fee revenue. Universal Meal Program revenue is reported with Local revenue as we transfer this revenue from D53, the district, to D21, SunRidge. The Transfer in is SELPA revenue of \$90,000.

SunRidge's revenue changes since the 2023-24 Adopted Budget:

Projected Revenue	Adopted Budget	1st Interim	Difference
ADA	235	220	-15
LCFF Sources	\$2,681,939	\$2,515,703	-\$ 166,236
Federal COVID19	23,712	23,712	0
Other State	164,581	297,466	+ 132,885
Local	541,416	548,413	+ 6,997
Transfers In	90,000	90,000	0
Total Revenue	\$3,501,648	\$3,475,294	(\$ 26,354)

SunRidge's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1st Interim	Difference
Salaries & Benefits	\$2,933,493	\$2,776,712	-\$ 156,781
Books & Supplies	207,452	290,452	+ 83,000
Services	689,230	867,549	+ 178,319
Total Expense	\$3,830,175	\$3,934,713	+\$ 104,538
Transfer In	\$ 60,028	\$ 60,027	(\$ 1)
Net Increase (Decrease) to Fund Balance	(\$ 268,499)	(\$ 399,392)	(\$ 130,893)

- Salaries & Benefits decreased due to the actual cost for certificated and classified staff. Some of the costs for counseling were moved from salary to services. There were 3 special education full-inclusion instructional assistants included in the adopted budget who were not hired. Books and Supplies increased due to a carryover of \$66,000 and to set up some supply costs using categorical state funding. Services increased due to budgeting additional special education expenses plus counselor and psychologist costs.
- Transfer In is \$50,000 BAS funds to help cover expenses and \$10,074 to cover the cost of CRSP.

The actual beginning fund balance on July 1, 2023, is \$1,200,095. After deducting the decrease in revenue and deducting the additional expenditures, the anticipated June 30, 2024 fund balance is \$800,703. From this amount we reserve \$4,000 for revolving cash; \$561,317 is restricted and includes ELO-P of \$269,276, CA Clean Energy Jobs balance of \$11,605, Educator Effectiveness of \$40,319, Art Music IMD BG of \$45,907, Learning Recovery ER BG \$74,210 and \$120,000 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$651,520 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$434,134. 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. Some costs may also be covered using restricted categorical funding shown above.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through October and projected revenue and expenses for November 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 for subsequent years includes 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 but will require an assignment in Fund 01 to meet the 17% reserve. Please see the MYP and Assumptions for further details. An LCFF revenue multi-year projection is included with this First Interim Report. This charter school enrollment and ADA show a small increase for the subsequent years.

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, and 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 we are told by our auditor will need to be returned to the State.

STRS on Behalf of the 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 ongoing issue as the cost climbed to 19.1% for CalSTRS and 27.1% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in 21-22. Last year and this year there is no relief from the State, schools are required to cover this cost.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%
Retirement Plan Year:	2021-22	2022-23	2023-24	2024-25	2025-26	
STRS ER Rates	16.92%	19.10%	19.10%	19.10%	19.10%	
PERS ER Rates	22.91%	25.37%	26.68%	27.70%	28.30%	

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 First Interim reporting period budget updates were made to account for actual revenue and expenses for the 2023 summer program and expenses as needed for this year. The actual beginning fund balance is \$123,506 for the 2023-24 fiscal year. The revenue over expenditures is now estimated to be \$10,045. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$129,551 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 23-24 school year. The higher meal reimbursement from the State should cover the increased cost of the meals. We are still fine-tuning meal ordering to match consumption. As always, this fund requires a contribution from the general fund, for this year that is estimated at \$83,000 to cover the employee salaries and benefits, supplies, and permits. The general fund annually makes a contribution to this program. The actual beginning fund balance is \$15,219 for the 2023-24 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 \$10,762.

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-19. During the 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. In 2021-22 a new bell system was installed at THCMS. During the summer of 2023, some rooms at Apple Blossom had new flooring installed. There is a list submitted to the board in March of each year of projects for the summer. The ending balance of \$197,121 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 funds. 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. This is the fund we would borrow cash from if needed. The beginning fund balance for 2023-24 is \$306,975 and is currently estimating interest revenue in the amount of \$8,000 will be added during this fiscal year. The projected ending fund balance for 2023-24 is \$314,975. 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 post-employment 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 2022-23 actuarial valuation states the liability is now \$64k. There is now a GASB Statement #73 that came into effect last year which will require us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 22-23 audit. This new actuarial valuation indicates our liability is currently over \$1,020,700. 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 2023-24 there are several retired teachers receiving CRSP and to cover these cost over \$79,212 will be transferred to the schools this pertains to. The ending Assigned fund balance is currently estimated to be \$469,928.

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 \$4,000. The beginning fund balance for this fund is \$155,766 and after adding budgeted revenue we are left with an Assigned ending balance of \$159,766. 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 not updated at 1st Interim. 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 \$28,841

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 additional interested revenue. The fund balance is projected to be approximately \$97,391 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 #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	FB	\$65,951	23-24			\$64,499	\$1,452	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
2600	FB	\$144,774	23-24				\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23
2600	FB	\$119,835	24-25				\$119,835	Expanded Learning Opportunities Program ELO-P 2023-24
3213	UR	\$292,030	23-24	\$55,000	\$164,000	\$73,030	\$0	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	UR	\$73,008	23-24				\$73,008	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
3218	UR	\$24,261	23-24	\$13,080		\$11,181	\$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	UR	\$41,822	23-24			\$41,822	\$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
6053	UR	\$59,621	25-26		\$739	\$1,500	\$57,382	Universal Prekindergarten Planning and Implementation Grant
6266	FB	\$108,349	25-26		\$9,399	\$24,274	\$74,676	Educator Effectiveness Funds (EEF)
6762	FB	\$184,588	25-26		\$581	\$63,500	\$120,507	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
7425	FB	\$115,647	23-24	\$71,647	\$29,000	\$15,000	\$0	Expanded Learning Opportunities (ELO) Grant
7435	FB	\$145,238	27-28			\$23,651	\$121,587	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$1,375,124		\$139,727	\$203,719	\$318,457	\$713,221	
Categorical funding by Resource: Twin Hills Charter Middle School								
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	FB	\$50,000	23-24				\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
2600	FB	\$50,000	23-24				\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23
2600	FB	\$50,000	24-25				\$50,000	Expanded Learning Opportunities Program ELO-P 2023-24
6266	FB	\$56,675	25-26	\$9,138	\$923	\$15,961	\$30,653	Educator Effectiveness Funds (EEF)
6762	FB	\$125,652	25-26			\$41,000	\$84,652	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
7435	FB	\$92,000	27-28	\$0		\$82,250	\$9,750	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$424,327		\$9,138	\$923	\$139,211	\$275,055	
Categorical funding by Resource: Orchard View School								
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	FB		23-24				\$0	Non Classroom based, not eligible
6053	UR	\$26,005	25-26			\$7,000	\$19,005	Universal Prekindergarten Planning and Implementation Grant
6266	FB	\$44,837	25-26	\$4,625	\$7,662	\$8,162	\$24,388	Educator Effectiveness Funds (EEF)
6762	FB	\$136,740	25-26		\$29,276	\$35,000	\$72,464	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
7412+13	FB	\$8,951	25-26				\$8,951	A-G Completion Improvement Grant Program
7435	FB	\$78,347	27-28			\$37,063	\$41,284	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
7810	FB	\$2,327	27-28				\$2,327	Other State: Ethnic Studies
Totals		\$297,207		\$4,625	\$36,938	\$87,225	\$168,419	
Categorical funding by Resource: SunRidge School								
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	FB	\$50,000	23-24				\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22 May Revise extends 1 more year
2600	FB	\$105,691	23-24				\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23
2600	FB	\$113,585	24-25				\$113,585	Expanded Learning Opportunities Program ELO-P 2023-24
3219	UR	\$26,485	23-24		\$2,773	\$23,712	\$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
6053	UR	\$55,852	25-26				\$55,852	Universal Prekindergarten Planning and Implementation Grant
6266	FB	\$56,771	25-26		\$9,491	\$6,961	\$40,319	Educator Effectiveness Funds (EEF)
6762	FB	\$126,448	25-26		\$3,300	\$77,241	\$45,907	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
7435	FB	\$135,423	27-28			\$61,213	\$74,210	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$670,255		\$0	\$15,564	\$169,127	\$485,564	

Twin Hills USD
Enrollment and ADA
2023-24 1st Interim - Current

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

Changed from Adopted Budget to 1st Interim

	2022-23 PRIOR FISCAL YEAR			2023-24 CURRENT FISCAL YEAR			2024-25 1ST SUBSEQUENT YEAR			2025-26 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom												
K-3	193	179.90	53	180	170	46	180	170	46	180	170	46
4-6	100	92.21	19	109	104	34	109	104	34	109	104	34
4-6: NPS												
7-8: NPS		0.10										
SCOE Class TK-3 or 6-22	1	0.95	1	2	1.9	1	2	1.9	1	1	0.95	1
Totals	294	273.16	73	291	275.9	81	291	275.9	81	290	274.95	81
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=293	92.91%	24.91%	LCFF=289	94.81%	28.03%	LCFF=289	94.81%	28.03%	LCFF=289	94.81%	28.03%
	AB will be funded on 3 year rolling average, this year = 353.40			AB will be funded on 3 year rolling average, this year = 320.68			AB will be funded on 3 year rolling average, this year = 286.48			AB will be funded on 3 year rolling average, this year = 275.57		
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	53	49.68	17	68	66	13	68	66	13	68	66	13
7-8	151	137.60	40	137	130	41	137	130	41	137	130	41
9-12												
Ungraded												
Totals	204	187.28	57	205	196	54	205	196	54	205	196	54
Ratio of ADA to Enrollment / Percentage Unduplicated		91.80%	27.94%		95.61%	26.34%		95.61%	26.34%		95.61%	26.34%
CHARTER SCHOOL Orchard View												
K-3	37	36.41	10	42	42	9	42	42	9	42	42	9
4-6	40	40.64	8	48	47	16	48	47	16	48	47	16
7-8	44	41.89	9	44	42	9	44	42	9	44	42	9
9-12	95	88.52	17	96	90	18	96	90	18	96	90	18
Ungraded												
Totals	216	207.46	44	230	221	52	230	221	52	230	221	52
Ratio of ADA to Enrollment / Percentage Unduplicated		96.05%	20.37%		96.09%	22.61%		96.09%	22.61%		96.09%	22.61%
Sub-Totals District 53	714	668	174	726	693	187	726	693	187	725	692	187
CHARTER SCHOOL SunRidge												
K-3	131	114.46	45	126	117	46	126	117	46	126	117	46
4-6	73	64.24	27	77	74	27	77	74	27	77	74	27
7-8	39	35.03	11	32	29	10	40	35	10	40	35	10
9-12												
Ungraded												
Totals District 21	243	213.73	83	235	220	83	243	226	83	243	226	83
Ratio of ADA to Enrollment / Percentage Unduplicated		87.95%	34.16%		93.62%	35.32%		93.00%	34.16%		93.00%	34.16%
TOTALS ALL SITES	957	882	257	961	913	270	969	919	270	968	918	270

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

Twin Hills USD
Enrollment and ADA
2023-24 1st Interim - History

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

	Prior to COVID19 Pandemic 2019-20 Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid 2020-21 During COVID19 Pandemic			COVID19 Pandemic: In-Person 2021-22 PRIOR FISCAL YEAR			COVID19 Pandemic: In-Person 2022-23 CURRENT FISCAL YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom												
K-3	266	247.18	64	256	247.18	60	210	186.13	52	193	179.90	53
4-6	134	129.41	35	102	129.41	28	109	100.13	21	100	92.21	19
4-6: NPS	1	1.06		1	0.00							
7-8: NPS				1	1.06		1	1.07	0		0.10	
SCOE Class TK-3 or 6-22										1	0.95	1
Totals	401	377.65	99	360	377.65	88	320	287.33	73	294	273.16	73
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	89.79%	23.47%	LCFF=293	92.91%	24.91%
				G TK-3=249, G4-5=102, NPS=2			AB will be funded on prior year ADA 377.72			AB will be funded on 3 year rolling average, this year = 353.40		
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	62	58.73	18	76	58.73	20	64	59.97	16	53	49.68	17
7-8	186	174.76	42	150	174.76	29	143	135.62	31	151	137.60	40
9-12												
Ungraded												
Totals	248	233.49	60	226	233.49	49	207	195.59	47	204	187.28	57
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.49%	22.71%		91.80%	27.94%
CHARTER SCHOOL Orchard View												
K-3	45	45.08	5	48	45.08	7	48	45.38	6	37	36.41	10
4-6	43	40.57	4	45	40.57	10	47	44.65	8	40	40.64	8
7-8	35	37.19	7	42	37.19	10	36	37.44	6	44	41.89	9
9-12	104	102.78	23	113	102.78	23	91	85.38	16	95	88.52	17
Ungraded												
Totals	227	225.62	39	248	225.62	50	222	212.85	36	216	207.46	44
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		95.88%	16.22%		96.05%	20.37%
Sub-Totals District 53	876	837	198	834	837	187	749	696	156	714	668	174
CHARTER SCHOOL SunRidge												
K-3	144	136.88	45	147	136.88	51	107	99.42	40	131	114.46	45
4-6	84	77.97	23	72	77.97	28	63	54.12	27	73	64.24	27
7-8	53	49.29	15	51	49.29	16	45	43.29	11	39	35.03	11
9-12												
Ungraded												
Totals District 21	281	264.14	83	270	264.14	95	215	196.83	78	243	213.73	83
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.55%	36.28%		87.95%	34.16%
							Funded @ 200.22 based on PY attend %					
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	893	234	957	882	257

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

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

Description	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)	317.52	318.78	274.00	318.78	0.00	0.0%
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	317.52	318.78	274.00	318.78	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class		1.90	1.90	1.90	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	1.90	1.90	1.90	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	317.52	320.68	275.90	320.68	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School 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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	195.00	196.00	196.00	196.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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)	195.00	196.00	196.00	196.00	0.00	0.0%
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	231.00	221.00	221.00	221.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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)	231.00	221.00	221.00	221.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	426.00	417.00	417.00	417.00	0.00	0.0%

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	235.00	220.00	220.00	220.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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)	235.00	220.00	220.00	220.00	0.00	0.0%
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					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	235.00	220.00	220.00	220.00	0.00	0.0%

2023-24 First 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	7,000,747.00	6,959,620.00	696,063.70	6,959,620.00	0.00	0.0%
2) Federal Revenue		8100-8299	323,803.00	316,355.00	(219,185.00)	316,355.00	0.00	0.0%
3) Other State Revenue		8300-8599	513,446.00	569,453.00	190,052.16	738,796.00	169,343.00	29.7%
4) Other Local Revenue		8600-8799	848,876.00	900,280.00	203,439.52	926,470.00	26,190.00	2.9%
5) TOTAL, REVENUES			8,686,872.00	8,745,708.00	870,370.38	8,941,241.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,905,451.00	3,715,435.00	1,091,136.56	3,715,435.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,602,616.00	1,658,462.00	466,021.64	1,658,432.00	30.00	0.0%
3) Employee Benefits		3000-3999	2,421,253.00	2,346,901.00	596,629.58	2,346,891.00	10.00	0.0%
4) Books and Supplies		4000-4999	162,986.00	329,568.00	105,386.11	360,045.58	(30,477.58)	-9.2%
5) Services and Other Operating Expenditures		5000-5999	1,746,137.00	2,136,010.00	610,174.85	2,179,280.47	(43,270.47)	-2.0%
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	60,028.00	60,027.00	0.00	60,027.00	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			9,898,471.00	10,246,403.00	2,869,348.74	10,320,111.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,211,599.00)	(1,500,695.00)	(1,998,978.36)	(1,378,870.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,424,225.00	1,434,212.00	0.00	1,434,212.00	0.00	0.0%
b) Transfers Out		7600-7629	1,043,356.00	1,043,354.00	0.00	1,043,354.00	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			380,869.00	390,858.00	0.00	390,858.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(830,730.00)	(1,109,837.00)	(1,998,978.36)	(988,012.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,505,452.00	4,896,880.00		4,896,881.66	1.66	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,505,452.00	4,896,880.00		4,896,881.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,505,452.00	4,896,880.00		4,896,881.66		
2) Ending Balance, June 30 (E + F1e)			3,674,722.00	3,787,043.00		3,908,869.61		
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		

2023-24 First 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	601,965.00	783,873.00		929,986.72		
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	1,262,287.00	1,120,560.00		1,096,272.89		
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	658,092.00					
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	(965,805.00)					
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		818,148.00				
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		(1,267,588.00)				
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				818,148.00		
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				(1,291,875.11)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,805,470.00	1,877,610.00		1,877,610.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,452,528.00	3,383,082.00	932,830.00	3,383,082.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,183,438.00	1,066,106.00	307,944.00	1,066,106.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(147,995.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	416,061.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	105,329.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	205,158.97
7029	Child Nutrition: Food Service Staff Training Funds	1,406.00
7435	Learning Recovery Emergency Block Grant	131,337.00
Total, Restricted Balance		929,986.72

2023-24 First 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	6,916,747.00	6,875,620.00	696,063.70	6,875,620.00	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	96,326.00	150,850.00	22,683.45	150,850.00	0.00	0.0%
4) Other Local Revenue		8600-8799	440,876.00	368,385.00	39,764.52	368,385.00	0.00	0.0%
5) TOTAL, REVENUES			7,453,949.00	7,394,855.00	758,511.67	7,394,855.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,294,765.00	3,133,140.00	921,657.89	3,133,140.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,291,381.00	1,299,964.00	371,143.78	1,278,964.00	21,000.00	1.6%
3) Employee Benefits		3000-3999	1,744,303.00	1,694,442.00	500,207.23	1,689,729.00	4,713.00	0.3%
4) Books and Supplies		4000-4999	63,392.00	89,775.00	30,112.68	89,775.08	(.08)	0.0%
5) Services and Other Operating Expenditures		5000-5999	734,560.00	805,644.00	425,744.28	805,644.00	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	60,028.00	60,027.00	0.00	60,027.00	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			7,188,429.00	7,082,992.00	2,248,865.86	7,057,279.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			265,520.00	311,863.00	(1,490,354.19)	337,575.92		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,424,225.00	1,434,212.00	0.00	1,434,212.00	0.00	0.0%
b) Transfers Out		7600-7629	1,043,356.00	1,043,354.00	0.00	1,043,354.00	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	(1,228,228.00)	(1,335,400.00)	0.00	(1,385,400.00)	(50,000.00)	3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(847,359.00)	(944,542.00)	0.00	(994,542.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(581,839.00)	(632,679.00)	(1,490,354.19)	(656,966.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,654,596.00	3,635,849.00		3,635,848.97	(.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)			3,654,596.00	3,635,849.00		3,635,848.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,654,596.00	3,635,849.00		3,635,848.97		
2) Ending Balance, June 30 (E + F1e)			3,072,757.00	3,003,170.00		2,978,882.89		
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	1,262,287.00	1,120,560.00		1,096,272.89		
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	658,092.00					
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	(965,805.00)					
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		818,148.00				
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		(1,267,588.00)				
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				818,148.00		
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				(1,291,875.11)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,805,470.00	1,877,610.00		1,877,610.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,452,528.00	3,383,082.00	932,830.00	3,383,082.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,183,438.00	1,066,106.00	307,944.00	1,066,106.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(147,995.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First 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	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	323,803.00	316,355.00	(219,185.00)	316,355.00	0.00	0.0%
3) Other State Revenue		8300-8599	417,120.00	418,603.00	167,368.71	587,946.00	169,343.00	40.5%
4) Other Local Revenue		8600-8799	408,000.00	531,895.00	163,675.00	558,085.00	26,190.00	4.9%
5) TOTAL, REVENUES			1,232,923.00	1,350,853.00	111,858.71	1,546,386.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	610,686.00	582,295.00	169,478.67	582,295.00	0.00	0.0%
2) Classified Salaries		2000-2999	311,235.00	358,498.00	94,877.86	379,468.00	(20,970.00)	-5.8%
3) Employee Benefits		3000-3999	676,950.00	652,459.00	96,422.35	657,162.00	(4,703.00)	-0.7%
4) Books and Supplies		4000-4999	99,594.00	239,793.00	75,273.43	270,270.50	(30,477.50)	-12.7%
5) Services and Other Operating Expenditures		5000-5999	1,011,577.00	1,330,366.00	184,430.57	1,373,636.47	(43,270.47)	-3.3%
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			2,710,042.00	3,163,411.00	620,482.88	3,262,831.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,477,119.00)	(1,812,558.00)	(508,624.17)	(1,716,445.97)		
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	1,228,228.00	1,335,400.00	0.00	1,385,400.00	50,000.00	3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,228,228.00	1,335,400.00	0.00	1,385,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,891.00)	(477,158.00)	(508,624.17)	(331,045.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	850,856.00	1,261,031.00		1,261,032.69	1.69	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,856.00	1,261,031.00		1,261,032.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850,856.00	1,261,031.00		1,261,032.69		
2) Ending Balance, June 30 (E + F1e)			601,965.00	783,873.00		929,986.72		
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	601,965.00	783,873.00		929,986.72		
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		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%

TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2023-24 CASH FLOW ESTIMATES @ 1st Interim

GENERAL FUND F01 +F03		2023-24 ACTUALS				2023-24 PROJECTIONS										DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET	
DESCRIPT	ACCT #S														JUL-AUG		
A: BEGIN CASH	9110	4,767,031.36	4,357,065.64	3,539,821.11	3,145,873.77	3,107,002.36	2,331,615.36	4,282,877.36	3,654,421.36	3,275,748.36	2,828,364.36	4,050,419.51	3,376,508.51				
B: RECEIPTS																	
Rev Limit Prop Taxes	8020-8079	0.00	12,050.31	15,525.28	10,939.11	0.00	2,275,000.00	0.00	0.00	0.00	1,706,250.00	0.00	530,235.30	4,550,000.00	0.00	4,550,000.00	
Principal Ap	8010-8019	133,140.00	133,140.00	239,652.00	239,652.00	239,652.00	239,652.00	239,652.00	223,708.00	223,708.00	223,708.00	223,708.00	223,710.00	2,583,082.00	0.00	2,583,082.00	
Basic Aid Supp		33,437.00	33,437.00	60,186.00	60,186.00	60,186.00	60,186.00	60,186.00	86,440.00	86,440.00	86,440.00	86,440.00	86,436.00	800,000.00		800,000.00	
Education Protection Acct	8012	0.00	0.00	307,944.00	0.00	0.00	307,944.00	0.00	0.00	225,109.00	0.00	0.00	225,109.00	1,066,106.00	0.00	1,066,106.00	
Misc Funds	8080-8099	0.00	-115,404.00	-230,808.00	-153,872.00	-153,872.00	-203,872.00	-153,872.00	-111,872.00	-319,336.00	-159,665.00	-159,665.00	-117,665.00	-1,879,903.00	-159,665.00	-2,039,568.00	
Federal	8100-8299	61,658.00	10.00	5,810.00	5,030.00	95,161.00	39,806.00	7,613.00	0.00	0.00	9,515.00	0.00	25,139.00	249,742.00	66,613.00	316,355.00	
Other State	8300-8599	13,920.00	13,920.00	25,056.00	27,818.99	25,056.00	44,567.00	55,621.00	24,478.00	24,478.00	55,042.00	24,478.00	24,480.01	358,915.00	379,881.00	738,796.00	
Other Local	8600-8799	10,711.00	122,348.00	16,019.00	49,343.69	16,898.00	16,898.00	97,863.00	18,899.00	26,659.00	42,399.00	18,899.00	210,330.00	647,266.69	269,503.31	916,770.00	
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	175,000.00	57,350.00	321,872.00	175,000.00	0.00	9,700.00	0.00	484,990.00	1,223,912.00	220,000.00	1,443,912.00	
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		252,866.00	199,501.31	439,384.28	239,097.79	458,081.00	2,837,531.00	628,935.00	416,653.00	267,058.00	1,973,389.00	193,860.00	1,692,764.31	9,599,120.69	776,332.31	10,375,453.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	53,948.38	324,903.85	384,871.12	327,413.21	324,285.00	324,285.00	324,285.00	324,285.00	324,285.00	324,285.00	324,285.00	354,303.44	3,715,435.00	0.00	3,715,435.00	
Classified Salaries	2000-2999	70,279.55	113,644.09	138,677.60	143,420.40	148,550.00	148,550.00	148,550.00	148,550.00	148,550.00	148,550.00	148,550.00	152,560.36	1,658,432.00	0.00	1,658,432.00	
Employee Benefits	3000-3999	51,270.28	196,270.07	172,555.66	176,533.57	177,800.00	177,800.00	177,800.00	177,800.00	177,800.00	177,800.00	177,800.00	186,910.42	2,028,140.00	318,751.00	2,346,891.00	
Books and Supplies	4000-4999	2,518.50	44,846.00	22,387.56	35,634.05	77,466.00	40,009.00	28,319.00	20,080.00	10,993.00	18,002.00	15,441.00	14,349.47	330,045.58	30,000.00	360,045.58	
Services and Other Op	5000-5999	13,565.04	212,210.90	108,590.71	275,808.20	375,367.00	125,244.00	258,437.00	39,611.00	52,814.00	82,696.85	186,695.00	413,240.77	2,144,280.47	35,000.00	2,179,280.47	
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	0.00	60,027.00	0.00	0.00	0.00	0.00	0.00	0.00	60,027.00	0.00	60,027.00	
Interfund TF out	7600-7629	0.00	0.00	0.00	0.00	130,000.00	10,354.00	320,000.00	85,000.00	0.00	0.00	15,000.00	388,000.00	948,354.00	95,000.00	1,043,354.00	
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		191,581.75	891,874.91	827,082.65	958,809.43	1,233,468.00	886,269.00	1,257,391.00	795,326.00	714,442.00	751,333.85	867,771.00	1,509,364.46	10,884,714.05	478,751.00	11,363,465.05	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200	268,496.53	153,706.46	0.00	1,053,889.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476,092.42			
Accounts Payable	9500	-739,746.50	-278,577.39	-6,248.97	-373,049.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,397,622.06			
TOTAL PRIOR YR		-471,249.97	-124,870.93	-6,248.97	680,840.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,470.36			
E: NET INC/DEC	(B-C+D)	-409,965.72	-817,244.53	-393,947.34	-38,871.41	-775,387.00	1,951,262.00	-628,456.00	-378,673.00	-447,384.00	1,222,055.15	-673,911.00	183,399.85	-1,207,123.00			
F: ENDING CASH BAL	(A+E)	4,357,065.64	3,539,821.11	3,145,873.77	3,107,002.36	2,331,615.36	4,282,877.36	3,654,421.36	3,275,748.36	2,828,364.36	4,050,419.51	3,376,508.51	3,559,908.36		297,581.31		

