

AGENDA # 8
Board Meeting Date: 03/14/24



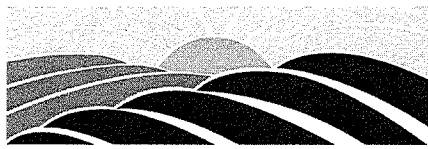
**Twin Hills
School District**

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

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Second Interim Report

2023-24



Second Interim Report: 2023-24

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

On January 10, 2024, Gov. Gavin Newsom released the proposed state budget for 24-25. The Governor's budget proposal reflects the economic challenges the state is facing as a result of a multibillion-dollar deficit. This proposal tries to shelter K-14 education from the deficit and deferrals with creative work-arounds but at the end of it all reducing COLA by over 3%, the expiration of one time funds and declining enrollment result in a cut to education. In order to address this, our multi-year projections include Proposed Adjustments to reduce expenditures as a starting point as additional adjustments may need to be made. This proposal changed the cost of living adjustment (COLA) for 24-25, from the adopted budget/1st Interim amount of 3.94% to the lower amount of 0.76%. The projected COLA for the following year also decreases. The multi-year projections have been updated with these changed COLA percentages:

Report Period	Revenue Item	2023-24	2024-25	2025-26
Adopt Budget	Planning COLA	8.22%	3.94%	3.29%
First Interim	Planning COLA	8.22%	1.00%	2.00%
Second Interim	Planning COLA	8.22%	0.76%	2.73%

Please note these COLA are estimates used for planning LCFF revenue for the two subsequent years and are based on the Governor's proposed budget and not a guarantee of funding. The January proposed budget begins a six-month process of enacting a new state spending plan for next fiscal year. In May there will be a revision to the proposed budget called the May Revise that will give us guidance for the 24-25 budget and future years. Receiving a COLA for the subsequent years is critical as we are still dealing with pension reform (CalSTRS and CalPERS retirement systems) and the annual 2% step increase for salaries. The multi-year projections for our schools included with this interim report show separate lines for Employee Benefits STRS and Employee Benefits PERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. A recap of these increases is on page 14 of this report.

The Governor's proposed budget for 24-25 includes some changes that are reflected on the multi-year projections for the subsequent years now at 2nd Interim plus other known updates including:

- ◆ Prop 28 Arts and Music Education funding beginning this year is set up for all years. The revenue is included with Other State and there are no expenses currently budgeted so the ending fund balance is included with the reserves. Supplement not supplant rules are in place for these funds (must add to programs not replace currently funded expenses).

- ◆ CalSTRS contribution remains at 19.1% for all three years.
- ◆ CalPERS contribution increased from 27.7% to 27.8% for 2024-25 and increased from 28.3% to 28.5% for 2025-26.
- ◆ In 24-25 children who turn 5 years old between September 2 and June 2 are eligible for TK and earn ADA. Student to adult ratio remains 12 to 1.
- ◆ Home to School Transportation funding for 23-24 is included on the MYP but future years of approximately \$50,000 each year are not to give time for researching continuation of this funding due to the current state of the state.

The Federal government gave schools COVID19 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 are 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 17 of this report.

Revenue is based on ADA. Apple Blossom is currently able to take advantage of a rolling 3 year average for funded ADA. Our other three schools are charters and are required to use the current year ADA. Our ADA still suffers due to COVID, the flu, and a respiratory illness (RSV) which reduced our usual attendance percentage from about 96% to 94% at most of our schools. I am using enrollment estimates from site administrators as well as enrollment history for 2024-25. There are notes with each school regarding these enrollment estimates. An enrollment and ADA recap is included with this report. Enrollment was updated at 1st Interim using actual counts on CBEDs day in October 2023. ADA was updated at 2nd Interim using actual attendance for the months of August through December (P-1 reporting period).

A copy of the LCFF Calculator is included with each school's cash flow and multi-year projection. The LCFF Calculator is a great tool but it is not a guarantee of funding, just an instrument to help us estimate revenue. Under LCFF, there are three driving factors: ADA by grade span, annual COLA which is applied to the LCFF Target Entitlement, and the unduplicated pupil count. State Aid also includes EPA (Education Protection Account) funding. This EPA funding is shown separately on the LCFF Calculator and in this narrative but not on the multi-year projections. Please see Exhibit C for LCFF key words and phrases. With the Gap Funding at 100% since 2018-19, COLA 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, Exhibit A, giving districts guidance and recommendations for preparation of the Second Interim with essential parameters from the BASC Common Message

and the SSC Dartboard. A copy of the full 2023-24 Second Interim BASC Common Message 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 (Grades TK-5),
and Twin Hills Charter Middle School (Grades 6-8)**

Overall Condition of the District

1st Interim: 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 which increased the student needs. Declining enrollment continues and effects 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.

2nd Interim: The general fund received additional BAS funds of \$400,000 for last year as a local school district moved out of Basic Aid status, this may happen again this school year but is not included in the budget at this time.

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 to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative, there are no 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 decreased by 20 at First Interim to 961 and this enrollment decreased by 1 for 2nd Interim. Apple Blossom increased enrollment by 6. The enrollment at Twin Hills CMS was estimated at 205 at adopted budget and was increased by 2 at 2nd Interim. Declining enrollment is a statewide, ongoing issue. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School. The Adopted Budget funded ADA was 317.52 and 195 respectively. At First Interim the ADA estimation for Apple Blossom was 268 and 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. Apple Blossom at 2nd Interim has a funded ADA of 320.13. Previously non-charter schools were allowed to use the higher ADA based on the current year or the prior year. Charter schools are currently required to use their current year ADA and the estimate for Twin Hills Charter Middle School changed from adopted budget by plus 1 at 1st Interim and reduced by 1 at 2nd Interim and remains at 195. 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, 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 and 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 includes 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 an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 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	\$974,517
Transportation	\$90,614
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 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 objects 5000 and we have a reserve of \$30,000 for transportation. The state is now funding up to 60% of transportation costs and we have added \$50,000+ to our revenue this year to show this new funding.
- ◆ 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 it's 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.

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Multi-year Commitments

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

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. The updated forecast this year at 1st Interim was due to an increase in LCFF Base funding approved by the Governor after the date we were required to adopt our district budget. At 2nd Interim ADA decreased slightly resulting in adjustments to state LCFF and EPA funding as well as In Lieu Property Taxes. In February the state certifies principal apportionment (PA) funding based on actual attendance reported at P-1 (first 4 months of school, August through December). Certified principal apportionment also gives revenue adjustments for the prior year and this includes Basic Aid Supplement funding that resulted in a revenue increase in the general fund of \$400,000 as a local school district moved out of Basic Aid status. 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 \$396,495. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources increased from Adopted Budget to 2nd Interim by \$374,635 due to basic aid supplement funds discussed above and very small decreases at 2nd Interim due to actual 23-24 P-1 ADA information which reduced ADA by 1.55.

Fund 01 – LCFF Sources

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,822,580	\$ 1,854,092	\$1,841,723	-\$ 12,369
8011	Basic Aid Supplement*	900,000	800,000	800,000	- 0
8012	Education Protection Account	690,806	648,208	627,317	- 20,891
8019	Prior Year Basic Aid Supplement			400,000	+ 400,000
8041	Secured Property Taxes	4,450,000	4,550,000	4,550,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(3,006,017)	(3,042,174)	(3,024,981)	+ 17,193
8097	Special Ed Property Tax Transfer	84,000	84,000	84,000	0
	Totals	\$ 4,891,369	\$ 4,844,126	\$5,228,059	+\$ 383,933
	ADA–Funded / 3 year rolling avg	317.52	320.68	320.13	-0.55

Fund 03 - Charter School Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$ 729,948	\$ 728,990	\$ 726,766	-\$ 2,224
8012	Education Protection Account	492,632	417,898	450,499	+ 32,601
8096	In Lieu Property Taxes	886,798	968,606	928,931	- 39,675
	Totals	\$ 2,109,378	\$ 2,115,494	\$2,106,196	-\$ 9,298
	ADA	195	196	195	-1

	Total Form 01: Line A.1)	\$7,000,747	\$6,959,620	\$7,334,255	+\$ 374,635
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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

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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 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 at 2nd Interim due to an increase in Title I and a decrease to Title II funding based on the first principal apportionment. Below is a table showing specific amounts for each type of federal revenue.

Fund 01 – Federal Revenue			Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8181	Special Ed PL 101-476	\$142,000	\$142,000	\$142,000	\$ 0
8290	Title IA Improving Acad. Ach.	46,570	41,042	42,183	+ 1,141
8290	Title IIA Prof. Learning	9,200	7,280	7,273	- 7
8290	COVID19 Fund 01	126,033	126,033	126,033	0
8290	COVID19 Fund 03			35,427	0
	Total Form 01: Line A.2)	\$323,803	\$316,355	\$317,489	+\$ 1,134

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 Expanded Learning Opportunity Program and is funded again this year. New this year is Prop 28 Art & Music in Schools funding. The revenue for this new program is included for each school and the unspent balance is added to the ending fund balance. 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 (which may become annual). All these categorical programs were not included in this district's adopted budget as they were not finalized until the state adopted their 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	1st Interim	2nd Interim	Diff 1st-2nd Int
8550	Mandate Block Grant	\$ 10,328	\$ 10,243	\$ 10,243	\$ 0
8560	Lottery Unrestricted & Restricted	66,360	71,214	69,969	- 1,245
8590	ERMHS/Mental Health + Intense Preschool	63,000	40,523	39,891	- 632
8590	STRS On-Behalf of State	210,334	197,900	198,189	+ 289
8590	ELOP (Res 2600)		119,835	119,854	+ 19

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	Fund 01 – Other State Revenue -	Continued			
8590	Prop 28 Art & Music In Schools			37,886	+ 37,886
8590	22-23 State Adopted Bud Cat Pgms (Res 6762, 7435+Transportation adj)		55,568	59,954	+ 4,386
	Totals	\$350,022	\$495,283	\$535,986	+\$ 40,703

Fund 03 – Other State Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8550	Mandate Block Grant	\$ 3,718	\$ 3,700	\$ 3,700	\$ 0
8560	Lottery Unrestricted & Restricted	48,348	51,045	50,796	- 249
8590	STRS on-Behalf of State	111,358	120,851	120,710	- 141
8590	ELO Program (Res 2600)		50,000	50,000	0
8590	Prop 28 Art & Music In Schools			26,856	+ 26,856
8590	22-23 State Adopt Bud Cat Pgms (Res 6546,6762,7435)		17,917	18,301	+ 384
	Totals	\$163,424	\$243,513	\$270,363	+\$ 26,850

	Total Form 01: Line A.3)	\$513,446	\$738,796	\$806,349	+\$ 67,553
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Other Local Revenue: Other Local Revenue increased due to actual donation dollars received and a higher estimate for interest revenue. Interagency services included revenue from SCOE for a teacher on loan for this year at adopted budget and this revenue was removed as SCOE hired this teacher. The decrease in County Office Transfers (special education funding from the SELPA) is based on a reporting error.

Fund 01 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 20,545	\$ 20,545	\$ 20,545	-\$ 0
8660	Interest	50,000	80,000	90,000	+ 10,000
8677	Interagency Services	143,931	30,000	30,000	0
8689	Reimbursements from SR/Presch	428,400	428,400	437,916	+ 9,516
8699	Donations, all other local		29,150	49,187	+ 20,037
8792	County Office Transfers	200,000	312,500	200,000	- 112,500
	Totals	\$842,876	\$900,595	\$827,648	-\$ 72,947

Fund 03 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 0	\$ 0	\$ 0	\$ 0
8660	Interest	6,000	16,000	16,000	0
8699	Donations and all other local		9,875	35,995	+ 26,120
	Totals	\$ 6,000	\$ 25,875	\$ 51,995	+\$ 26,120

	Total Form 01: Line A.4)	\$848,876	\$926,470	\$879,643	-\$ 46,827
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	Total Revenues Form 01: Line A.5)	\$8,686,872	\$8,941,241	\$9,337,736	+\$396,495
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Expenditure Adjustments

The changes to expenditures include any needed adjustments in salaries and benefits due to updated personnel changes since 1st Interim. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. The total expenditure increase from Adopted Budget to 1st Interim was over \$420k and from 1st Interim to 2nd Interim was \$113,668.

Fund 01& 03 Combined		Projected Expenditures			
Line #	Section B Expenditures	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
B1	Certificated Salaries	\$3,905,451	\$ 3,715,435	\$3,722,985	+\$ 7,550
B2	Classified Salaries	1,602,616	1,658,432	1,637,157	- 21,275
B3	Employee Benefits	2,421,253	2,346,891	2,339,192	- 7,699
B4	Books & Supplies	162,986	360,046	397,819	+ 37,773
B5	Services & Other Oper. Expenses	1,746,137	2,179,280	2,276,599	+ 97,319
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	60,028	60,027	60,027	0
	Total Form 01: Line B.9)	\$9,898,471	\$10,320,111	\$10,433,779	+\$113,668

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

- ◆ 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. At 2nd Interim the budget decreased by \$21,424 as we fine tune for closing.
- ◆ Books & Supplies: At 1st Interim updates included 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. At 2nd interim there are a small amount of expense adjustments mainly to instructional materials and maintenance supplies.
- ◆ Services & Other Oper. Expenses: Updates at 1st Interim included the set up of some expenditures using ESSER/COVID, Art Music IMDBG, Learning Recovery EBG, Kitchen Infrastructure expenses totaling over \$56,000. Changes since adopted budget also included a small amount of carryover, Garden and Music services, 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 of \$95,000 is budgeted. At 2nd interim there is a small amount of expense adjustments to services.

Other Financing Sources/Uses

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

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 150,000
Transfer In F01 GF from F09 Orchard View Direct Costs	230,000
Transfer in F01 GF from F03 Twin Hills CMS Sp Ed EC	150,000
Transfer in F01 GF from F03 Twin Hills Charter MS Direct Costs	200,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	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 (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	<u> </u>

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 for the 2022-23 school year. Now that last year is closed, the beginning fund balance at July 1, 2023 is in fact \$4,896,881. 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 \$705,185. The ending fund balance at June 30, 2024 is now estimated to be \$4,191,696. 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	\$ 4,191,696
Revolving Cash	5,000
Reserved: Restricted Resource Balances	950,189
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	1,269,582
Reserve for Economic Uncertainties (REU)	1,896,925
Unassigned/Unappropriated Amount	\$ 0

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

Cash Position

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

Multi-year Projections

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

Please keep in mind that these projections are based on the current state budget and the Governor's proposal for 2024-25. At 2nd Interim we are using the SSC Dartboard and at 1st Interim we used a 1% COLA for 2024-25. Included on the Multi-year Projections is a line at the bottom showing the lost revenue if COLA is zero and not 0.76%. 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 the next two years to \$400,000. The combined MYP includes Proposed Adjustments of \$653,544 for 2024-25 and a \$666,614 for 2025-26. With these proposed adjustments overspending is still occurring 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 this can be considered the first step in a multi-step plan to reduce expenses. Always remember that the budget is a living document based on information at a specific point in time. Please note that if state funding, ADA, staffing or programs change, the budget is updated.

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

The District has been able to offset a portion of expenses for instructional assistants and enrichment programs through the THAB Educational Foundation and pledges to the Walkathon-Jogathon. During the COVID19 years we did not receive these funds. 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 Second Period Interim Financial Report, the Governing Board approve a positive certification indicating that this District will be able to meet its financial obligations at year end. Approval of the attached February budget updates is also requested.

CHARTER SCHOOLS

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

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

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

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

Since the Adopted Budget, the most significant changes in Orchard View's 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 includes the updated 23-24 categorical program amounts. At 2nd Interim Other State was updated with the Prop 28 Art & Music In Schools revenue. Please see the last page of this narrative for categorical program details. Local is interest, grant funds and donations. The net increase in revenue from 1st Interim to 2nd Interim is \$12,343.

Orchard View's revenue changes since the 2023-24 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	231	221	220	-1
LCFF Sources	\$2,718,219	\$2,588,139	\$2,568,751	-\$ 19,388
Other State w/State COVID19	194,385	219,464	247,095	+ 27,631
Local	6,500	15,500	19,600	+ 4,100
Total Revenue	\$2,919,104	\$2,823,103	\$2,835,446	+\$ 12,343

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,367,288	\$2,334,649	\$2,312,438	-\$ 22,211
Books & Supplies	68,879	114,579	118,330	+ 3,751
Services	63,200	107,038	128,597	+ 21,559
Total Expense	\$2,499,367	\$2,556,266	\$2,559,365	+\$ 3,099
Transfer Out (Exp)	(380,000)	(380,000)	(380,000)	0
Transfer In (Rev)	+10,356	+10,354	+10,354	0
Net Increase/(Decrease)				
To Fund Balance	\$ 50,093	(\$ 102,809)	(\$ 93,565)	+\$ 9,244

- ◆ Salaries & Benefits decreased due to the actual costs for certificated and classified staffing changes.
- Books & Supplies increased due to carryover and small expense adjustments. Services increased due to psychology and counseling costs and enrichment class providers.

Orchard View's ending fund balance at June 30, 2023 is \$391,152. At 2nd Interim the current estimate is that there will be a decrease of \$93,564 to this fund balance. The Net Ending Fund Balance will be \$297,588. Of this amount, \$224,830 is restricted and includes CA Clean Energy Jobs balance of \$45,523, Educator Effectiveness of \$20,888, Art Music IMD BG of \$61,464, Prop 28 Arts & Music in Schools of

Twin Hills Union School District
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\$27,320, Learning Recovery ER BG \$58,347 and A-G Grants plus other State \$11,278. The balance of \$72,767 is Assigned per BP3100. The actual 17% reserve should be \$477,970 and to support this amount there is an assignment in Fund 01 for \$405,202.

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

The multi-year projection shows Orchard View will be able to meet its obligations for this year. The MYP includes Proposed Adjustments totaling \$46,402 for 24-25 and this only leaves a 5% net ending fund balance 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 for the next two years.