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2023-24 Multi-Year Projection @ 1st Interim

	Object Codes	Prior Fiscal Year Actuals: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				6.56%			8.22%			3.94%			3.29%
Funded COLA				13.26%			8.22%			3.94%			3.29%
ADA for LCFF Funding purposes				543.40			516.68			482.48			471.57
Enrollment				481			496			496			495
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,805,895	99,509	5,905,404	6,022,811	84,000	6,106,811	5,704,218	84,000	5,788,218	5,688,455	84,000	5,772,455
Transportation Funding: NEW 15-16		95,000	-	95,000	102,809	-	102,809	103,837	-	103,837	105,914	-	105,914
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	701,082	-	701,082	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	-	182,860	182,860	-	190,322	190,322	-	190,322	190,322	-	190,322	190,322
Federal Funding: COVID19 (Unearned - record as expensed)			223,811	223,811		126,033	126,033		-	-		-	-
Other State Revenues	8300-8599	175,507	53,572	229,079	150,850	35,352	186,202	101,718	35,352	137,070	102,206	35,352	137,558
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	57,510	57,510	-	1,500	1,500	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infra		-	894,111	894,111	-	232,343	232,343	-	71,000	71,000	-	71,000	71,000
STRS on Behalf of State		-	313,058	313,058	-	318,751	318,751	-	334,689	334,689	-	351,423	351,423
THCMS Declining Enrollment Protection 22-23 only		332,293		332,293	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	340,274	344,385	684,659	368,385	558,085	926,470	368,000	295,000	663,000	369,160	295,000	664,160
Total Revenue		7,400,051	2,168,816	9,568,867	7,394,855	1,546,386	8,941,241	7,027,773	1,010,363	8,038,136	7,015,735	1,027,097	8,042,832
Expenditures													
Certificated Salaries	1000-1999	3,023,018	255,249	3,278,267	3,133,140	411,784	3,544,924	3,171,470	326,987	3,498,456	3,223,659	333,526	3,557,185
Certificated Salaries One Time Grant Funds		-	192,489	192,489	-	170,511	170,511	-	14,000	14,000	-	14,000	14,000
Classified Salaries	2000-2999	1,115,460	336,217	1,451,677	1,278,964	362,048	1,641,012	1,325,964	324,625	1,650,589	1,352,483	331,118	1,683,601
Classified Salaries One Time Grant Funds		-	1,894	1,894	-	17,420	17,420	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	216,226	40,065	256,291	216,993	19,311	236,304	222,576	12,988	235,564	226,686	13,247	239,933
Employee Benefits One Time Grant Funds		-	44,370	44,370	-	43,586	43,586	-	3,200	3,200	-	3,200	3,200
Employee Benefits STRS on Behalf of State	3101-3199	-	313,058	313,058	-	318,751	318,751	-	334,689	334,689	-	351,423	351,423
Employee Benefits STRS	3101-3199	533,459	47,285	580,744	566,052	99,313	665,365	582,113	62,454	644,567	591,652	63,704	655,356
Employee Benefits PERS	3201-3300	275,535	81,487	357,022	341,195	95,926	437,121	365,673	89,921	455,594	381,125	93,706	474,831
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	530,769	62,852	593,621	565,489	67,060	632,549	576,800	57,366	634,166	588,335	58,513	646,848
EE Benefits-H&W One Time Grant Funds		-	24,554	24,554	-	13,215	13,215	-	-	-	-	-	-
Books and Supplies	4000-4999	84,754	85,961	170,715	89,775	143,042	232,817	69,220	63,415	132,635	70,604	64,390	134,994
Books and Supplies One Time Grant Funds		-	46,437	46,437	-	127,228	127,228	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	732,821	979,498	1,712,319	805,644	1,141,717	1,947,361	755,865	1,051,690	1,807,555	770,985	1,072,725	1,843,710
Services One Time Grant Funds		0	111,153	111,153	0	231,920	231,920	0	88,000	88,000	0	88,000	88,000
Restricted Expense Adjustment		-	-	-	-	-	-	(20,336)	20,336	-	1,045	(1,045)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(700,000)	-	(700,000)	(900,000)	-	(900,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299												
	7300-7499	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	60,074	-	60,074	60,027	-	60,027	50,000	-	50,000	50,000	-	50,000
Total Expenditures		6,572,116	2,622,569	9,194,685	7,057,279	3,262,832	10,320,111	6,399,345	2,449,671	8,849,016	6,356,574	2,486,507	8,843,081
Excess (Deficiency)		827,935	(453,753)	374,182	337,576	(1,716,446)	(1,378,870)	628,428	(1,439,308)	(810,880)	659,161	(1,459,410)	(800,249)
Transfers In	8910-8929	1,492,021	-	1,492,021	1,434,212	-	1,434,212	1,227,816	-	1,227,816	1,216,706	-	1,216,706
Transfers Out (enter as negative)	7610-7629	(1,105,683)	-	(1,105,683)	(1,043,354)	-	(1,043,354)	(883,000)	-	(883,000)	(883,000)	-	(883,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,202,964)	1,202,964	-	(1,385,400)	1,385,400	-	(1,405,108)	1,405,108	-	(1,425,210)	1,425,210	-
Total Transfers/Other Uses		(816,626)	1,202,964	386,338	(994,542)	1,385,400	390,858	(1,060,292)	1,405,108	344,816	(1,091,504)	1,425,210	333,706
Net Increase (Decrease)		11,309	749,211	760,520	(656,966)	(331,046)	(988,012)	(431,864)	(34,200)	(466,064)	(432,343)	(34,200)	(466,543)
Fund Balance													
Beginning Balance		3,624,539	511,822	4,136,361	3,635,848	1,261,033	4,896,881	2,978,882	929,987	3,908,869	2,547,018	895,787	3,442,805
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,635,848	1,261,033	4,896,881	2,978,882	929,987	3,908,869	2,547,018	895,787	3,442,805	2,114,675	861,587	2,976,262
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	-	1,261,033	1,261,033	-	929,987	929,987	-	895,787	895,787	-	861,587	861,587
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		347,922	-	347,922	818,148	-	818,148	801,797	-	801,797	894,990	-	894,990
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,387,515	-	1,387,515	108,124	-	108,124	(327,339)	-	(327,339)	(849,015)	-	(849,015)
Assigned - Lottery Unrestricted		27,511	-	27,511	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000		100,000	100,000		100,000	400,000		400,000	400,000		400,000
Reserve for Economic Uncertainties	9789	1,697,900	-	1,697,900	1,877,610	-	1,877,610	1,597,560	-	1,597,560	1,593,700	-	1,593,700
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,635,848	1,261,033	4,896,881	2,978,882	929,987	3,908,869	2,547,018	895,787	3,442,805	2,114,675	861,587	2,976,262
Economic Uncertainties required level per BP 3100		Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%		
Additional Reserves:			Interest			Interest			Interest			Interest	
FUND 17 Calculation of Estimated Ending FB per year		\$ 312,448	\$ (5,474)	\$ 306,974	\$ 306,974	\$ 8,000	\$ 314,974	\$ 314,974	\$ 8,000	\$ 322,974	\$ 322,974	\$ 8,000	\$ 330,974

AppleBlossom Elementary

TWIN HILLS UNION SCHOOL DISTRICT APPLE BLOSSOM SCHOOL AND DISTRICT 2023-24 CASH FLOW ESTIMATES @ 1st Interim

APPLE B ELEM/DISTRICT	2023-24 ACTUALS					2023-24 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	3,950,691.60	3,487,554.69	2,803,517.99	2,358,165.38	2,573,924.24	1,993,208.24	3,931,965.24	3,063,316.24	2,851,922.24	2,305,269.24	3,572,758.39	2,970,242.39			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079	0.00	12,050.31	15,525.28	10,939.11	0.00	2,275,000.00	0.00	0.00	0.00	1,706,250.00	0.00	530,235.30	4,550,000.00		4,550,000.00
LCFF State Aid	8010-8019	98,414.00	98,414.00	177,145.00	177,145.00	177,145.00	177,145.00	177,145.00	154,308.00	154,308.00	154,308.00	154,308.00	154,307.00	1,854,092.00		1,854,092.00
Basic Aid Supplement	8011	33,437.00	33,437.00	60,186.00	60,186.00	60,186.00	60,186.00	60,186.00	86,440.00	86,440.00	86,440.00	86,440.00	86,436.00	800,000.00		800,000.00
Education Protection Act	8012			190,547.00			190,547.00			133,557.00			133,557.00	648,208.00		648,208.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00		-50,000.00
In Lieu Property Tax	8080-8099		-166,718.00	-333,436.00	-222,290.00	-222,290.00	-222,290.00	-222,290.00	-180,290.00	-476,862.00	-238,427.00	-238,427.00	-196,427.00	-2,719,747.00	-238,427.00	-2,958,174.00
Federal	8100-8299		10.00		-10.00	95,161.00	3,806.00	7,613.00			9,515.00		7,614.00	123,709.00	66,613.00	190,322.00
Federal COVID		61,658.00		5,810.00	5,040.00		36,000.00						17,525.00	126,033.00		126,033.00
Other State - see below	8300-8599															
Mandated Block Grant							10,243.00							10,243.00		10,243.00
State COVID														0.00		0.00
Block Grants, ERMHS, Transportation		10,662.00	10,662.00	19,192.00	19,192.00	19,192.00	24,760.00	19,192.00	18,614.00	18,614.00	18,614.00	18,614.00	18,618.00	215,926.00	0.00	215,926.00
Lottery, Unrest+Rest								17,804.00			17,803.00			35,607.00	35,607.00	71,214.00
STRS on Behalf of / State Liability														0.00	197,900.00	197,900.00
Other Local	8600-8799															0.00
Interest					23,567.62			20,000.00			20,000.00			63,567.62	16,432.38	80,000.00
Rent, Util, SR MOU, Misc		1,878.00	999.00	120.00	4,273.00	999.00	999.00	57,964.00	3,000.00	10,760.00	3,000.00	3,000.00	171,103.00	258,095.00	250,000.00	508,095.00
Special Ed		8,833.00	121,349.00	15,899.00	15,899.00	15,899.00	15,899.00	15,899.00	15,899.00	15,899.00	15,899.00	15,899.00	39,227.00	312,500.00		312,500.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					175,000.00	57,350.00		175,000.00				184,990.00	592,340.00	220,000.00	812,340.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		214,882.00	110,203.31	150,988.28	93,941.73	321,292.00	2,579,645.00	153,513.00	272,971.00	-57,284.00	1,793,402.00	39,834.00	1,247,185.30	6,920,573.62	548,125.38	7,468,699.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	41,512.13	203,275.13	237,945.63	199,102.05	196,300.00	196,300.00	196,300.00	196,300.00	196,300.00	196,300.00	196,300.00	216,312.06	2,272,247.00		2,272,247.00
Classified Salaries	2000-2999	62,375.08	94,219.29	114,582.55	119,325.35	122,875.00	122,875.00	122,875.00	122,875.00	122,875.00	122,875.00	122,875.00	122,878.73	1,373,506.00		1,373,506.00
Employee Benefits	3000-3999	43,490.45	135,842.68	119,119.89	121,945.32	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	127,101.66	1,401,500.00	197,900.00	1,599,400.00
Books & Supplies	4000-4999	2,518.50	43,684.84	17,463.33	32,698.86	51,233.00	17,931.00	12,808.00	7,685.00	12,808.00	10,247.00	9,154.88	236,163.41	20,000.00		256,163.41
Services & Other Operational	5000-5999	10,131.42	192,347.14	100,980.52	260,487.54	364,600.00	111,401.00	243,056.00	30,382.00	40,509.00	71,929.85	175,928.00	403,716.00	2,005,468.47	20,000.00	2,025,468.47
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499						60,027.00							60,027.00		60,027.00
Interfund TF out (Cafet)	7600-7629					45,000.00		20,000.00				15,000.00	3,000.00	83,000.00		83,000.00
Interfund TF out (BAS/OPEB)	7600-7629						10,354.00	300,000.00					300,000.00	610,354.00		610,354.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		160,027.58	669,369.08	590,091.92	733,559.12	902,008.00	640,888.00	1,022,162.00	484,365.00	489,369.00	525,912.85	642,350.00	1,182,163.33	8,042,265.88	237,900.00	8,280,165.88
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		174,449.53	153,706.46		979,884.46									1,308,040.45		
Prior year Clear Due To/From														0.00		
Accounts Payable	95x															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-692,440.86	-278,577.39	-6,248.97	-124,508.21									-1,101,775.43		
TOTAL PRIOR YR		-517,991.33	-124,870.93	-6,248.97	855,376.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206,265.02		
E: NET INC/DEC	(B-C+D)	-463,136.91	-684,036.70	-445,352.61	215,758.86	-580,716.00	1,938,757.00	-868,649.00	-211,394.00	-546,653.00	1,267,489.15	-602,516.00	65,021.97	-915,427.24		
F: ENDING CASH BALANCE	(A+E)	3,487,554.69	2,803,517.99	2,358,165.38	2,573,924.24	1,993,208.24	3,931,965.24	3,063,316.24	2,851,922.24	2,305,269.24	3,572,758.39	2,970,242.39	3,035,264.36		310,225.38	

Notes: Amount expected in or after July of 2024 for all types of revenue is estimated at over \$400,000. This includes In Lieu property tax to charters, MOU amounts due from charters.

STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$197,900).

Expenses to be made after June 30, 2024 shows the book entry amount for STRS on Behalf of State (will not be paid) and estimated amounts to be paid after that date in supplies and services.

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

2023-24 Multi-Year Projection Assumptions @ 1st Interim November 2023

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

	2022-23	2023-24	2024-25	2025-26
	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94% = 1.0%	3.29% = 2.0%
Unduplicated Count # / Rolling % for Sup Grant	73 / 24.3%	81 / 25.33%	81 / 26.83%	81 / 27.87%
Funded ADA / Actual ADA	3 year average ADA 352.45 / CY ADA 273.16	3 year average ADA 320.68 / CY ADA 275.9	3 year average ADA 286.48 / CY ADA 275.9	3 year average ADA 275.57 / CY ADA 274.95
Enrollment (w/LCFF - TK below age 5)	294	291	291	290
Enrollment notes:	1 SCOE+1 NPS ESY	1 SCOE student (included above)	1 SCOE student (included above)	1 SCOE student (included above)
Property Taxes % inc/dec	\$4,540,577	\$4.55 Million	\$4.6 Million	\$4.65 Million
In Lieu Property Tax per ADA	\$4,721	\$4,702	\$4,896	\$5,008
Transportation Funding	\$95,000	\$102,809 prior year plus COLA starts this year	\$103,837 (prior year plus COLA)	\$105,914 (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	\$701,082	\$800,000 estimate based prior year	Same as prior year	Same as prior year
Federal	Rest: Spec Ed, Title 1 & Title 2	Rest: Special Ed plus Title 1 & Title 2 updated based on CDE info.	Same as prior year	Same as prior year
COVID19 Federal Funding (Unearned, recorded as spent)	\$188,355	\$126,033 ESSER Res 3213, 3218, 3219	Res 3214 not included, for summer school/extended day only	Res 3214 not included, for summer school/extended day only
Other State				
Lottery Unrestricted/Restricted	Unr \$204: Rest \$100	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446
Mandated Block Grant	Unr \$34.94	Unr \$37.81 *prior year ADA	Unr \$39.30 *prior year ADA	Unr \$40.59 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$50,239	\$1,500	See 20-21 through 23-24	See 20-21 through 23-24
ELO-P, Educator Effectiveness, ERMHS Mental Health, Art Music IMBG, Learning Recovery ERBG, Kitchen Infrastructure	\$629,222	\$164,426	Mental Health (ERMHS) only \$71,000	Mental Health (ERMHS) only \$71,000
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	\$67,158	Unr Interest \$80,000	Same as PY	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$250k, rents, util	PY + rent inc THH	PY + rent inc THH
Donations, Safety, COVID Testing, see Narrative	\$56,191	Rest: RESIG Safety and donations budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$261,900	Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs	Prior year - one time 23-24 SELPA funding	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	19.2 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	21.5 FTE Teachers & Student Support: Teachers 15.0 FTE; AB, TH, OV, Dist Special Ed 4.3 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.5 FTE Admin=1.0 FTE Site Admin, 1.0 FTE Superintendent	See necessary reductions, staffing will need reduced if student enrollment is not increased. MYP amounts do not include any specific dollar reductions by category until a plan is developed. Rest: deduct 0.50 FTE Dist Special Ed and reduce Special Ed teacher by 0.20 FTE.	See prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2% and CRSP adjustments. Reductions in staffing expected but not included.	Prior year plus 2%
One Time Grant Funds	Math Intervention 0.8 FTE, Maker 0.4 FTE	Counselor 0.5 FTE; Special Ed/Student Services 0.5 FTE, Summer School Admin 0.05 FTE	None of the prior year personnel. Amount for professional development using Res 6266	Same as prior year
Classified Salaries				
Staffing (FTEs)	16.8 FTE (with TH site maint and AB+TH special ed) 6.0 FTE District	18.7 FTE (includes AB+TH Special Ed Instr Assist 4.10 FTE & AB+TH Maint 2.10 FTE, Health Tech 0.65 FTE). 6.0 FTE District personnel	See necessary reductions, staffing to be reduced if student enrollment is not increased.	See Prior Year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	Professional Development only, Res 6266	0.5 FTE Res7435 Learning Recovery IA	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year minus 1x + 2%	Prior year + 2%
One Time Grant Funds	ER costs for 1X pgms	Employer costs for 1X grant funded programs	Res 6266 Prof development	Same as prior year
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%: PERS=25.37	STRS = 19.1%: PERS = 26.68%	STRS = 19.1%: PERS = 27.7%	STRS = 19.1%: PERS = 28.3%
Health & Welfare Benefits	\$13,690 full FTE	District annual maximum for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Costs for 1X pgms	H&W costs for 1X grant funded programs	Prior years only	Prior years only

Twin Hills USD - District & Apple Blossom Elementary School - 2023-24 Multi-Year Projection Assumptions @ 1st Interim page 2 of 2

Assumptions Continued	2022-23			2023-24			2024-25			2025-26		
District/AB 23-24 1st Interim	Prior Fiscal Year Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
Books and Supplies				Expenses based on prior year and updated for current year. One time purchases, carryover, and donations received are now budgeted			Prior year minus one time and carryover unrestricted \$16,723 and restricted \$36,477 + 2%			Prior year + 2%		
One Time Grant Funds		\$40,941		\$101,228 includes kitchen equipment \$66k			None			None		
Services, Other Operating Expenses				Current known expenses including: Unrestricted; JPA Transportation, utilities, legal fees; Restricted special education, federal programs, RRM.			Prior year minus one time and carryover unrestricted \$58,000 and restricted \$100,950 + 2%			Prior year + 2%		
Transportation (LCFF Add-on)	\$95,000			\$102,809 (matches revenue)			Same as prior year.			Same as prior year.		
One Time Grant Funds		\$104,288		Estimated expenses \$187,963 for ELOP Summer School, prof. dev., garden instructor			Estimated expenses \$10,000 Prof Dev R6266			Same as prior year.		
Restricted Expense Adjustment				See subsequent years			Annual expenses increase, revenue generally does not, no adjust this year			Adj needed, annual expenses increase, revenue generally does not		
Necessary Expense Reductions				See subsequent years			Expenses need reduced by \$500,000. Need to work on plans to use PY categorical funding to slow necessary reductions.			Additional reduction of \$200,000 added to prior year = \$700,000 Note: Reduction still results in overspending.		
Capital Outlay	\$0			None anticipated to date			None			None		
Other Outgo: BAS to D21 SunRidge	\$50,000 Exp support + \$10,074 CRSP			\$50,000 Expense support + \$10,027 CRSP			\$50,000 Expense support			\$50,000 Expense support		
Transfers In												
MOU amounts from Charters+ABASP	\$930,890			\$730K Charters+\$25k ABASP			\$730k Charters+ \$25k ABASP			Same as prior year		
CRSP from Fund 20	\$55,405			\$57,340			\$11,706			\$11,706		
Transfers Out												
Contribution to Cafeteria Fund		\$86,400		\$83,000 is current estimate			\$83,000 is current estimate			Same as prior year		
Basic Aid Supplement Funds to THCMS		\$450,000		\$600,000 is current estimate			\$450,000 is current estimate			\$450,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV		\$60,403		CRSP \$10,356			None			None		
Contributions: Restricted												
Special Ed Encroachment & ADA transfers		\$805,464			\$952,800		Prior year + 2%			Prior year +2%		
Routine Restricted Maintenance		\$300,000			\$300,000		No change			No change		
PIP Program		\$24,700			\$32,600		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 + \$144,774 ELO/COVID + Ed Eff \$98,980 + Art Music IMDBG \$180,086 + LRER BG \$145,091 + YE			CA Clean Energy \$15,104, ELO Res2600 \$266,061, Ed Effect Res6266 \$74,676, Art Music IMD BG Res6762 \$120,507, LRER BG Res7435 \$121,587, Kitchen Res7029 \$1,406			CA Clean Energy \$15,104, ELO Res2600 \$266,061, Ed Effect Res6266 \$51,176, Art Music IMD BG Res6762 \$120,507, LRER BG Res7435 \$121,587, Kitchen Res7029 \$1,406			CA Clean Energy \$15,104, ELO Res2600 \$266,061, Ed Effect Res6266 \$27,676, Art Music IMD BG Res6762 \$120,507, LRER BG Res7435 \$121,587, Kitchen Res7029 \$1,406		
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		
2022-23: Please see budgeted dollar amounts on MYP.				RRM & REU calculated without STRS on Behalf of State								

Abbreviations:

Adj = Adjusted, Adjustment(s)
 Art, Music IMD BG= Art, Music, Instructional Materials Discretionary Block Grant
 BA = original Budget Adopted in June
 BP = Board Policy
 Ed Effect = Educator Effectiveness
 EU = Economic Uncertainties
 inc/dec = increase/decrease
 FTE = Full Time Equivalent
 k = thousands
 LLM/IPI/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.
 LRER BG = Learning Recovery Emergency Block Grant
 MYP = Multi-year projection
 NPS = Non Public School

Abbreviations (continued):

PERS = Public Employee Retirement System (Classified personnel)
 PY = prior year
 R&R = Repair or replace
 Rest = restricted
 REU = Reserve for Economic Uncertainties
 RRM = Routine Restricted Maintenance
 SACS = State software reports (Standardized Account Code Structure)
 STRS = State Teachers Retirement System (Certificated Teachers, Counselors and Administrators)
 Unr = unrestricted
 WC = West County
 YEC = Year end close
 FMV Adjust = Fair Market Value Adjustment to Cash, new GASB 22-23

**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2023-24 Multi-Year Projection @ 1st Interim**

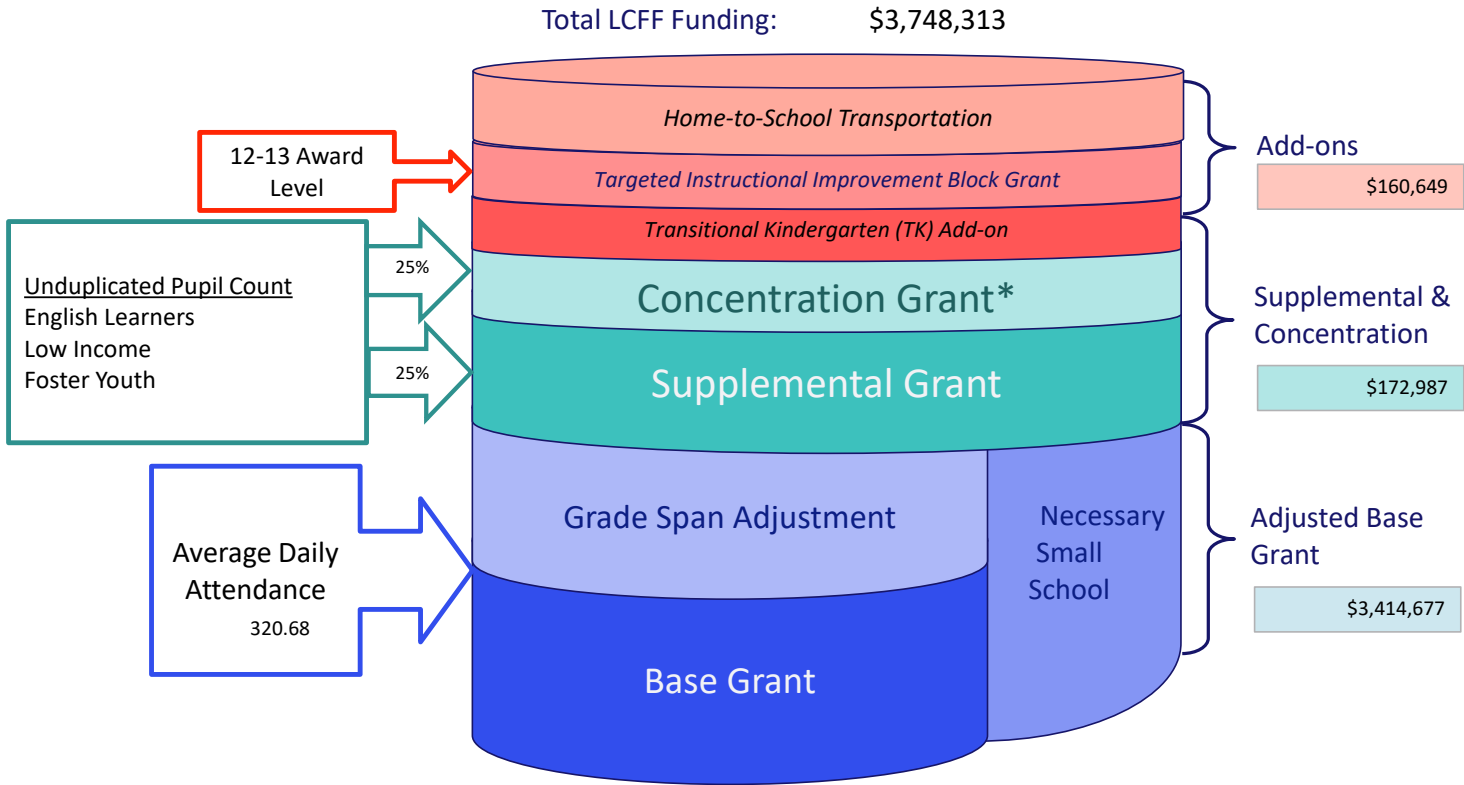
Object Codes		Prior Fiscal Year Actuals: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26			
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
COLA (percentage)				6.56%			8.22%			3.94%			3.29%	
Funded COLA			LCFF funding	13.26%		LCFF funding	8.22%		LCFF funding	1.00%		LCFF funding	2.00%	
ADA for LCFF Funding purposes			rolling 3 yr avg	353.40		rolling 3 yr avg	320.68		rolling 3 yr avg	286.48		rolling 3 yr avg	275.57	
ADA for budget year Enrollment		Donation Rev & Exp shown as rec'd		273.16	Donation Rev & Exp shown as rec'd		275.90	Donation Rev & Exp NOT shown		275.90	Donation Rev & Exp NOT shown		274.95	
				294.00			291.00			291.00			290.00	
Revenue														
LCFF Sources: LCFF, EPA, Property Tax		8010-8099	3,939,934	99,509	4,039,443	3,907,317	84,000	3,991,317	3,562,544	84,000	3,646,544	3,506,230	84,000	3,590,230
Transportation Funding			95,000	-	95,000	102,809	-	102,809	103,837	-	103,837	105,914	-	105,914
Revenue transfer (Def Maint, F14)		8091	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement: Cur & Subv years, estimates only			701,082	-	701,082	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues		8100-8299	-	182,860	182,860	-	190,322	190,322	-	190,322	-	190,322	-	190,322
Federal Funding: COVID19 (Unearned - record as expensed)			-	188,355	188,355	-	126,033	126,033	-	-	-	-	-	-
Other State Revenues		8300-8599	128,497	31,920	160,417	110,865	20,592	131,457	61,390	20,592	81,982	61,744	20,592	82,336
State Funding: IPI, Universal PreK (Unearned-see Fed)			-	50,239	50,239	-	1,500	1,500	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Instr.			-	629,222	629,222	-	164,426	164,426	-	71,000	71,000	-	71,000	71,000
Other State: STRS/PERS on Behalf of State			-	202,969	202,969	-	197,900	197,900	-	207,795	207,795	-	218,185	218,185
Local Revenues		8600-8799	359,502	318,091	677,593	352,385	548,210	900,595	352,000	295,000	647,000	353,160	295,000	648,160
Total Revenue			5,174,015	1,703,165	6,877,180	5,223,376	1,332,983	6,556,359	4,829,771	868,709	5,698,480	4,777,048	879,099	5,656,147
Expenditures														
Certificated Salaries		1000-1999	1,774,171	249,202	2,023,373	1,752,076	411,784	2,163,860	1,773,455	326,987	2,100,442	1,808,696	333,526	2,142,222
Certificated Salaries One Time Grant Funds			-	166,665	166,665	-	108,387	108,387	-	11,000	11,000	-	11,000	11,000
Classified Salaries		2000-2999	873,233	336,217	1,209,450	994,038	362,048	1,356,086	1,035,339	324,625	1,359,964	1,056,046	331,118	1,387,164
Classified Salaries One Time Grant Funds			-	1,894	1,894	-	17,420	17,420	-	-	-	-	-	-
Employee Benefits -- Statutory		3301-3399;	-	39,135	187,577	148,040	19,311	167,351	152,553	12,988	165,541	155,604	13,247	168,851
Employee Benefits One Time Grant Funds		3501-3699	148,442	38,039	38,039	-	29,929	29,929	-	2,500	2,500	-	2,500	2,500
Employee Benefits STRS/PERS on Behalf of State			-	202,969	202,969	-	197,900	197,900	-	207,795	207,795	-	218,185	218,185
Employee Benefits STRS		3101-3199	321,382	47,285	368,667	321,152	99,313	420,465	329,861	62,454	392,315	336,459	63,704	400,163
Employee Benefits PERS		3201-3299	204,746	81,487	286,233	252,498	95,926	348,424	270,890	89,921	360,811	282,353	93,706	376,059
Employee & Retiree Benefits -- Health & Welfare		3400-3499;	-	-	-	-	-	-	-	-	-	-	-	-
EE Benefits-H&W One Time Grant Funds		3700-3799	349,599	62,852	412,451	363,683	67,060	430,743	370,957	57,366	428,323	378,376	58,513	436,889
Books and Supplies		4000-4999	62,483	61,649	124,132	70,759	84,176	154,935	55,115	48,655	103,770	56,219	49,630	105,849
Books and Supplies One Time Grant Funds			-	40,941	40,941	-	101,228	101,228	-	-	-	-	-	-
Services, Other Operating Expenses		5000-5999	640,494	964,958	1,605,452	705,489	1,132,017	1,837,506	660,440	1,051,690	1,712,130	673,650	1,072,725	1,746,375
Services One Time Grant Funds			-	104,288	104,288	-	187,963	187,963	-	81,000	81,000	-	81,000	81,000
Restricted Expense Adjustment (clear through unrest)			-	-	-	-	-	-	(20,336)	20,336	-	1,045	(1,045)	-
Necessary Expense Reductions - see narrative			-	-	-	-	-	-	(500,000)	(500,000)	(500,000)	(700,000)	(700,000)	(700,000)
Capital Outlay		6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo		7100-7199;	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499			-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS & CRSP to D21 Charter		7299	60,074	-	60,074	60,027	-	60,027	50,000	-	50,000	50,000	-	50,000
Total Expenditures			4,434,624	2,417,478	6,852,102	4,667,762	2,919,050	7,586,812	4,178,274	2,297,317	6,475,591	4,098,448	2,327,809	6,426,257
Excess (Deficiency)			739,391	(714,313)	25,078	555,614	(1,586,067)	(1,030,453)	651,497	(1,428,608)	(777,111)	678,600	(1,448,710)	(770,110)
Transfers In from OVS		8910-8929	490,500	-	490,500	380,000	-	380,000	380,000	-	380,000	380,000	-	380,000
Transfers In from THCMS		8910-8929	415,280	-	415,280	350,000	-	350,000	350,000	-	350,000	350,000	-	350,000
Transfers In from F20 OPEB for CRSP		8910-8929	55,405	-	55,405	57,340	-	57,340	11,706	-	11,706	11,706	-	11,706
Transfers In from ABASP		8910-8929	25,110	-	25,110	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Transfers Out to Cafeteria (enter as negative)		7610-7629	(80,000)	-	(80,000)	(83,000)	-	(83,000)	(83,000)	-	(83,000)	(83,000)	-	(83,000)
Transfers Out: BAS to Fund 03		7200+7600	(450,000)	-	(450,000)	(600,000)	-	(600,000)	(450,000)	-	(450,000)	(450,000)	-	(450,000)
Transfers Out: BAS / CRSP to OV			(160,403)	-	(160,403)	(10,354)	-	(10,354)	-	-	-	-	-	-
Other Sources		8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)		7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program		8980-8999	(1,130,164)	1,202,964	72,800	(1,285,400)	1,385,400	100,000	(1,305,108)	1,405,108	100,000	(1,325,210)	1,425,210	100,000
Total Transfers/Other Uses			(834,272)	1,202,964	368,692	(1,166,414)	1,385,400	218,986	(1,071,402)	1,405,108	333,706	(1,091,504)	1,425,210	333,706
Net Increase (Decrease)			(94,881)	488,651	393,770	(610,800)	(200,667)	(811,467)	(419,905)	(23,500)	(443,405)	(412,904)	(23,500)	(436,404)
Fund Balance														
Beginning Balance			3,537,021	311,357	3,848,378	3,442,140	800,008	4,242,148	2,831,340	599,341	3,430,681	2,411,435	575,841	2,987,276
Audit Adjustment(s)			-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance			3,442,140	800,008	4,242,148	2,831,340	599,341	3,430,681	2,411,435	575,841	2,987,276	1,998,531	552,341	2,550,872
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	-	800,008	800,008	599,341	-	599,341	575,841	-	575,841	552,341	-	552,341
Restricted COVID19 Rev 20-21, Exp 21-22		9740	-	-	-	-	-	-	-	-	-	-	-	-
Committed		9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport.			70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for THCMS to meet BP3100			268,205	-	268,205	356,078	-	356,078	305,827	-	305,827	331,566	-	331,566
Assigned - Amount required for OV to meet BP3100			319,230	-	319,230	384,014	-	384,014	360,857	-	360,857	353,619	-	353,619
Assigned - Amount required for SR to meet BP3100			28,692	-	28,692	434,134	-	434,134	440,940	-	440,940	541,371	-	541,371
Assigned - Fund Bal Support/Pensions/Tech/Facilities			1,400,000	-	1,400,000	1,400,000	-	1,400,000	1,400,000	-	1,400,000	1,400,000	-	1,400,000
Assigned - Reduces Above Assignment			(12,485)	-	(12,485)	(1,291,876)	-	(1,291,876)	(1,727,339)	-	(1,727,339)	(2,249,015)	-	(2,249,015)
Assigned - Lottery Res 1100 Unrestricted			15,723	-	15,723	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal: Distance Learning			100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Assigned - No Expense Reductions			-	-	-	-	-	-	300,000	-	300,000	300,000	-	300,000
Reserve for Economic Uncertainties		9789	1,247,775	-	1,247,775	1,373,990	-	1,373,990	1,156,150	-	1,156,150	1,145,990	-	1,145,990
Unassigned/Unappropriated Ending Bal		9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance			3,442,140	800,008	4,242,148	2,831,340	599,341	3,430,681	2,411,435	575,841	2,987,276	1,998,531	552,341	2,550,872
Reserve percentage is based on Reserve of Economic Uncertainties+ Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.					17%			17%			17%			17%
24-25 if COLA 3.94+ 25-26 if COLA 3.29									99,110			141,097		

Twin Hills Union Elementary (70961) - AB/Dist 1st Interim 23-24/Version 1 24-25 COLA 1.0%				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	1.00%	2.00%
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	\$3,256,032	\$3,197,337	\$2,885,546	\$2,831,484
Grade Span Adjustment	221,191	217,340	191,644	185,196
Supplemental Grant	169,898	172,987	165,122	168,150
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	95,000	102,809	103,837	105,914
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	30,268	57,840	58,419	59,587
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,772,389	\$3,748,313	\$3,404,568	\$3,350,331
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	4,034,202	4,010,126	3,666,381	3,612,144
LCFF Entitlement Per ADA	\$ 11,415	\$ 12,505	\$ 12,798	\$ 13,108
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 2,086,065	\$ 1,854,092	\$ 1,721,021	\$ 1,703,444
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 279,884	\$ 648,208	\$ 542,664	\$ 528,728
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 4,540,577	\$ 4,550,000	\$ 4,600,000	\$ 4,650,000
In-Lieu of Property Taxes (Object Code 8096)	(2,872,324)	(3,042,174)	(3,197,304)	(3,270,028)
Property Taxes net of In-Lieu	\$ 1,668,253	\$ 1,507,826	\$ 1,402,696	\$ 1,379,972
TOTAL FUNDING	4,034,202	4,010,126	3,666,381	3,612,144
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ (279,884)	\$ (648,208)	\$ (542,664)	\$ (528,728)
EPA in Excess to LCFF Funding	\$ 279,884	\$ 648,208	\$ 542,664	\$ 528,728
Total LCFF Entitlement	4,034,202	4,010,126	3,666,381	3,612,144
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 279,884	\$ 648,208	\$ 542,664	\$ 528,728
EPA, Current Year (Object Code 8012)	\$ 279,884	\$ 648,208	\$ 542,664	\$ 528,728
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (71,375.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TILG and Transportation)	\$ 3,739,036	\$ 3,676,490	\$ 3,339,003	\$ 3,278,493
Supplemental and Concentration Grant funding in the LCAP year	\$ 169,898	\$ 172,987	\$ 165,122	\$ 168,150
Percentage to Increase or Improve Services	4.54%	4.71%	4.95%	5.13%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	293	289	289	289
COE Enrollment	1	2	2	1
Total Enrollment	294	291	291	290
Unduplicated Pupil Count	72	80	80	80
COE Unduplicated Pupil Count	1	1	1	1
Total Unduplicated Pupil Count	73	81	81	81
Rolling %, Supplemental Grant	24.4300%	25.3300%	26.8300%	27.8700%
Rolling %, Concentration Grant	24.4300%	25.3300%	26.8300%	27.8700%
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	247.18	247.18	199.09	182.67
Grades 4-6	129.41	129.41	104.78	93.21
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	376.59	376.59	303.87	275.88
NSS	-	-	-	-
Combined Subtotal	376.59	376.59	303.87	275.88
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	247.18	199.09	182.67	170.00
Grades 4-6	129.41	104.78	93.21	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	376.59	303.87	275.88	274.00
NSS	-	-	-	-
Combined Subtotal	376.59	303.87	275.88	274.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	199.09	182.67	170.00	170.00
Grades 4-6	104.78	93.21	104.00	104.00
Grades 7-8	-	-	-	-

Twin Hills Union Elementary (70961) - AB/Dist 1st Interim 23-24/Version 1 24-25 COLA 1.0%				
	2022-23	2023-24	2024-25	2025-26
Grades 9-12	-	-	-	-
LCFF Subtotal	303.87	275.88	274.00	274.00
NSS	-	-	-	-
Combined Subtotal	303.87	275.88	274.00	274.00
Net Adjustment to Prior Year ADA for Charter Shift	1.54	3.77	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage	1%	1%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	231.15	209.65	183.92	174.22
Grades 4-6	121.20	109.13	100.66	100.40
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	352.35	318.78	284.58	274.62
NSS	-	-	-	-
Combined Subtotal	352.35	318.78	284.58	274.62
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	1.54	3.77	-	-
Current Year ADA				
Grades TK-3	179.90	170.00	170.00	170.00
Grades 4-6	92.21	104.00	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	272.11	274.00	274.00	274.00
NSS	-	-	-	-
Combined Subtotal	272.11	274.00	274.00	274.00
Change in LCFF ADA (excludes NSS ADA)	(31.76)	(1.88)	-	-
	Decline	Decline	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	231.15	209.65	183.92	174.22
Grades 4-6	121.20	109.13	100.66	100.40
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	352.35	318.78	284.58	274.62
	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	0.95	0.95	-	-
Grades 4-6	-	0.95	1.90	0.95
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Subtotal	1.05	1.90	1.90	0.95
ACTUAL ADA (Current Year Only)				
Grades TK-3	180.85	170.95	170.00	170.00
Grades 4-6	92.21	104.95	105.90	104.95
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	273.16	275.90	275.90	274.95
TOTAL FUNDED ADA				
Grades TK-3	232.10	210.60	183.92	174.22
Grades 4-6	121.20	110.08	102.56	101.35
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	353.40	320.68	286.48	275.57
<i>Funded Difference (Funded ADA less Actual ADA)</i>	80.24	44.78	10.58	0.62
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	10.76	19.00	19.00	19.00

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 3,197,337	320.68 ADA
Grade Span Adjustment	\$ 217,340	\$ 3,414,677 Adjusted Base Grant
Supplemental Grant	\$ 172,987 25%	
Concentration Grant	\$ - 25%	\$ 172,987 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ 102,809	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 160,649 Add-ons
Add-ons: Transitional Kindergarten	\$ 57,840	
Total	\$ 3,748,313	\$ 3,748,313



Twin Hills Charter Middle School

TWIN HILLS UNION SCHOOL DISTRICT TWIN HILLS CHARTER MIDDLE SCHOOL 2023-24 CASH FLOW ESTIMATES @ 1st Interim

TWIN HILLS CMS		2023-24 ACTUALS				2023-24 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	816,339.76	869,510.95	736,303.12	787,708.39	533,078.12	338,407.12	350,912.12	591,105.12	423,826.12	523,095.12	477,661.12	406,266.12			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	34,726.00	34,726.00	62,507.00	62,507.00	62,507.00	62,507.00	62,507.00	69,400.00	69,400.00	69,400.00	69,400.00	69,403.00	728,990.00	0.00	728,990.00
Education Protection Account	8012			117,397.00			117,397.00			91,552.00				91,552.00	417,898.00	417,898.00
In Lieu Property Tax	8096		51,314.00	102,628.00	68,418.00	68,418.00	68,418.00	68,418.00	68,418.00	157,526.00	78,762.00	78,762.00	78,762.00	889,844.00	78,762.00	968,606.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,700.00							3,700.00		3,700.00
New Block Grants		3,258.00	3,258.00	5,864.00	8,626.99	5,864.00	5,864.00	5,864.00	5,864.00	5,864.00	5,864.00	5,864.00	5,862.01	67,917.00		67,917.00
Lottery, Unrest+Rest								12,761.00			12,761.00			25,522.00	25,523.00	51,045.00
STRS on Behalf of / State Liability														0.00	120,851.00	120,851.00
Other Local - see below	8300-8599															
Interest				5,429.07			4,000.00				3,500.00			12,929.07	3,070.93	16,000.00
Donations & THABEF				175.00							9,700.00			9,875.00		9,875.00
Interfund TF in	8910-8929							321,872.00					300,000.00	621,872.00		621,872.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		37,984.00	89,298.00	288,396.00	145,156.06	136,789.00	257,886.00	475,422.00	143,682.00	324,342.00	179,987.00	154,026.00	445,579.01	2,678,547.07	228,206.93	2,906,754.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,436.25	121,628.72	146,925.49	128,311.16	127,985.00	127,985.00	127,985.00	127,985.00	127,985.00	127,985.00	127,985.00	137,991.38	1,443,188.00		1,443,188.00
Classified Salaries	2000-2999	7,904.47	19,424.80	24,095.05	24,095.05	25,675.00	25,675.00	25,675.00	25,675.00	25,675.00	25,675.00	25,675.00	29,681.63	284,926.00		284,926.00
Employee Benefits	3000-3999	7,779.83	60,427.39	53,435.77	54,588.25	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	59,808.76	626,640.00	120,851.00	747,491.00
Books& Supplies	4000-4999	0.00	1,161.16	4,924.23	2,935.19	26,233.00	22,078.00	10,388.00	7,272.00	3,308.00	5,194.00	5,194.00	5,194.59	93,882.17	10,000.00	103,882.17
Services & Other Operational	5000-5999	3,433.62	19,863.76	7,610.19	15,320.66	10,767.00	13,843.00	15,381.00	9,229.00	12,305.00	10,767.00	10,767.00	9,524.77	138,812.00	15,000.00	153,812.00
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		31,554.17	222,505.83	236,990.73	225,250.31	331,460.00	245,381.00	235,229.00	310,961.00	225,073.00	225,421.00	225,421.00	327,201.13	2,842,448.17	240,851.00	3,083,299.17
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		94,047.00			74,004.97									168,051.97		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-47,305.64			-248,540.99									-295,846.63		
TOTAL PRIOR YR		46,741.36	0.00	0.00	-174,536.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-127,794.66		
E: NET INC/DEC	(B-C+D)	53,171.19	-133,207.83	51,405.27	-254,630.27	-194,671.00	12,505.00	240,193.00	-167,279.00	99,269.00	-45,434.00	-71,395.00	118,377.88	-291,695.76		
F: ENDING CASH BAL	(A+E)	869,510.95	736,303.12	787,708.39	533,078.12	338,407.12	350,912.12	591,105.12	423,826.12	523,095.12	477,661.12	406,266.12	524,644.00		-12,644.07	

Notes: Amount expected in or after July of 2024 for all types of revenue is estimated at \$80,000+. This includes In Lieu property tax and lottery.

STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$120,851).

Expense amounts shown to be made after June 30, 2024 are for the balance due for the special education excess costs and the MOU payable to the district of \$95,000, plus small amounts for supplies and services.