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

At 1st Interim, the revenue budget for SunRidge Charter School 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. There is no change in ADA for 2nd Interim. Federal is COVID/ESSER funding. Other State revenue is Mandate Block Grant, Lottery, STRS On-Behalf of State plus several categorical programs. Please see page 17 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 & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	235	220	220	0
LCFF Sources	\$2,681,939	\$2,515,703	\$2,521,372	+\$ 5,669
Federal COVID19	23,712	23,712	23,712	0
Other State+State COVID19	164,581	297,466	331,108	+ 33,642
Local (includes Meal Reimb)	541,416	548,413	560,432	+ 12,019
Transfers In	90,000	90,000	90,000	0
Total Revenue	\$3,501,648	\$3,475,294	\$3,526,624	+\$ 51,330

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,933,493	\$2,776,712	\$2,737,185	-\$ 39,527
Books & Supplies	207,452	290,452	299,140	+ 8,688
Services	689,230	867,549	875,345	+ 7,796
Total Expense	\$3,830,175	\$3,934,713	\$3,911,670	-\$ 23,043
Transfer In	\$ 60,028	\$ 60,027	\$60,027	0
Net Increase/(Decrease) to Fund Balance	(\$ 268,499)	(\$ 399,392)	(\$ 325,019)	+\$ 74,373

- ◆ 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 that were not hired. At 2nd Interim classified salaries and benefits were updated to deduct amounts that will not be spent due to staff absences or unfilled positions.
- ◆ Books and Supplies increased due to carryover of \$66,000 and to set up some supply costs using categorical state funding. Services increased due to budgeting additional special education plus counselor and psychologist costs. Minimal budget updates done at 2nd Interim.

The actual beginning fund balance at 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 \$875,076. From this amount we reserve \$4,000 for revolving cash; \$572,067 is restricted and includes ELO-P of \$269,276, CA Clean Energy Jobs balance of \$11,604, Educator Effectiveness of \$28,069, Art Music IMD BG of \$45,407, Prop 28 Art & Music in Schools of \$30,000, Learning Recovery ER BG \$74,210 and \$113,500 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$647,600 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$366,591. There is an assignment in the District General 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 necessary expenditure reductions. Proposed expenditure reductions are included on the MYP in 24-25 and 25-26 and are shown as Proposed Adjustments. For 24-25 the amount of Proposed Adjustments is \$113,820. 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 January and projected revenue and expenses for February through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year but will require an assignment in the District General Fund 01 to meet the 17% reserve. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this Second Interim Report. This charter school's enrollment shows an increase of 12 students for next year.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

Prop 39 Clean Energy funds began in 2013-14. The state gave over \$50,000 per year for five years to schools that completed an application, researched power usage, and prepared expenditure estimation reports. We hired a firm to do all this work for us and applied for and received funding for four of the five years. In 2014-15 we received funds for two years, 2013-14 and 2014-15, in 2015-16 we received funds for 2015-16 and 2016-17. We have upgraded to WiFi thermostats, LED lighting, exterior lighting and installed additional solar panels. No further funding will be applied for, no revenue or expenses are budgeted for this type of funding and any balance left we are told by our auditor will need returned to the State.

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

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Retirement Plan Costs: The employer cost for retirement will be an issue in future years as the cost climbs to 19.1% for CalSTRS and 30.3% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen previously to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost 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	2021-22	2022-23	2023-24	2024-25
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	22.91%	23.57%	26.68%	27.80%

Necessary Expense Reductions were previously shown on the MYPs. We are now at the point where expense reductions are referred to as Proposed Adjustments as we become more detailed in exactly what the reductions will be. We continue to plan and develop the final list of expense reductions. The only way to avoid expense reductions is if state funding or enrollment increase. New categorical program funding may allow us to slow the expense reductions when using these new funds to support current programs.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period there was a revenue budget update to account for COVID stipends from local county departments. 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 \$32,045. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$151,551 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 for 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. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. During the summer of 2023 some rooms at Apple Blossom had new flooring installed. In December 2023 new lighting was installed in the gym at THCMS after 2 lights caught fire and the budget was updated for this during 2nd Interim. The ending balance of \$168,221 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 to. Beginning that year the state budget deteriorated at an alarming pace and during the toughest years Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred out \$200,000 of these funds to Fund 20 to reserve them for Postemployment Benefits. 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 \$9,300 will be added during this fiscal year. The projected ending fund balance for 2023-24 is \$316,275. This amount is Assigned based on GASB54 for use as necessary due to the volatile state revenue and funding for schools. This is the fund cash is borrowed from first if needed throughout the year.

Fund 20 – Special Reserve for Postemployment Benefits

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract

language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 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. An 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 \$471,928.

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 \$5,500. The beginning fund balance for this fund is \$155,766 and after adding budgeted revenue we are left with an Assigned ending balance of \$161,266. 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 but interest revenue was increased at 2nd 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 \$29,341.

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 and no updates were done for 2nd Interim. 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.

Twin Hills Union School District Second Interim Report: 2023-24

Categorical funding by Resource: Appie Blossom Elementary/District As of 02/29/2024

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			\$65,951		\$0 Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
2600	FB	\$144,774	23-24			\$887		\$143,887 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	\$184,000	\$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 (Extended day/year only)
3218	UR	\$24,261	23-24	\$13,060		\$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	\$3,000		\$55,882 Universal Prekindergarten Planning and Implementation Grant 21-22
6053	UR	\$43,568	25-26					\$43,568 Universal Prekindergarten Planning and Implementation Grant 22-23
6266	FB	\$108,349	25-26		\$9,399	\$24,274		\$74,676 Educator Effectiveness Funds (EEF)
6762	FB	\$184,588	25-26		\$581	\$83,500		\$100,507 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
6770	FB	\$37,886						\$37,886 Prop 28 Art & Music In Schools
7425	FB	\$115,647	23-24	\$71,647	\$29,000	\$15,000		\$0 Expanded Learning Opportunities (ELO) Grant
7435	FB	\$145,238	27-28			\$42,371		\$102,867 Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$1,456,578		\$139,727	\$203,719	\$361,016	\$752,116	

Categorical funding by Resource: Twin Hills Charter Middle School As of 02/29/2024

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	\$19,461		\$27,153 Educator Effectiveness Funds (EEF)
6762	FB	\$125,852	25-26			\$41,000		\$84,652 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
6770	FB	\$26,856						\$26,856 Prop 28 Art & Music In Schools
7435	FB	\$92,000	27-28			\$82,250		\$9,750 Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$451,183		\$9,138	\$923	\$142,711	\$298,411	

Categorical funding by Resource: Orchard View School As of 02/29/24

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 21-22
6053	UR	\$29,174	25-26					\$29,174 Universal Prekindergarten Planning and Implementation Grant 22-23
6266	FB	\$44,837	25-26	\$4,625	\$7,862	\$11,662		\$20,888 Educator Effectiveness Funds (EEF)
6762	FB	\$136,740	25-26		\$29,276	\$46,000		\$61,464 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
6770	FB	\$27,320						\$27,320 Prop 28 Art & Music In Schools
7412+13	FB	\$8,951	25-26					\$8,951 A-G Completion Improvement Grant Program
7435	FB	\$78,347	27-28			\$20,000		\$58,347 Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
7810	FB	\$2,327	27-28					\$2,327 Other State: Ethnic Studies
Totals		\$353,701		\$4,625	\$36,938	\$84,662	\$227,476	

Categorical funding by Resource: SunRidge School As of 02/29/2024

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 21-22
6053	UR	\$48,748	25-26					\$48,748 Universal Prekindergarten Planning and Implementation Grant 22-23
6266	FB	\$56,771	25-26		\$9,491	\$19,211		\$28,069 Educator Effectiveness Funds (EEF)
6762	FB	\$126,448	25-26		\$3,300	\$77,741		\$45,407 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
6770	FB	\$33,362				\$3,362		\$30,000 Prop 28 Art & Music In Schools
7435	FB	\$135,423	27-28			\$81,213		\$74,210 Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$752,365		\$0	\$15,564	\$185,239	\$551,562	

Twin Hills USD
Enrollment and ADA
2023-24 2nd Interim - Current

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

	2022-23 PRIOR FISCAL YEAR			2023-24 CURRENT FISCAL YEAR			2023-24 Note: Enrollment @ Jan 31, 2024	2024-25 1ST SUBSEQUENT YEAR			2025-26 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct 5, 22)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 4, 23)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT/ Oct23		Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom													
K-3	193	179.90	53	179	165	47	180	190	177	50	190	177	50
4-6	100	92.21	19	110	104	38	113	110	104	38	110	104	38
4-6: NPS													
7-8: NPS		0.10											
SCOE Class TK-3 or 6-22	1	0.95	1	1.5	1.4	1	1.5	1.5	1.4	1	1.5	1.4	1
Totals	294	273.16	73	290.5	270.4	86	294.5	301.5	282.4	89	301.5	282.4	89
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=293	92.91%	24.83%	LCFF=291- 6=285	95.04%	30.18%		LCFF=302	93.67%	29.47%	LCFF=302	93.67%	29.47%
	AB will be funded on 3 year rolling average, this year = 353.40			AB will be funded on 3 year rolling average, this year = 320.13				AB will be funded on 3 year rolling average, this year = 284.36			AB will be funded on 3 year rolling average, this year = 282.45		
CHARTER SCHOOL Twin Hills CMS													
K-3													
4-6	53	49.68	17	69	66	14	70	55	51	12	55	51	12
7-8	151	137.60	40	138	129	43	138	145	136	45	145	136	45
9-12													
Ungraded													
Totals	204	187.28	57	207	195	57	208	200	187	57	200	187	57
Ratio of ADA to Enrollment / Percentage Unduplicated		91.80%	27.94%		94.20%	27.54%			93.50%	28.50%		93.50%	28.50%
CHARTER SCHOOL Orchard View													
K-3	37	36.41	10	42	42	11	42	40	39	11	40	39	11
4-6	40	40.64	8	47	46	17	47	40	38	15	40	38	15
7-8	44	41.89	9	43	42	10	44	50	48	12	50	48	12
9-12	95	88.52	17	96	90	18	93	100	98	18	100	98	18
Ungraded													
Totals	216	207.46	44	228	220	56	226	230	223	56	230	223	56
Ratio of ADA to Enrollment / Percentage Unduplicated		96.05%	20.37%		96.49%	24.56%			96.96%	24.35%		96.96%	24.35%
Sub-Totals District 53	714	668	174	726	685	199	729	732	692	202	732	692	202
CHARTER SCHOOL SunRidge													
K-3	131	114.46	45	125	117	46	128	128	119	46	128	119	46
4-6	73	64.24	27	77	74	26	79	83	77	26	83	77	26
7-8	39	35.03	11	32	29	10	32	35	32	10	35	32	10
9-12													
Ungraded													
Totals District 21	243	213.73	83	234	220	82	239	246	228	82	246	228	82
Ratio of ADA to Enrollment / Percentage Unduplicated		87.95%	34.16%		94.02%	35.04%			92.68%	33.33%		92.68%	33.33%
TOTALS ALL SITES	957	882	257	960	905	281	967.5	978	920	284	978	920	284

Twin Hills USD
Enrollment and ADA
2023-24 2nd Interim - History

ADA Updated for 22-23 Closing based on actual P-2 attendance												
Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid			COVID19 Pandemic: In-Person			COVID19 Pandemic: In-Person			
2019-20			2020-21			2021-22			2022-23			
Prior to COVID19 Pandemic			During COVID19 Pandemic			PRIOR FISCAL YEAR			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	269.00	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	269.00	318.78	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class		1.35	1.40	1.35	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	1.35	1.40	1.35	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	317.52	320.13	270.40	320.13	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	195.00	195.00	195.00	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	195.00	195.00	195.00	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	220.00	220.00	220.00	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						

Twin Hills CMS & Orchard View School

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	220.00	220.00	220.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	426.00	415.00	415.00	415.00	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	234.00	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)	234.00	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						

SunRidge School 6

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,000,747.00	6,959,620.00	3,990,654.02	7,334,255.00	374,635.00	5.4%
2) Federal Revenue		8100-8299	323,803.00	317,489.00	(207,128.80)	317,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	513,446.00	738,802.00	219,554.20	806,349.00	67,547.00	9.1%
4) Other Local Revenue		8600-8799	848,876.00	932,467.00	320,374.71	879,643.00	(52,824.00)	-5.7%
5) TOTAL, REVENUES			8,686,872.00	8,948,378.00	4,323,454.13	9,337,736.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,905,451.00	3,716,435.00	2,072,949.54	3,722,985.00	(6,550.00)	-0.2%
2) Classified Salaries		2000-2999	1,602,616.00	1,659,232.00	883,535.09	1,637,157.00	22,075.00	1.3%
3) Employee Benefits		3000-3999	2,421,253.00	2,343,077.00	1,117,560.78	2,339,192.00	3,885.00	0.2%
4) Books and Supplies		4000-4999	162,986.00	386,710.00	135,522.12	397,818.58	(11,108.58)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	1,746,137.00	2,184,086.00	1,344,130.03	2,276,599.47	(92,513.47)	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,028.00	60,027.00	60,026.19	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	10,349,567.00	5,613,723.75	10,433,779.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,211,599.00)	(1,401,189.00)	(1,290,269.62)	(1,096,043.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,424,225.00	1,434,212.00	554,205.78	1,434,212.00	0.00	0.0%
b) Transfers Out		7600-7629	1,043,356.00	1,043,354.00	455,353.38	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	98,852.40	390,858.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(830,730.00)	(1,010,331.00)	(1,191,417.22)	(705,185.05)		
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	3,886,549.00		4,191,696.61		
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		

District/Apple Blossom Elem/Twin Hills CMS 1

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	601,965.00	907,666.00		950,188.72		
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	1,076,958.00		1,339,582.89		
West County JPAs: Special Ed & 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 Reduction due to Supports	0000	9780	(965,805.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		771,793.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Supports	0000	9780		(1,264,835.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				771,793.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reduction due to Supports	0000	9780				(1,002,210.11)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,805,470.00	1,896,925.00		1,896,925.00		
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	1,832,344.00	3,368,489.00	(14,593.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	1,183,438.00	1,066,106.00	615,888.00	1,077,816.00	11,710.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	(147,995.00)	400,000.00	400,000.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	8,233.33	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,419.43	0.00	0.00	0.0%

District/Apple Blossom Elem/Twin Hills CMS

2023-24 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,916,747.00	6,875,620.00	3,990,654.02	7,250,255.00	374,635.00	5.4%
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	149,788.00	90,747.49	152,674.00	2,886.00	1.9%
4) Other Local Revenue		8600-8799	440,876.00	368,385.00	81,828.63	414,605.00	46,220.00	12.5%
5) TOTAL, REVENUES			7,453,949.00	7,393,793.00	4,163,230.14	7,817,534.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,294,765.00	3,133,140.00	1,749,551.94	3,138,890.00	(5,750.00)	-0.2%
2) Classified Salaries		2000-2999	1,291,381.00	1,278,964.00	672,537.09	1,256,614.00	22,350.00	1.7%
3) Employee Benefits		3000-3999	1,744,303.00	1,689,729.00	928,763.46	1,679,264.00	10,465.00	0.6%
4) Books and Supplies		4000-4999	63,392.00	88,713.00	64,644.11	98,113.08	(9,400.08)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	734,560.00	805,644.00	591,190.64	862,708.00	(57,064.00)	-7.1%
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	60,026.19	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	7,056,217.00	4,066,713.43	7,095,616.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			265,520.00	337,576.00	96,516.71	721,917.92		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,424,225.00	1,434,212.00	554,205.78	1,434,212.00	0.00	0.0%
b) Transfers Out		7600-7629	1,043,356.00	1,043,354.00	455,353.38	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)	(1,385,400.00)	0.00	(1,507,117.00)	(121,717.00)	8.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(847,359.00)	(994,542.00)	98,852.40	(1,116,259.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(581,839.00)	(656,966.00)	195,369.11	(394,341.08)		
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	2,978,883.00		3,241,507.89		
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	1,076,958.00		1,339,582.89		
West County JPAs: Special Ed & 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 Reduction due to Supports	0000	9780	(965,805.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		771,793.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Supports	0000	9780		(1,264,835.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				771,793.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reduction due to Supports	0000	9780				(1,002,210.11)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,805,470.00	1,896,925.00		1,896,925.00		
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	1,832,344.00	3,368,489.00	(14,593.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	1,183,438.00	1,066,106.00	615,888.00	1,077,816.00	11,710.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	(147,995.00)	400,000.00	400,000.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	8,233.33	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,419.43	0.00	0.00	0.0%

2023-24 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	84,000.00	84,000.00	0.00	84,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	323,803.00	317,489.00	(207,128.80)	317,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	417,120.00	589,014.00	128,806.71	653,675.00	64,661.00	11.0%
4) Other Local Revenue		8600-8799	408,000.00	564,082.00	238,546.08	465,038.00	(99,044.00)	-17.6%
5) TOTAL, REVENUES			1,232,923.00	1,554,585.00	160,223.99	1,520,202.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	610,686.00	583,295.00	323,397.60	584,095.00	(800.00)	-0.1%
2) Classified Salaries		2000-2999	311,235.00	380,268.00	210,998.00	380,543.00	(275.00)	-0.1%
3) Employee Benefits		3000-3999	676,950.00	653,348.00	188,797.32	659,928.00	(6,580.00)	-1.0%
4) Books and Supplies		4000-4999	99,594.00	297,997.00	70,878.01	299,705.50	(1,708.50)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	1,011,577.00	1,378,442.00	752,939.39	1,413,891.47	(35,449.47)	-2.6%
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			2,710,042.00	3,293,350.00	1,547,010.32	3,338,162.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,477,119.00)	(1,738,765.00)	(1,386,786.33)	(1,817,960.97)		
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	1,385,400.00	0.00	1,507,117.00	121,717.00	8.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,228,228.00	1,385,400.00	0.00	1,507,117.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,891.00)	(353,365.00)	(1,386,786.33)	(310,843.97)		
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	907,666.00		950,188.72		
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	907,666.00		950,188.72		
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%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	413,741.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	101,829.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	185,158.97
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	64,742.00
7029	Child Nutrition: Food Service Staff Training Funds	1,406.00
7435	Learning Recovery Emergency Block Grant	112,617.00
Total, Restricted Balance		950,188.72