**Twin Hills Union School District - Twin Hills Charter Middle School
2023-24 Multi-Year Projection Assumptions @ 1st Interim November 2023**

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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94% = 1.0%	3.29% = 2.0%
Unduplicated Count # / Rolling % for Sup Grant	57 / 24.02%	54 / 25.65%	54 / 26.87%	54 / 26.34%
Funded ADA	187.28	196.00	196.00	196.00
Enrollment	204.00	205.00	205.00	205.00
In Lieu Property Tax per ADA	\$4,721	\$4,702	\$4,896	\$5,008
Federal: COVID19 (Unearned, recorded as spent)	\$35,456	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$204: Rest \$100	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446
Mandated Block Grant	Unr \$18.34	Unr \$19.85 *prior year ADA	Unr \$20.63 *prior year ADA	Unr \$21.31 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$7,271	Prior years only	20-21 & 22-23 only	20-21 & 22-23 only
ELO-P, Educator Effectiveness, ERMHS, Art Music IMBG, Learning Recovery ERBG	\$264,889	\$67,917	See 21-22 thru 23-24	See 21-22 thru 23-24
One Time Declining Enrollment Protection	\$332,293	22-23 only	22-23 Only	22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest + Miscellaneous	\$8,361	Unr Interest \$16,000	Unr Interest \$16,000	Same as PY
Donations	\$26,294	Budgeted as received.	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.5 FTE Teachers, .40 FTE counselor, 1.0 FTE Site Admin	10.5 FTE Teachers + 1.2 FTE Electives + .50 FTE Counselor plus 1.00 FTE Site Administrators	Same FTE as prior year. Change in amount is due to change in CRSP.	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	Res 3218+3219 .40 FTE Counselor	Res 7435 .50 FTE Counselor and .20 ELD	Professional Dev Res 6266	Professional Dev Res 6266
Classified Salaries				
Staffing (FTEs)	5.95 FTE (maint 1.0 FTE pd F01)	5.90 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	21-22 Only	None	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
One Time Grant Funds	Counselor costs	Cost of Counselor and ELD benefits	Cost for Prof. Dev. Res6266	Same as prior year
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37	STRS = 19.1%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,690 for full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Cost for Counselor	Cost of Counselor and ELD benefits	Prior years only	Prior years only

Twin Hills CMS - 2023-24 1st Interim page 2	2022-23	2023-24	2024-25	2025-26
Books and Supplies		Expenses based on prior year and updated for current year. One time purchases, carryover, donations are now included.	Unrestricted prior year minus carryover \$5,188 + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$5,496	R6762 \$26k ELA textbooks + HVAC filters	Prior years only	Prior years only
Services, Other Operating Expenses		Expenses based on prior year and updated for current year. One time purchases, carryover, donations are now included.	Unrestricted prior year minus \$6,000 carryover + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$6,865	R6266 \$12,300, R6546 \$15,154, R6762 \$15,000, R7435 \$1,503 = \$43,957	Estimated expenses \$7,000 Prof Dev R6266	Same as prior year.
Necessary Expense Reductions			Expenses need reduced by \$200,000.	Same as prior year.
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$450,000	\$600,000 is current estimate	\$450,000	\$450,000
CRSP from Fund 20	\$55,726, 4 Teachers+1 Admin	\$21,872, 2 Teachers	\$11,100 - 1 Teacher	None
Transfers Out				
MOU amount for District Costs	\$228,600	\$200,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$186,680	\$150,000 current estimate	Same as prior year	No change
Contribution	\$72,800	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Positive amount increases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$55,591, Ed Effect Res6266 \$46,614, ELO Res2600 \$100,000, Art Music BG Res6762 \$122,982, LRERBG Res7435 \$91,907	CA Clean Energy \$55,591, ELO Res2600 \$150,000, Ed Effect Res6266 \$30,653, Art Music BG Res6762 \$84,652, LRER BG Res7435 \$9,750	CA Clean Energy \$55,591, ELO Res2600 \$150,000, Ed Effect Res6266 \$19,953, Art Music BG Res6762 \$84,652, LRER BG Res7435 \$9,750	CA Clean Energy \$55,591, ELO Res2600 \$150,000, Ed Effect Res6266 \$9,253, Art Music BG Res6762 \$84,652, LRER BG Res7435 \$9,750
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Unassigned/Unappropriated		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
2022-23: Please see actual dollar amounts shown on MYP. *Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.				

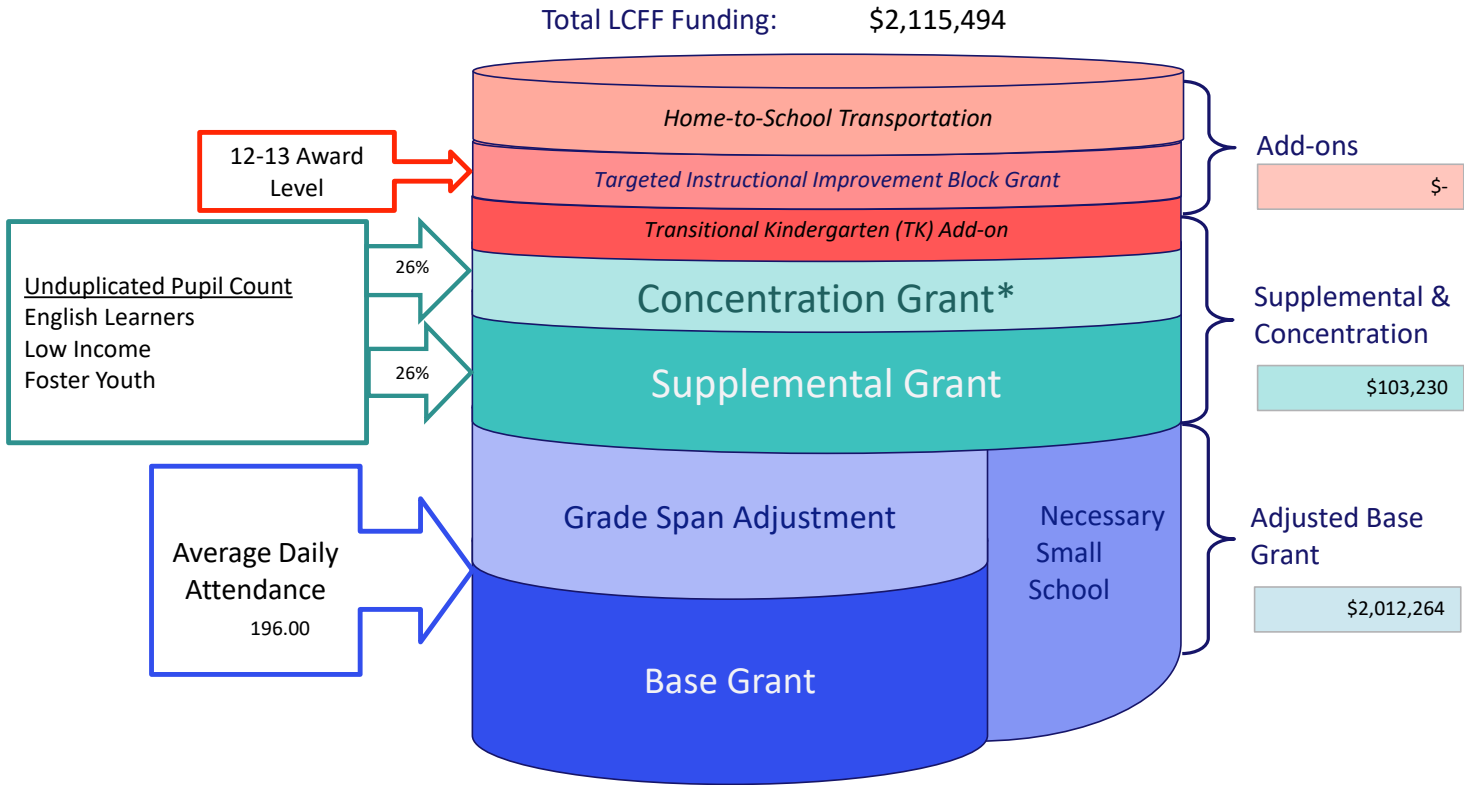
TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2023-24 Multi-Year Projection @ 1st Interim

	Object Codes	Prior Fiscal Year Actuals: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				6.56%			8.22%			3.94%			3.29%
Funded COLA				13.26%			8.22%			1.00%			2.00%
ADA for LCFF Funding purposes				190.00			196.00			196.00			196.00
Enrollment				187.28			205.00			205.00			205.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	1,865,961		1,865,961	2,115,494		2,115,494	2,141,674		2,141,674	2,182,225		2,182,225
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)			35,456	35,456		-	-		-	-		-	-
Other State Revenues	8300-8599	47,010	21,652	68,662	39,985	14,760	54,745	40,328	14,760	55,088	40,462	14,760	55,222
State Funding: IPI, Universal PreK (Unearned-see Fed)			7,271	7,271		-	-		-	-		-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG			264,889	264,889		67,917	67,917						
One time Declining Enrollment Protection		332,293		332,293									
Other State: STRS/PERS on Behalf of State			110,089	110,089		120,851	120,851		126,894	126,894		133,238	133,238
Local Revenues	8600-8799	(19,228)	26,294	7,066	16,000	9,875	25,875	16,000		16,000	16,000		16,000
Total Revenue		2,226,036	465,651	2,691,687	2,171,479	213,403	2,384,882	2,198,002	141,654	2,339,656	2,238,687	147,998	2,386,685
Expenditures													
Certificated Salaries	1000-1999	1,248,847	6,047	1,254,894	1,381,064		1,381,064	1,398,015		1,398,015	1,414,963		1,414,963
Certificated Salaries One Time Grant Funds			25,824	25,824		62,124	62,124		3,000	3,000		3,000	3,000
Classified Salaries	2000-2999	242,227	-	242,227	284,926	-	284,926	290,625	-	290,625	296,437	-	296,437
Classified Salaries One Time Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	67,784	930	68,714	68,953		68,953	70,023		70,023	71,082		71,082
Employee Benefits One Time Grant Funds	3501-3699		6,331	6,331		13,657	13,657		700	700		700	700
Employee Benefits STRS/PERS on Behalf of State			110,089	110,089		120,851	120,851		126,894	126,894		133,238	133,238
Employee Benefits STRS	3101-3199	212,077		212,077	244,900		244,900	252,252		252,252	255,193		255,193
Employee Benefits PERS	3201-3299	70,789		70,789	88,697		88,697	94,783		94,783	98,772		98,772
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	181,170		181,170	201,806		201,806	205,843		205,843	209,959		209,959
EE Benefits-H&W One Time Grant Funds			4,657	4,657		8,627	8,627		-	-		-	-
Books and Supplies	4000-4999	22,271	24,312	46,583	19,016	58,866	77,882	14,105	14,760	28,865	14,385	14,760	29,145
Books and Supplies One Time Grant Funds			5,496	5,496		26,000	26,000		-	-		-	-
Services, Other Operating Expenses	5000-5999	92,327	14,540	106,867	100,155	9,700	109,855	95,425		95,425	97,335		97,335
Services One Time Grant Funds			6,865	6,865		43,957	43,957		7,000	7,000		7,000	7,000
Necessary Expense Reductions - see narrative		-	-	-		-	-	(200,000)		(200,000)	(200,000)		(200,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199	-	-	-	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		2,137,492	205,091	2,342,583	2,389,517	343,782	2,733,299	2,221,071	152,354	2,373,425	2,258,126	158,698	2,416,824
Excess (Deficiency)		88,544	260,560	349,104	(218,038)	(130,379)	(348,417)	(23,069)	(10,700)	(33,769)	(19,439)	(10,700)	(30,139)
Transfers In from General Fund 01	8910-8929	450,000		450,000	600,000		600,000	450,000		450,000	450,000		450,000
Transfers In from Fund 20 CRSP		55,726		55,726	21,872		21,872	11,110		11,110	-		-
Transfers Out to General Fund 01	7610-7629	(415,280)		(415,280)	(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	(72,800)		(72,800)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		17,646	-	17,646	171,872	-	171,872	11,110	-	11,110	-	-	-
Net Increase (Decrease)		106,190	260,560	366,750	(46,166)	(130,379)	(176,545)	(11,959)	(10,700)	(22,659)	(19,439)	(10,700)	(30,139)
Fund Balance													
Beginning Balance		87,518	200,465	287,983	193,708	461,025	654,733	147,542	330,646	478,188	135,583	319,946	455,529
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		193,708	461,025	654,733	147,542	330,646	478,188	135,583	319,946	455,529	116,144	309,246	425,390
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		461,025	461,025		330,646	330,646		319,946	319,946		309,246	309,246
Restricted COVID19 Rev 20-21, Exp 21-22	9740		-	-		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(268,205)		(268,205)	(356,078)		(356,078)	(305,827)		(305,827)	(331,566)		(331,566)
Assigned - Lottery Res 1100 Unrestricted		11,788		11,788	-		-	-		-	-		-
Reserve for Economic Uncertainties	9789	450,125		450,125	503,620		503,620	441,410		441,410	447,710		447,710
Unassigned/Unappropriated Ending Balance			0	0	0		0	0		0	0		0
Net Ending Balance		193,708	461,025	654,733	147,542	330,646	478,188	135,583	319,946	455,529	116,144	309,246	425,390
<i>Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.</i>													
24-25 if COLA 3.94+ 25-26 if COLA 3.29				7%			5%	62,229			91,806		6%

Twin Hills Charter Middle (6052302) - 2023-24 1st Interim-COLA 1.0% 24-25				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	1.00%	2.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$1,780,431	\$2,012,264	\$2,032,450	\$2,073,018
Grade Span Adjustment	-	-	-	-
Supplemental Grant	85,532	103,230	109,224	109,207
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,865,963	\$2,115,494	\$2,141,674	\$2,182,225
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	1,865,963	2,115,494	2,141,674	2,182,225
LCFF Entitlement Per ADA	\$ 9,963	\$ 10,793	\$ 10,927	\$ 11,134
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 825,838	\$ 728,990	\$ 741,305	\$ 753,850
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 156,057	\$ 417,898	\$ 391,725	\$ 396,789
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	884,068	968,606	1,008,644	1,031,586
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	1,865,963	2,115,494	2,141,674	2,182,225
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (156,057)	\$ (417,898)	\$ (391,725)	\$ (396,789)
EPA in Excess to LCFF Funding	\$ 156,057	\$ 417,898	\$ 391,725	\$ 396,789
Total LCFF Entitlement	1,865,963	2,115,494	2,141,674	2,182,225
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 156,057	\$ 417,898	\$ 391,725	\$ 396,789
EPA, Current Year (Object Code 8012)	\$ 156,057	\$ 417,898	\$ 391,725	\$ 396,789
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (37,021.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,780,431	\$ 2,012,264	\$ 2,032,450	\$ 2,073,018
Supplemental and Concentration Grant funding in the LCAP year	\$ 85,532	\$ 103,230	\$ 109,224	\$ 109,207
Percentage to Increase or Improve Services	4.80%	5.13%	5.37%	5.27%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	204	205	205	205
COE Enrollment	-	-	-	-
Total Enrollment	204	205	205	205
Unduplicated Pupil Count	57	54	54	54
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	57	54	54	54
Rolling %, Supplemental Grant	24.0200%	25.6500%	26.8700%	26.3400%
Rolling %, Concentration Grant	24.0200%	25.6500%	26.8700%	26.3400%
SUMMARY OF LCFF ADA				
Net Adjustment to Prior Year ADA for Charter Shift				
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Current Year ADA				
Grades TK-3	-	-	-	-
Grades 4-6	49.68	66.00	66.00	66.00
Grades 7-8	137.60	130.00	130.00	130.00
Grades 9-12	-	-	-	-
LCFF Subtotal	187.28	196.00	196.00	196.00
NSS	-	-	-	-
Combined Subtotal	187.28	196.00	196.00	196.00
Change in LCFF ADA (excludes NSS ADA)	187.28	196.00	196.00	196.00
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	-	-	-	-
Grades 4-6	49.68	66.00	66.00	66.00
Grades 7-8	137.60	130.00	130.00	130.00
Grades 9-12	-	-	-	-
Subtotal	187.28	196.00	196.00	196.00
	Current	Current	Current	Current

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,012,264	196.00 ADA
Grade Span Adjustment	\$ -	\$ 2,012,264 Adjusted Base Grant
Supplemental Grant	\$ 103,230 26%	
Concentration Grant	\$ - 26%	\$ 103,230 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Add-ons: Transitional Kindergarten	\$ -	
Total	\$ 2,115,494	\$ 2,115,494



Orchard View School

Twin Hills Union Elementary
Sonoma County

2023-24 First Interim
Charter Schools Special Revenue Fund
Expenditures by Object

49709610000000
Form 091
E81SSGYMEW(2023-24)

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	2,718,219.00	2,588,139.00	643,296.00	2,588,139.00	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	194,385.00	199,693.00	68,192.28	219,464.00	19,771.00	9.9%
4) Other Local Revenue		8600-8799	6,500.00	15,500.00	5,767.38	15,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,919,104.00	2,803,332.00	717,255.66	2,823,103.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,466,597.00	1,433,513.00	399,100.08	1,449,435.00	(15,922.00)	-1.1%
2) Classified Salaries		2000-2999	164,224.00	152,151.00	39,375.17	152,151.00	0.00	0.0%
3) Employee Benefits		3000-3999	736,467.00	726,922.00	170,918.89	733,063.00	(6,141.00)	-0.8%
4) Books and Supplies		4000-4999	68,879.00	114,579.00	12,944.19	114,579.24	(.24)	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,200.00	123,951.00	39,000.98	107,038.47	16,912.53	13.6%
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			2,499,367.00	2,551,116.00	661,339.31	2,556,266.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			419,737.00	252,216.00	55,916.35	266,836.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,356.00	10,354.00	0.00	10,354.00	0.00	0.0%
b) Transfers Out		7600-7629	380,000.00	380,000.00	0.00	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			(369,644.00)	(369,646.00)	0.00	(369,646.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,093.00	(117,430.00)	55,916.35	(102,809.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	209,186.00	391,152.00		391,152.37	.37	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,186.00	391,152.00		391,152.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,186.00	391,152.00		391,152.37		
2) Ending Balance, June 30 (E + F1e)			259,279.00	273,722.00		288,342.66		
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	108,610.00	180,316.00		194,937.12		
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	150,669.00	93,406.00		93,405.54		
BP3100: 17% Reserve	0000	9780		477,420.00				
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780		(384,014.00)				
BP3100: 17% Reserve	0000	9780	468,240.00					
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780	(317,571.00)					
BP3100: 17% Reserve	0000	9780				477,420.00		
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780				(384,014.46)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	979,073.00	924,281.00	243,342.00	924,281.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	688,632.00	624,723.00	153,634.00	624,723.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	31,944.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,050,514.00	1,039,135.00	214,376.00	1,039,135.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,718,219.00	2,588,139.00	643,296.00	2,588,139.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6230	California Clean Energy Jobs Act	45,522.95
6266	Educator Effectiveness, FY 2021-22	24,388.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	72,463.80
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	41,284.00
7810	Other Restricted State	2,327.00
Total, Restricted Balance		194,937.12

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2023-24 CASH FLOW ESTIMATES @ 1st Interim**

ORCHARD VIEW		2023-24 ACTUALS				2023-24 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	442,971.46	542,590.14	421,070.30	554,244.16	462,041.08	295,851.08	405,170.08	362,116.08	222,232.08	417,314.08	393,052.08	351,110.08			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	43,454.00	43,454.00	78,217.00	78,217.00	78,217.00	78,217.00	78,217.00	89,257.00	89,257.00	89,257.00	89,257.00	89,260.00	924,281.00	0.00	924,281.00
Education Protection Account	8012			153,634.00			153,634.00			158,727.00			158,728.00	624,723.00		624,723.00
In Lieu Property Tax	8096		56,843.00	113,686.00	75,791.00	75,791.00	75,791.00	75,791.00	75,791.00	163,219.00	81,608.00	81,608.00	81,608.00	957,527.00	81,608.00	1,039,135.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant	8550						7,210.00							7,210.00		7,210.00
New Block Grants	85xx	839.00	56,018.00	1,511.00	4,494.64	-46,668.00	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00	1,511.00	1,510.36	26,771.00		26,771.00
Lottery, Unrest+Rest	8560							14,380.00				14,380.00		28,760.00	28,759.00	57,519.00
STRS on Behalf of State	8590													0.00	127,964.00	127,964.00
Other Local	8660-8799				5,767.38			3,400.00			3,300.00			12,467.38	3,032.62	15,500.00
Interfund TF in	8910-8929						10,354.00							10,354.00		10,354.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		44,293.00	156,315.00	347,048.00	164,270.02	107,340.00	326,717.00	173,299.00	166,559.00	412,714.00	190,056.00	172,376.00	331,106.36	2,592,093.38	241,363.62	2,833,457.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,597.50	123,462.71	138,633.26	126,406.61	130,291.00	130,291.00	130,291.00	130,291.00	130,291.00	130,291.00	130,291.00	138,297.92	1,449,435.00		1,449,435.00
Classified Salaries	2000-2999	1,804.30	10,009.11	13,827.26	13,734.50	14,095.00	14,095.00	14,095.00	14,095.00	14,095.00	14,095.00	14,095.00	14,110.83	152,151.00		152,151.00
Employee Benefits	3000-3999	3,999.03	63,582.15	51,388.54	51,949.17	53,272.00	53,272.00	53,272.00	53,272.00	53,272.00	53,272.00	53,272.00	61,276.11	605,099.00	127,964.00	733,063.00
Books & Supplies	4000-5999	0.00	5,474.02	3,143.16	4,327.01	22,900.00	10,170.00	12,270.00	11,460.00	9,270.00	9,160.00	9,160.00	5,245.05	102,579.24	12,000.00	114,579.24
Services & Other Operatnl	5000-5999	1,174.25	23,932.98	6,881.92	7,011.83	9,640.00	9,570.00	6,425.00	7,325.00	10,704.00	7,500.00	7,500.00	9,373.49	107,038.47	0.00	107,038.47
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		17,575.08	226,460.97	213,874.14	203,429.12	320,198.00	217,398.00	216,353.00	306,443.00	217,632.00	214,318.00	214,318.00	318,303.40	2,686,302.71	249,964.00	2,936,266.71
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		105,136.57	3,805.13		180,622.66									289,564.36		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-32,235.81	-55,179.00		-233,666.64	46,668.00								-274,413.45		
TOTAL PRIOR YR		72,900.76	-51,373.87	0.00	-53,043.98	46,668.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,150.91	0.00	
E: NET INC/DEC	(B-C+D)	99,618.68	-121,519.84	133,173.86	-92,203.08	-166,190.00	109,319.00	-43,054.00	-139,884.00	195,082.00	-24,262.00	-41,942.00	12,802.96	-79,058.42		
F: ENDING CASH BAL	(A+E)	542,590.14	421,070.30	554,244.16	462,041.08	295,851.08	405,170.08	362,116.08	222,232.08	417,314.08	393,052.08	351,110.08	363,913.04		-8,600.38	

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

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

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 (\$127,964).

Twin Hills Union School District - Orchard View Charter School
2023-24 Multi-Year Projection Assumptions @ 1st Interim November 2023

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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94% = 1.0%	3.29% = 2.0%
Unduplicated Count # / Rolling % for Sup Grant	44 / 18.95%	50 / 19.17%	50 / 20.69%	50 / 20.83%
Funded ADA	207.46	221.00	221.00	221.00
Enrollment	216.00	230.00	230.00	230.00
In Lieu Property Tax per ADA	\$4,721	\$4,702	\$4,896	\$5,008
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$204 Rest \$100	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446
Mandated Block Grant	Unr K-8 \$18.34; 9-12 \$50.98	Unr K-8 \$19.85; 9-12 \$55.17 *prior year ADA	Unr K-8 \$20.63; 9-12 \$57.34 *prior year ADA	Unr K-8 \$21.31; 9-12 \$59.23 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	None	\$7,000	Prior years only	Prior years only
A-G A/S and LLM, Ethnic Studies, ELO-P, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness, ERMHS	\$214,430	\$19,771	21-22 through 23-24	21-22 through 23-24
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/FMV adjustment	(\$2,703)	\$13,000	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$3,592	\$2,500	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.7 FTE Teachers, +0.20 FTE Counselor, 01.0 FTE Site Admin	13.8 FTE Teachers, 1.0 FTE Site Administrator	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	Profes. Dev Res 6266	0.20 FTE Counselor Res 7435 plus Prof. Dev Res 6266	Professional Dev Res 6266	Professional Dev Res 6266
Classified Salaries				
Staffing (FTEs)	2.76 FTE	2.5 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds		0.20 FTE TK IA Res 6053	Prior year only	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY - + 2%	Prior year + 2%
One Time Grant Funds	Prof. Dev Res 6266	Counselor and TK IA	Professional Dev Res 6266	Professional Dev Res 6266
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.10%; PERS=25.37%	STRS = 19.10%: PERS = 26.68%	STRS = 19.1%: PERS = 27.7%	STRS = 19.1%: PERS = 28.3%
Health & Welfare Benefits	\$13,960 full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		Cost for Counselor	Prior year only	None

Orchard View - 2023-24 1st Interim page 2	2022-23	2023-24	2024-25	2025-26
Expenditures - continued				
Books and Supplies		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - \$47,490 carryover + 2%	Prior year + 2%
One Time Grant Funds	Res 6762 \$526	Res 6053 \$867	Prior years only	None
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are budgeted.	Prior year -\$30 carryover + 2%	Prior year + 2%
One Time Grant Funds	\$34,942	\$71,287	Professional Dev Res 6266	Professional Dev Res 6266
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$50k BAS for py sal inc + \$100k for ADA loss.	None	None	None
Transfer In CRSP from Fund 01	\$10,403 for 1 retiree, year 2 of 3	\$10,354 for 1 retiree, year 3 of 3	None	None
Transfers Out				
MOU amount for District Costs	\$283,700	\$230,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$206,800	\$150,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$45,523, Ed Eff R6266 \$32,550, AMBG R6762 \$104,559, LRERBG R7435 \$78,268, A-G BG R7412+7413+7810 \$11,278	CA Clean Energy \$45,523, Ed Effect Res6266 \$24,388, Art Music BG Res6762 \$72,464, LRER BG Res7435 \$41,284, A-G BG Res7412+7413+7810 \$11,278	CA Clean Energy \$45,523, Ed Effect Res6266 \$16,188, Art Music BG Res6762 \$72,464, LRER BG Res7435 \$41,284, A-G BG Res7412+7413+7810 \$11,278	CA Clean Energy \$45,523, Ed Effect Res6266 \$7,988, Art Music BG Res6762 \$72,464, LRER BG Res7435 \$41,284, A-G BG Res7412+7413+7810 \$11,278
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)
2022-23: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

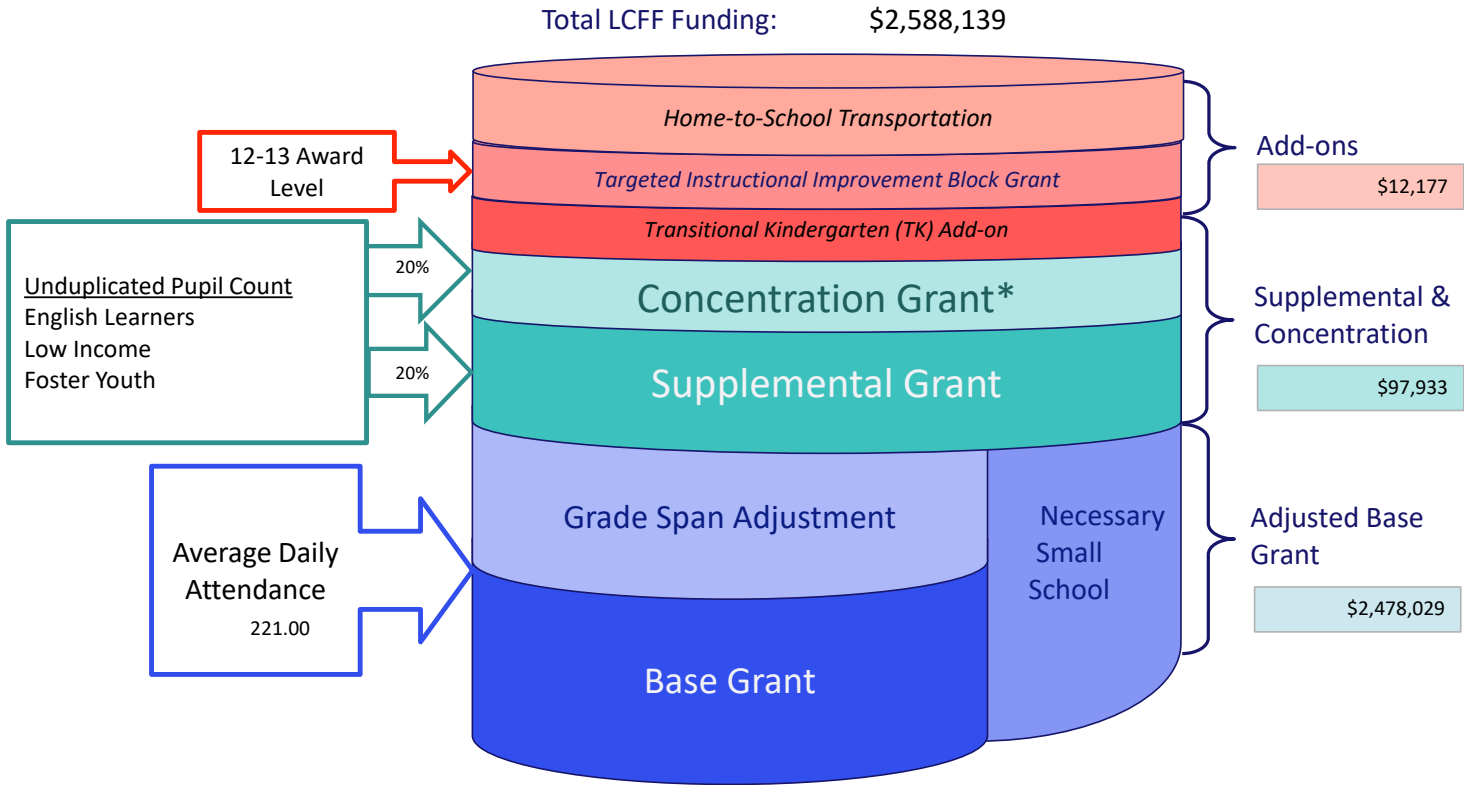
Twin Hills Union School District - Orchard View Charter
2023-24 Multi-Year Projection @ 1st Interim

	Prior Year Actuals Fiscal Year: 2022-23	Current Budget Fiscal Year: 2023-24	First Subsequent Fiscal Year: 2024-25	Second Subsequent Fiscal Year: 2025-26
COLA (percentage)	6.56%	8.22%	3.94%	3.29%
Funded or Estimated COLA	13.26%	8.22%	1.00%	2.00%
ADA: Current Year / LCFF Funding	207.46	221.00	221.00	221.00
Enrollment Estimate	216.00	230.00	230.00	230.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,246,343	2,588,139	2,627,831	2,684,015
Federal Revenues 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)				
State Revenues 8300-8599	78,781	64,729	65,382	65,641
State Funding: UPK (Unearned-recorded as expended)	-	7,000	-	-
New Grants A-G A/S and LLM, Ethnic Studies, ERMHS, Arts Music IM Disc BG, Learning Recovery ER BG	214,430	19,771		
State Revenues: STRS/PERS on Behalf of State	113,851	127,964	134,362	141,080
Local Revenues 8600-8799	(2,703)	15,500	13,000	13,000
Total Revenue	2,650,702	2,823,103	2,840,575	2,903,736
Expenditures				
Certificated Salaries 1000-1999	1,186,117	1,430,513	1,448,858	1,477,835
Certificated Salaries One Time Grant Funds	1,200	18,922	3,000	3,000
Classified Salaries 2000-2999	145,288	146,530	149,461	152,450
Classified Salaries One Time Grant Funds	-	5,621	-	-
Employee Benefits -- Statutory 3300-3399;				
Employee Benefits 3500-3699	57,421	58,485	59,357	60,544
Employee Benefits One Time Grant Funds	270	4,674	700	700
Employee Benefits -- STRS/PERS on Behalf of State 310x	113,851	127,964	134,362	141,080
Employee Benefits -- STRS 3100-3199	224,664	267,443	276,732	282,266
Employee Benefits -- PERS 3200-3299	45,900	36,289	41,401	43,143
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
Welfare 3700-3799	209,213	235,567	240,278	245,084
Health & Welfare One Time Grant Funds	-	2,641	-	-
Books and Supplies 4000-4999	46,984	113,712	67,545	68,895
Books and Supplies One Time Grant Funds	526	867	-	-
Services, Other Operating Expenses 5000-5999	49,390	35,751	36,435	37,160
Services, Other Operating Expenses One Time Grant Funds	34,942	71,287	4,500	4,500
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199				
7300-7399				
Total Expenditures	2,115,766	2,556,266	2,462,628	2,516,658
Excess (Deficiency)	534,936	266,837	377,947	387,078
Transfers In Basic Aid Supp from F01 8910-8929	150,000			
Transfers In CRSP from Fund 01 8910-8929	10,403	10,354		
Transfers Out (enter as negative) 7610-7629	(490,500)	(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	(330,097)	(369,646)	(380,000)	(380,000)
Net Increase (Decrease)	204,839	(102,809)	(2,053)	7,078
Fund Balance				
Beginning Balance	186,313	391,152	288,343	286,290
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	391,152	288,343	286,290	293,368
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	286,663	194,937	186,737	178,537
Lottery Res 1100 Unrestricted 9740		-	-	-
Committed 9750				
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19	-	-	-	-
Assigned - Common Core IM + Technology	-	-	-	-
Assigned - STRS/PERS 20% by 2020-21	-	-	-	-
Assigned - Per Board Policy 3100 (17%) 9780	423,720	477,420	460,410	468,450
Assigned - Balance After Above GASB54 -*See Note Below	(319,231)	(384,014)	(360,857)	(353,619)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	391,152	288,343	286,290	293,368
Beginning 2011-12 Charter Schools were no longer allwed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54).				
*Note: This Assigned Balance is a negative amount for three of the four years and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	4%	3%	3%	4%
Difference if COLA 3.94 in 24-25 and 3.29 in 25-26			76,419	112,925

Orchard View (4930319) - 2023-24 1st Interim COLA 1.5% 24-25				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	1.00%	2.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$2,095,904	\$2,406,605	\$2,430,678	\$2,479,267
Grade Span Adjustment	60,281	71,424	72,204	73,626
Supplemental Grant	81,721	97,933	109,576	115,441
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	8,439	12,177	15,373	15,681
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,246,345	\$2,588,139	\$2,627,831	\$2,684,015
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,246,345	2,588,139	2,627,831	2,684,015
LCFF Entitlement Per ADA	\$ 10,828	\$ 11,711	\$ 11,891	\$ 12,145
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,083,029	\$ 924,281	\$ 947,334	\$ 969,908
EPA for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 183,987	\$ 624,723	\$ 598,408	\$ 607,405
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	979,329	1,039,135	1,082,089	1,106,702
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,246,345	2,588,139	2,627,831	2,684,015
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (183,987)	\$ (624,723)	\$ (598,408)	\$ (607,405)
EPA in Excess to LCFF Funding	\$ 183,987	\$ 624,723	\$ 598,408	\$ 607,405
Total LCFF Entitlement	2,246,345	2,588,139	2,627,831	2,684,015
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 183,987	\$ 624,723	\$ 598,408	\$ 607,405
EPA, Current Year (Object Code 8012)	\$ 183,987	\$ 624,723	\$ 598,408	\$ 607,405
(P-2 plus Current Year Accrual)	\$ 183,987	\$ 624,723	\$ 598,408	\$ 607,405
EPA, Prior Year Adjustment (Object Code 8019)	\$ (40,288.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	\$ (40,288.00)	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,156,185	\$ 2,478,029	\$ 2,502,882	\$ 2,552,893
Supplemental and Concentration Grant funding in the LCAP year	\$ 81,721	\$ 97,933	\$ 109,576	\$ 115,441
Percentage to Increase or Improve Services	3.79%	3.95%	4.38%	4.52%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	216	230	230	230
COE Enrollment	-	-	-	-
Total Enrollment	216	230	230	230
Unduplicated Pupil Count	44	52	52	52
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	44	52	52	52
Rolling %, Supplemental Grant	18.9500%	19.7600%	21.8900%	22.6100%
Rolling %, Concentration Grant	18.9500%	19.7600%	21.8900%	22.6100%
Net Adjustment to Prior Year ADA for Charter Shift				
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Current Year ADA				
Grades TK-3	36.41	42.00	42.00	42.00
Grades 4-6	40.64	47.00	47.00	47.00
Grades 7-8	41.89	42.00	42.00	42.00
Grades 9-12	88.52	90.00	90.00	90.00
LCFF Subtotal	207.46	221.00	221.00	221.00
NSS	-	-	-	-
Combined Subtotal	207.46	221.00	221.00	221.00
Change in LCFF ADA (excludes NSS ADA)	207.46	221.00	221.00	221.00
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	36.41	42.00	42.00	42.00
Grades 4-6	40.64	47.00	47.00	47.00
Grades 7-8	41.89	42.00	42.00	42.00
Grades 9-12	88.52	90.00	90.00	90.00
Subtotal	207.46	221.00	221.00	221.00
	Current	Current	Current	Current

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,406,605	221.00 ADA
Grade Span Adjustment	\$ 71,424	\$ 2,478,029 Adjusted Base Grant
Supplemental Grant	\$ 97,933 20%	
Concentration Grant	\$ - 20%	\$ 97,933 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 12,177 Add-ons
Add-ons: Transitional Kindergarten	\$ 12,177	
Total	\$ 2,588,139	\$ 2,588,139



SunRidge School

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

49 70961 4930350
Form 011
E81JKZBBR4(2023-24)

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	2,681,939.00	2,515,703.00	648,963.00	2,515,703.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,712.00	23,712.00	7,812.00	23,712.00	0.00	0.0%
3) Other State Revenue		8300-8599	164,581.00	163,765.00	142,434.69	297,466.00	133,701.00	81.6%
4) Other Local Revenue		8600-8799	691,444.00	698,440.00	76,949.37	698,440.00	0.00	0.0%
5) TOTAL, REVENUES			3,561,676.00	3,401,620.00	876,159.06	3,535,321.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,281,338.00	1,232,577.00	345,796.49	1,232,577.00	0.00	0.0%
2) Classified Salaries		2000-2999	764,260.00	710,548.00	174,937.38	710,948.00	(400.00)	-0.1%
3) Employee Benefits		3000-3999	887,895.00	833,073.00	202,819.25	833,187.00	(114.00)	0.0%
4) Books and Supplies		4000-4999	207,452.00	277,852.00	69,905.65	290,452.08	(12,600.08)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	689,230.00	830,685.00	119,509.68	867,549.00	(36,864.00)	-4.4%
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			3,830,175.00	3,884,735.00	912,968.45	3,934,713.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(268,499.00)	(483,115.00)	(36,809.39)	(399,392.08)		
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)			(268,499.00)	(483,115.00)	(36,809.39)	(399,392.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	931,086.00	1,200,094.00		1,200,094.87	.87	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			931,086.00	1,200,094.00		1,200,094.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,086.00	1,200,094.00		1,200,094.87		
2) Ending Balance, June 30 (E + F1e)			662,587.00	716,979.00		800,702.79		
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		

2023-24 First 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	347,357.00	477,593.00		561,316.59		
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	311,230.00	235,386.00		235,386.20		
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	633,750.00					
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(340,520.00)					
RESIG Deductible - 8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		651,520.00				
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		(434,134.00)				
RESIG Deductible - 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				651,520.00		
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				(434,133.80)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,056,989.00	994,473.00	269,734.00	994,473.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	556,245.00	486,797.00	125,465.00	486,797.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	32,910.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	269,276.00
6230	California Clean Energy Jobs Act	11,604.30
6266	Educator Effectiveness, FY 2021-22	40,319.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,907.00
7435	Learning Recovery Emergency Block Grant	74,210.00
9010	Other Restricted Local	120,000.00
Total, Restricted Balance		561,316.59

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2023-24 CASH FLOW ESTIMATES @ 1st Interim**

SUNRIDGE		2023-24 ACTUALS				2023-24 PROJECTIONS								TOTAL	DEFERRED REV/EXP JU-AU 24	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
A: BEGIN CASH	9110	1,434,047.41	1,522,823.19	1,388,527.15	1,466,066.37	1,255,420.41	1,272,000.22	1,347,687.34	1,303,882.46	1,199,277.58	1,282,733.70	1,215,609.82	1,112,689.94			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	48,167.00	48,167.00	86,700.00	86,700.00	86,700.00	86,700.00	86,700.00	92,931.00	92,927.00	92,927.00	92,927.00	92,927.00	994,473.00	0.00	994,473.00
Education Protection Account	8012			125,465.00		125,465.00							117,933.00	486,797.00		486,797.00
In Lieu Property Tax	8096		58,561.00	117,122.00	78,081.00	78,081.00	78,081.00	78,081.00	78,081.00	156,117.00	78,057.00	78,057.00	78,057.00	956,376.00	78,057.00	1,034,433.00
Federal COVID	8100-8299		7,812.00			7,950.00							7,950.00	23,712.00		23,712.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,222.00							4,222.00		4,222.00
Lottery, Unrest+Rest	8560							14,318.00			14,318.00			28,636.00	28,634.00	57,270.00
State COVID, ELO, Universal TK, Art Music																
IM Disc BG, Learning ER BG		6,544.00	6,544.00	11,779.00	14,600.62	11,779.00	11,779.00	11,779.00	11,779.00	11,779.00	11,779.00	11,779.00	11,780.38	133,701.00		133,701.00
STRS on Behalf of State	8590													0.00	102,273.00	102,273.00
Other Local - Interest	8600-8799				10,459.65			8,000.00			6,000.00			24,459.65	5,540.35	30,000.00
Other Local - After Care Prog.	8689		7,000.00	8,000.00	18,000.00	13,000.00	13,000.00		12,000.00	12,000.00	12,000.00	12,000.00	10,000.00	130,000.00		130,000.00
Universal Meal Program	8699							40,000.00			30,000.00		40,000.00	110,000.00	10,000.00	120,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799				32,000.00	25,000.00	25,000.00	30,000.00	35,000.00	30,000.00	30,000.00	30,000.00	31,413.00	268,413.00		268,413.00
BAS/CRSP TF in from D53	8781						60,027.00							60,027.00		60,027.00
Special Ed Revenue TF	8930-8979												90,000.00	90,000.00		90,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		54,711.00	128,084.00	349,066.00	239,841.27	222,510.00	404,274.00	281,878.00	229,791.00	420,757.00	275,081.00	224,763.00	480,060.38	3,310,816.65	224,504.35	3,535,321.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	11,955.87	106,995.49	117,130.68	109,714.45	109,598.00	109,598.00	109,598.00	109,598.00	109,598.00	109,598.00	109,598.00	119,594.51	1,232,577.00		1,232,577.00
Classified Salaries	2000-2999	5,720.00	46,810.88	61,216.51	61,189.99	67,001.00	67,001.00	67,001.00	67,001.00	67,001.00	67,001.00	67,001.00	67,003.62	710,948.00		710,948.00
Employee Benefits	3000-3999	6,922.00	74,211.94	60,148.89	61,536.42	65,387.00	65,387.00	65,387.00	65,387.00	65,387.00	65,387.00	65,387.00	70,385.75	730,914.00	102,273.00	833,187.00
Books & Supplies	4000-4999	0.00	16,383.39	27,985.25	25,537.01	29,045.00	23,236.00	20,332.00	29,045.00	31,950.00	34,854.00	20,332.00	11,752.43	270,452.08	20,000.00	290,452.08
Services	5000-5999	3,245.25	30,727.71	7,291.51	6,785.69	19,595.00	45,500.00	45,500.00	45,500.00	45,500.00	47,500.00	47,500.00	58,523.84	403,169.00	250,000.00	653,169.00
Rent @ Pinecrest	5600	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	17,864.88	17,866.32	214,380.00		214,380.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629													0.00		0.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		45,708.00	292,994.29	291,637.72	282,628.44	308,490.88	328,586.88	325,682.88	334,395.88	337,300.88	342,204.88	327,682.88	345,126.47	3,562,440.08	372,273.00	3,934,713.08
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		134,467.98	104,600.00	3.65	221,879.38									460,951.01		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books sup, Unearned Rev. CY Use Tax		-54,695.20	-73,985.75	20,107.29	-389,738.17	102,560.69								-395,751.14		
TOTAL PRIOR YR		79,772.78	30,614.25	20,110.94	-167,858.79	102,560.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,199.87	0.00	
E: NET INC/DEC	(B-C+D)	88,775.78	-134,296.04	77,539.22	-210,645.96	16,579.81	75,687.12	-43,804.88	-104,604.88	83,456.12	-67,123.88	-102,919.88	134,933.91	-186,423.56		
F: ENDING CASH BAL	(A+E)	1,522,823.19	1,388,527.15	1,466,066.37	1,255,420.41	1,272,000.22	1,347,687.34	1,303,882.46	1,199,277.58	1,282,733.70	1,215,609.82	1,112,689.94	1,247,623.85		-147,768.65	

Notes: Revenue expected in July and August 2024 is over \$100,000 for In Lieu property tax, lottery and interest.
Expenses to be made after June 30, 2024 are for the MOU payable to the district in the amount of \$250,000 and \$20,000 for books and supplies.
STRS on Behalf of State represents their retirement liability, book entry only. We budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue. We will not receive any cash nor will we spend any, we are required to report (\$102,273).

Twin Hills Union School District - SunRidge Charter School
2023-24 Multi-Year Projection Assumptions @ 1st Interim November 2023

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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94% = 1.0%	3.29% = 2.0%
Unduplicated Count # / Rolling % for Sup Grant	83 / 35.26%	83 / 35.31%	83 / 34.54%	83 / 34.54%
Actual ADA / Funded ADA	213.73	220.00	236.00	236.00
Enrollment	243.00	235.00	243.00	243.00
In Lieu Property Tax per ADA	\$4,721	\$4,702	\$4,896	\$5,008
Federal: COVID19 (Unearned, recorded as spent)	\$47,115	\$23,712	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$204 Rest \$100	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446	Unr \$177 Rest \$72 ADA*1.04446
Mandated Block Grant	Unr \$18.34	Unr \$19.85 *prior year ADA	Unr \$20.63 *prior year ADA	Unr \$21.31 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$46,000	20-21 through 22-23	20-21 through 22-23	20-21 through 22-23
ELO-P, Educator Effectiveness, ERMHS, Art Music IM BG, Learning Recovery ER BG	\$364,740	\$133,701.00	See 21-22 thru 23-24	See 21-22 thru 23-24
One Time Declining Enrollment Protection	\$587,732, huge for this charter!	22-23 Only	22-23 Only	22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest, FMV Adj, Grants/Donations & Other	-\$10,350	Interest \$30k+\$22,413 SREF donation for .20 FTE Math/Science Teacher.	Interest \$30k +Donations \$0	Same as PY
Meal Program-Fed & State Tfd from D53	\$109,132	\$120,000	Prior Year +\$2,000	Prior Year +\$2,000
Parent Pledges	\$176,335	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$137,266	Estimate based on amount needed to cover exp.	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$99,293	Direct transfer from District/SELPA \$90k	Direct transfer from District/SELPA \$90k	Direct transfer from District/SELPA \$90k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.6 FTE Teachers plus 1.0 FTE Site Admin	12.7 FTE Teachers, includes 1.8 FTE Special Ed and Math/Reading Intervention, see 1X Grant for additional FTE. 1.0 FTE Site Admin	FTE is prior year.	FTE same as prior year, deduct CRSP
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	1.30 FTE Reading & Math	0.2 FTE Math/Science plus 0.2 FTE Counselor	Professional Development R6266	Same as prior year
Classified Salaries				
Staffing (FTEs)	14.5 FTE	15.1 FTE includes: 2.00 FTE Full Inclusion IA + 0.66 FTE Spec Ed IA + 0.66 FTE Cafeteria + 1.77 FTE After Care	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	0.58 FTE Garden IA	0.68 FTE Garden IA	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	Prior year +2%	Prior year + 2%, deduct CRSP
One Time Grant Funds	\$14,689	Benefit costs for 1X Grant funded programs	Professional Development R6266	Same as prior year
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37%	STRS = 19.10%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,960 full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$8,063	H&W costs for grant funded programs	See 21-22 through 23-24	See 21-22 through 23-24

SunRidge - 1st Interim 2023-24 /Page 2 of 2	2022-23	2023-24	2024-25	2025-26
Expenditures - continued				
Books and Supplies		Estimated expenses based on prior year updated for current year. Carryover and donations are now budgeted.	Prior year -\$66,700 carryover and one time expenses + 2%	Prior year + 2%
One Time Grant Funds	\$2,054	No estimated expenses for 1X funds	Same as prior year	Same as prior year
Services, Other Operating Expenses	Includes MOU to District \$250,900	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$250,000. Carryover and donations are now set up.	Prior year -\$92,700 SCOE special ed and - \$17,170 carryover + 2%	Prior year + 2%
One Time Grant Funds	\$11,732	Estimated expenses using grant funds \$68k+, includes some counseling services	Professional Development estimated \$3,300	Same as prior year
Rent: Pine Crest Campus	\$214,380	Same as prior year	Prior year plus 1%	Prior year plus 1%
Capital Outlay	\$5,000	None anticipated	None anticipated	None anticipated
Necessary Expense Reductions		None anticipated	-\$200,000 or use prior year categorical funding, may also increase enrollment.	Same as prior year
Transfer In BAS from D53	\$50,000 BAS for py sal inc	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53	\$10,074 1 retiree/yr 2 of 3	\$10,027 for 1 retiree, year 3 of 3	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$136,857 Cafeteria \$32,000	Special Education encroachment \$194,627 Cafeteria \$34,800	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$646,197	CA Clean Energy \$11,604, ELO Res2600 \$269,276, Ed Effect Res6266 \$40,319, Art Music BG Res6762 \$45,907, LRER BG Res7435 \$74,210, AC Pgm \$120k	CA Clean Energy \$11,604, ELO Res2600 \$269,276, Ed Effect Res6266 \$33,319, Art Music BG Res6762 \$45,907, LRER BG Res7435 \$74,210, AC Pgm \$120k	CA Clean Energy \$11,604, ELO Res2600 \$269,276, Ed Effect Res6266 \$26,319, Art Music BG Res6762 \$45,907, LRER BG Res7435 \$74,210, AC Pgm \$120k
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2022-23: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2023-24 Multi-Year Projection @ 1st Interim**