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2023-24 Multi-Year Projection @ 2nd 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%			0.76%			2.73%
Funded COLA				13.26%			8.22%			0.76%			2.73%
ADA for LCFF Funding purposes				540.68			515.13			471.36			469.45
Enrollment				484			492			502			502
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,805,895	99,509	5,905,404	5,997,446	84,000	6,081,446	5,640,859	84,000	5,724,859	5,771,737	84,000	5,855,737
Transportation Funding: NEW 15-16		95,000	-	95,000	102,809	-	102,809	103,590	-	103,590	106,418	-	106,418
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement	8011-BAS	701,082	-	701,082	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)													
					400,000		400,000						
Federal Revenues	8100-8299	-	182,860	182,860	-	191,456	191,456	-	191,456	191,456	-	191,456	191,456
Federal Funding: COVID19 (Unearned - record as expensed)			223,811	223,811		126,033	126,033		-	-			
Other State Revenues	8300-8599	175,507	35,572	229,079	152,674	34,920	187,594	100,525	35,136	135,661	101,217	35,136	136,353
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	57,510	57,510	-	3,000	3,000	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	894,111	894,111	-	296,856	296,856	-	139,742	139,742	-	139,742	139,742
STRS on Behalf of State		-	313,058	313,058	-	318,899	318,899	-	334,844	334,844	-	351,586	351,586
THCMS Declining Enrollment Protection 22-23 only													
		332,293	-	332,293		-	-		-	-		-	-
Local Revenues	8600-8799	340,274	344,385	684,659	414,605	465,038	879,643	378,000	305,000	683,000	379,160	305,000	684,160
Total Revenue		7,400,051	2,168,816	9,568,867	7,817,534	1,520,202	9,337,736	6,972,974	1,090,178	8,063,152	7,108,532	1,106,920	8,215,452
Expenditures													
Certificated Salaries	1000-1999	3,023,018	255,249	3,278,267	3,138,890	413,584	3,552,474	3,177,335	328,823	3,506,158	3,229,641	335,399	3,565,040
Certificated Salaries One Time Grant Funds		-	192,489	192,489	-	170,511	170,511	-	14,000	14,000	-	14,000	14,000
Proposed Adjustments								(352,197)		(352,197)	(359,241)		(359,241)
Classified Salaries	2000-2999	1,115,460	336,217	1,451,677	1,256,614	363,123	1,619,737	1,303,167	325,722	1,628,889	1,329,230	332,236	1,661,466
Classified Salaries One Time Grant Funds		-	1,894	1,894	-	17,420	17,420	-	-	-	-	-	-
Proposed Adjustments								(77,953)	(52,913)	(130,866)	(79,512)	(53,971)	(133,483)
Employee Benefits -- Statutory	3301-3399	216,226	40,065	256,291	207,698	47,523	255,221	213,095	41,764	254,859	217,015	42,599	259,614
Employee Benefits One Time Grant Funds		-	44,370	44,370	-	43,586	43,586	-	3,200	3,200	-	3,200	3,200
Proposed Adjustments								(105,205)	(18,922)	(124,127)	(107,309)	(19,300)	(126,609)
Employee Benefits STRS on Behalf of State	3101-3199	-	313,058	313,058	-	318,899	318,899	-	334,844	334,844	-	351,586	351,586
Employee Benefits STRS	3101-3199	533,459	47,285	580,744	567,056	78,367	645,423	583,234	62,805	646,039	592,794	64,061	656,855
Employee Benefits PERS	3201-3300	275,535	81,487	357,022	335,233	91,278	426,511	360,655	90,551	451,206	377,191	94,687	471,878
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	530,769	62,852	593,621	569,277	67,060	636,337	580,664	57,366	638,029	592,276	58,513	650,789
EE Benefits-H&W One Time Grant Funds		-	24,554	24,554	-	13,215	13,215	-	-	-	-	-	-
EE Benefits-H&W Proposed Adjustments								(46,354)		(46,354)	(47,281)		(47,281)
Books and Supplies	4000-4999	84,754	85,961	170,715	98,113	148,438	246,551	77,214	64,800	142,014	78,758	65,815	144,573
Books and Supplies One Time Grant Funds		-	46,437	46,437	-	151,267	151,267	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	732,821	979,498	1,712,319	862,708	1,200,581	2,063,289	789,720	1,096,379	1,886,099	805,516	1,118,307	1,923,823
Services One Time Grant Funds		0	111,153	111,153	0	213,311	213,311	0	92,000	92,000	0	92,000	92,000
Restricted Expense Adjustment		-	-	-	-	-	-	-	-	-	22,357	(22,357)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
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	7,095,616	3,338,163	10,433,779	6,553,374	2,440,419	8,993,793	6,701,435	2,476,775	9,178,210
Excess (Deficiency)		827,935	(453,753)	374,182	721,918	(1,817,961)	(1,096,043)	419,600	(1,350,241)	(930,641)	407,097	(1,369,855)	(962,758)
Transfers In	8910-8929	1,492,021	-	1,492,021	1,434,212	-	1,434,212	1,177,816	-	1,177,816	1,166,706	-	1,166,706
Transfers Out (enter as negative)	7610-7629	(1,105,683)	-	(1,105,683)	(1,043,354)	-	(1,043,354)	(833,000)	-	(833,000)	(833,000)	-	(833,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,202,964)	1,202,964	-	(1,507,117)	1,507,117	-	(1,380,783)	1,380,783	-	(1,400,397)	1,400,397	-
Total Transfers/Other Uses		(816,626)	1,202,964	386,338	(1,116,259)	1,507,117	390,858	(1,035,967)	1,380,783	344,816	(1,066,691)	1,400,397	333,706
Net Increase (Decrease)													
		11,309	749,211	760,520	(394,341)	(310,844)	(705,185)	(616,367)	30,542	(585,825)	(659,594)	30,542	(629,052)
Fund Balance													
Beginning Balance		3,624,539	511,822	4,136,361	3,635,848	1,261,033	4,896,881	3,241,507	950,189	4,191,696	2,625,140	980,731	3,605,871
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,635,848	1,261,033	4,896,881	3,241,507	950,189	4,191,696	2,625,140	980,731	3,605,871	1,965,546	1,011,273	2,976,819
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	-	950,189	950,189	-	980,731	980,731	-	1,011,273	1,011,273
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	771,793	-	771,793	608,221	-	608,221	513,174	-	513,174
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,387,515	-	1,387,515	397,789	-	397,789	228,339	-	228,339	(364,653)	-	(364,653)
Assigned - Lottery Unrestricted		27,511	-	27,511	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Reserve for Economic Uncertainties	9789	1,697,900	-	1,697,900	1,896,925	-	1,896,925	1,613,580	-	1,613,580	1,642,025	-	1,642,025
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	3,241,507	950,189	4,191,696	2,625,140	980,731	3,605,871	1,965,546	1,011,273	2,976,819
Economic Uncertainties required level per BP 3100													
		Reserve Requirement			Reserve Requirement			Reserve Requirement			Reserve Requirement		
		17%			17%			17%			17%		
Additional Reserves:													
FUND 17 Calculation of Estimated Ending FB per year		\$ 312,448	\$ (5,474)	\$ 306,974	\$ 306,974	\$ 9,300	\$ 316,274	\$ 316,274	\$ 9,300	\$ 325,574	\$ 325,574	\$ 9,300	\$ 334,874

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**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2023-24 CASH FLOW ESTIMATES @ 2nd 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																
A: BEGIN CASH	9110	3,950,691.60	3,487,554.69	2,803,517.99	2,358,165.38	2,573,924.24	2,160,910.22	4,397,597.72	3,470,646.79	3,238,039.10	2,748,517.10	3,921,602.09	3,453,201.09		JU-AU 24		
B: RECEIPTS																	
Rev Limit Prop Taxes	8020-8079	0.00	12,050.31	15,525.28	10,939.11	14,421.90	2,564,499.96	19,826.46	0.00	0.00	1,706,250.00	0.00	206,486.98	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	151,793.00	151,793.00	151,793.00	151,793.00	151,998.00	1,841,723.00		1,841,723.00	
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	168,992.00	168,992.00	168,992.00	168,992.00	168,988.00	1,212,760.00	-12,760.00	1,200,000.00	
Education Protection Act	8012			190,547.00			190,547.00			119,990.00			126,233.00	627,317.00		627,317.00	
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	-186,303.00	-493,086.00	-252,854.00	-252,854.00	-210,855.00	-2,785,266.00	-155,715.00	-2,940,981.00	
Federal	8100-8299		10.00		-10.00			22,068.00	25,800.00		12,490.00		38,290.00	98,648.00	92,808.00	191,456.00	
Federal COVID		61,658.00		5,810.00	5,040.00	-10,011.80				25,000.00			25,000.00	112,496.20	13,536.80	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	19,192.00	20,692.00	24,083.00	24,083.00	24,083.00	24,083.00	42,469.00	257,585.00	0.00	257,585.00	
Lottery, Unrest+Rest								25,191.23			17,803.00			42,994.23	26,974.77	69,969.00	
STRS on Behalf of / State Liability														0.00	198,189.00	198,189.00	
Other Local	8600-8799															0.00	
Interest					23,567.62	-110.32		25,019.55			21,000.00			69,476.85	20,523.15	90,000.00	
Rent, Util, SR MOU, Misc		1,878.00	999.00	120.00	4,273.00	28,576.52	6,248.33	5,572.27	3,000.00	3,000.00	3,000.00	3,000.00	35,464.88	95,132.00	330,000.00	425,132.00	
Special Ed		8,833.00	121,349.00	15,899.00	15,899.00	15,899.00		31,798.00	15,899.00	15,899.00	15,899.00	15,899.00	39,243.00	312,516.00		312,516.00	
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					232,336.44			175,000.00				185,003.56	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	315,344.74	2,805,771.29	115,208.51	378,264.00	15,671.00	1,868,456.00	110,913.00	908,321.42	7,087,965.28	733,556.72	7,821,522.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	41,512.13	203,275.13	237,945.63	199,102.05	200,957.64	195,925.31	195,280.60	196,300.00	196,300.00	196,300.00	196,300.00	220,598.51	2,279,797.00		2,279,797.00	
Classified Salaries	2000-2999	62,375.08	94,219.29	114,582.55	119,325.35	118,163.91	118,628.10	112,930.45	122,875.00	122,875.00	122,875.00	122,875.00	128,506.27	1,360,231.00		1,360,231.00	
Employee Benefits	3000-3999	43,490.45	135,842.68	119,119.89	121,945.32	120,177.53	121,179.74	116,103.48	121,997.00	121,997.00	121,997.00	121,997.00	131,997.90	1,397,845.00	198,189.00	1,596,034.00	
Books & Supplies	4000-4999	2,518.50	43,684.84	17,463.33	32,698.86	7,322.90	4,169.74	6,391.76	14,699.00	11,759.00	20,579.00	26,459.00	28,439.48	216,185.41	77,800.00	293,985.41	
Services & Other Operational	5000-5999	10,131.42	192,347.14	100,980.52	260,487.54	315,872.60	119,478.00	247,669.33	146,335.00	52,262.00	233,620.00	93,683.00	257,631.92	2,030,498.47	60,000.00	2,090,498.47	
Capital Outlay	6000-6599													0.00		0.00	
Other Outgo	7000-7499					10,026.19								50,000.81	60,027.00	60,027.00	
Interfund TF out (Cafet)	7600-7629							50,000.00				18,000.00	15,000.00	83,000.00		83,000.00	
Interfund TF out (BAS/OPEB)	7600-7629					55,353.38		315,000.00					240,000.62	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	827,874.15	559,380.89	1,043,375.62	602,206.00	505,193.00	695,371.00	579,314.00	1,072,175.51	8,037,937.88	335,989.00	8,373,926.88	
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	-98,205.00		-3,374.55						1,206,460.90			
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	197,720.39	-9,702.90	4,590.73	-8,665.69					-917,832.90			
TOTAL PRIOR YR		-517,991.33	-124,870.93	-6,248.97	855,376.25	99,515.39	-9,702.90	1,216.18	-8,665.69	0.00	0.00	0.00	0.00	288,628.00			
E: NET INC/DEC	(B-C+D)	-463,136.91	-684,036.70	-445,352.61	215,758.86	-413,014.02	2,236,687.50	-926,950.93	-232,607.69	-489,522.00	1,173,085.00	-468,401.00	-163,854.09	-661,344.60			
F: ENDING CASH BALANCE	(A+E)	3,487,554.69	2,803,517.99	2,358,165.38	2,573,924.24	2,160,910.22	4,397,597.72	3,470,646.79	3,238,039.10	2,748,517.10	3,921,602.09	3,453,201.09	3,289,347.00		397,567.72		

Notes: Amount expected in or after July of 2024 for all types of revenue is estimated at over \$500,000. 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 (\$198,189). 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.

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

2023-24 Multi-Year Projection Assumptions @ 2nd Interim February 2024

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%	1st I=1.0% / 2nd I=0.76%	1st I=2.0% / 2nd I=2.73%
Unduplicated Count # /LCFF Rolling % for Sup Grant	73 / 24.43%	86 / 26.08%	89 / 28.18%	89 / 29.75%
Funded ADA / Actual ADA	3 year average ADA 352.45 / CY ADA 273.16	3 year average ADA 320.13 / CY ADA 270.4	3 year average ADA 284.36 / CY ADA 282.4	3 year average ADA 282.45 / CY ADA 282.4
Enrollment (w/LCFF - TK below age 5)	294	291	302	302
Enrollment notes:	1 SCOE+1 NPS ESY	2 (1.5) SCOE student (included above) (	2 (1.5) SCOE student (included above)	2 (1.5) 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	\$4,764	\$4,987	\$5,052
Transportation Funding	\$95,000	\$102,809 prior year plus COLA starts this year	\$103,590 (prior year plus COLA)	\$106,418 (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, added to budget prior year balance of apx \$400,000	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 \$38.10 *prior year ADA	Unr \$39.14 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$50,239	\$3,000	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, Prop 28 Art & Music In Schools	\$629,222	\$201,699 includes additional transportation funding of \$50k that may continue but is not included on the MYPs yet in subsequent years	Mental Health (ERMHS) \$75,000 plus Prop 28 Art & Music In Schools \$37,886	Mental Health (ERMHS) \$75,000 plus Prop 28 Art & Music In Schools \$37,886
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 \$90,000	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	Unrest: Prior year minus Proposed Adjustments and changes to CRSP benefits paid. Rest: deduct 0.50 FTE Dist Special Ed Admin and reduce Special Ed teacher by 0.60 FTE	See prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2% and CRSP adjustments	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 included. Amount for prof development using Res 6266	Same as prior year
Proposed Adjustments			Reduce FTE by 1.50	Prior year +2%
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	Prior year minus Proposed Adjustments. Unrest add in salaries paid by restricted dollars last year by the Walkathon/Jogathon, reduce restricted by same.	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
Proposed Adjustments			Reduce by apx 3.0 FTE	Prior year +2%
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
Proposed Adjustments			Based on salaries for Proposed Adjustments	Prior year +2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37	STRS = 19.1%; PERS = 26.68%	STRS = 19.1%; PERS = 27.8%	STRS = 19.1%; PERS = 28.5%