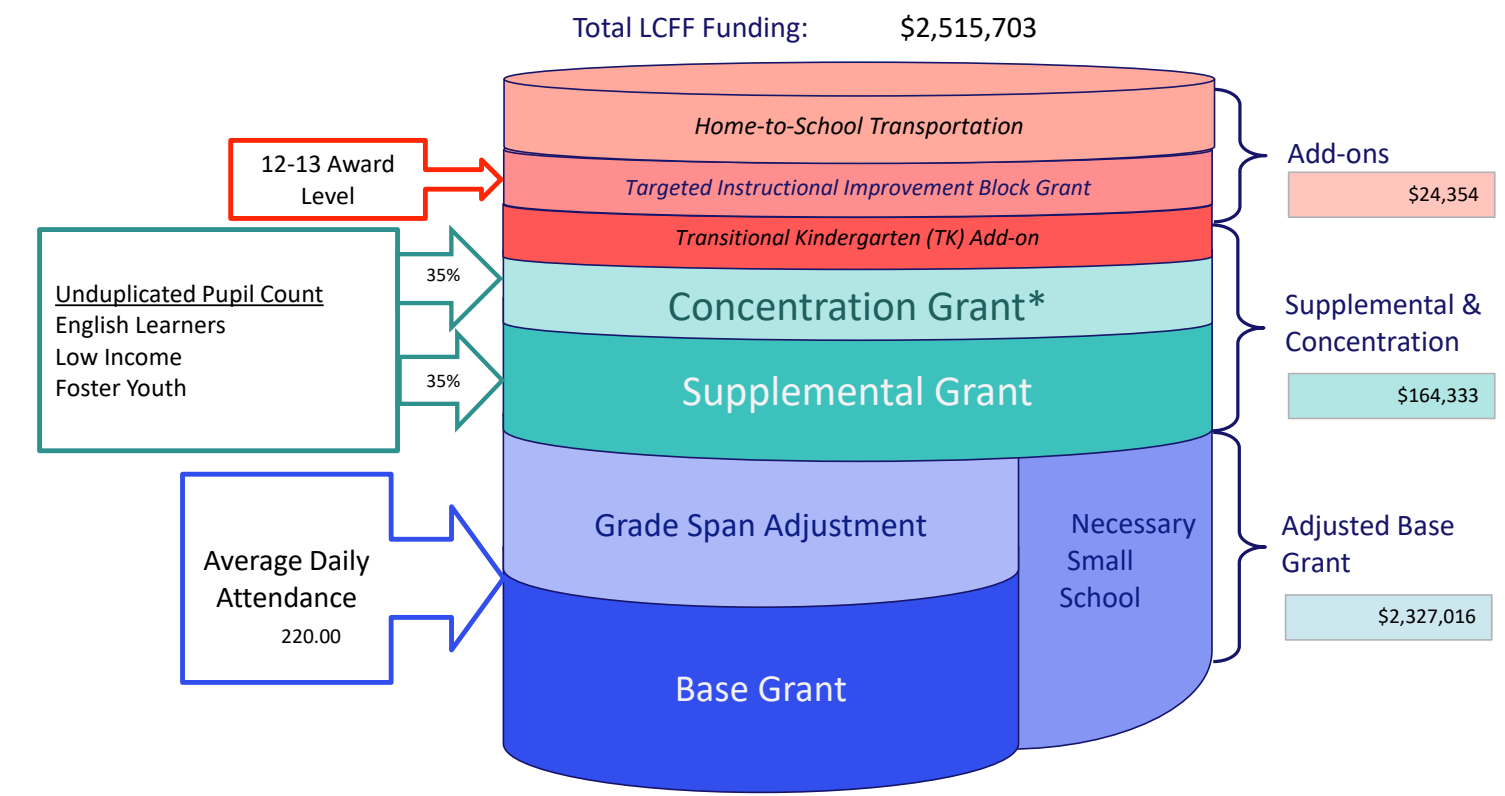
	Prior Year Actuals Fiscal Year: 2022-23	Current Budget Fiscal Year: 2023-24	First Subsequent Fiscal Year: 2024-25	Second Subsequent Fiscal Year: 2025-26
COLA per SSC Dartboard (percentage)	6.56%	8.22%	3.94%	3.29%
Funded COLA-Increase to Base/Actual COLA/Estimated COLA	13.26%	8.22%	1.00%	2.00%
ADA: Current Year / LCFF Funding	213.73	220.00	226.00	226.00
Enrollment Estimate	243.00	235.00	243.00	243.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,255,834	2,515,703	2,607,453	2,662,666
Federal Revenues: 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)	47,115	23,712	-	-
State Revenues: 8300-8599				
State Revenues: Lottery & Mandated Block Grant 8300-8599	77,332	61,492	63,303	63,580
State Funding: UPK, IPI (Unearned-recorded as expended)	46,000	-	-	-
State Funding: ELO-P, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health	364,740	133,701	-	-
One time Declining Enrollment Protection	587,732			
State Revenues: STRS/PERS on Behalf of State	97,751	102,273	107,387	112,756
Local Revenues: Interest + Other 8600-8799	(10,350)	52,413	30,000	30,000
Local Revenues: Meal Program Reimbursement 8699	109,132	120,000	122,000	124,000
Local Revenues: Parent Pledges 8699	176,335	246,000	250,920	255,940
Local Revenues: After Care Program 8689	137,266	130,000	132,600	135,250
Local Revenues: Special Ed 8792	99,293	90,000	90,000	90,000
Total Revenue	3,988,180	3,475,294	3,403,663	3,474,192
Expenditures				
Certificated Salaries 1000-1999	1,078,853	1,201,668	1,215,760	1,240,076
Certificated Salaries One Time Grant Funds	66,358	30,909	3,000	3,000
Classified Salaries 2000-2999	563,050	663,322	676,588	690,119
Classified Salaries One Time Grant Funds	3,010	47,626		
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;	90,516	96,886	98,536	100,172
Employee Benefits One Time Grant Funds: Includes STRS/PERS	14,689	23,811	700	700
Employee Benefits-Statutory: STRS on Behalf of State 310x	97,751	102,273	107,387	112,756
Employee Benefits-Statutory: STRS 3101-3199	198,777	220,535	232,210	236,854
Employee Benefits-Statutory: PERS 3201-3299	127,436	152,810	170,116	177,276
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
Employee H&W Benefits One Time Grant Funds 3700-3799	216,352	234,231	238,916	243,694
Books and Supplies 4000-4999	179,855	277,852	216,700	221,035
Books and Supplies One Time Grant Funds	2,054	12,600	-	-
Services, Other Operating Expenses 5000-5999	519,689	584,335	556,360	570,850
Services, Other Operating Expenses One time Grant Funds	11,732	68,834	3,300	3,300
Services, Other Op Exps: Pine Crest Rent	214,380	214,380	216,525	218,690
Necessary reductions			(200,000)	(200,000)
Capital Outlay 6000-6999	2,730	-	-	-
Other Outgo 7100-7199				
7300-7399	-	-	-	-
Total Expenditures	3,395,295	3,934,713	3,536,098	3,618,522
Excess (Deficiency)	592,885	(459,419)	(132,435)	(144,330)
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	10,074	10,027	-	-
Transfers Out (enter as negative) 7610-7629				
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	60,074	60,027	50,000	50,000
Net Increase (Decrease)	652,959	(399,392)	(82,435)	(94,330)
Fund Balance				
Beginning Balance	547,136	1,200,095	800,703	718,268
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	1,200,095	800,703	718,268	623,938
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	646,197	561,317	554,317	547,317
Lottery Res 1100 Unrestricted 9740		-	-	-
Committed 9760				
Assigned: 9780				
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	560,950	651,520	582,890	595,990
Assigned - Balance After Above: GASB54 - *See Notes Below	(29,052)	(434,134)	(440,939)	(541,369)
Unasgn/Unappr Amount (not for charters) 9790				
Net Ending Balance	1,200,095	800,703	718,268	623,938
Beginning 2011-12 Charter Schools were no longer allowed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54). Pledge issue which began in 20-21 continues. If actual pledge revenue is below the necessary amount needed to cover specialty expenses, the fund balance and Actual Reserve percentage below will decrease as unrestricted funds are used to pay those expenses. *The Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	16%	6%	4%	2%
Difference if COLA 3.94 in 24-25 and 3.29 in 25-26			75,874	112,108

Sunridge Charter (4930350) - 2023-24 1st Interim 24-25 COLA 1.5%				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	1.00%	2.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$1,982,416	\$2,206,272	\$2,291,171	\$2,336,908
Grade Span Adjustment	109,081	120,744	121,914	124,371
Supplemental Grant	147,493	164,333	166,696	170,025
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	16,794	24,354	27,672	31,362
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,255,784	\$2,515,703	\$2,607,453	\$2,662,666
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,255,784	2,515,703	2,607,453	2,662,666
LCFF Entitlement Per ADA	\$ 10,554	\$ 11,435	\$ 11,537	\$ 11,782
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,072,770	\$ 994,473	\$ 1,029,107	\$ 1,052,753
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 174,087	\$ 486,797	\$ 471,775	\$ 478,173
<i>Local Revenue Sources:</i>				
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,008,927	\$ 1,034,433	\$ 1,106,571	\$ 1,131,740
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,255,784	2,515,703	2,607,453	2,662,666
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (174,087)	\$ (486,797)	\$ (471,775)	\$ (478,173)
EPA in Excess to LCFF Funding	\$ 174,087	\$ 486,797	\$ 471,775	\$ 478,173
Total LCFF Entitlement	2,255,784	2,515,703	2,607,453	2,662,666
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 174,087	\$ 486,797	\$ 471,775	\$ 478,173
EPA, Current Year (Object Code 8012)	\$ 174,087	\$ 486,797	\$ 471,775	\$ 478,173
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (31,843.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,091,497	\$ 2,327,016	\$ 2,413,085	\$ 2,461,279
Supplemental and Concentration Grant funding in the LCAP year	\$ 147,493	\$ 164,333	\$ 166,696	\$ 170,025
Percentage to Increase or Improve Services	7.05%	7.06%	6.91%	6.91%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	243	235	243	243
COE Enrollment	-	-	-	-
Total Enrollment	243	235	243	243
Unduplicated Pupil Count	83	83	83	83
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	83	83	83	83
Rolling %, Supplemental Grant	35.2600%	35.3100%	34.5400%	34.5400%
Rolling %, Concentration Grant	35.2600%	35.3100%	34.5400%	34.5400%
SUMMARY OF LCFF ADA				
Net Adjustment to Prior Year ADA for Charter Shift				
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Current Year ADA				
Grades TK-3	114.46	117.00	117.00	117.00
Grades 4-6	64.24	74.00	74.00	74.00
Grades 7-8	35.03	29.00	35.00	35.00
Grades 9-12	-	-	-	-
LCFF Subtotal	213.73	220.00	226.00	226.00
NSS	-	-	-	-
Combined Subtotal	213.73	220.00	226.00	226.00
Change in LCFF ADA (excludes NSS ADA)	213.73	220.00	226.00	226.00
	Increase	Increase	Increase	Increase
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	114.46	117.00	117.00	117.00
Grades 4-6	64.24	74.00	74.00	74.00
Grades 7-8	35.03	29.00	35.00	35.00
Grades 9-12	-	-	-	-
Subtotal	213.73	220.00	226.00	226.00
	Current	Current	Current	Current

Sunridge Charter (4930350) - 2023-24 1st Interim 24-25 COLA 1.5%
Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,206,272	220.00 ADA
Grade Span Adjustment	\$ 120,744	\$ 2,327,016 Adjusted Base Grant
Supplemental Grant	\$ 164,333 35%	
Concentration Grant	\$ - 35%	\$ 164,333 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 24,354 Add-ons
Add-ons: Transitional Kindergarten	\$ 24,354	
Total	\$ 2,515,703	\$ 2,515,703



Funds 12-40

Twin Hills Union Elementary
Sonoma County

2023-24 First Interim
Child Development Fund
Expenditures by Object

49709610000000
Form 12I
E81SSGYMEW(2023-24)

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	385,000.00	385,110.00	108,016.66	385,110.00	0.00	0.0%
5) TOTAL, REVENUES			385,000.00	385,110.00	108,016.66	385,110.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	246,010.00	231,568.00	75,632.52	231,568.00	0.00	0.0%
3) Employee Benefits		3000-3999	68,445.00	69,503.00	22,708.07	69,503.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,700.00	25,249.00	5,823.71	25,249.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	23,745.00	8,787.31	23,745.00	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			365,955.00	350,065.00	112,951.61	350,065.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,045.00	35,045.00	(4,934.95)	35,045.00		
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	25,000.00	0.00	25,000.00	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)	(25,000.00)	0.00	(25,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,045.00	10,045.00	(4,934.95)	10,045.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	140,688.00	123,506.00		123,506.34	.34	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,688.00	123,506.00		123,506.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,688.00	123,506.00		123,506.34		
2) Ending Balance, June 30 (E + F1e)			144,733.00	133,551.00		133,551.34		
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	140,733.00	129,551.00		129,551.34		
Fee driven program, all funds generated to be used by this fund only	0000	9780		129,551.00				
Fee driven program, all funds generated to be used by this fund only	0000	9780	140,733.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780				129,551.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	3,500.00	892.66	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	380,000.00	370,080.00	100,071.45	370,080.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	11,530.00	7,052.55	11,530.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385,000.00	385,110.00	108,016.66	385,110.00	0.00	0.0%
TOTAL, REVENUES			385,000.00	385,110.00	108,016.66	385,110.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

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	115,000.00	115,840.00	0.00	115,840.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,000.00	226,470.00	14,161.38	226,470.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	156.01	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			342,000.00	344,310.00	14,317.39	344,310.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,499.00	54,824.00	14,268.85	54,824.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,141.00	31,247.00	8,780.43	31,247.00	0.00	0.0%
4) Books and Supplies		4000-4999	213,460.00	215,310.00	42,603.48	215,310.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,900.00	125,929.00	3,621.75	125,929.00	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			425,000.00	427,310.00	69,274.51	427,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,000.00)	(83,000.00)	(54,957.12)	(83,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,000.00	83,000.00	0.00	83,000.00	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			83,000.00	83,000.00	0.00	83,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(54,957.12)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,807.00	15,219.00		15,219.24	.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)			5,807.00	15,219.00		15,219.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,807.00	15,219.00		15,219.24		
2) Ending Balance, June 30 (E + F1e)			5,807.00	15,219.00		15,219.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	456.80	456.80		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,350.20	10,762.20		10,762.44		
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	0.00	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	3,000.00	3,000.00	1,460.94	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			53,000.00	53,000.00	1,460.94	53,000.00		
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	36,800.00	73,600.00	57,421.74	73,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	62,500.00	61,876.07	62,500.00	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			36,800.00	136,100.00	119,297.81	136,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,200.00	(83,100.00)	(117,836.87)	(83,100.00)		
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)			16,200.00	(83,100.00)	(117,836.87)	(83,100.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	258,965.00	280,221.00		280,220.99	(.01)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,965.00	280,221.00		280,220.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,965.00	280,221.00		280,220.99		
2) Ending Balance, June 30 (E + F1e)			275,165.00	197,121.00		197,120.99		
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	275,165.00	0.00		0.00		
Other Commitments		9760	0.00	197,121.00		197,120.99		
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,460.94	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	1,460.94	3,000.00	0.00	0.0%
TOTAL, REVENUES			53,000.00	53,000.00	1,460.94	53,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Deferred Maintenance Fund

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	5,000.00	8,000.00	2,140.83	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	8,000.00	2,140.83	8,000.00		
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)			5,000.00	8,000.00	2,140.83	8,000.00		
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)			5,000.00	8,000.00	2,140.83	8,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	315,448.00	306,975.00		306,974.60	(.40)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,448.00	306,975.00		306,974.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,448.00	306,975.00		306,974.60		
2) Ending Balance, June 30 (E + F1e)			320,448.00	314,975.00		314,974.60		
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	320,448.00	314,975.00		314,974.60		
Volatile State revenue/funding for schools	0000	9780		314,975.00				
Volatile State revenue/funding for schools	0000	9780	320,448.00					
Volatile State revenue/funding for schools	0000	9780				314,974.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	8,000.00	2,140.83	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	8,000.00	2,140.83	8,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	8,000.00	2,140.83	8,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	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	9,000.00	13,000.00	3,739.01	13,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	13,000.00	3,739.01	13,000.00		
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)			9,000.00	13,000.00	3,739.01	13,000.00		
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	79,225.00	79,212.00	0.00	79,212.00	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			(79,225.00)	(79,212.00)	0.00	(79,212.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,225.00)	(66,212.00)	3,739.01	(66,212.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	550,262.00	536,140.00		536,139.85	(.15)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,262.00	536,140.00		536,139.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,262.00	536,140.00		536,139.85		
2) Ending Balance, June 30 (E + F1e)			480,037.00	469,928.00		469,927.85		
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	480,037.00	469,928.00		469,927.85		
Retirement Program Liability (CRSP)	0000	9780		469,928.00				
Retirement Program Liability (CRSP)	0000	9780	480,037.00					
Retirement Program Liability (CRSP)	0000	9780				469,927.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	9,000.00	13,000.00	3,739.01	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	13,000.00	3,739.01	13,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	13,000.00	3,739.01	13,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	79,225.00	79,212.00	0.00	79,212.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,225.00	79,212.00	0.00	79,212.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(79,225.00)	(79,212.00)	0.00	(79,212.00)		

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	2,500.00	4,000.00	1,086.31	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	4,000.00	1,086.31	4,000.00		
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)			2,500.00	4,000.00	1,086.31	4,000.00		
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)			2,500.00	4,000.00	1,086.31	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	160,044.00	155,766.00		155,766.48	.48	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,044.00	155,766.00		155,766.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,044.00	155,766.00		155,766.48		
2) Ending Balance, June 30 (E + F1e)			162,544.00	159,766.00		159,766.48		
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	162,544.00	159,766.00		159,766.48		
Measure M approved projects only	0000	9780		159,766.00				
Measure M approved projects only	0000	9780	162,544.00					
Measure M approved projects only	0000	9780				159,766.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	4,000.00	1,086.31	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	4,000.00	1,086.31	4,000.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	4,000.00	1,086.31	4,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

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	500.00	500.00	274.36	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	274.36	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)			(10,500.00)	(10,500.00)	274.36	(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)			(10,500.00)	(10,500.00)	274.36	(10,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,337.00	39,341.00		39,341.32	.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)			41,337.00	39,341.00		39,341.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,337.00	39,341.00		39,341.32		
2) Ending Balance, June 30 (E + F1e)			30,837.00	28,841.00		28,841.32		
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	30,837.00	28,841.00		28,841.32		
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	1,000.00	2,500.00	661.76	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	2,500.00	661.76	2,500.00		
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	2,500.00	661.76	2,500.00		
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	2,500.00	661.76	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,534.00	94,891.00		94,891.03	.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)			97,534.00	94,891.00		94,891.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,534.00	94,891.00		94,891.03		
2) Ending Balance, June 30 (E + F1e)			98,534.00	97,391.00		97,391.03		
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	98,534.00	97,391.00		97,391.03		
Capital Equipment purchases only	0000	9780		97,391.00				
Capital Equipment purchases only	0000	9780	98,534.00					
Capital Equipment purchases only	0000	9780				97,391.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	2,500.00	661.76	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	2,500.00	661.76	2,500.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	2,500.00	661.76	2,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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: December 14, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption that may impact the budget?	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
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 budget adoption 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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• 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	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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)	n/a	
		• Classified? (Section S8B, Line 3)	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	

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Twin Hills Union Elementary

Sonoma County

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

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

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

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

EXPORT VALIDATION CHECKS

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: Cashflow worksheets are provided for each school 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 for every school using Excel.

Charter Number: _____

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

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

Signed: _____

Date: _____

Charter School Official
(Original signature required)

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

Title: Superintendent

For additional information on the interim report, please contact:

Charter School Contact:

Patty Nosecchi

Name

Business Manager

Title

707-823-0871

Telephone

pnosecchi@twinhillsusd.org

E-mail Address

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Sunridge Charter

Sonoma County

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

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

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

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

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

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	317.52	318.78		
	Charter School	195.00	196.00		
	Total ADA	512.52	514.78	.4%	Met
1st Subsequent Year (2024-25)	District Regular	281.33	284.58		
	Charter School	195.00	196.00		
	Total ADA	476.33	480.58	.9%	Met
2nd Subsequent Year (2025-26)	District Regular	269.37	274.62		
	Charter School	195.00	196.00		
	Total ADA	464.37	470.62	1.3%	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 budget adoption 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 budget adoption

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	285.00	289.00		
Charter School	205.00	205.00		
Total Enrollment	490.00	494.00	.8%	Met
1st Subsequent Year (2024-25)				
District Regular	285.00	289.00		
Charter School	205.00	205.00		
Total Enrollment	490.00	494.00	.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	285.00	289.00		
Charter School	205.00	205.00		
Total Enrollment	490.00	494.00	.8%	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 budget adoption 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. Budget Adoption 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	378	357	
Charter School	233	226	
Total ADA/Enrollment	611	583	104.8%
Second Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.7%
First Prior Year (2022-23)			
District Regular	293	293	
Charter School	204	204	
Total ADA/Enrollment	497	497	100.0%
Historical Average Ratio:			98.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.3%

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 (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	274	289		
Charter School	196	205		
Total ADA/Enrollment	470	494	95.1%	Met
1st Subsequent Year (2024-25)				
District Regular	274	289		
Charter School	196	205		
Total ADA/Enrollment	470	494	95.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	274	289		
Charter School	196	205		
Total ADA/Enrollment	470	494	95.1%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	9,085,966.00	8,999,188.00	(1.0%)	Met
1st Subsequent Year (2024-25)	9,015,481.00	8,796,715.00	(2.4%)	Not Met
2nd Subsequent Year (2025-26)	9,115,080.00	8,832,811.00	(3.1%)	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 budget adoption 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)

Subsequent years LCFF Revenue is now calculated using 1% for 24-25 and 2% for 25-26 based on current information regarding state revenue instead of 3.94% for 24-25 and 3.29% for 25-26. Issue with this standard is that it does not include In-Lieu Property Tax transfer.

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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	5,404,762.39	6,188,867.88	87.3%
Second Prior Year (2021-22)	5,263,251.39	6,095,751.38	86.3%
First Prior Year (2022-23)	5,694,467.00	6,572,116.00	86.6%
	Historical Average Ratio:		86.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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):	82.8% to 90.8%	82.8% to 90.8%	82.8% to 90.8%

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 (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	6,101,833.00	7,057,279.08	86.5%	Met
1st Subsequent Year (2024-25)	5,744,995.00	6,399,345.00	89.8%	Met
2nd Subsequent Year (2025-26)	5,663,938.00	6,356,574.00	89.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	323,803.00	316,355.00	-2.3%	No
1st Subsequent Year (2024-25)	197,770.00	190,322.00	-3.8%	No
2nd Subsequent Year (2025-26)	197,770.00	190,322.00	-3.8%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	513,446.00	738,796.00	43.9%	Yes
1st Subsequent Year (2024-25)	530,039.00	542,759.00	2.4%	No
2nd Subsequent Year (2025-26)	547,408.00	559,981.00	2.3%	No

Explanation:

(required if Yes)

2023-24 is updated to include another year of ELOP R2600 of over \$169k plus increases to Art, Music, IM Discretionary BG and the Learning Recovery Emergency BGs as the expected cut at adopted budget was reduced when the state budget was actually approved.

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

Current Year (2023-24)	848,876.00	926,470.00	9.1%	Yes
1st Subsequent Year (2024-25)	738,870.00	663,000.00	-10.3%	Yes
2nd Subsequent Year (2025-26)	741,790.00	664,160.00	-10.5%	Yes

Explanation:

(required if Yes)

2023-24 now includes donation and grant funding as well as an increase to interest. Subsequent years are decreased as SCOE hired an employee that last year was paid by this district and then reimbursed by SCOE as a Teacher on Loan.

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

Current Year (2023-24)	162,986.00	360,045.58	120.9%	Yes
1st Subsequent Year (2024-25)	124,148.00	132,635.00	6.8%	Yes
2nd Subsequent Year (2025-26)	126,361.00	134,994.00	6.8%	Yes

Explanation:

(required if Yes)

2023-24 now includes carry over and donations. Subsequent years increased due to estimated higher costs for some instructional materials and supplies.

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

Current Year (2023-24)	1,746,137.00	2,179,280.47	24.8%	Yes
1st Subsequent Year (2024-25)	1,493,900.00	1,695,555.00	13.5%	Yes
2nd Subsequent Year (2025-26)	1,477,437.00	1,731,710.00	17.2%	Yes

Explanation:

(required if Yes)

Services in 23-24 increased due to higher special education costs and more students with needs. Counseling services were updated as we hired a firm for this service as we were unable to hire employees for this service. The AB PE teacher is now teaching a grade and a PE service provider was hired. Software costs have increased. Carry over and donations are included in the budget for 23-24. Subsequent years increased based on special education costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,686,125.00	1,981,621.00	17.5%	Not Met
1st Subsequent Year (2024-25)	1,466,679.00	1,396,081.00	-4.8%	Met
2nd Subsequent Year (2025-26)	1,486,968.00	1,414,463.00	-4.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	1,909,123.00	2,539,326.05	33.0%	Not Met
1st Subsequent Year (2024-25)	1,618,048.00	1,828,190.00	13.0%	Not Met
2nd Subsequent Year (2025-26)	1,603,798.00	1,866,704.00	16.4%	Not 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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 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 NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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 budget adoption 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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	314,823.06	300,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

As the year progresses we will meet this requirement.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.5%	16.4%	16.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	5.5%	5.5%

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	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(656,966.08)	8,100,633.08	8.1%	Not Met
1st Subsequent Year (2024-25)	(431,864.00)	7,282,345.00	5.9%	Not Met
2nd Subsequent Year (2025-26)	(432,343.00)	7,239,574.00	6.0%	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)

We included deficit spending at adopted budget of almost \$300,000 for the two subsequent years. We have now updated the LCFF Calculations using a 1% COLA for 24-25 instead of 3.94% and 2% COLA for 25-26 instead of 3.29% based on the current state deficit resulting in \$400,000 plus shown above. We are currently working on a plan for the subsequent years that include reducing expenses, we are just waiting for the Governor's January budget information to finalize ideas and plans.