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

Assumptions Continued	2022-23			2023-24			2024-25			2025-26		
District/AB 23-24 2nd Interim	Prior Fiscal Year Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
Expenditures - continued												
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		
Proposed Adjustments				Expenses based on prior year and updated for current year. One time purchases, carryover, and donations received are now budgeted			Reducing Teacher FTE reduces H&W			Prior year +2%		
Books and Supplies				Prior year minus one time and carryover unrestricted \$16,723 and restricted \$39,880 + 2%						Prior year + 2%		
One Time Grant Funds	\$40,941			\$125,067 includes kitchen equipment \$66k			None			None		
Services, Other Operating Expenses				Currewnt 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 \$113,750 + 2%			Prior year + 2%		
Transportation (LCFF Add-on)	\$95,000			\$102,809 (matches revenue)			Amount will match revenue			Amount will match revenue		
One Time Grant Funds	\$104,288			Estimated expenses \$165,670 for ELOP Summer School, prof. dev., garden instructor			Estimated expenses \$10,000 Prof Dev R6266 and \$75k for ERMHS (mental health)			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			See Projected Adjustments			See Projected Adjustments		
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			\$400,000 is current estimate			\$400,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV	\$160,403			CRSP \$10,354			None			None		
Contributions: Restricted												
Special Ed Encroachment & ADA transfers	\$805,464			\$974,517			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 \$263,741; Ed Effect Res6266 \$74,676; Art Music IMD BG Res6762 \$100,507; Prop 28 Art & Music In Schools Res6770 \$37,886; LRER BG Res7435 \$102,867; Kitchen Res7029 \$1,406			CA Clean Energy \$15,104; ELO Res2600 \$263,741; Ed Effect Res6266 \$51,176; Art Music IMD BG Res6762 \$100,507; Prop 28 Art & Music In Schools Res6770 \$75,772; LRER BG Res7435 \$102,867; Kitchen Res7029 \$1,406			CA Clean Energy \$15,104; ELO Res2600 \$263,741; Ed Effect Res6266 \$27,676; Art Music IMD BG Res6762 \$100,507; Prop 28 Art & Music In Schools Res6770 \$113,658; LRER BG Res7435 \$102,867; 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 Gran
 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 Gran
 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 @ 2nd 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%			0.76%			2.73%
Funded COLA				13.26%			8.22%			0.76%			2.73%
ADA for LCFF Funding purposes			LCFF funding rolling 3 yr avg	353.40		LCFF funding rolling 3 yr avg	320.13		LCFF funding rolling 3 yr avg	284.36		LCFF funding rolling 3 yr avg	282.45
ADA for budget year Enrollment				273.16			270.35			282.45			282.45
Total Revenue		Donation Rev & Exp shown as rec'd		294.00	Donation Rev & Exp shown as rec'd		283.00	Donation Rev & Exp NOT shown		302.00	Donation Rev & Exp NOT shown		302.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,939,934	99,509	4,039,443	3,891,250	84,000	3,975,250	3,594,262	84,000	3,678,262	3,668,576	84,000	3,752,576
Transportation Funding		95,000	-	95,000	102,809	-	102,809	103,590	-	103,590	106,418	-	106,418
Revenue transfer (Def Maint, F14)	8091	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only		701,082	-	701,082	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		-	-	-	400,000	-	400,000	-	-	-	-	-	-
Federal Revenues	8100-8299	-	182,860	182,860	-	191,456	191,456	-	191,456	191,456	-	191,456	191,456
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	112,866	20,232	133,098	62,110	21,096	83,206	62,859	21,096	83,955
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	50,239	50,239	-	3,000	3,000	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	629,222	629,222	-	201,699	201,699	-	112,886	112,886	-	112,886	112,886
Other State: STRS/PERS on Behalf of State		202,969	202,969	202,969	-	198,189	198,189	-	208,098	208,098	-	218,503	218,503
Local Revenues	8600-8799	359,502	318,091	677,593	374,735	452,913	827,648	362,000	305,000	667,000	363,160	305,000	668,160
Total Revenue		5,174,015	1,703,165	6,877,180	5,631,660	1,277,522	6,909,182	4,871,962	922,536	5,794,498	4,951,013	932,941	5,883,954
Expenditures													
Certificated Salaries	1000-1999	1,774,171	249,202	2,023,373	1,757,826	413,584	2,171,410	1,779,320	328,823	2,108,143	1,814,678	335,399	2,150,077
Certificated Salaries One Time Grant Funds		-	166,665	166,665	-	108,387	108,387	-	11,000	11,000	-	11,000	11,000
Proposed Adjustments		-	-	-	-	-	-	(120,740)	-	(120,740)	(123,155)	-	(123,155)
Classified Salaries	2000-2999	873,233	336,217	1,209,450	979,688	363,123	1,342,811	1,020,702	325,722	1,346,424	1,041,116	332,236	1,373,352
Classified Salaries One Time Grant Funds		-	1,894	1,894	-	17,420	17,420	-	-	-	-	-	-
Proposed Adjustments		-	-	-	-	-	-	(62,249)	(52,913)	(115,162)	(63,494)	(53,971)	(117,465)
Employee Benefits - Statutory	3301-3399;	148,442	39,135	187,577	139,467	47,523	186,990	143,808	41,764	185,572	146,684	42,599	189,283
Employee Benefits One Time Grant Funds	3501-3699	-	38,039	38,039	-	29,929	29,929	-	2,500	2,500	-	2,500	2,500
Proposed Adjustments		-	-	-	-	-	-	(48,715)	(18,922)	(67,637)	(49,689)	(19,300)	(68,989)
Employee Benefits STRS/PERS on Behalf of State		-	202,969	202,969	-	198,189	198,189	-	208,098	208,098	-	218,503	218,503
Employee Benefits STRS	3101-3199	321,382	47,285	368,667	322,156	78,367	400,523	330,982	62,805	393,787	337,601	64,061	401,662
Employee Benefits PERS	3201-3299	204,746	81,487	286,233	248,106	91,278	339,384	267,799	90,551	358,350	280,093	94,687	374,780
Employee & Retiree Benefits - Health & Welfare	3400-3499;	349,599	62,852	412,451	369,371	67,060	436,431	376,758	57,366	434,124	384,294	58,513	442,807
	3700-3799	-	19,897	19,897	-	4,588	4,588	-	-	-	-	-	-
EE Benefits-H&W One Time Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-
EE Benefits-Proposed Adjustments		-	-	-	-	-	-	(19,944)	-	(19,944)	(20,343)	-	(20,343)
Books and Supplies	4000-4999	62,483	61,649	124,132	79,274	89,644	168,918	63,800	50,760	114,560	65,078	51,775	116,853
Books and Supplies One Time Grant Funds		-	40,941	40,941	-	125,067	125,067	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	640,494	964,958	1,605,452	736,198	1,188,631	1,924,829	691,760	1,096,379	1,788,139	705,596	1,118,307	1,823,903
Services One Time Grant Funds		-	104,288	104,288	-	165,670	165,670	-	85,000	85,000	-	85,000	85,000
Restricted Expense Adjustment (clear through unres)		-	-	-	-	-	-	-	-	-	22,357	(22,357)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
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	4,692,113	2,988,460	7,680,573	4,473,281	2,288,933	6,762,214	4,590,816	2,318,952	6,909,768
Excess (Deficiency)		739,391	(714,313)	25,078	939,547	(1,710,938)	(771,391)	398,681	(1,366,397)	(967,716)	360,197	(1,386,011)	(1,025,814)
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)	(400,000)	-	(400,000)	(400,000)	-	(400,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(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	(1,407,117)	1,507,117	100,000	(1,280,783)	1,380,783	100,000	(1,300,397)	1,400,397	100,000
Total Transfers/Other Uses		(834,272)	1,202,964	368,692	(1,288,131)	1,507,117	218,986	(997,077)	1,380,783	383,706	(1,016,691)	1,400,397	383,706
Net Increase (Decrease)		(94,881)	488,651	393,770	(348,584)	(203,821)	(552,405)	(598,396)	14,386	(584,010)	(656,494)	14,386	(642,108)
Fund Balance													
Beginning Balance		3,537,021	311,357	3,848,378	3,442,140	800,008	4,242,148	3,093,556	596,187	3,689,743	2,495,160	610,573	3,105,733
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,442,140	800,008	4,242,148	3,093,556	596,187	3,689,743	2,495,160	610,573	3,105,733	1,838,666	624,959	2,463,625
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	-	596,187	596,187	-	610,573	610,573	-	624,959	624,959
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	359,074	-	359,074	287,290	-	287,290	295,521	-	295,521
Assigned- Amount required for OV to meet BP3100		319,230	-	319,230	405,202	-	405,202	300,588	-	300,588	196,697	-	196,697
Assigned- Amount required for SR to meet BP3100		28,692	-	28,692	366,591	-	366,591	307,633	-	307,633	316,476	-	316,476
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)	(1,002,211)	-	(1,002,211)	(1,171,661)	-	(1,171,661)	(1,764,653)	-	(1,764,653)
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		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,247,775	-	1,247,775	1,389,900	-	1,389,900	1,196,310	-	1,196,310	1,219,625	-	1,219,625
Unassigned/Unappropriated Ending Bal	9790	0	0	0	0	0	0	0	0	0	0	0	0
Net Ending Balance		3,442,140	800,008	4,242,148	3,093,556	596,187	3,689,743	2,495,160	610,573	3,105,733	1,838,666	624,959	2,463,625
Reserve percentage is based on Reserve of Economic Uncertainties+ Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17									

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Twin Hills Union Elementary (70961) - District/Apple Blossom Elem: 23-24 2nd Interim				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	0.76%	2.73%
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	\$3,191,871	\$2,857,339	\$2,916,364
Grade Span Adjustment	221,191	216,844	189,877	189,036
Supplemental Grant	169,898	177,798	171,741	184,772
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	95,000	102,809	103,590	106,418
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	30,268	42,924	113,492	116,591
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,772,389	\$3,732,246	\$3,436,039	\$3,513,181
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	4,034,202	3,994,059	3,697,852	3,774,994
LCFF Entitlement Per ADA	\$ 11,415	\$ 12,476	\$ 13,004	\$ 13,365
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 2,086,065	\$ 1,841,723	\$ 1,771,480	\$ 1,809,326
EPA for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 279,884	\$ 627,317	\$ 508,212	\$ 538,768
Local Revenue Sources:				
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)	(3,024,981)	(3,181,840)	(3,223,100)
Property Taxes net of In-Lieu	\$ 1,668,253	\$ 1,525,019	\$ 1,418,160	\$ 1,426,900
TOTAL FUNDING	4,034,202	3,994,059	3,697,852	3,774,994
Basic Aid Status				
Excess Taxes	Non-Basic Aid \$ -	Non-Basic Aid \$ -	Non-Basic Aid \$ -	Non-Basic Aid \$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	4,034,202	3,994,059	3,697,852	3,774,994
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	48.75954508%	48.75954508%	48.75954508%
% of Adjusted Revenue Limit - P-2	12.74780911%	48.75954508%	48.75954508%	48.75954508%
EPA (for LCFF Calculation purposes)	\$ 279,884	\$ 627,317	\$ 508,212	\$ 538,768
EPA, Current Year (Object Code 8012)	\$ 279,884	\$ 627,317	\$ 508,212	\$ 538,768
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (71,375.00)	\$ -	\$ -	\$ -
(P-4 less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 3,739,036	\$ 3,670,528	\$ 3,309,029	\$ 3,367,213
Supplemental and Concentration Grant funding in the LCAP year	\$ 169,898	\$ 177,798	\$ 171,741	\$ 184,772
Percentage to Increase or Improve Services	4.54%	4.84%	5.19%	5.49%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	293	283	300	300
COE Enrollment	1	2	2	2
Total Enrollment	294	285	302	302
Unduplicated Pupil Count				
COE Unduplicated Pupil Count	1	1	1	1
Total Unduplicated Pupil Count	73	86	89	89
Rolling %, Supplemental Grant	24.4300%	26.0800%	28.1800%	29.7500%
Rolling %, Concentration Grant	24.4300%	26.0800%	28.1800%	29.7500%
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	165.00
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	269.00
NSS	-	-	-	-
Combined Subtotal	376.59	303.87	275.88	269.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	199.09	182.67	165.00	177.00
Grades 4-6	104.78	93.21	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	303.87	275.88	269.00	281.00
NSS	-	-	-	-
Combined Subtotal	303.87	275.88	269.00	281.00
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%

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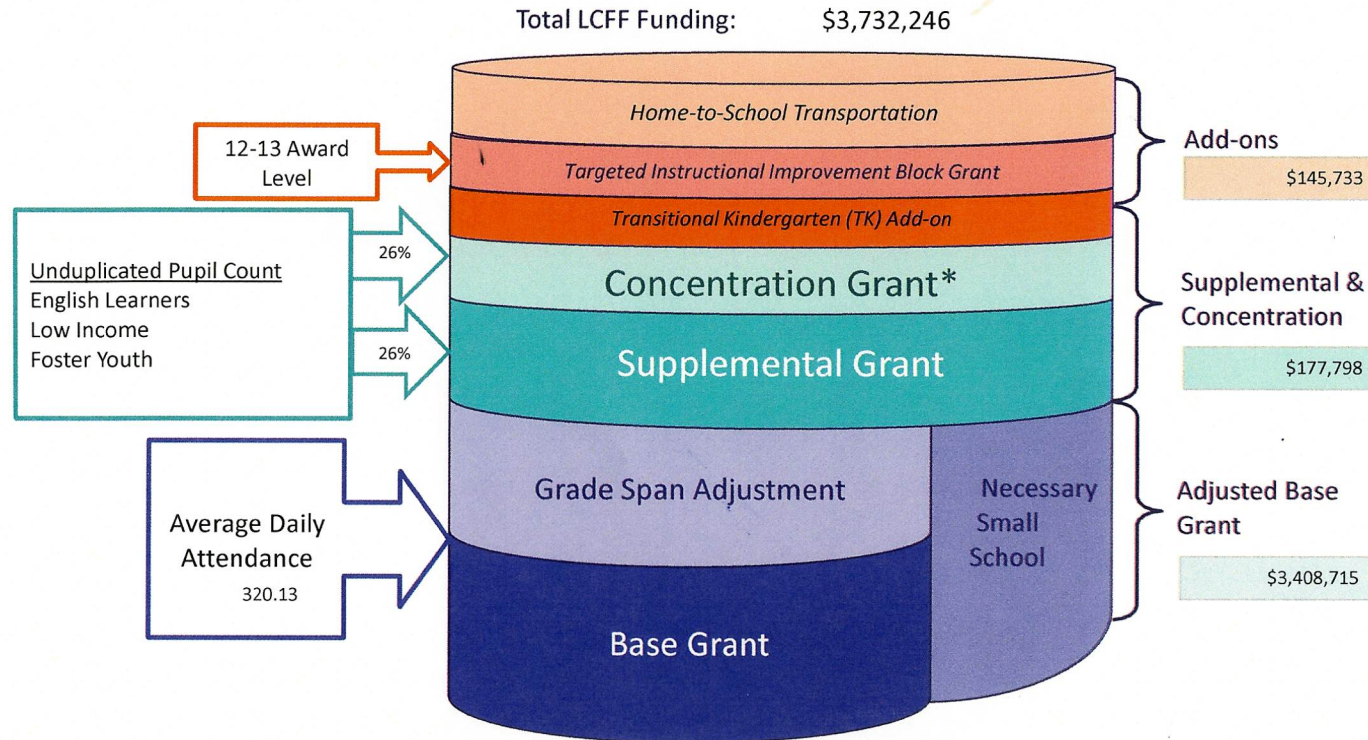
Twin Hills Union Elementary (70961) - District/Apple Blossom Elem: 23-24 2nd Interim				
	2022-23	2023-24	2024-25	2025-26
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	231.15	209.65	182.25	174.89
Grades 4-6	121.20	109.13	100.66	100.40
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	352.35	318.78	282.91	275.29
NSS	-	-	-	-
Combined Subtotal	352.35	318.78	282.91	275.29
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	165.00	177.00	177.00
Grades 4-6	92.21	104.00	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	272.11	269.00	281.00	281.00
NSS	-	-	-	-
Combined Subtotal	272.11	269.00	281.00	281.00
Change in LCFF ADA (excludes NSS ADA)	(31.76)	(6.88)	12.00	-
	Decline	Decline	Increase	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	231.15	209.65	182.25	177.00
Grades 4-6	121.20	109.13	100.66	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	352.35	318.78	282.91	281.00
	3-PY Average	3-PY Average	3-PY Average	Current
Funded NSS ADA				
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	0.95	0.47	0.50	-
Grades 4-6	-	0.88	0.95	1.45
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Subtotal	1.05	1.35	1.45	1.45
ACTUAL ADA (Current Year Only)				
Grades TK-3	180.85	165.47	177.50	177.00
Grades 4-6	92.21	104.88	104.95	105.45
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	273.16	270.35	282.45	282.45
TOTAL FUNDED ADA				
Grades TK-3	232.10	210.12	182.75	177.00
Grades 4-6	121.20	110.01	101.61	105.45
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	353.40	320.13	284.36	282.45
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>80.24</i>	<i>49.78</i>	<i>1.91</i>	<i>-</i>
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	10.76	14.10	37.00	37.00

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Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 3,191,871	320.13 ADA
Grade Span Adjustment	\$ 216,844	\$ 3,408,715 Adjusted Base Grant
Supplemental Grant	\$ 177,798 26%	
Concentration Grant	\$ - 26%	\$ 177,798 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	\$ -	\$ 145,733 Add-ons
Add-ons: Transitional Kindergarten	\$ 42,924	
Total	\$ 3,732,246	\$ 3,732,246



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

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**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2023-24 CASH FLOW ESTIMATES @ 2nd 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	381,397.04	409,016.98	636,524.93	486,364.93	598,941.93	530,987.93	451,594.93					
B: RECEIPTS																		
State Revenue	8010-8019																	
LCFF State Aid+PY Recomp	8015	34,726.00	34,726.00	62,507.00	62,507.00	62,507.00	62,507.00	62,507.00	62,901.00	62,901.00	62,901.00	62,901.00	63,109.00	696,700.00	30,066.00	726,766.00		
Education Protection Account	8012			117,397.00			117,397.00			105,870.00			109,835.00	450,499.00		450,499.00		
In Lieu Property Tax+PY Rec	8096		51,314.00	102,628.00	68,418.00	68,418.00	68,418.00	68,418.00	74,431.00	143,700.00	78,163.00	78,163.00	78,164.00	880,235.00	48,696.00	928,931.00		
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	11,311.00	11,311.00	11,311.00	11,311.00	11,314.01	95,157.00		95,157.00		
Lottery, Unrest+Rest								17,115.99			12,699.00			29,814.99	20,981.01	50,796.00		
STRS on Behalf of / State Liability														0.00	120,710.00	120,710.00		
Other Local - see below	8300-8599																	
Interest					5,429.07	-12.00		3,943.84			3,500.00			12,860.91	3,139.09	16,000.00		
Donations & THABEF					175.00				11,950.00	23,870.00				35,995.00		35,995.00		
Interfund TF in	8910-8929					21,869.34		300,000.00					300,002.66	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	158,646.34	257,886.00	457,848.83	160,593.00	347,652.00	168,574.00	152,375.00	462,424.67	2,726,833.90	223,592.10	2,950,426.00		
C: DISBURSEMENTS																		
Certificated Salaries	1000-1999	12,436.25	121,628.72	146,925.49	128,311.16	128,447.76	133,960.21	127,241.46	126,447.00	126,447.00	126,447.00	126,447.00	138,448.95	1,443,188.00		1,443,188.00		
Classified Salaries	2000-2999	7,904.47	19,424.80	24,095.05	24,095.05	24,095.05	24,095.05	19,600.89	26,723.00	26,723.00	26,723.00	26,723.00	26,723.65	276,926.00		276,926.00		
Employee Benefits	3000-3999	7,779.83	60,427.39	53,435.77	54,588.25	55,495.99	55,211.27	52,763.19	54,149.00	54,149.00	54,149.00	54,149.00	66,150.30	622,448.00	120,710.00	743,158.00		
Books& Supplies	4000-4999	0.00	1,161.16	4,924.23	2,935.19	5,128.46	1,999.59	5,123.56	7,268.00	14,729.00	12,460.00	11,422.00	12,681.98	79,833.17	24,000.00	103,833.17		
Services & Other Operational	5000-5999	3,433.62	19,863.76	7,610.19	15,320.66	12,160.16	14,999.94	23,775.15	11,166.00	13,027.00	16,749.00	13,027.00	14,968.52	166,101.00	20,000.00	186,101.00		
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	310,327.42	230,266.06	228,504.25	310,753.00	235,075.00	236,528.00	231,768.00	343,973.40	2,843,496.17	259,710.00	3,103,206.17		
D: PRIOR YR TRANSACTIONS																		
Accounts Receivable	9200																	
Prior year LCFF, In Lieu Property Tax																		
Lottery, Other State, Interest		94,047.00			74,004.97			-1,836.63						166,215.34				
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	-1,836.63	0.00	0.00	0.00	0.00	0.00	-129,631.29				
E: NET INC/DEC	(B-C+D)	53,171.19	-133,207.83	51,405.27	-254,630.27	-151,681.08	27,619.94	227,507.95	-150,160.00	112,577.00	-67,954.00	-79,393.00	118,451.27	-246,293.56				
F: ENDING CASH BAL	(A+E)	869,510.95	736,303.12	787,708.39	533,078.12	381,397.04	409,016.98	636,524.93	486,364.93	598,941.93	530,987.93	451,594.93	570,046.20		-36,117.90			

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 (\$120,710).
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 minimal amounts for supplies and services.

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**Twin Hills Union School District - Twin Hills Charter Middle School
2023-24 Multi-Year Projection Assumptions @ 2nd Interim February 2024**

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%	1st I=1.0% / 2nd I+ 0.76%	1st I=2.0% / 2nd I=2.73%
Unduplicated Count # /LCFF Rolling % for Sup Gra	57 / 24.02%	57 / 26.05%	57 / 27.99%	57 / 28.17%
Funded ADA	187.28	195.00	187.00	187.00
Enrollment	204.00	207.00	200.00	200.00
In Lieu Property Tax per ADA	\$4,721	\$4,764	\$4,987	\$5,052
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 \$20.00 *prior year ADA	Unr \$20.55 *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 Prop 28 Art & Music In Schools	\$264,889	\$95,157	Prop 28 Art & Music In Schools	Prop 28 Art & Music In Schools
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/FMV adjustment + Misc	(\$19,228)	Unr Interest \$16,000 + RESIG coverage for loss + reimb. for damage \$23,870	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 minus Proposed Adjustments. 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
Proposed Adjustments			Reduce FTE by 2.4	Prior year +2%
Classified Salaries				
Staffing (FTEs)	5.95 FTE (maint 1.0 FTE pd F01)	5.90 FTE	Same as prior year minus Proposed Adjustments	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
Proposed Adjustments			Reduce by .40 FTE	Prior year +2%
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
Proposed Adjustments			Based on salaries for Proposed Adjustments	Prior year +2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37	STRS = 19.1%; PERS = 26.68%	STRS = 19.1%; PERS = 27.8%	STRS = 19.1%; PERS = 28.5%
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
Proposed Adjustments			Reducing Teacher FTE reduces H&W	Prior year +2%

Twin Hills CMS - 2023-24 2nd Interim page 2	2022-23	2023-24	2024-25	2025-26
Expenditures - continued				
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 \$5,688 + 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 and one time repair expenses + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$6,865	R6266 \$12,300; R6546 \$15,538; R6266 \$3,500; R6762 \$15,000; R7435 \$1,303 = \$47,641	Estimated expenses \$7,000 Prof Dev R6266	Same as prior year.
Necessary Expense Reductions			See Projected Adjustments	See Projected Adjustments
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$450,000	\$600,000 is current estimate	\$400,000	\$400,000
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	Positive amount increases 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 \$27,153; Art Music BG Res6762 \$84,652; Prop 28 AMIS Res6770 \$26,856; LRER BG Res7435 \$9,750	CA Clean Energy \$55,591; ELO Res2600 \$150,000; Ed Effect Res6266 \$16,453; Art Music BG Res6762 \$84,652; Prop 28 AMIS Res6770 \$53,712; LRER BG Res7435 \$9,750	CA Clean Energy \$55,591; ELO Res2600 \$150,000; Ed Effect Res6266 \$5,753; Art Music BG Res6762 \$84,652; Prop 28 AMIS Res6770 \$80,568; 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 @ 2nd Interim

	Object Codes	Prior Fiscal Year Actuals:			Current Fiscal Year Budget:			First Subsequent Fiscal Year:			Second Subsequent Fiscal Year:		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				6.56%			8.22%			0.76%			2.73%
Funded COLA				13.26%			8.22%			0.76%			2.73%
ADA for LCFF Funding purposes				187.28			195.00			187.00			187.00
Enrollment				190.00			207.00			200.00			200.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,865,961		1,865,961	2,106,196		2,106,196	2,046,597		2,046,597	2,103,161		2,103,161
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	39,808	14,688	54,496	38,415	14,040	52,455	38,358	14,040	52,398
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, Prop 28 AMIS			264,889	264,889		95,157	95,157		26,856	26,856		26,856	26,856
One time Declining Enrollment Protection		332,293		332,293			-			-			-
Other State: STRS/PERS on Behalf of State			110,089	110,089		120,710	120,710		126,746	126,746		133,083	133,083
Local Revenues	8600-8799	(19,228)	26,294	7,066	39,870	12,125	51,995	16,000		16,000	16,000		16,000
Total Revenue		2,226,036	465,651	2,691,687	2,185,874	242,680	2,428,554	2,101,012	167,642	2,268,654	2,157,519	173,979	2,331,498
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
Proposed Adjustments				-			-	(231,457)		(231,457)	(236,086)		(236,086)
Classified Salaries	2000-2999	242,227	-	242,227	276,926	-	276,926	282,465	-	282,465	288,114	-	288,114
Classified Salaries One Time Grant Funds				-			-			-			-
Proposed Adjustments				-			-	(15,704)		(15,704)	(16,018)		(16,018)
Employee Benefits -- Statutory	3301-3399;	67,784	930	68,714	68,231		68,231	69,287		69,287	70,331		70,331
Employee Benefits One Time Grant Funds	3501-3699		6,331	6,331		13,657	13,657		700	700		700	700
Proposed Adjustments				-			-	(56,490)		(56,490)	(57,620)		(57,620)
Employee Benefits STRS/PERS on Behalf of State			110,089	110,089		120,710	120,710		126,746	126,746		133,083	133,083
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	87,127		87,127	92,856		92,856	97,098		97,098
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	181,170		181,170	199,906		199,906	203,905		203,905	207,982		207,982
EB Benefits-H&W One Time Grant Funds			4,657	4,657		8,627	8,627						
EB Benefits-H&W Proposed Adjustments				-			-	(26,410)		(26,410)	(26,938)		(26,938)
Books and Supplies	4000-4999	22,271	24,312	46,583	18,839	58,794	77,633	13,414	14,040	27,454	13,680	14,040	27,720
Books and Supplies One Time Grant Funds			5,496	5,496		26,200	26,200						
Services, Other Operating Expenses	5000-5999	92,327	14,540	106,867	126,510	11,950	138,460	97,960		97,960	99,920		99,920
Services One Time Grant Funds			6,865	6,865		47,641	47,641		7,000	7,000		7,000	7,000
Necessary Expense Reductions - see narrative				-			-						-
Capital Outlay	6000-6999			-			-						-
Other Outgo	7100-7199			-			-						-
	7300-7399			-			-						-
Total Expenditures		2,137,492	205,091	2,342,583	2,403,503	349,703	2,753,206	2,080,093	151,486	2,231,579	2,110,619	157,823	2,268,442
Excess (Deficiency)		88,544	260,560	349,104	(217,629)	(107,023)	(324,652)	20,919	16,156	37,075	46,900	16,156	63,056
Transfers In from General Fund 01	8910-8929	450,000		450,000	600,000		600,000	400,000		400,000	400,000		400,000
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	(38,890)		(38,890)	(50,000)		(50,000)
Net Increase (Decrease)		106,190	260,560	366,750	(45,757)	(107,023)	(152,780)	(17,971)	16,156	(1,815)	(3,100)	16,156	13,056
Fund Balance													
Beginning Balance		87,518	200,465	287,983	193,708	461,025	654,733	147,951	354,002	501,953	129,980	370,158	500,138
Audit Adjustment(s)													
Net Ending Balance		193,708	461,025	654,733	147,951	354,002	501,953	129,980	370,158	500,138	126,880	386,314	513,194
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		461,025	461,025		354,002	354,002		370,158	370,158		386,314	386,314
Restricted COVID19 Rev 20-21, Exp 21-22	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(268,205)		(268,205)	(359,074)		(359,074)	(287,290)		(287,290)	(295,520)		(295,520)
Assigned - Lottery Res 1100 Unrestricted		11,788		11,788									
Reserve for Economic Uncertainties	9789	450,125		450,125	507,025		507,025	417,270		417,270	422,400		422,400
Unassigned/Unappropriated Ending Balance			0	0	0		0	0		0	0		0
Net Ending Balance		193,708	461,025	654,733	147,951	354,002	501,953	129,980	370,158	500,138	126,880	386,314	513,194
Reserve percentage is based on Reserve of Economic Uncertainties+ Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.													
LCFF Revenue loss if 24-25 COLA is 0% (zero)													
Total Proposed Adjustments \$330,061, also reduced transfer from F01 by \$50,000. Possible reduction in unrestricted by moving counselor costs to restricted R7435 \$53,222													
				7%			5%	(15,492)			(15,892)		5%

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Twin Hills Charter Middle (6052302) - 23-24 2nd Interim		2/24/2024			
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	13.26%	8.22%	0.76%	2.73%	
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	\$2,001,897	\$1,938,102	\$1,990,989	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	85,532	104,299	108,495	112,172	
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	\$2,106,196	\$2,046,597	\$2,103,161	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,865,963	2,106,196	2,046,597	2,103,161	
LCFF Entitlement Per ADA	\$ 9,963	\$ 10,801	\$ 10,944	\$ 11,247	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 825,838	\$ 726,766	\$ 713,706	\$ 733,882	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 156,057	\$ 450,499	\$ 400,283	\$ 424,577	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 884,068	\$ 928,931	\$ 932,608	\$ 944,702	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,865,963	2,106,196	2,046,597	2,103,161	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,865,963	2,106,196	2,046,597	2,103,161	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	12.74780911%	48.75954508%	48.75954508%	48.75954508%	
% of Adjusted Revenue Limit - P-2	12.74780911%	48.75954508%	48.75954508%	48.75954508%	
EPA (for LCFF Calculation purposes)	\$ 156,057	\$ 450,499	\$ 400,283	\$ 424,577	
EPA, Current Year (Object Code 8012)	\$ 156,057	\$ 450,499	\$ 400,283	\$ 424,577	
(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	\$ 2,001,897	\$ 1,938,102	\$ 1,990,989	
Supplemental and Concentration Grant funding in the LCAP year	\$ 85,532	\$ 104,299	\$ 108,495	\$ 112,172	
Percentage to Increase or Improve Services	4.80%	5.21%	5.60%	5.63%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	204	207	200	200	
COE Enrollment	-	-	-	-	
Total Enrollment	204	207	200	200	
Unduplicated Pupil Count					
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	57	57	57	57	
Rolling %, Supplemental Grant	24.0200%	26.0500%	27.9900%	28.1700%	
Rolling %, Concentration Grant	24.0200%	26.0500%	27.9900%	28.1700%	
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Net Adjustment to Prior Year ADA for Charter Shift					
Current Year ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	49.68	66.00	51.00	51.00	
Grades 7-8	137.60	129.00	136.00	136.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	187.28	195.00	187.00	187.00	
NSS	-	-	-	-	
Combined Subtotal	187.28	195.00	187.00	187.00	
Change in LCFF ADA (excludes NSS ADA)	187.28	195.00	187.00	187.00	
	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	51.00	51.00	
Grades 7-8	137.60	129.00	136.00	136.00	
Grades 9-12	-	-	-	-	
Subtotal	187.28	195.00	187.00	187.00	
	Current	Current	Current	Current	
Funded NSS ADA					
NPS, CDS, & COE Operated					
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	49.68	66.00	51.00	51.00	
Grades 7-8	137.60	129.00	136.00	136.00	
Grades 9-12	-	-	-	-	
Total Actual ADA	187.28	195.00	187.00	187.00	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	49.68	66.00	51.00	51.00	
Grades 7-8	137.60	129.00	136.00	136.00	
Grades 9-12	-	-	-	-	
Total Funded ADA	187.28	195.00	187.00	187.00	
Funded Difference (Funded ADA less Actual ADA)					
	-	-	-	-	

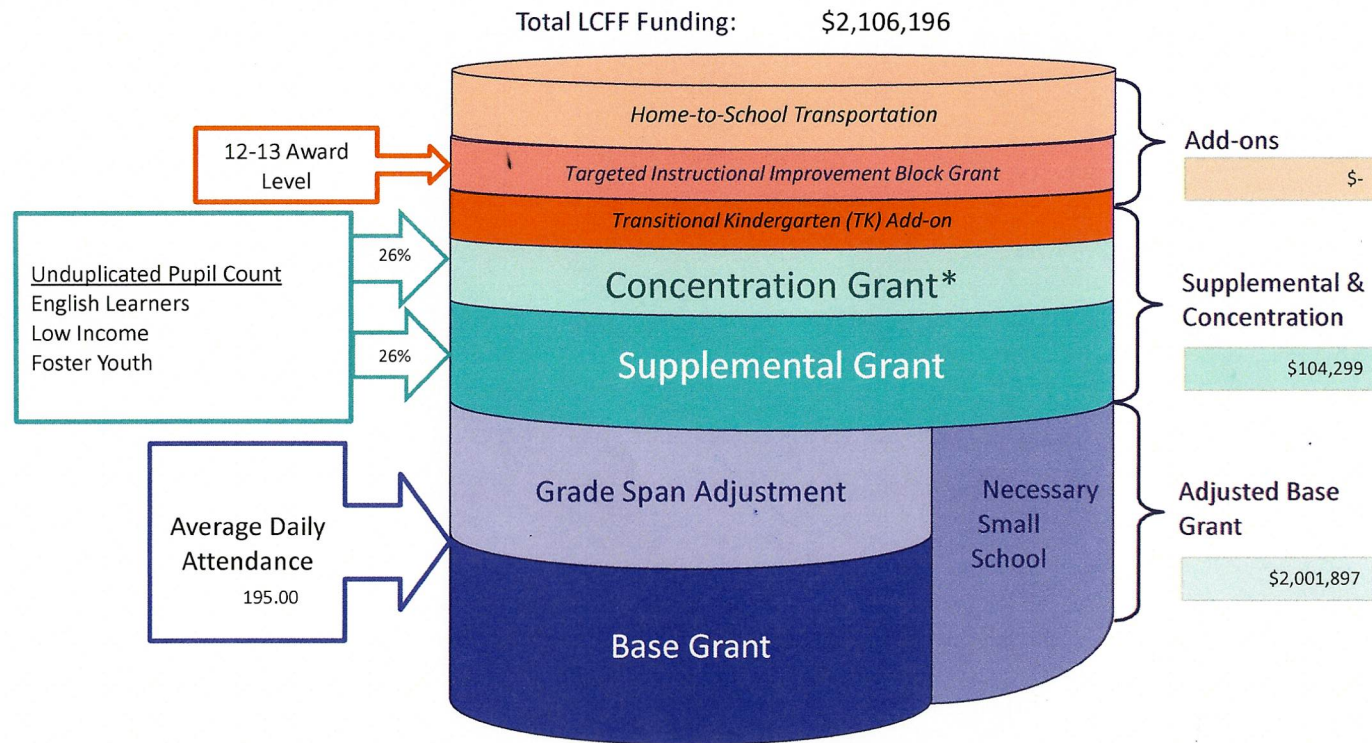
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Twin Hills Charter Middle (6052302) - 23-24 2nd Interim

Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,001,897	195.00 ADA
Grade Span Adjustment	\$ -	\$ 2,001,897 Adjusted Base Grant
Supplemental Grant	\$ 104,299 26%	
Concentration Grant	\$ - 26%	\$ 104,299 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	\$ 2,106,196	\$ 2,106,196



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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,718,219.00	2,588,139.00	1,258,953.00	2,568,751.00	(19,388.00)	-0.7%
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	219,215.00	49,571.78	247,095.00	27,880.00	12.7%
4) Other Local Revenue		8600-8799	6,500.00	19,500.00	13,090.01	19,600.00	100.00	0.5%
5) TOTAL, REVENUES			2,919,104.00	2,826,854.00	1,321,614.79	2,835,446.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,466,597.00	1,433,513.00	779,429.51	1,433,513.00	0.00	0.0%
2) Classified Salaries		2000-2999	164,224.00	152,151.00	80,806.17	152,151.00	0.00	0.0%
3) Employee Benefits		3000-3999	736,467.00	726,922.00	329,724.83	726,774.00	148.00	0.0%
4) Books and Supplies		4000-4999	68,879.00	118,330.00	20,034.36	118,330.24	(.24)	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,200.00	123,038.00	66,246.18	128,596.47	(5,558.47)	-4.5%
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	2,553,954.00	1,276,241.05	2,559,364.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			419,737.00	272,900.00	45,373.74	276,081.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,356.00	10,354.00	10,353.38	10,354.00	0.00	0.0%
b) Transfers Out		7600-7629	380,000.00	380,000.00	90,000.00	380,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(369,644.00)	(369,646.00)	(79,646.62)	(369,646.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,093.00	(96,746.00)	(34,272.88)	(93,564.71)		
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	294,406.00		297,587.66		
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	201,000.00		224,820.12		
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		72,767.54		
BP3100: 17% Reserve	0000	9780		477,970.00				
See Fund 01: Assignment to meet 17% Reserve	0000	9780		(384,564.00)				
BP3100: 17% Reserve	0000	9780	468,240.00					
See Fund 01: Assignment to meet 17% Reserve	0000	9780	(317,571.00)					
BP3100: 17% Reserve	0000	9780				477,970.00		
See Fund 01: Assignment to meet 17% Reserve	0000	9780				(405,202.46)		
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	477,993.00	912,422.00	(11,859.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	688,632.00	624,723.00	307,267.00	608,304.00	(16,419.00)	-2.6%
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	441,749.00	1,048,025.00	8,890.00	0.9%
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	1,258,953.00	2,568,751.00	(19,388.00)	-0.7%
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	20,888.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	61,463.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,320.00
7412	A-G Access/Success Grant	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00
7435	Learning Recovery Emergency Block Grant	58,347.00
7810	Other Restricted State	2,327.00
Total, Restricted Balance		224,820.12