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	
	Status	
Current Year (2023-24)	3,908,869.61	Met
1st Subsequent Year (2024-25)	3442805	Met
2nd Subsequent Year (2025-26)	2976262	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.

Fiscal Year	Ending Cash Balance General Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2023-24)	3,559,908.00	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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	470.00	470.00	470.00
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):

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,363,465.05	9,732,016.00	9,726,081.00
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)	11,363,465.05	9,732,016.00	9,726,081.00

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

4%	4%	4%
454,538.60	389,280.64	389,043.24
80,000.00	80,000.00	80,000.00
454,538.60	389,280.64	389,043.24

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 (2023-24)	(2024-25)	(2025-26)
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)	1,877,610.00	1,597,560.00	1,593,700.00
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)	1,877,610.00	1,597,560.00	1,593,700.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.52%	16.42%	16.39%
District's Reserve Standard (Section 10B, Line 7):	454,538.60	389,280.64	389,043.24
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)

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 budget adoption 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 budget adoption by more than five percent?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

We are advised by SCOE to use Basic Aid Supplement Funds for one time expenditures and this is not possible due to the higher special education costs and very low special education funding, negotiation difficulties, and our LCFF "Lite" status with an unduplicated pupil count below 40% resulting in very little supplement funds and no concentration funds. The salary agreements during the past few years were only affordable by using BAS funds. We are using the funds to keep programs and employees salaries at an acceptable level.

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,228,228.00)	(1,385,400.00)	12.8%	157,172.00	Not Met
1st Subsequent Year (2024-25)	(1,244,793.00)	(1,405,108.00)	12.9%	160,315.00	Not Met
2nd Subsequent Year (2025-26)	(1,261,689.00)	(1,425,210.00)	13.0%	163,521.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	1,424,225.00	1,434,212.00	.7%	9,987.00	Met
1st Subsequent Year (2024-25)	1,217,816.00	1,227,816.00	.8%	10,000.00	Met
2nd Subsequent Year (2025-26)	1,206,706.00	1,216,706.00	.8%	10,000.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,043,356.00	1,043,354.00	0.0%	(2.00)	Met
1st Subsequent Year (2024-25)	883,000.00	883,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	883,000.00	883,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Special education costs require a larger contribution from unrestricted for all 3 years.

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

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption 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 budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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

Total Annual Payments:	611,452	696,762	539,316	540,538
Has total annual payment increased over prior year (2022-23)?	Yes	No	No	

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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 employer costs for 23-24 and the full amount is shown as if being paid in full in 23-24 even though this is not actually done.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

73,828.00	64,306.00
0.00	0.00
73,828.00	64,306.00

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, 2023

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

	5,690.00
	5,800.00
	6,000.00

Data must be entered.

Data must be entered.

Data must be entered.

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

5,500.00	5,690.00
5,610.00	5,800.00
5,720.00	6,000.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

5,500.00	5,690.00
5,610.00	5,800.00
5,720.00	6,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1	1
1	1
1	1

4. Comments:

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7B) First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

- 4 Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	33.7	32.4	30.0	30.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Are any new costs negotiated since budget adoption 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

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

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

- Are savings from attrition included in the 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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: 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 budget adoption?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	27.8	28.2	26.0	26.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- | | | | |
|----|--|--|--|
| 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 Budget Adoption

Are any new costs negotiated since budget adoption 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:

--	--	--

Classified (Non-management) Step and Column Adjustments

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

- | | | | |
|----|---|--|--|
| 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 | | |

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

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

- | | | | |
|----|---|--|--|
| 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 budget adoption 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 budget adoption?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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.

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 First Interim Criteria and Standards Review



**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

*First Interim Report
2023-24*

*Exhibits
& Budget Updates*

SCOE BIZ

Business Services

Bulletin No. 24-06



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

October 19, 2023

To: District and Charter School Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2023-24 Interim Reports

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 18*
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.

Guidelines ~ It is anticipated that the Common Message for the 2023-24 First Interim Report will be issued on or near October 31, 2023, and 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:

- The 2023-24 cost-of-living adjustment (COLA) is 8.22%.
- Per SSC's Dartboard, the recommended planning COLA is 3.94% and 3.29% in 2024-25 and 2025-26.

LCFF Revenue Estimates:

- Please use the most recent version (v24.2b) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on August 30, 2023:
 - 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.

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 educational partners. **Document thoroughly.**

- Consider creating two MYPs: one reflective of current circumstances, and one with all the pandemic one-time funds removed. Is the LEA structural deficit spending? **Plan ahead if expenditure reductions are necessary when the one-time funds are gone.**

One-Time Funding:

- Remember that stimulus and 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.
- Plan expenditures according to spending deadlines and incorporate them into cash flow and MYP appropriately.
- Utilize the reporting cycle information to update and keep the budget accurate.


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):

Remember to track progress on LCAP expenditures to ensure planned actions are implemented and supplemental and concentration funds are monitored. 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.

- **LCFF Equity Multiplier:** Funding will be paid through the Principal Apportionment to eligible schools (aggregated to the LEA) beginning with fiscal year 2023-24's P-1. The funding must be used for evidence-based supports and services for students and the 2024-25 LCAP will need to address school sites that receive the funding.

-  **Mid-Year LCAP Report:** School districts shall present a report on the annual update to the LCAP and the LCFF Budget Overview for Parents (BOP) **on or before February 28th of each year at a regularly scheduled meeting of the governing board of the school district.** The report shall include both of the following: **all available midyear outcome data related to metrics identified in the current year's local control and accountability plan and all available midyear expenditures and implementation data on all actions identified in the current year's LCAP.**

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 for interim reporting, it is a good planning tool and an early warning sign of noncompliance. It is recommended that each school district review its Current Expense Formula/Minimum Classroom Compensation (CEB) for 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.

- The Reserve cap remains operative in 2023-24 and the CDE will notify LEAs by March 1, 2024 if the cap is in effect for 2024-25. If certain conditions are met, the result is a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [**includes** the Reserve for Economic Uncertainty]) for districts who are not Basic Aid or districts with more 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 CRRS/ARP Act expenditures.
 - (Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5632, 5633, 5634, 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 2023-24 to 2025-26 are as follows:

- 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 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 pupil counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** April 2, 2024.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generates ADA for the purpose of funding **after** they turn five.
 - **Early Enrollment Children:** With the Budget Act of 2024, the term early enrollment children was introduced, which is defined as a child whose 4th birthday will be between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom. These early enrollment children may be enrolled in TK only if all the following criteria are met:
 - Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP

- 10:1 ratio if the TK includes an early enrollment child
- Prioritize the additional ECE qualifications, to the extent possible
- TK class enrollment with an early enrollment must not exceed 20 students

Transportation funding:

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 (add-on is adjusted by COLA annually). Requirements for funding will include a Transportation Plan (updated annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

Mandate Block Grant ~ Resource 0000, object 8550:

For 2023-24, the mandate block grant (MBG) rates are estimated to be:

- **School districts** will receive approximately \$72.84 per ADA for grades 9-12; \$37.81 per ADA for grades K-8.
- **Charter schools** will receive approximately \$55.17 per ADA for grades 9-12; \$19.85 per ADA for grades K-8.

Arts and Music in Schools (Prop 28):

Funding is calculated at school site level. Funding for fiscal year 2023-24 statewide is \$938M. Funding will be paid through the Principal Apportionment starting with 2023-24 P-1. LEAs will need to certify the use of funds beginning in 2023-24. The optional data entry screen will be available with 2023-24 P-1 in PADC. FAQs can be found [here](#) and allocation will be available soon.

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 its 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:

- Final 2022-23 property tax information is the only available information at this time. Estimates for 2023-24 will be coming from the Sonoma County Auditor/Tax Collectors in early November and will be distributed as soon after receipt as possible.
- *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.
- RDA residual (RDAX) tax revenues for 2023-24 are unknown and uncertain.
- *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 of 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):

LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer comprehensive after-school and intersession expanded learning opportunities to all unduplicated pupils. Beginning in 2023–24 fiscal year, as a condition of apportionment will be verified as part of the LEA’s annual audit.

Universal Meals and Meal reimbursement:

All LEAs are required to provide two free meals per day to any student who requests a meal. To receive state and federal reimbursement, LEAs must participate in the National School Lunch Program and Federal School Breakfast Program.

- Locally, LEAs must determine how to utilize both federal meal applications and alternative income forms to maximize LCFF unduplicated pupil count.

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 has 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. Please consider the actual 2023-24 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

Adult-to-child ratios for Transitional Kindergarten:

Through fiscal year 2024-25 the adult-to-child ratios for TK classrooms remain at 1 adult to 12 children. Starting in fiscal year 2025-26, this ratio may be reduced to 1:10* outlined in *Education Code (EC)* section 48000(g).

*See TK section for Early Enrollment Children requirements for the current year.

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) 2023-24 budget to reflect the STRS On-Behalf pension contribution. An estimate for FY 2023-24 was included in the 2022-23 Year-End Close manual and is attached for your convenience. 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 by June 30, 2024.
- 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 the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf23adv.asp>
- *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by program funding by name are 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, and Object 8012, and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2324.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.

SCOE will be hosting mini-trainings/working sessions during the first interim development:

- Understanding YOUR Budget: November 16th immediately following DBUG

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 the SACS dataset submitted via the SACS web application (see Interim Reporting manual for submission process) by the deadlines listed on page 1. We will not print off your website and we request the documents be combined (not individual attachments for SCOE to combine). The following information/forms are requested:

- ✚ **LCFF Calculator – FCMAT Calculator** ~ Use the FCMAT Calculator v24.2b 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 that 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 that 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)

SSC Dartboard - 1st Interim 23-24

SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

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

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

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

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

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

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

Common Message - Planning Factors - 1st Interim 23-24

Planning Factors for 2023-24 and Multiyear Projections

Below are the key planning factors that LEAs should incorporate into their 2023-24 First Interim Reports and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Planning Factor	2023-24	2024-25	2025-26
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	8.22%	3.94% ¹	3.29%
Special Education COLA	8.22%	3.94% ¹	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$177.00	\$177.00	\$177.00
Proposition 20 per ADA	\$72.00	\$72.00	\$72.00
Minimum Wage	\$16.00 ²	\$16.50 ³	\$16.90 ⁴
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044.00	\$3,164.00	\$3,268.00

1. Note that five out of the eight data points used to calculate the statutory COLA indicate that it will be significantly lower than currently projected.

2. Effective January 1, 2024.

3. Effective January 1, 2025.

4. Effective January 1, 2026.

5. These rates reflect a reduction of 0.47% due to the appropriation for the program being insufficient to fully fund it.

2023-24 1st 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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2023-24 1st 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	23-24 Budget
01	General Fund	\$2,973,882.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$314,974.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,288,856.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criterial and Standards	\$454,539.00
	Remaining Balance to Substantiate Need	\$2,834,317.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/24 - \$5,000 revolving cash

Form 17 - include estimated interest (rounded)

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

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

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

Form	Fund	23-24 Budget	Description of Need
01	General Fund (Assigned)	\$1,423,071.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,877,610- standard 4% \$454,539
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$356,078 is included above.
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$384,014.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$434,134.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$1,291,876.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$100,000.00	** assignments will be reduced by this amount
01	General Fund (Assigned)	\$100,000.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$314,974.00	Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	\$2,834,317.00	
	Remaining Unsubstantiated Balance	\$0.00	

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

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

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

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

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

2023-24 1st Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2023-24

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

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

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

Orchard View Charter D53 Fund 09

Form	Fund	23-24 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$477,420.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$384,014.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$93,406.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	23-24 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$651,520.00	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)	(\$434,134.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$235,386.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

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

Funds 12 through 40

Form	Fund	23-24 Budget	Description of Need
12	After School Program	<u>\$129,551.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$129,551.00</u>	
20	Post Employment Benefits	<u>\$469,928.00</u>	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$469,928.00</u>	
21	Bond Building Fund	<u>\$159,766.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$159,766.00</u>	
40	Special Reserve for Capital Outlay Projects	<u>\$97,391.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$97,391.00</u>	

2023-24 1st 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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2023-24 1st 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	\$2,542,018.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$322,974.00
Total Assigned and Unassigned Ending Fund Balances		\$2,864,992.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$389,281.00
Remaining Balance to Substantiate Need		\$2,475,711.00

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)	\$1,208,279.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,597,560 - standard 4% \$389,281
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$305,827 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$360,857.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$440,940.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
			Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	(\$1,727,339.00)	** assignments will be reduced by this amount
01	General Fund (Assigned)	\$400,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$322,974.00	Volatile State revenues/funding for schools
Total of Substantiated Needs		\$2,475,711.00	
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)	\$460,410.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$360,857.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$99,553.00	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2024-25 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$582,890.00	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)	(\$440,939.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$159,951.00	Unrestricted Ending Fund Balance for Reserve (See Note)

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

2023-24 1st 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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2023-24 1st 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.

2025-26

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2025-26 Budget
01	General Fund	\$2,109,675.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$330,974.00
Total Assigned and Unassigned Ending Fund Balances		\$2,440,649.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$389,043.00
Remaining Balance to Substantiate Need		\$2,051,606.00

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

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

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

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

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

Form	Fund	2025-26 Budget	Description of Need
01	General Fund (Assigned)	\$1,204,657.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,159,370 - standard 4% \$389,043
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$117,729 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$353,619.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$541,371.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$2,249,015.00)	Assignment adjustment: Negative amount indicates that some of the above
01	General Fund (Assigned)	\$400,000.00	** assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$330,974.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,051,606.00	
Remaining Unsubstantiated Balance		\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2025-26 Budget
D53 09	Orchard View Charter (Assigned)	\$468,450.00
09	Orchard View Charter (Assigned)	(\$353,619.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$114,831.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required amount not available, SEE amount Assigned in Fund 01
Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2025-26 Budget
D21 09	SunRidge Charter (Assigned)	\$595,990.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	(\$541,369.00)
Equals =	Total of Assigned Fund Balances in D21	\$72,621.00

Description of Need

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

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



Twin Hills
School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
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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.

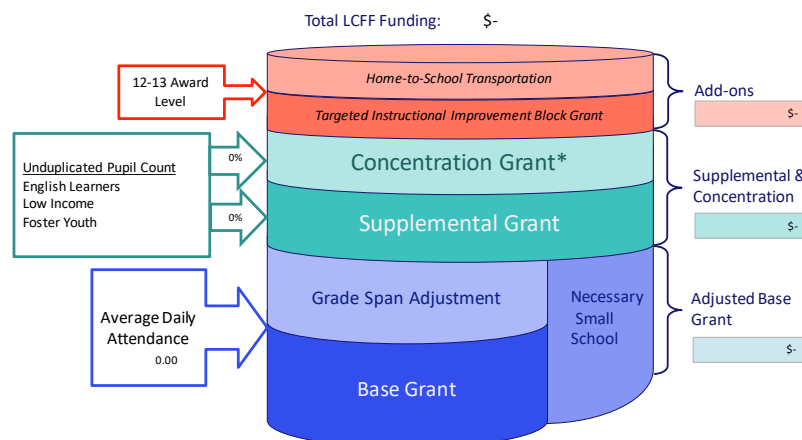
Target Entitlement: Amount at full funding.

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.





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.

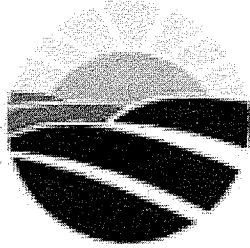
TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

November, 2023 - 1st Interim		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 17	Rev/Exp: Other State/ Salaries + Benefits + Supplies	4,068		29,000	40	(24,892)	Update Res6762+7435: Adjust for actual revenue received and fine tune expenses for 1st Interim.
BR 18	Rev/Exp: Other State / Fund Balance	119,835				119,835	Update Res2600: Adjust for actual revenue received. No expenditures set up, all to fund balance.
BR 19	Rev/Exp: Other State/ Services	40,523	63,000	18,497	40,974	0	Update Res6546+6547: ERMHS now split out to charter schools per CDE. Reduces revenue and expenses. Intensive preschool set up for this year.
BR 22	Rev/Exp: Local / Salaries + Benefits + Supplies	26,690		26,690	25,713	25,713	Update Res9052: Walkathon/Jogathon revenue and matching classified IA salary and benefits plus small amount of supplies.
	Totals	191,116	63,000	74,187	66,727	120,656	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 17	Rev/Exp: Other State/ Salaries + Benefits + Supplies	2,763		1,093		1,670	Update Res6762+7435: Adjust for actual revenue received and fine tune expenses for 1st Interim.
BR 18	Rev/Exp: Other State / Fund Balance	50,000				50,000	Update Res2600: Adjust for actual revenue received. No expenditures set up, all to fund balance.
BR 19	Rev/Exp: Other State/ Services	15,154		15,154		0	Update Res6546: Set up ERMHS as it is now given to each school per CDE.
BR 20	Rev/Exp: Contribution / Services	50,000	50,000	50,000		(50,000)	Update Res6500: Special education psychologist costs adjusted.
	Totals	117,917	50,000	66,247	0	1,670	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 17	Rev/Exp: Other State/ Salaries + Benefits + Supplies	2,984		2,000		984	Update Res6762+7435: Adjust for actual revenue received and fine tune expenses for 1st Interim.
BR 19	Rev/Exp: Other State/ Services	16,797		16,797		0	Update Res6546: Set up ERMHS as it is now given to each school per CDE.
BR 21	Exp: Salaries + Benefits +Services			22,063	35,700	13,637	Update Res7435: Decrease counseling services and add .20 FTE certificated counselor.
	Totals	19,781	0	40,860	35,700	14,621	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 07	Rev/Exp: Other State/ Salaries + Benefits + Supplies	2,822		13,114		(10,292)	Update Res6762+7435: Adjust for actual revenue received and fine tune expenses for 1st Interim.
BR 08	Rev/Exp: Other State / Fund Balance	113,585				113,585	Update Res2600: Adjust for actual revenue received. No expenditures set up, all to fund balance.
BR 09	Rev/Exp: Other State/ Services	17,294		17,294		0	Update Res6546: Set up ERMHS as it is now given to each school per CDE.
BR 10	Exp: Services			19,570		(19,570)	Update Res7435: Counseling/psychology costs.
	Totals	133,701	0	49,978	0	83,723	Net Increase/(Decrease) to Fund Balance

For the December 14, 2023 board meeting

For the December 14, 2023 board meeting



Twin Hills School District

Governance Team Handbook

DRAFT

UNITY OF PURPOSE

Unity of Purpose means a common focus, superordinate goals, values, and beliefs that governance team members share about children, the district, and public education, which help them transcend their differences to fulfill a greater purpose.

VISION STATEMENT

Our Vision is to foster a community where all children feel loved, respected, welcomed, and encouraged to develop to their fullest potential.

MISSION STATEMENT

Our mission is to work together to build a safe, respectful, and nurturing environment focused on maximizing each child's sense of well-being and acquiring skills for life and learning.

WHAT WE HOPE TO ACCOMPLISH AS A TEAM

TO WHOM ARE WE RESPONSIBLE?

To Our Children:	To provide the best possible education in a safe, engaging, challenging, compassionate learning environment.
To District Staff	To provide necessary resources and a safe, supportive, challenging work environment.
To Families/Caregivers:	To provide an education for their children in an environment that is physically and emotionally safe for children and their families and to provide avenues for their involvement in their children's education.
To Voters and Taxpayers	To provide a high-quality education in our schools so that the community is a great place to live and to use public funds efficiently and effectively.
To Our Entire Community:	To keep them informed and promote an understanding of the benefits of our educational system, whether or not they have children in our schools.

To the State and Federal Government:	To obey the law, to be informed and to keep other elected officials informed about the effect of legislation on our district, and to advocate on behalf of our children and our schools.
To the Other Members of Our Team	To come to meetings prepared, to be interested and informed, to be committed to our work, and to be respectful and honest in our interactions.

ROLES AND RESPONSIBILITIES

The Role of the Board

School Board members are the representatives of the people elected to ensure the district schools educate the children in consideration of the local community's interests. The role of the School Board is to govern the school district.

The Role of the Superintendent

The Board hires the Superintendent to provide professional expertise in the district's day-to-day operations. The Superintendent:

- Works with the Board to develop an effective governance leadership team
- Serves as the chief administrative officer for the school district
- Manages personnel activities (hiring, evaluation and discipline of staff)

Board Responsibilities

1. Setting the direction for the community's schools by:
 - Focusing on student learning
 - Assessing district needs
 - Generating, reviewing, and revising guiding documents: (beliefs, vision, priorities, strategic goals, success indicators)
2. Employing the Superintendent
 - The Superintendent is the Board's only employee
 - Give direction to the Superintendent
 - Regularly evaluate the Superintendent to ensure progress with goals and accountability to the school community
3. Policy and Structure
 - Set policies to ensure legal compliance and to support district goals/progress
 - Set policy for hiring of other personnel
 - Set direction for and adopting the curriculum
 - Set clear process for staff, students and members of the public to share their thoughts, ideas, concerns and complaints
 - Establish budget priorities and adopting the budget
 - Oversee facilities and physical resources
 - Provide direction for and vote to accept collective bargaining agreements

4. Accountability
 - Create a governance calendar to receive reports from staff on progress toward goals
 - Evaluate the Superintendent
 - Monitor, review, and revise policies
 - Serve as a judicial and appeals body
 - Monitor and adjust district finances
 - Review facilities issues
 - Monitor the collective bargaining process
 - Approve or ratify contracts, agreements, settlements and other

5. Community Engagement
 - Speak with a common voice about district priorities, goals, and issues
 - Engage and involve the community in district schools and activities to help ensure the voice of the community is thoughtfully considered when setting direction/priorities
 - Communicate clear information about policies, programs, and fiscal conditions of the district
 - Educate the community and the media about issues facing the district and public education
 - Advocate for children, district programs, and public education to the general public, community, and local, state, and national leaders

GOVERNANCE TEAM NORMS

The Board of Education seeks to arrive at full Board support when setting direction, approving action items and assigning resources. We accept that only the Board as a collective body has authority to, for example, direct staff, commit District resources, or bind the District to a specific course of action. No individual Board member may do so -- we set direction through most of the Board. However, we do believe that is in the district's best interest for the governance team to strive to achieve the support of the full Board when making decisions, as this recognizes the voices of the community, for which the Board members are responsible for including in the District's work.

Communications	
Board – Superintendent Communication/Board Member Inquiries and Requests for Information	<p>Principles:</p> <ul style="list-style-type: none"> • The superintendent will provide the Board with efficient, accurate information in advance of meetings and through the Friday letter. • Board members are encouraged to seek necessary information in order to do their work, including and not limited to, asking questions regarding Friday letter, upcoming agendas, and committee work. • Board members will demonstrate respect for the superintendent and staff in all communications. • Mindful that only the collective Board of Education may direct the superintendent, individual Board members will be careful to distinguish between inquiries and direction. • All Board members will have access to the same information. <p>Agreements:</p> <ul style="list-style-type: none"> • Board members will direct all district communication to the superintendent, which may include concerns or complaints from a school community

	<p>member, media inquiries, and official documents/requests for meetings from local organizations or government leaders.</p> <ul style="list-style-type: none"> • The superintendent will either answer or direct staff to answer Board member inquiries and requests for information and will share the information with the entire Board when appropriate, as determined by the superintendent. • The Board encourages the superintendent to clarify how a request for information may impact staff–time demands. • Board members may direct communications to appropriate staff members and copy the superintendent.
Keeping the Board Informed	<p>Principle:</p> <ul style="list-style-type: none"> • Board members can access sufficient and equal information. <p>Agreement:</p> <ul style="list-style-type: none"> • The superintendent will inform the Board as soon as possible regarding serious issues that include but are not limited to liability exposure, media exposure, serious injury, staff issues, or other serious concerns. <ul style="list-style-type: none"> ◦ The superintendent exercises discretion and independent judgment on what to report to the Board. • Bi-weekly Friday Letter <ul style="list-style-type: none"> ◦ The superintendent shall communicate bi-weekly with the Board through the Friday Letter. Information to be included, but not limited to: <ul style="list-style-type: none"> ▪ Assist in backgrounding the Board to help facilitate productive Board meetings. ▪ Routine information regarding district operations. ▪ Alerts to upcoming activities/issues impacting the district or in which the Board may become involved. ▪ Calendar of Upcoming Board Meetings and Important District Activities. • Confidential Friday Letter <ul style="list-style-type: none"> ◦ The superintendent shall also provide a Confidential Friday Letter to the Board on an “as needed basis.” Information placed in this separate correspondence shall be deemed confidential as defined in the Brown Act. ◦ Sensitive and confidential information will be opened with “Confidential. Do Not Reply All. Do Not Forward” to support compliance with the Brown Act. • The superintendent shall ensure that Board members receive copies of district communications and school newsletters.