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2023-24 CASH FLOW ESTIMATES @ 2nd 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	326,892.24	439,417.68	420,030.85	279,907.08	476,988.31	454,296.55	410,121.78				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF + PY Recomputation	8011+8019	43,454.00	43,454.00	78,217.00	78,217.00	78,217.00	78,217.00	78,217.00	81,380.00	81,380.00	81,380.00	81,380.00	75,517.00	879,030.00	33,392.00	912,422.00	
Education Protection Account	8012			153,634.00			153,633.00			147,659.00			153,378.00	608,304.00		608,304.00	
In Lieu Property Tax + PY Rec	8096		56,843.00	113,686.00	75,791.00	75,791.00	75,791.00	75,791.00	75,791.00	177,313.00	88,655.00	88,655.00	88,655.00	992,762.00	55,263.00	1,048,025.00	
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	7,116.00	7,116.00	7,116.00	7,116.00	7,118.36	54,799.00		54,799.00	
Lottery, Unrest+Rest	8560							19,047.03			14,318.00			33,365.03	23,904.97	57,270.00	
STRS on Behalf of State	8590													0.00	127,816.00	127,816.00	
Other Local	8660-8799				5,767.38	15.00		7,307.63			3,300.00			16,390.01	3,209.99	19,600.00	
Interfund TF in	8910-8929					10,353.38							0.62	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	117,708.38	316,362.00	181,873.66	164,287.00	413,468.00	194,769.00	177,151.00	324,668.98	2,602,214.04	243,585.96	2,845,800.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	10,597.50	123,462.71	138,633.26	126,406.61	126,896.61	126,649.81	126,783.01	126,816.00	126,816.00	126,816.00	126,816.00	146,819.50	1,433,513.00		1,433,513.00	
Classified Salaries	2000-2999	1,804.30	10,009.11	13,827.26	13,734.50	13,962.00	13,734.50	13,734.50	13,734.50	13,734.50	13,734.50	13,734.50	16,406.83	152,151.00		152,151.00	
Employee Benefits	3000-3999	3,999.03	63,582.15	51,388.54	51,949.17	53,358.40	52,041.27	53,406.27	53,406.27	53,406.27	53,406.27	53,406.27	55,608.09	598,958.00	127,816.00	726,774.00	
Books & Supplies	4000-5999	0.00	5,474.02	3,143.16	4,327.01	3,352.75	1,383.48	2,353.94	11,835.00	9,570.00	10,644.00	10,644.00	15,602.88	78,330.24	40,000.00	118,330.24	
Services & Other Operatnl	5000-5999	1,174.25	23,932.98	6,881.92	7,011.83	13,466.46	10,027.50	3,751.24	8,619.00	12,860.00	12,860.00	16,725.00	11,286.29	128,596.47	0.00	128,596.47	
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	301,036.22	203,836.56	200,028.96	304,410.77	216,386.77	217,460.77	221,325.77	335,723.59	2,661,548.71	277,816.00	2,939,364.71	
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	48,179.00		-1,231.53						336,511.83			
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									-321,081.45			
TOTAL PRIOR YR		72,900.76	-51,373.87	0.00	-53,043.98	48,179.00	0.00	-1,231.53	0.00	0.00	0.00	0.00	0.00	15,430.38	0.00		
E: NET INC/DEC	(B-C+D)	99,618.68	-121,519.84	133,173.86	-92,203.08	-135,148.84	112,525.44	-19,386.83	-140,123.77	197,081.23	-22,691.77	-44,174.77	-11,054.61	-43,904.29			
F: ENDING CASH BAL	(A+E)	542,590.14	421,070.30	554,244.16	462,041.08	326,892.24	439,417.68	420,030.85	279,907.08	476,988.31	454,296.55	410,121.78	399,067.17		-34,230.04		

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 \$40,000 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 (\$127,816).

Twin Hills Union School District - Orchard View Charter School
2023-24 Multi-Year Projection Assumptions @ 2nd Interim February 2024

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%	1st I=1.0% / 2nd I+ 0.76%	1st I=2.0% / 2nd I=2.73%
Unduplicated Count # / LCFF Rolling % for Sup Grant	44 / 18.95%	56 / 20.42%	56 / 23.15%	56 / 24.42%
Funded ADA	207.46	220.00	223.00	223.00
Enrollment	216.00	228.00	230.00	230.00
In Lieu Property Tax per ADA	\$4,721	\$4,764	\$4,987	\$5,052
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 \$20.00; 9-12 \$55.59 *prior year ADA	Unr K-8 \$20.55; 9-12 \$57.11 *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, Prop 28 AMIS	\$214,430	\$47,799	Prop 28 Art & Music In Schools	Prop 28 Art & Music In Schools
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	\$6,295	\$6,600	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	FTE same as prior year minus Proposed Adjustments	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
Proposed Adjustments			Reduce .50 FTE	Prior year +2%
Classified Salaries				
Staffing (FTEs)	2.76 FTE	2.5 FTE	Same as prior year minus Proposed Adjustments	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
Proposed Adjustments			Reduce Yard Assist	Prior year +2%
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
Proposed Adjustments			Based on salaries for Proposed Adjustments	Prior year +2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.10%; PERS=25.37%	STRS = 19.10%; PERS = 26.68%	STRS = 19.1%; PERS = 27.8%	STRS = 19.1%; PERS = 28.5%
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
Proposed Adjustments			Reducing Teacher FTE reduces H&W	Prior year +2%

Orchard View - 2023-24 2nd 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	\$91,495 includes enrichment indep. contractors, counseling and psych services, software, ++	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	Positive amount increases 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 \$20,888; Art Music BG Res6762 \$61,464; Prop 28 Art & Music IS Res6770 \$27,320; LRER BG Res7435 \$58,347, A-G BG Res7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Ed Effect Res6266 \$12,688; Art Music BG Res6762 \$61,464; Prop 28 Art & Music IS Res6770 \$54,640; LRER BG Res7435 \$58,347, A-G BG Res7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Ed Effect Res6266 \$4,488; Art Music BG Res6762 \$61,464; Prop 28 Art & Music IS Res6770 \$81,960; LRER BG Res7435 \$58,347, 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	(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 - Orchard View Charter
2023-24 Multi-Year Projection @ 2nd 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%	0.76%	2.73%
Funded or Estimated COLA	13.26%	8.22%	0.76%	2.73%
ADA: Current Year / LCFF Funding	207.46	220.00	223.00	223.00
Enrollment Estimate	216.00	228.00	230.00	230.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,246,343	2,568,751	2,651,848	2,730,769
Federal Revenues 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)				
State Revenues 8300-8599	78,781	64,480	65,620	66,183
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, Prop 28 AMIS	214,430	47,799	27,320	27,320
State Revenues: STRS/PERS on Behalf of State	113,851	127,816	134,207	140,917
Local Revenues 8600-8799	(2,703)	19,600	13,000	13,000
Total Revenue	2,650,702	2,835,446	2,891,995	2,978,189
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	3,000	3,000	3,000
Proposed Adjustments			(31,837)	(32,474)
Classified Salaries 2000-2999	145,288	146,530	148,951	151,930
Classified Salaries One Time Grant Funds	-	5,621	-	-
Proposed Adjustments			(1,843)	(1,880)
Employee Benefits -- Statutory 3300-3399; 3500-3699	57,421	54,621	55,374	56,481
Employee Benefits One Time Grant Funds	270	1,174	700	700
Proposed Adjustments			(7,164)	(7,307)
Employee Benefits -- STRS/PERS on Behalf of State 310x	113,851	127,816	134,207	140,917
Employee Benefits -- STRS 3100-3199	224,664	271,307	276,732	282,266
Employee Benefits -- PERS 3200-3299	45,900	36,289	41,408	43,300
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	209,213	235,567	240,278	245,084
Health & Welfare One Time Grant Funds	-	-	-	-
Proposed Adjustments			(5,558)	(5,669)
Books and Supplies 4000-4999	46,984	117,463	68,655	70,030
Books and Supplies One Time Grant Funds	526	867	-	-
Services, Other Operating Expenses 5000-5999	49,390	37,101	37,790	38,545
Services, Other Operating Expenses One Time Grant Funds	34,942	91,495	4,500	4,500
Proposed Adjustments				
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199 7300-7399				
Total Expenditures	2,115,766	2,559,364	2,414,051	2,467,258
Excess (Deficiency)	534,936	276,082	477,944	510,931
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	(93,564)	97,944	130,931
Fund Balance				
Beginning Balance	186,313	391,152	297,588	395,532
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	391,152	297,588	395,532	526,463
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	286,663	224,820	243,940	263,060
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	477,970	452,180	460,100
Assigned - Balance After Above GASB54 - *See Note Below	(319,231)	(405,202)	(300,588)	(196,697)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	391,152	297,588	395,532	526,463
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
*Note: This Assigned Balance is a negative amount for three of the four years and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	4%	2%	5%	9%
Difference if COLA 0.0% in 24-25			(20,013)	(20,467)
Reserve percentage if COLA different 24-25			5%	9%
2024-25 Total proposed adjustments to Salaries & Employee Benefits = \$46,402				

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Orchard View (4930319) - 23-24 2nd Interim		2/24/2024			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		13.26%	8.22%	0.76%	2.73%
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	\$2,396,536	\$2,463,110	\$2,530,303
Grade Span Adjustment		60,281	71,424	71,391	73,306
Supplemental Grant		81,721	100,791	117,347	127,160
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	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,246,345	\$2,568,751	\$2,651,848	\$2,730,769
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		2,246,345	2,568,751	2,651,848	2,730,769
LCFF Entitlement Per ADA		\$ 10,828	\$ 11,676	\$ 11,892	\$ 12,246
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 1,083,029	\$ 912,422	\$ 960,172	\$ 992,910
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)		\$ 183,987	\$ 608,304	\$ 579,528	\$ 611,290
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		\$ 979,329	\$ 1,048,025	\$ 1,112,148	\$ 1,126,569
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING		2,246,345	2,568,751	2,651,848	2,730,769
Basic Aid Status		\$ -	\$ -	\$ -	\$ -
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		2,246,345	2,568,751	2,651,848	2,730,769
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		12.74780911%	48.75954508%	48.75954508%	48.75954508%
% of Adjusted Revenue Limit - P-2		12.74780911%	48.75954508%	48.75954508%	48.75954508%
EPA (for LCFF Calculation purposes)		\$ 183,987	\$ 608,304	\$ 579,528	\$ 611,290
EPA, Current Year (Object Code 8012)		\$ 183,987	\$ 608,304	\$ 579,528	\$ 611,290
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)		\$ (40,288.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)		\$ 2,156,185	\$ 2,467,960	\$ 2,534,501	\$ 2,603,609
Supplemental and Concentration Grant funding in the LCAP year		\$ 81,721	\$ 100,791	\$ 117,347	\$ 127,160
Percentage to Increase or Improve Services		3.79%	4.08%	4.63%	4.88%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		216	228	230	230
COE Enrollment		-	-	-	-
Total Enrollment		216	228	230	230
Unduplicated Pupil Count		44	56	56	56
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		44	56	56	56
Rolling %, Supplemental Grant		18.9500%	20.4200%	23.1500%	24.4200%
Rolling %, Concentration Grant		18.9500%	20.4200%	23.1500%	24.4200%
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3		36.41	42.00	39.00	39.00
Grades 4-6		40.64	46.00	38.00	38.00
Grades 7-8		41.89	42.00	48.00	48.00
Grades 9-12		88.52	90.00	98.00	98.00
LCFF Subtotal		207.46	220.00	223.00	223.00
NSS		-	-	-	-
Combined Subtotal		207.46	220.00	223.00	223.00
Change in LCFF ADA (excludes NSS ADA)		207.46	220.00	223.00	223.00
		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	39.00	39.00
Grades 4-6		40.64	46.00	38.00	38.00
Grades 7-8		41.89	42.00	48.00	48.00
Grades 9-12		88.52	90.00	98.00	98.00
Subtotal		207.46	220.00	223.00	223.00
		Current	Current	Current	Current
Funded NSS ADA					
NPS, CDS, & COE Operated					
ACTUAL ADA (Current Year Only)					
Grades TK-3		36.41	42.00	39.00	39.00
Grades 4-6		40.64	46.00	38.00	38.00
Grades 7-8		41.89	42.00	48.00	48.00
Grades 9-12		88.52	90.00	98.00	98.00
Total Actual ADA		207.46	220.00	223.00	223.00
TOTAL FUNDED ADA					
Grades TK-3		36.41	42.00	39.00	39.00
Grades 4-6		40.64	46.00	38.00	38.00
Grades 7-8		41.89	42.00	48.00	48.00
Grades 9-12		88.52	90.00	98.00	98.00
Total Funded ADA		207.46	220.00	223.00	223.00
Funded Difference (Funded ADA less Actual ADA)					
		-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		3.00	-	-	-

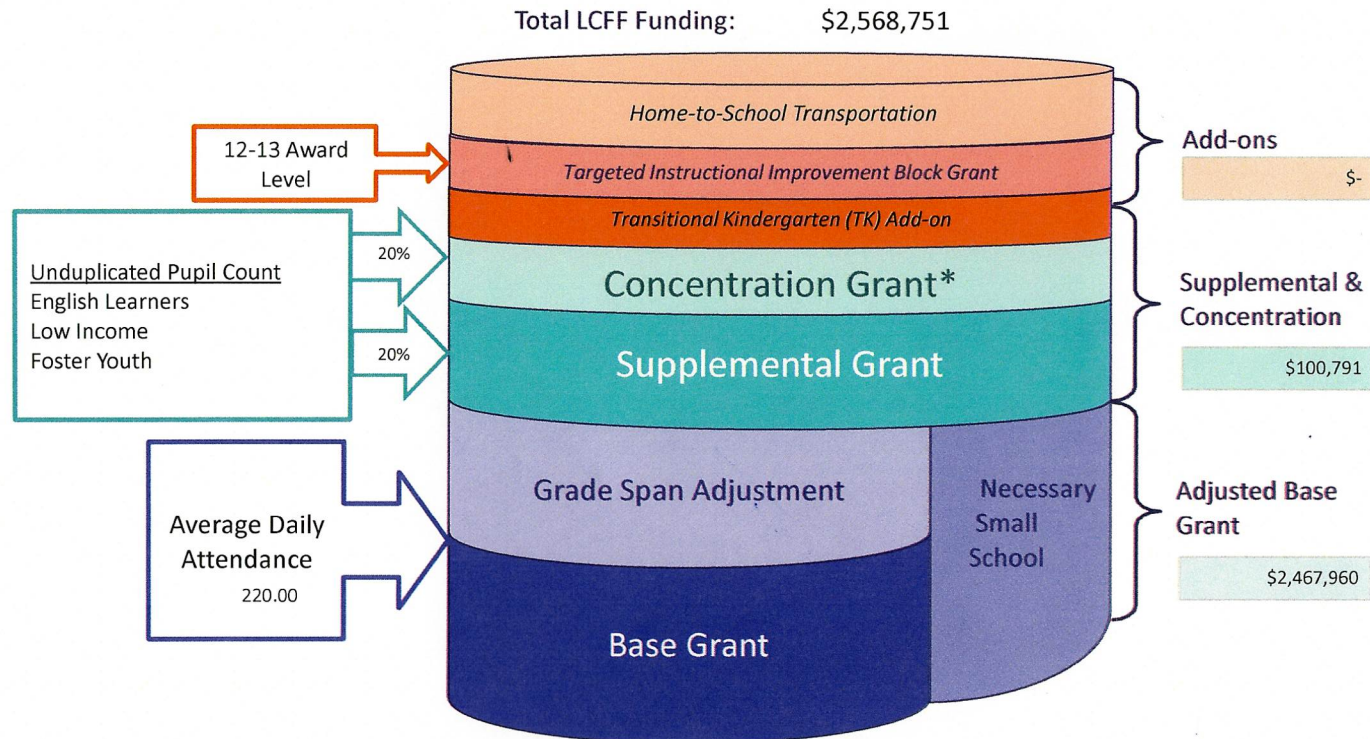
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Orchard View (4930319) - 23-24 2nd Interim

Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,396,536	220.00 ADA
Grade Span Adjustment	\$ 71,424	\$ 2,467,960 Adjusted Base Grant
Supplemental Grant	\$ 100,791 20%	
Concentration Grant	\$ - 20%	\$ 100,791 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	\$ 2,568,751	\$ 2,568,751



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,681,939.00	2,515,703.00	1,268,770.00	2,521,372.00	5,669.00	0.2%
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	297,466.00	101,605.38	331,108.00	33,642.00	11.3%
4) Other Local Revenue		8600-8799	691,444.00	698,440.00	255,571.29	710,459.00	12,019.00	1.7%
5) TOTAL, REVENUES			3,561,676.00	3,535,321.00	1,633,758.67	3,586,651.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,281,338.00	1,232,577.00	663,045.17	1,225,067.00	7,510.00	0.6%
2) Classified Salaries		2000-2999	764,260.00	710,948.00	361,868.76	690,948.00	20,000.00	2.8%
3) Employee Benefits		3000-3999	887,895.00	833,187.00	390,021.28	821,170.00	12,017.00	1.4%
4) Books and Supplies		4000-4999	207,452.00	290,452.00	126,918.38	299,140.08	(8,688.08)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	689,230.00	867,549.00	203,228.18	875,345.00	(7,796.00)	-0.9%
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	3,934,713.00	1,745,081.77	3,911,670.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(268,499.00)	(399,392.00)	(111,323.10)	(325,019.08)		
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)	(399,392.00)	(111,323.10)	(325,019.08)		
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	800,702.00		875,075.79		
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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	347,357.00	561,316.00		572,066.59		
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		299,009.20		
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		647,600.00				
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		(430,214.00)				
RESIG Deductible - 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				647,600.00		
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				(366,590.80)		
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	529,834.00	1,000,142.00	5,669.00	0.6%
Education Protection Account State Aid - Current Year		8012	556,245.00	486,797.00	250,929.00	473,205.00	(13,592.00)	-2.8%
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	28,069.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,407.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,000.00
7435	Learning Recovery Emergency Block Grant	74,210.00
9010	Other Restricted Local	113,500.00
Total, Restricted Balance		572,066.59

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2023-24 CASH FLOW ESTIMATES @ 2nd Interim**

SUNRIDGE		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	
DESCRPT	ACCT #S														JU-AU 24		
A: BEGIN CASH	9110	1,434,047.41	1,522,823.19	1,388,527.15	1,466,066.37	1,255,420.41	1,159,244.50	1,243,280.96	1,244,367.51	1,141,788.63	1,222,140.74	1,179,851.86	1,086,218.97				
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	87,650.00	87,650.00	87,650.00	87,650.00	85,428.00	965,862.00	34,280.00	1,000,142.00	
Education Protection Account	8012			125,465.00			125,464.00			117,934.00			104,342.00	473,205.00		473,205.00	
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	172,073.00	86,036.00	86,036.00	86,036.00	996,269.00	51,756.00	1,048,025.00	
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							19,485.90			14,318.00			33,803.90	23,466.10	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	18,508.00	18,508.00	18,508.00	18,508.00	18,506.38	167,343.00		167,343.00	
STRS on Behalf of State	8590													0.00	102,273.00	102,273.00	
Other Local - Interest	8600-8799				10,459.65		470.11	11,030.13			9,000.00			30,959.89	11,059.11	42,019.00	
Other Local - After Care Prog.	8689		7,000.00	8,000.00	18,000.00	11,000.00	12,000.00	15,400.00	12,000.00	12,000.00	12,000.00	12,000.00	10,600.00	130,000.00		130,000.00	
Universal Meal Program	8699							33,295.49			37,000.00		38,000.00	108,295.49	11,704.51	120,000.00	
Other Local - Parent Pledges																	
& SR Ed Foundation	8600-8799				32,000.00	10,000.00	8,000.00	17,400.00	35,000.00	35,000.00	35,000.00	35,000.00	61,013.00	268,413.00		268,413.00	
BAS/CRSP TF in from D53	8781					10,026.19		50,000.00					0.81	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	207,586.19	326,716.11	323,171.52	231,239.00	451,115.00	299,512.00	239,194.00	501,876.19	3,352,112.28	234,538.72	3,586,651.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	11,955.87	106,995.49	117,130.68	109,714.45	108,149.85	106,722.05	102,376.78	109,403.00	109,403.00	109,403.00	109,403.00	124,409.83	1,225,067.00		1,225,067.00	
Classified Salaries	2000-2999	5,720.00	46,810.88	61,216.51	61,189.99	63,209.66	58,401.43	65,320.29	65,815.00	65,815.00	65,815.00	65,815.00	65,819.24	690,948.00		690,948.00	
Employee Benefits	3000-3999	6,922.00	74,211.94	60,148.89	61,536.42	62,037.42	61,672.52	63,492.09	64,775.00	64,775.00	64,775.00	64,775.00	69,775.70	718,897.00	102,273.00	821,170.00	
Books & Supplies	4000-4999	0.00	16,383.39	27,985.25	25,537.01	21,497.20	17,184.87	18,330.66	29,914.00	32,905.00	35,897.00	26,923.00	16,582.70	269,140.08	30,000.00	299,140.08	
Services	5000-5999	3,245.25	30,727.71	7,291.51	6,785.69	15,122.55	3,188.17	11,813.14	46,046.00	80,000.00	48,046.00	48,046.00	30,652.98	330,965.00	330,000.00	660,965.00	
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	287,881.56	265,033.92	279,197.84	333,817.88	370,762.88	341,800.88	332,826.88	325,106.77	3,449,397.08	462,273.00	3,911,670.08	
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	-87,130.00		4,725.79						378,546.80			
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	71,249.46	22,354.27	-47,612.92						-452,321.02			
TOTAL PRIOR YR		79,772.78	30,614.25	20,110.94	-167,858.79	-15,880.54	22,354.27	-42,887.13	0.00	0.00	0.00	0.00	0.00	-73,774.22	0.00		
E: NET INC/DEC	(B-C+D)	88,775.78	-134,296.04	77,539.22	-210,645.96	-96,175.91	84,036.46	1,086.55	-102,578.88	80,352.12	-42,288.88	-93,632.88	176,769.42	-171,059.02			
F: ENDING CASH BAL	(A+E)	1,522,823.19	1,388,527.15	1,466,066.37	1,255,420.41	1,159,244.50	1,243,280.96	1,244,367.51	1,141,788.63	1,222,140.74	1,179,851.86	1,086,218.97	1,262,988.39		-227,734.28		

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 and special ed consortium costs payable to the district in the amount of \$330,000 and \$30,000 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).

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Twin Hills Union School District - SunRidge Charter School
2023-24 Multi-Year Projection Assumptions @ 2nd Interim February 2024

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%	1st I=1.0% / 2nd I+ 0.76%	1st I=2.0% / 2nd I=2.73%
Unduplicated Count # / LCFF Rolling % for Sup Grant	83 / 35.26%	82 / 35.22%	82 / 34.16%	82 / 33.88%
Actual ADA / Funded ADA	213.73	220.00	228.00	228.00
Enrollment	243.00	234.00	246.00	246.00
In Lieu Property Tax per ADA	\$4,721	\$4,764	\$4,987	\$5,052
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 \$20.00 *prior year ADA	\$20.55 *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 Prop 28 Art & Music In Schools	\$364,740	\$167,343.00	Prop 28 Art & Music In Schools	Prop 28 Art & Music In Schools
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 \$40k+\$22,413 SREF donation for .20 FTE Math/Science Teacher.	Interest \$40k +Donations \$0	Same as PY
Meal Program-Fed & State Tfd from D53	\$109,132	\$120,000	Prior Year +\$5,000	Prior Year +\$5,000
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 same as prior year minus Proposed Adjustments	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Deduct CRSP and add 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
Proposed Adjustments			Reduce Math/Science FTE	Prior year +2%
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 minus Proposed Adjustments	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
Proposed Adjustments			Reduce 3 IA positions and Specialty costs	Prior year +2%
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
Proposed Adjustments			Based on salaries for Proposed Adjustments	Prior year +2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37%	STRS = 19.10%; PERS = 26.68%	STRS = 19.1%; PERS = 27.8%	STRS = 19.1%; PERS = 28.5%
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
Proposed Adjustments			Reducing Math/Science FTE reduces H&W	Prior year +2%

SunRidge - 2nd 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	\$16,462	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 -\$17,170 carryover and -\$15k for one time expenses + 2%	Prior year + 2%
One Time Grant Funds	\$11,732	Estimated expenses using grant funds \$90k+, 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	\$2,730	None anticipated	None anticipated	None anticipated
Necessary Expense Reductions OR Proposed Adjustments		None anticipated	-\$20,000 proposed adjustments, details by year end.	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 Special Ed \$136,857	\$10,027 for 1 retiree, year 3 of 3 Special Education encroachment \$154,627	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Cafeteria \$32,000	Cafeteria \$34,800	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$646,197	CA Clean Energy \$11,605; ELO Res2600 \$269,276; Ed Effect Res6266 \$28,609; Art Music BG Res6762 \$45,407; Prop 28 Art&Music IS Res6770 \$30,000; LRER BG Res7435 \$74,210; AC Pgm \$113,500	CA Clean Energy \$11,605; ELO Res2600 \$269,276; Ed Effect Res6266 \$21,069; Art Music BG Res6762 \$45,407; Prop 28 Art&Music IS Res6770 \$63,500; LRER BG Res7435 \$74,210; AC Pgm \$113,500	CA Clean Energy \$11,605; ELO Res2600 \$269,276; Ed Effect Res6266 \$14,069; Art Music BG Res6762 \$45,407; Prop 28 Art&Music IS Res6770 \$97,500; LRER BG Res7435 \$74,210; AC Pgm \$113,500
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 @ 2nd 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%	0.76%	2.73%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA	13.26%	8.22%	0.76%	2.73%
ADA: Current Year / LCFF Funding	213.73	220.00	228.00	228.00
Enrollment Estimate	243.00	234.00	246.00	246.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,255,834	2,521,372	2,652,631	2,723,748
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	63,662	63,947
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, Prop 28 AMIS	364,740	167,343	33,500	34,000
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)	64,432	40,000	40,000
Local Revenues: Meal Program Reimbursement 8699	109,132	120,000	125,000	130,000
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	3,526,624	3,495,700	3,585,641
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	23,399	3,000	3,000
Proposed Adjustments for 24-25			(34,560)	(35,255)
Classified Salaries 2000-2999	563,050	643,322	656,188	669,311
Classified Salaries One Time Grant Funds	3,010	47,626		
Proposed Adjustments for 24-25			(68,113)	(69,477)
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	90,516	88,495	89,977	91,442
Employee Benefits One Time Grant Funds: Includes STRS/PERS	14,689	22,255	700	700
Proposed Adjustments for 24-25			(7,185)	(7,331)
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	225,609	230,121
Employee Benefits-Statutory: PERS 3201-3299	127,436	152,810	138,735	145,128
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	216,352	232,161	236,805	241,540
Employee H&W Benefits One Time Grant Funds	8,063	2,641		
Employee H&W Benefits Proposed Adjustments			(3,962)	(4,041)
Books and Supplies 4000-4999	179,855	282,678	216,630	220,960
Books and Supplies One Time Grant Funds	2,054	16,462	-	-
Services, Other Operating Expenses 5000-5999	519,689	570,535	549,775	564,135
Services, Other Operating Expenses One time Grant Funds	11,732	90,430	3,300	3,300
Services, Other Op Exps: Pine Crest Rent	214,380	214,380	216,525	218,690
Necessary reductions OR proposed Rent reduction			(20,000)	(20,000)
Capital Outlay 6000-6999	2,730	-	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
Total Expenditures	3,395,295	3,911,670	3,526,571	3,605,054
Excess (Deficiency)	592,885	(385,046)	(30,872)	(19,413)
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	(325,019)	19,128	30,587
Fund Balance				
Beginning Balance	547,136	1,200,095	875,076	894,204
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	1,200,095	875,076	894,204	924,791
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	572,067	598,567	625,567
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	647,600	581,270	593,700
Assigned - Balance After Above: GASB54 - *See Notes Below (29,052)		(366,591)	(307,633)	(316,476)
Unassign/Unappr Amount (not for charters) 9790				
Net Ending Balance	1,200,095	875,076	894,204	924,791
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%	7%	8%	8%
Difference if COLA is zero 0.0% in 24-25			(19,898)	(20,514)
Reserve percentage if COLA different 24-25			7%	7%
2024-25 Total reductions Salaries + Employee Benefits = \$134,168 + Supplies \$5k = \$139,168				

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Sunridge Charter (4930350) - 23-24 2nd Interim				
2/24/2024				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	0.76%	2.73%
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	\$2,304,800	\$2,367,736
Grade Span Adjustment	109,081	120,744	123,641	127,092
Supplemental Grant	147,493	163,914	165,910	169,049
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	30,442	58,280	59,871
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,255,784	\$2,521,372	\$2,652,631	\$2,723,748
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,255,784	2,521,372	2,652,631	2,723,748
LCFF Entitlement Per ADA	\$ 10,554	\$ 11,461	\$ 11,634	\$ 11,946
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,072,770	\$ 1,000,142	\$ 1,064,103	\$ 1,091,852
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 174,087	\$ 473,205	\$ 451,444	\$ 480,067
Local Revenue Sources:				
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,008,927	\$ 1,048,025	\$ 1,137,084	\$ 1,151,829
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,255,784	2,521,372	2,652,631	2,723,748
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,255,784	2,521,372	2,652,631	2,723,748
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	48.75954508%	48.75954508%	48.75954508%
% of Adjusted Revenue Limit - P-2	12.74780911%	48.75954508%	48.75954508%	48.75954508%
EPA (for LCFF Calculation purposes)	\$ 174,087	\$ 473,205	\$ 451,444	\$ 480,067
EPA, Current Year (Object Code 8012)	\$ 174,087	\$ 473,205	\$ 451,444	\$ 480,067
(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	\$ 2,428,441	\$ 2,494,828
Supplemental and Concentration Grant funding in the LCAP year	\$ 147,493	\$ 163,914	\$ 165,910	\$ 169,049
Percentage to Increase or Improve Services	7.05%	7.04%	6.83%	6.78%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	243	234	246	246
COE Enrollment	-	-	-	-
Total Enrollment	243	234	246	246
Unduplicated Pupil Count				
COE Unduplicated Pupil Count	83	82	82	82
Total Unduplicated Pupil Count	83	82	82	82
Rolling %, Supplemental Grant	35.2600%	35.2200%	34.1600%	33.8800%
Rolling %, Concentration Grant	35.2600%	35.2200%	34.1600%	33.8800%
SUMMARY OF LCFF ADA				
Current Year ADA				
Grades TK-3	114.46	117.00	119.00	119.00
Grades 4-6	64.24	74.00	77.00	77.00
Grades 7-8	35.03	29.00	32.00	32.00
Grades 9-12	-	-	-	-
LCFF Subtotal	213.73	220.00	228.00	228.00
NSS	-	-	-	-
Combined Subtotal	213.73	220.00	228.00	228.00
Change in LCFF ADA (excludes NSS ADA)	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	119.00	119.00
Grades 4-6	64.24	74.00	77.00	77.00
Grades 7-8	35.03	29.00	32.00	32.00
Grades 9-12	-	-	-	-
Subtotal	213.73	220.00	228.00	228.00
Current	Current	Current	Current	Current
Funded NSS ADA				
NPS, CDS, & COE Operated				
ACTUAL ADA (Current Year Only)				
Grades TK-3	114.46	117.00	119.00	119.00
Grades 4-6	64.24	74.00	77.00	77.00
Grades 7-8	35.03	29.00	32.00	32.00
Grades 9-12	-	-	-	-
Total Actual ADA	213.73	220.00	228.00	228.00
TOTAL FUNDED ADA				
Grades TK-3	114.46	117.00	119.00	119.00
Grades 4-6	64.24	74.00	77.00	77.00
Grades 7-8	35.03	29.00	32.00	32.00
Grades 9-12	-	-	-	-
Total Funded ADA	213.73	220.00	228.00	228.00
Funded Difference (Funded ADA less Actual ADA)				
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	5.97	10.00	19.00	19.00

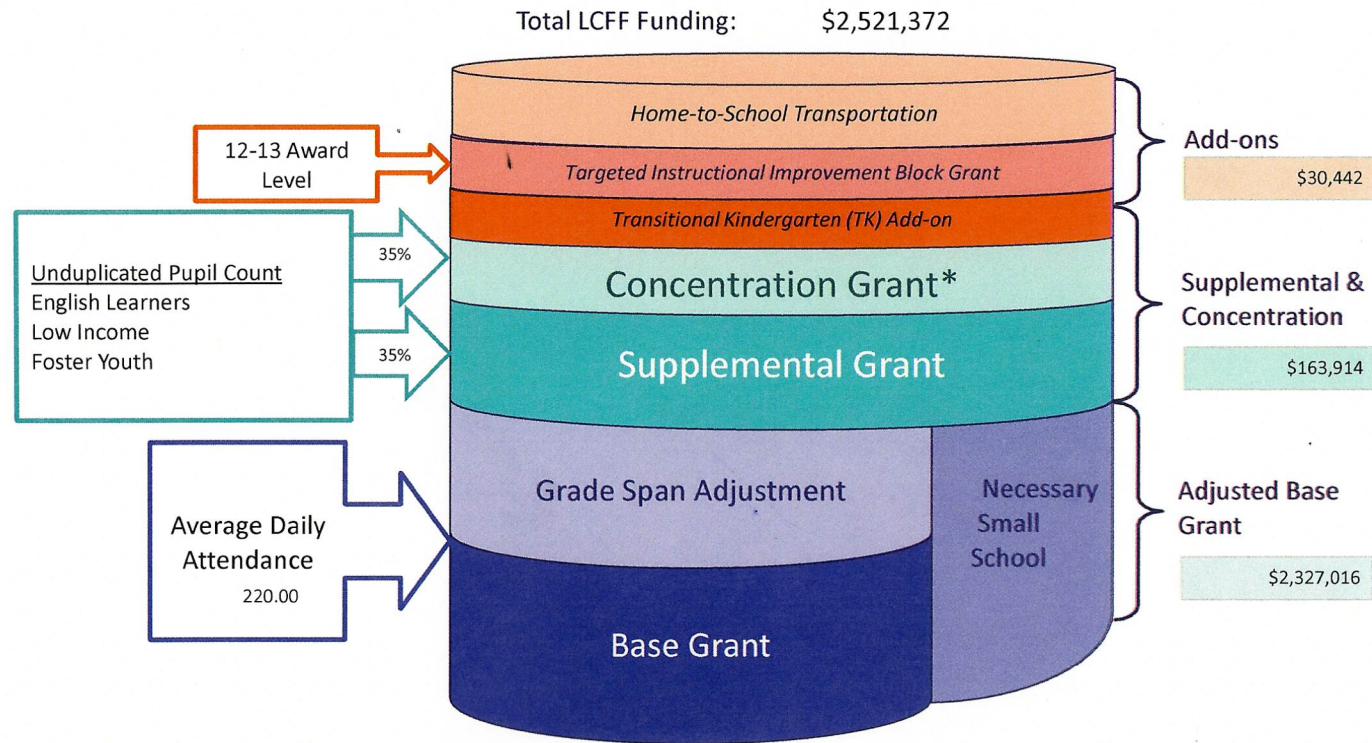
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Sunridge Charter (4930350) - 23-24 2nd Interim

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	\$ 163,914 35%	
Concentration Grant	\$ - 35%	\$ 163,914 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 30,442 Add-ons
Add-ons: Transitional Kindergarten	\$ 30,442	
Total	\$ 2,521,372	\$ 2,521,372