Superintendent Messages to the Community	<p>Principle: The Board and superintendent agree that communication from the superintendent to the community should be relevant to school matters.</p> <p>Agreements:</p> <ul style="list-style-type: none"> • The Superintendent will review messages with the president unless they are urgent and time-sensitive (student or staff safety). • The superintendent will consider messages with the Board for input, questions, or concerns. <ul style="list-style-type: none"> o Feedback from Board members is to be provided via phone conversations only.
Email or Text Communication	<p>Principles:</p> <ul style="list-style-type: none"> • Board members wish to avoid unintentional violations of the Brown Act. • Board members wish to be courteous and responsive to one another. <p>Agreements:</p> <ul style="list-style-type: none"> • If the superintendent sends an email to all Board members and does not want a response, they may indicate this by placing the words “No Reply Needed,” “Do Not Reply All,” “Do Not Forward” in the subject header of the email. • If the superintendent emails all Board members and seeks a response, he/she may indicate this by placing the text “Reply Requested” in the email’s subject header. <ul style="list-style-type: none"> o Board members will use the “reply” function so that <u>only the superintendent receives the response</u>. o Members will not use “reply to all.” o Board members will make every reasonable effort to respond to emails (and calls) within 24 hours. • Board members understand that any communication – including emails or text messages from a personal account or device – that is made in the course of their duties as an elected official may be disclosable as a public record under the California Public Records Act (“CPRA”), if subpoenaed or where otherwise required by law. Board members are encouraged to be respectful and professional in any written communication with each other, staff, or members of the public and be mindful that such communications could viewed by the larger community. • The District also has a data retention policy which, pursuant to applicable state and federal law, requires records to be retained for a prescribed period of time. Board members should consult with District staff before permanently deleting or destroying any documents in their position.

Serial Meetings/ Brown Act Compliance	<p>Principle:</p> <ul style="list-style-type: none"> Board members wish to avoid unintentional violations of the Brown Act. <p>Agreements:</p> <ul style="list-style-type: none"> When approached by one or two Board members regarding a matter within the Board's jurisdiction, both Board members will disclose that a discussion occurred with another Board member without providing details or positions that would cause the disclosure to become a serial communication. <ul style="list-style-type: none"> If two other members have discussed the issue, the Board members will stop the current conversation.
Use of Social Media	<p>Principles:</p> <ul style="list-style-type: none"> Board members wish to make information available to any member of the public. Board members understand that when they have a social media page (X (Twitter), Facebook, Instagram, etc.) on which they discuss or post matters that concern district business and permit the public to comment or post, they have created an open forum subject to First Amendment protections such that Board members cannot block, remove, or edit followers or their comments, content or posts which they disagree with or find offensive. <p>Agreements:</p> <ul style="list-style-type: none"> Board members will not interact with one another on social media platforms regarding district business, including "liking" or commenting on other members' posts. Board members agree they will not use social media to conduct district business. Board members will make their official Board member social media pages available to everyone. If Board members maintain private social media accounts, it is recommended that they include an express disclaimer in a prominent area of their page/site that the account is private and refrain from including any indicia that might suggest otherwise (e.g., holding themselves out as a Board member or utilizing District logos or banners). Board members may de-activate features which allow others to comment or post on their social media account, but such practice shall be applied uniformly to all third-parties. If commenting is allowed, Board members will not delete or hide comments on their official social media pages. Board members agree to: <ul style="list-style-type: none"> Post a disclaimer that they are not posting on behalf of the district and not intending to create a public forum for school Board business. Set explicit decorum standards and expectations on their official social media pages, including a prohibition on profanity or threats.

Meeting Preparation

<p>Placing Items on the Agenda</p>	<p>Principles:</p> <ul style="list-style-type: none"> • Board members have the right to request that an item within the subject matter jurisdiction of the Board be placed on the agenda. • The agenda belongs to the entire Board and should be managed to help advance the district's goals and service to students. • Items for consideration on the agenda must fall within the purview of the Board. • Members should understand the process for making these requests. <p>Agreements:</p> <ul style="list-style-type: none"> • The Board president and the superintendent shall meet to review the agenda before its publication and distribution. • The Board president and Superintendent have the final say on whether an item appears on the agenda and when it will be heard. • If a request by another Board member to place an item on the agenda is declined by the President or Superintendent, the requesting Board member may request that the decision be put to a vote on whether the item should be agendized. If approved the item is placed on the subsequent agenda. • If items are requested to be placed on the agenda, they are reviewed in the context of the published governance calendar for appropriate placement. • The superintendent may determine that the request is best addressed by providing information in a Friday Letter. In this case, the superintendent will call the requesting Board member to discuss their recommendation. <p>Items for the agenda may be requested by:</p> <ul style="list-style-type: none"> • A Board member may: <ul style="list-style-type: none"> ◦ Email or contact the superintendent or Board president with a request to place an item on the agenda. <ul style="list-style-type: none"> ▪ Board members will be mindful that email requests should not reveal a position or disposition to avoid opening before the complete Board discussion. • A member of the public <ul style="list-style-type: none"> ◦ Must submit requests in writing/email to the superintendent or Board president and will be reviewed by the Board president and superintendent when setting the agenda. ◦ The Board president and superintendent have sole discretion in these decisions.
<p>Board Packet for Meetings</p>	<p>Principles:</p> <ul style="list-style-type: none"> • Board members are prepared for Board meetings. • Board members have equal access to information. • Board members demonstrate respect for staff. <p>Agreements:</p> <ul style="list-style-type: none"> • Board members may email the superintendent or appropriate staff member anytime with questions regarding Board meeting materials. • If Board members email staff directly, they will copy the superintendent.

	<ul style="list-style-type: none"> • To ensure question(s) can be answered prior to or at the Board meeting, question(s) will be submitted prior to the Board meeting when possible. • The superintendent will, if appropriate, share any question and answer with all Board members by email. The Board trusts the superintendent to make this judgment.
Efficient Meetings: Ask Questions in Advance	<p>Principle:</p> <ul style="list-style-type: none"> • To ensure meeting efficiency, Board members agree that providing questions to staff before the meeting will allow them to be fully prepared for discussion and deliberation. <p>Agreements:</p> <ul style="list-style-type: none"> • Board members will, if possible, inform the superintendent if they intend to ask questions at a Board meeting. • Board members may not always anticipate questions in advance. If so, Board members will inform the Board and community before asking. For example: "I did not ask this in advance, so you may not have the answer here, but here..."

Board Meetings	
Structure of Meetings	<p>Closed Session - (Closed session can either come before or after open session)</p> <ul style="list-style-type: none"> • Confidential items – note: under the Brown Act, only specific topics may be discussed in closed session and must be appropriately agendaized. Sample topics may include personnel matters, labor negotiation updates, pending litigation, settlement, etc. • All topics during closed session are strictly confidential, and Board members cannot discuss or disclose any portion of closed session matters with another party unless the Board collectively has approved the disclosure. <p>Open Session: See the sample Board agenda at the end of this handbook.</p> <p>Purpose of Consent Agenda</p> <ul style="list-style-type: none"> • Consent is a portion of the open session agenda in which multiple matters are grouped together, and the Board votes in a single action to approve them collectively and at once. The purpose of the Consent agenda is to allow for the efficient operation of District business. Appropriate items for the Consent agenda include, but are not limited to, the approval or renewal of minutes, personnel reports, and standard contracts (service or purchase agreements, partnership MOUs, etc.) for which the Board would likely unanimously approve without modification or discussion. The Consent agenda should <u>not</u> include controversial subjects, require staff elaboration, formal hearings, or Board deliberation, are likely to draw substantial public

	<p>interest and comment, and/or are tentative or multi-faceted matters that are not conducive to a simple “Aye”/ “Nay” vote.</p> <p>Action Items</p> <ul style="list-style-type: none"> • First Read – present item to the Board for discussion, deliberation, and direction to staff for possible additional study or revisions • Second Read – present item to the Board for discussion and action.
Role of the President	<p>Principles:</p> <ul style="list-style-type: none"> • The Board wants its meetings to be effective and efficient. • The president manages the meeting consistent with the Board’s agreements. • When the president is absent or cannot preside over a meeting, the clerk shall perform the president’s duties. • When the president and the clerk are absent, the next in line shall perform the president’s duties. <p>Agreements:</p> <ul style="list-style-type: none"> • The Board permits the Board president to enforce the Board’s bylaws regarding the conduct of meetings. • Set agenda with superintendent. • Call meetings of the Board. • Call the meeting to order and preside over the meeting. • Announce the agenda items. • Recognize speakers and enforce Board protocols for protecting speakers from disturbance or interference. • Facilitate deliberations and votes at meetings. • The president has the same rights as other board members, including discussing and voting. • Perform other duties per the law and Board policy.
Role of the Clerk	<ul style="list-style-type: none"> • To fulfill the president’s duties in the president’s absence. • Perform any other duties assigned by the Board. • Certify or attest to actions taken by the Board when required. • Maintain such other records or reports as required by law. • Sign documents on behalf of the district as directed by the Board. • Serve as presiding officer in the absence of the president and vice president. • Notify Board members and members-elect of the date and time for the annual organization meeting. • Perform any other duties assigned by the Board.

Meeting Management	<p>Principles:</p> <ul style="list-style-type: none"> • The Board wishes to conduct business professionally. • The Board wants its meetings to be effective and efficient. • The Board seeks to maintain a warm and collegial tone to its meetings. <p>Agreements:</p> <ul style="list-style-type: none"> • The Board president will recognize colleagues to speak. • The president may advance the meeting by saying, "Unless there are new ideas..." • No texting from the dais.
Meeting Management: Student Safety	<p>Principles:</p> <ul style="list-style-type: none"> • Board members want community members to have their concerns addressed appropriately. • Board members wish to protect student safety. <p>Agreements:</p> <p>Board president will use this sample wording to mitigate public comment referencing personal or identifying information about a minor:</p> <p>Student safety is a priority for Board members, including protecting their right to privacy. Though we prefer that community members do not disclose information that would identify a specific minor/student when addressing the Board in open session, there is nothing that stops them from doing it. There are, however, things that the Board president can say and do to help direct the conversation appropriately and protect the student(s).</p> <ul style="list-style-type: none"> • Scenario One: The Board president interrupts the speaker and politely and calmly says, "Clearly, this is very important to you. I can see how much you care, and I want to help you. To be sure that we understand the circumstances or situation, we need to get this information to the right people to address it. The best way to do that is for me to arrange for someone from the staff to meet with you right now and help you. So, I'd like to ask XX staff members to please meet <<community member name>> in the back of the room for further discussion." • Scenario Two: The Board president says, "I'm so sorry <<insert community member name>>. I apologize for the interruption, but I need you to know that we prefer that constituents do not speak publicly about minor students by name or other specifically identifying information. Protecting the privacy and rights of our students is important to us, as a Board. If you feel the need to continue addressing this situation publicly, I ask that you please refrain from providing any identifying information about the student(s) involved. Alternatively, I can arrange for you to speak directly with staff."
Reports to the Board	<p>Principles:</p> <p>The Board:</p> <ul style="list-style-type: none"> • Receives sufficient information to do its work. • Values the contributions of district staff. • Keeps meetings focused and efficient. <p>Agreements:</p>

	<ul style="list-style-type: none"> • Staff reports will be provided in advance unless unavoidable. • Staff reports should address as applicable: <ul style="list-style-type: none"> o Impact on students o District priorities o Policy o Cost o Options & Alternatives o Rationale for proposed action • Guidelines for staff, <ul style="list-style-type: none"> o Focus on the most important aspects of the issue. o Avoid jargon. (Provide a glossary.) o Please don't read slides or reports to the Board.
Public Comment at Meetings	<p>The public has the right to address the Board on agenda items or non-agenda items at the beginning or when the item is called.</p> <p>Principles:</p> <ul style="list-style-type: none"> • Public will be treated respectfully. • The board and superintendent are responsive to public comment. • Board meeting is productive and efficient. <p>Agreements:</p> <ul style="list-style-type: none"> • The President opens the item. • Staff reports on the item. • The president calls for public comment. • The president opens public comments and reminds the community of the guidelines for public comment <ul style="list-style-type: none"> o Three-minute time limit per person per topic, 20 minutes total. o The president may, in consultation with the Board, adjust the time to accommodate large groups. o Set a timer so the speaker(s) can monitor their time and the Board president can more easily enforce the time limit. o Comments must be within the purview/jurisdiction of the Board. o Comments should be directed to the full Board • The President will acknowledge each speaker and respond appropriately.
Deliberations	<p>Principles:</p> <ul style="list-style-type: none"> • Board members are prepared for deliberation by advance study of Board materials. • All Board members have an opportunity to participate. • All Board members work to demonstrate an understanding of the views of all other Board members. <p>Agreements:</p> <p>In deliberations and for responding to staff recommendations, the Board will reflect on</p> <ul style="list-style-type: none"> • District mission, values, and priorities • Policy • Budget • Impact on students

	<ul style="list-style-type: none"> • The perspectives of the community • Impact on other systems: staff, facilities, etc. • Reasonableness
Board member Comments / Reports	<p>Principle: Board members wish to keep the public informed of their activities and participation in events and meetings.</p> <p>Agreements:</p> <ul style="list-style-type: none"> • Board members will attempt to keep comments to less than 3 minutes. • Board members will focus comments on: <ul style="list-style-type: none"> o Board development activities (may include professional reading, training, etc.) o District activities they have attended.

Other Board Member Protocols	
Missing a Board Meeting	<p>Principle:</p> <ul style="list-style-type: none"> • The presence of every Board member is important and expected at every meeting. <p>Agreement:</p> <ul style="list-style-type: none"> • Board members will notify the superintendent's office if they will be absent from a Board meeting. • Absent members are expected to read the Board Packet and to contact the superintendent if there are questions or comments regarding the agenda or supporting materials. • Board members are encouraged to contact the Board president or superintendent for Board meeting results upon returning from an absence.
Visiting Schools	<p>Principles: Board members visit schools to:</p> <ul style="list-style-type: none"> • Demonstrate interest in student learning and support for staff work. • See the connection between the work of the Board and the experience of students and staff. <p>Agreements:</p> <ul style="list-style-type: none"> • As a courtesy, Board members inform the superintendent's office when they plan to visit schools. • Board members call principals to schedule a visit. • Board members follow the school rules regarding visitors (e.g., sign in at the school office.) • Board members are careful not to make evaluative statements to school staff or students.

Handling Concerns that Involve Board Members' Own Children	<p>In order to work effectively with district staff about our children, Board members agree to:</p> <ul style="list-style-type: none"> • Follow the same process expected of all parents to follow: <ul style="list-style-type: none"> o Meet with the teacher first, and then follow the chain of command: <ul style="list-style-type: none"> ▪ Meet with the principal, ▪ Consider using the complaint policy. • Be clear that they are speaking to the teacher as a parent (i.e., "My child is having this problem How can I help them?") • Understand that sometimes a spouse or significant other may be the better person to handle a situation. • Inform the superintendent of the situation prior to any meetings.
Handling Concerns	<p>Principles:</p> <ul style="list-style-type: none"> • Treat others with respect. • Support District policy and procedures regarding concerns or complaints. • Board members stay within their role. <p>Agreements:</p> <p>In responding to concerns, Board members will follow the steps below and be mindful that the Board may ultimately be considering the matter under the applicable complaint process, so the Board generally stays apart from the investigation stage of the complaint or concern to preserve neutrality:</p> <ul style="list-style-type: none"> • Receive – Listen and show gratitude • Repeat - Explain their point to their satisfaction. ("Do you believe that I understand?" and/or "What would you like me to do for you?") • Remind – Explain that you have no authority as an individual. • Re-Direct –Direct them back to the appropriate person at the appropriate level. Be sure to acknowledge the speaker's emotion and express that you hear their concern. • If the person expresses concerns about speaking with staff members, then the Board members shall direct the person to the superintendent. In these situations, the Board member shall inform/prepare the superintendent. • Report – Board members shall share concerns that they are hearing from members of the public so that the superintendent may listen for trends and areas that require their attention. This should be handled through a phone call, not email. <p>Board members will forward email concerns from employees or community members to the superintendent for attention.</p> <p>Board members may respond, "Thank you for reaching out. I have forwarded your message to the superintendent for attention."</p>

Structure of the Board Agenda at Board Meetings

A. Call to Order -President

1. Pledge of Allegiance-President
2. Roll Call-President

B. Adopt Agenda-President

C. Recognitions, if any-President

D. Public Hearing, if necessary-President

E. Consent Agenda: President

1. All matters of the consent agenda are considered routine and will be enacted by the Board in one motion without prior discussion.
2. When the Board adopts the agenda, the President asks if any consent item may be removed from the consent agenda by any member of the Board for a separate discussion.
3. Examples of consent agenda items may include:
 - Meeting minutes
 - Approval of warrants
 - Routine personnel matters
 - Routine district matters

F.. Communication/Reports: President

1. This may include reports from employee associations, the student Board member, the school's principal hosting Board meetings, the superintendent, and the Board members.
2. Particular school or district reports will be calendared as needed
3. Public Input –
 - This is when audience members may address the Board on items not listed on the agenda.
 - We request that anyone wishing to address the Board please state your name and address.
 - Due to limitations of The Brown Act, board members are not allowed to engage with the public or act on items not on the agenda.
 - Individuals addressing the Board will be limited to three minutes per person.

G. Discussion/Action Items-President opens each item and Staff Presents.

President asks for questions from the Board
President takes public comment

1. The sequence of departmental reports will vary based on the nature of the agenda items.
2. Department reports include personnel, finance, facilities, curriculum and instruction.
3. Department reports normally will be agendized with discussion/action items first, followed by information items.

H.. Closed Session

1. Closed session may be scheduled either before the start of the regular Board meeting or at the end.
2. Consent agenda items are confidential and must meet the guidelines as established by the Brown Act, including, but not limited to, personnel and legal matters.

I. Adjournment

DRAFT

**TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION #2023-572**

December 14, 2023

**RESOLUTION OF THE GOVERNING BOARD OF THE
TWIN HILLS UNION SCHOOL DISTRICT
REGARDING ACCOUNTING FOR DEVELOPMENT FEES
FOR 2022-23 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES – FUND 25
(Government Code sections 66001(d) & 66006(b))**

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions referred to herein, the most recent which is dated 8/11/16, and is referred to as the “School Facilities Fee Resolutions” and hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Capital Facilities – Fund 25 (the “Fund”)

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year; .
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2023 (180 days after close of fiscal year), that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B, which are hereby incorporated by reference into this Resolution) was made available to the public on November 20, 2023. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2022-23 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which they are charged as more specifically identified in Exhibit B;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-23 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Michael Ost, President of the Governing Board of the Twin Hills Union School District of Sonoma County, State of California, certify that this Resolution proposed by Trustee _____, seconded by Trustee _____, was duly passed and adopted by the Board, at an official and public meeting this 14th day of December, 2023 by the following vote:

AYES: _____	Terry Beck	_____
	Melissa Bechtel	_____
NOES: _____	Jeff Harding	_____
	John Moise	_____
ABSENT/	Michael Ost	_____
ABSTAIN: _____		

 Michael Ost, President of the Board
 of the Twin Hills Union School District,
 Sonoma County, California

**EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-23
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES (the "Fund")**

Per Government Code section 66006(b)(1) as indicated:

The Capital Facilities Fund is used to record the receipt and expenditure of developer fees.

Schedule of Fees: Beginning 10/10/16	Residential: \$1.73/sq. ft. Commercial: \$0.388/sq. ft.
Beginning Fund Balance, July 1, 2022:	\$ 51,837.17
Ending Fund Balance, June 30, 2023:	\$ 39,341.32*
Fees Collected, fiscal year 2022-23:	\$ 0**
Fair Market Value of Cash 2022-23:	\$ (1,376.00)
Interest Earned, fiscal year 2022-23:	\$ 815.75
Transfer In, fiscal year 2022-23:	\$ 0.00

Transfers out of \$11,935.60 were made to the West County Transportation JPA for bus facility costs.

*The fund balance may (1) be expended in 2023-24 for additional upgrades to the AB MUR, TH MUR, portables, restrooms, and play areas and/or will be saved for future necessary new construction or modernization projects.

**Final fees collected January 2022. At the January 13, 2022, board meeting it was agreed that collection of these fees be suspended beginning 2/1/22

Total Funds expended in 2022-23:	\$ 11,935.60
Refunds or allocations pursuant to subdivision (e) or (f) of section 66001.	\$ 0.00

Prepared by Patty Nosecchi

Made available to the Public on November 20, 2023

(1) Word went from will to may per board 12/9/21

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-23
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES (the “Fund”)

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

Continued upgrades at the Twin Hills Charter Middle School MUR and modernization projects at both Apple Blossom Elementary School and THCMS. Add necessary portables and upgrade rooms at both sites and necessary site updates to accommodate increased enrollment.

- B. With respect to that portion of the Fund remaining unexpended at the end of 2022-2023 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:

Future construction projects based on the Facilities Master Plan

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Future Developer Fees

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

Various times during the year

NOTE: Temporary suspension of developer fee collection beginning 2/1/22.

Certificate of Election of District Clerk and Board President 2023-24

WE HEREBY CERTIFY that at a meeting of the Governing Board of the _____
of Sonoma County, California *(School district name)*

at a meeting held on _____ the following officers were elected:

(President)

(address, including email address)

(Clerk)

(address, including email address)

Regular board meetings held _____
(Please indicate day of week and frequency)

Signature of Clerk or Secretary of the Governing Board

Instructions: Forward this to the County Superintendent without delay. Boards of Trustees failing to elect a clerk at the organizational meeting should notify the County Superintendent of Schools at once. If a clerk is not elected on this date, the County Superintendent of Schools shall appoint a clerk. (Education Code Sections 35022 {72402}, 35038 {724167}, 35143)

Voting Representative for Vacancies on the Sonoma County Committee on School District Organization

The county committee must have 11 members who are elected by a "voting representative" from each district. In Sonoma County, this election takes place by absentee ballot. Voting representatives do not have additional duties.

THIS CERTIFIES THAT:

(Name)

(address, including email address)

was selected as the representative of the above school District for the meeting of school board representatives to fill vacancies on the Sonoma County Committee on School District Organization. (Education Code 35023 {72403})

Selected Alternate Representative:

(Name)

Signature of Clerk or Secretary of the Governing Board



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

Dates for 2024 Regular Monthly School Board Meetings:

Suggestion: 2nd Thursday of all months except for June*
- no meeting scheduled for July

January 11, 2024

February 8, 2024

March 14, 2024

April 14, 2024

May 9, 2024

*June 26, 2024 Wednesday 4:30pm
Budget and LCAP Public Hearings

*June 27, 2024 Thursday 4:30pm
Budget and LCAP Approvals

August 8, 2024

September 12, 2024

October 10, 2024

November 14, 2024

December 11, 2024

Meeting Start Time: 4:30 pm

Calendar for Year 2024 (United States)

January Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 3:☉ 11:☀ 17:☾ 25:☾	February Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 2:☉ 9:☀ 16:☾ 24:☾	March Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 3:☉ 10:☀ 17:☾ 25:☾
April Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 1:☉ 8:☀ 15:☾ 23:☾	May Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 1:☉ 7:☀ 15:☾ 23:☾ 30:☉	June Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 6:☀ 14:☉ 21:☾ 28:☉
July Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 5:☀ 13:☉ 21:☾ 27:☉	August Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 4:☀ 12:☉ 19:☾ 26:☉	September Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 2:☀ 11:☉ 17:☾ 24:☉
October Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 2:☀ 10:☉ 17:☾ 24:☉	November Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 1:☀ 9:☉ 15:☾ 22:☉	December Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 1:☀ 8:☉ 15:☾ 22:☉ 30:☀

Holidays and Observances:

Jan 1 New Year's Day	May 12 Mother's Day	Nov 5 Election Day
Jan 15 Martin Luther King Jr. Day	May 27 Memorial Day	Nov 11 Veterans Day
Feb 14 Valentine's Day	Jun 14 Flag Day	Nov 28 Thanksgiving Day
Feb 19 Presidents' Day	Jun 16 Father's Day	Nov 29 Black Friday
Mar 17 St. Patrick's Day	Jun 19 Juneteenth	Dec 24 Christmas Eve
Mar 31 Easter Sunday	Jul 4 Independence Day	Dec 25 Christmas Day
Apr 1 Easter Monday	Sep 2 Labor Day	Dec 31 New Year's Eve
Apr 15 Tax Day	Oct 14 Columbus Day	
May 5 Cinco de Mayo	Oct 31 Halloween	