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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385,000.00	407,110.00	203,968.65	407,110.00	0.00	0.0%
5) TOTAL, REVENUES			385,000.00	407,110.00	203,968.65	407,110.00		
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	121,387.41	231,568.00	0.00	0.0%
3) Employee Benefits		3000-3999	68,445.00	69,503.00	37,318.07	69,503.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,700.00	25,249.00	8,909.84	25,249.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	23,745.00	10,886.92	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	178,502.24	350,065.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,045.00	57,045.00	25,466.41	57,045.00		
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	32,045.00	25,466.41	32,045.00		
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	155,551.00		155,551.34		
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	151,551.00		151,551.34		
Fee driven program, all funds generated to be used by this fund only	0000	9780		151,551.00				
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				151,551.34		
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	1,863.65	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	182,071.45	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	33,530.00	20,033.55	33,530.00	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	407,110.00	203,968.65	407,110.00	0.00	0.0%
TOTAL, REVENUES			385,000.00	407,110.00	203,968.65	407,110.00		
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	28,479.84	115,840.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,000.00	226,470.00	72,756.79	226,470.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	(30.81)	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			342,000.00	344,310.00	101,205.82	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	55,945.00	29,477.58	55,945.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,141.00	31,650.00	17,072.72	31,650.00	0.00	0.0%
4) Books and Supplies		4000-4999	213,460.00	213,786.00	118,194.32	213,786.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,900.00	125,929.00	37,259.21	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	202,003.83	427,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,000.00)	(83,000.00)	(100,798.01)	(83,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,000.00	83,000.00	60,000.00	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	60,000.00	83,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(40,798.01)	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	457.00		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,350.20	10,762.00		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	50,000.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	2,814.08	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			53,000.00	53,000.00	52,814.08	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	77,500.00	61,271.74	77,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	87,500.00	80,316.07	87,500.00	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	165,000.00	141,587.81	165,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,200.00	(112,000.00)	(88,773.73)	(112,000.00)		
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)			16,200.00	(112,000.00)	(88,773.73)	(112,000.00)		
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	168,221.00		168,220.99		
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	0.00	0.00		0.00		
Other Commitments		9760	275,165.00	168,221.00		168,220.99		
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	50,000.00	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	50,000.00	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	2,814.08	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	2,814.08	3,000.00	0.00	0.0%
TOTAL, REVENUES			53,000.00	53,000.00	52,814.08	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%

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	4,631.25	9,300.00	1,300.00	16.3%
5) TOTAL, REVENUES			5,000.00	8,000.00	4,631.25	9,300.00		
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	4,631.25	9,300.00		
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	4,631.25	9,300.00		
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		316,274.60		
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		316,274.60		
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				316,274.60		
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	4,631.25	9,300.00	1,300.00	16.3%
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	4,631.25	9,300.00	1,300.00	16.3%
TOTAL, REVENUES			5,000.00	8,000.00	4,631.25	9,300.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	13,000.00	7,780.24	15,000.00	2,000.00	15.4%
5) TOTAL, REVENUES			9,000.00	13,000.00	7,780.24	15,000.00		
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	7,780.24	15,000.00		
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	79,205.78	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)	(79,205.78)	(79,212.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,225.00)	(66,212.00)	(71,425.54)	(64,212.00)		
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		471,927.85		
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		471,927.85		
Retirement Program Liability (CRSP)	0000	9780		469,928.00				
Retirement Program Liability (CRSP)	0000	9780	480,037.00					
Retirement Program Liability (CRSP)	0000	9780				471,927.85		
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	7,780.24	15,000.00	2,000.00	15.4%
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	7,780.24	15,000.00	2,000.00	15.4%
TOTAL, REVENUES			9,000.00	13,000.00	7,780.24	15,000.00		
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	79,205.78	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	79,205.78	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)	(79,205.78)	(79,212.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	4,000.00	2,350.01	5,500.00	1,500.00	37.5%
5) TOTAL, REVENUES			2,500.00	4,000.00	2,350.01	5,500.00		
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)			2,500.00	4,000.00	2,350.01	5,500.00		
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)			2,500.00	4,000.00	2,350.01	5,500.00		
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		161,266.48		
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		161,266.48		
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				161,266.48		
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	2,350.01	5,500.00	1,500.00	37.5%
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	2,350.01	5,500.00	1,500.00	37.5%
TOTAL, REVENUES			2,500.00	4,000.00	2,350.01	5,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

56

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	593.53	1,000.00	500.00	100.0%
5) TOTAL, REVENUES			500.00	500.00	593.53	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	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)	593.53	(10,000.00)		
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)			(10,500.00)	(10,500.00)	593.53	(10,000.00)		
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		29,341.32		
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		29,341.32		
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	1,431.59	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	2,500.00	1,431.59	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	1,431.59	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	1,431.59	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	1,431.59	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	1,431.59	2,500.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	2,500.00	1,431.59	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: March 14, 2024

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

Second 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• 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	

Second 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 each 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

Second 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 first interim projections.
- District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim		Second Interim	
	Projected Year Totals		Projected Year Totals	
	(Form 01CSI, Item 1A)		(Form AI, Lines A4 and C4)	Percent Change
Current Year (2023-24)				
District Regular	318.78		318.78	
Charter School	196.00		195.00	
Total ADA	514.78		513.78	(.2%)
1st Subsequent Year (2024-25)				
District Regular	284.58		284.36	
Charter School	196.00		187.00	
Total ADA	480.58		471.36	(1.9%)
2nd Subsequent Year (2025-26)				
District Regular	274.62		282.45	
Charter School	196.00		187.00	
Total ADA	470.62		469.45	(.2%)

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	289.00	289.00	
	Charter School	205.00	207.00	
	Total Enrollment	494.00	496.00	
			.4%	
1st Subsequent Year (2024-25)	District Regular	289.00	300.00	
	Charter School	205.00	200.00	
	Total Enrollment	494.00	500.00	
			1.2%	
2nd Subsequent Year (2025-26)	District Regular	289.00	300.00	
	Charter School	205.00	200.00	
	Total Enrollment	494.00	500.00	
			1.2%	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	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	269	289		
Charter School	195	207		
Total ADA/Enrollment	464	496	93.5%	Met
1st Subsequent Year (2024-25)				
District Regular	281	300		
Charter School	187	200		
Total ADA/Enrollment	468	500	93.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	281	300		
Charter School	187	200		
Total ADA/Enrollment	468	500	93.6%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	8,999,188.00	8,996,305.00	0.0%	Met
1st Subsequent Year (2024-25)	8,796,715.00	8,793,681.00	0.0%	Met
2nd Subsequent Year (2025-26)	8,832,811.00	8,956,553.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	5,694,487.00	6,572,116.00	86.6%
	Historical Average Ratio:		86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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)	6,074,768.00	7,095,616.08	85.6%	Met
1st Subsequent Year (2024-25)	5,636,441.00	6,553,374.00	86.0%	Met
2nd Subsequent Year (2025-26)	5,744,804.00	6,701,435.00	85.7%	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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	316,355.00	317,489.00	.4%	No
1st Subsequent Year (2024-25)	190,322.00	191,456.00	.6%	No
2nd Subsequent Year (2025-26)	190,322.00	191,456.00	.6%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	738,796.00	806,349.00	9.1%	Yes
1st Subsequent Year (2024-25)	542,759.00	610,247.00	12.4%	Yes
2nd Subsequent Year (2025-26)	559,981.00	627,681.00	12.1%	Yes

Explanation:

(required if Yes)

All three years now include Prop 28 Art and Music In Schools funding that was not previously budgeted.

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

Current Year (2023-24)	926,470.00	879,643.00	-5.1%	Yes
1st Subsequent Year (2024-25)	663,000.00	683,000.00	3.0%	No
2nd Subsequent Year (2025-26)	664,160.00	684,160.00	3.0%	No

Explanation:

(required if Yes)

2023-24 includes an adjustment in interagency funding due to a prior year SELPA distribution that was recorded incorrectly.

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

Current Year (2023-24)	360,045.58	397,818.58	10.5%	Yes
1st Subsequent Year (2024-25)	132,635.00	142,014.00	7.1%	Yes
2nd Subsequent Year (2025-26)	134,994.00	144,573.00	7.1%	Yes

Explanation:

(required if Yes)

23-24 increased to budget for safety supplies and equipment, computer equipment, and special ed materials. Subsequent years increase due to estimated higher costs in the current year.

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

Current Year (2023-24)	2,179,280.47	2,276,599.47	4.5%	No
1st Subsequent Year (2024-25)	1,695,555.00	1,978,099.00	16.7%	Yes
2nd Subsequent Year (2025-26)	1,731,710.00	2,015,823.00	16.4%	Yes

Explanation:

(required if Yes)

At 1st Interim we included estimated reductions based on overspending in the subsequent years. We are now working on a plan that narrows down where expenses are actually reduced, this results in estimated expenses for future years that are higher.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,981,621.00	2,003,481.00	1.1%	Met
1st Subsequent Year (2024-25)	1,396,081.00	1,484,703.00	6.3%	Not Met
2nd Subsequent Year (2025-26)	1,414,463.00	1,503,297.00	6.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	2,539,326.05	2,674,418.05	5.3%	Not Met
1st Subsequent Year (2024-25)	1,828,190.00	2,120,113.00	16.0%	Not Met
2nd Subsequent Year (2025-26)	1,866,704.00	2,160,396.00	15.7%	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 first interim projections 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)

All three years now include Prop 28 Art and Music In Schools funding that was not previously budgeted.

Explanation:

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

2023-24 includes an adjustment in interagency funding due to a prior year SELPA distribution that was recorded incorrectly.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

23-24 increased to budget for safety supplies and equipment, computer equipment, and special ed materials. Subsequent years increase due to estimated higher costs in the current year.

Explanation:

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

At 1st Interim we included estimated reductions based on overspending in the subsequent years. We are now working on a plan that narrows down where expenses are actually reduced, this results in estimated expenses for future years that are higher.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(394,341.08)	8,138,970.08	4.8%	Met
1st Subsequent Year (2024-25)	(616,367.00)	7,386,374.00	8.3%	Not Met
2nd Subsequent Year (2025-26)	(659,594.00)	7,534,435.00	8.8%	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)

This district has the same issues as most other school districts in this state, declining enrollment and no longer receiving one time COVID dollars resulting in adjustments in teacher to student ratios and balancing that with giving our students the support they still need due to the pandemic. There is no quick fix and with the state now indicating they are having a multi-billion dollar issue, they are reducing the COLA and support to schools further. We do have a budget committee and we are working on solid plans to correct deficit spending.

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)	4,191,696.61	Met
1st Subsequent Year (2024-25)	3605871	Met
2nd Subsequent Year (2025-26)	2976819.0	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)	3,859,393.00	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.)	464.00	468.00	468.00
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):

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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)	11,477,133.05	9,826,793.00	10,011,210.00
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)	11,477,133.05	9,826,793.00	10,011,210.00

- 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%
459,085.32	393,071.72	400,448.40
80,000.00	80,000.00	80,000.00
459,085.32	393,071.72	400,448.40

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.

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
Reserve Amounts				
(Unrestricted resources 0000-1999 except Line 4)				
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)	1,896,925.00	1,613,580.00	1,642,025.00
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)	1,896,925.00	1,613,580.00	1,642,025.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.53%	16.42%	16.40%
District's Reserve Standard (Section 10B, Line 7):		459,085.32	393,071.72	400,448.40
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 employee 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,385,400.00)	(1,507,117.00)	8.8%	121,717.00	Not Met
1st Subsequent Year (2024-25)	(1,405,108.00)	(1,380,783.00)	-1.7%	(24,325.00)	Met
2nd Subsequent Year (2025-26)	(1,425,210.00)	(1,400,397.00)	-1.7%	(24,813.00)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	1,434,212.00	1,434,212.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	1,227,816.00	1,177,816.00	-4.1%	(50,000.00)	Met
2nd Subsequent Year (2025-26)	1,216,706.00	1,166,706.00	-4.1%	(50,000.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,043,354.00	1,043,354.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	883,000.00	833,000.00	-5.7%	(50,000.00)	Not Met
2nd Subsequent Year (2025-26)	883,000.00	833,000.00	-5.7%	(50,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

The SELPA prior year funding issue resulted in an increased contribution from unrestricted.

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

Explanation:

(required if NOT met)

1c.

NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The projected transfers out is the exact same amount as the transfers in as this involves a transfer between Fund 01 and Fund 03. With expense reductions in Fund 03 for subsequent years there is less of a transfer from Fund 01 to support the charter.

1d.

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

Project Information:
(required if YES)

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 employee 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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)		Second Interim
64,306.00		64,306.00
0.00		0.00
64,306.00		64,306.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

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

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)

First Interim (Form 01CSI, Item S7A)		Second Interim
5,690.00		5,690.00
5,800.00		5,800.00
6,000.00		6,000.00

- 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)

5,690.00	5,690.00
5,800.00	5,800.00
6,000.00	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)

5,690.00	5,690.00
5,800.00	5,800.00
6,000.00	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1

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

No

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

n/a

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

n/a

2	Self-Insurance Liabilities	First Interim	
		(Form 01CSI, Item S7B)	Second Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	First Interim	
		(Form 01CSI, Item S7B)	Second Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	28.5	28.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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 First Interim Projections

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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 first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	25.0	25.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

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. This will not be repeated.

End of School District Second 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

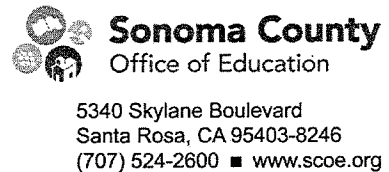
Second Interim Report 2023-24

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 24-12



February 2, 2024

To: District and Charter School Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2023-24 Second Interim Guidance and the Governor's 2024-25 Budget Proposal

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

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 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

Governor's Proposed Budget

On January 10, 2024, the Governor released his proposed State Budget for the upcoming 2024-2025 fiscal year. The Governor's budget proposal reflects the economic challenges the state is facing as a result of a multibillion-dollar deficit. The budget proposal addresses ongoing deficit spending in Prop 98 by withdrawing \$5.7 billion from the Public School System Stabilization Account (PSSSA), of which \$5 billion will support the 2023-24 and 2024-25 LCFF. Again, the budget presents risk by using one-time revenues on ongoing obligations as we saw with the enacted budget. Some of the major components include:

- ✦ 0.76% statutory COLA, applied to the base grants and other education programs funded outside of the LCFF, such as Special Education, Child Nutrition, Mandated Block Grant, and the Equity Multiplier
- ✦ \$6 million one-time Prop 98 funding for Instructional Continuity
 - Funding will back research and develop models of hybrid learning to support attendance and the development of a more detailed absence data reporting process for the state
 - Several instructional measures are also included such as attendance recovery time, hybrid/remote instruction, and instruction for emergencies
- ✦ \$375 million for School Facilities
- ✦ \$500 million in Prop 98 for zero-emission school buses
- ✦ Career Education to support apprenticeship for art and music credentials
- ✦ Clarification that ERAF property tax funding for Excess ERAF Counties should be allocated to charter schools
 - Sonoma County is not an Excess ERAF County

The budget proposal may have sheltered K-14 from the deficit, cuts, and deferrals but at the end of it all the reduced COLA (3.94% [Enacted Budget] to 0.76%), declining enrollment, and the expiration of one-time funds feel like a cut to education; therefore, LEAs should be maintaining adequate reserves to avoid budget cuts and/or planning now for possible cuts soon. Lastly, the budget continues to project the **reserve cap on non-basic aid school districts with ADA greater than 2,500 will be in effect for 2024-25.**

Guidelines – It is anticipated that the Common Message for the 2023-24 Second Interim Report will be issued mid-February, 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 2024-25 Governor's 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 0.76% in 2024-25 and 2.73% in 2025-26.

✚ **LCFF Revenue Estimates:**

- Please use the most recent version (v24.2c) 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 December 1, 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.
 - **Important:** These COLA projections have **not** been updated in the 24.2c version. Users **must** enter COLA projections for the subsequent years in this current version.
 - FCMAT is working on an updated release with additional revisions to the Calculator, primarily for excess tax districts, that will be posted soon. Most districts will be unaffected by these changes. The COLAs shown above will be included in the upcoming release.

✚ **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? **Planning ahead is key to maintaining adequate reserves and avoiding a qualified or negative interim certification in the future!**
- As LEAs consider budget reductions, please remember the process can look

different for each LEA. An important key ingredient is transparency. [Here](#) is a draft Fiscal Recovery planning template created by SCOE staff to help LEAs facing reductions and/or creating a Fiscal Recovery Plan.

✚ **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.

<u>One-Time Funding*</u>	Resource Number	Spending deadline	Plan required
A-G Completion Improvement Grant Program	7412,7413	June 30, 2026	Plan required
American Rescue Plan - Homeless Children and Youth II (ARP-HCY II)	5634	September 30, 2024	No
Educator Effectiveness Block Grant	6766	June 30, 2026	Plan due by March 31, 2023
ESSER III	3213, 3214	September 30, 2024	Plans:
Expanded Learning Opportunities Grant	3218, 3219, 7425, 7426	September 30, 2024	Plan due by June 1, 2021
In-Person Instruction Grant	7422	September 30, 2024	No
Learning Recovery Block Grant	7435	June 30, 2028	No plan however, annual reporting is due
Literacy Coaches and Reading Specialists Grant Program	6211	2022-23's allocation June 30, 2027	Plan required
		2023-24's allocation June 30, 2028	
Art, Music, Instructional Material, Discretionary Block Grant	6762	June 30, 2026	Plan, deadline TBD
Expanded Learning Opportunities Program FY 2021-22	2600	June 30, 2024 (extended deadline approved with Budget Act 2024)	Plan required
Expanded Learning Opportunities Program FY 2022-23	2600	June 30, 2024	
Universal Prekindergarten Planning & Implementation Grant	6053	June 30, 2026	Plan required by 6/30/2022

*Not inclusive list – LEAs could have additional one-time funds to consider in their MYP

✚ **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. Review P-1 ADA and analyze projections to see if projections are on track or if they should be revised

✚ **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 the 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 by April 1st**), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

✚ **Arts and Music in Schools (Prop 28):**

Funding is calculated at the 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 estimates can be found [here](#).

✦ **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:**

- P-1 estimates for 2023-24 from the Sonoma County Auditor/Tax Collectors and Sonoma County Office of Education were released in November. P-2 estimates will be available in mid-April.
- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full* year RDA Residual (8047 – RDAX) tax revenues. The first distribution (January) was posted to object 8047 in mid-January. If you have additional questions, please reach out to SCOE.
- *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 the 2023–24 fiscal year, as a condition of apportionment will be verified as part of the LEA's annual audit.

Reminder: The CDE will release the ELO Program Reporting Portal near the expenditure deadline of June 30, 2024. Unspent funds reported by an active LEA will be recouped through the Principal Apportionment as a prior year correction to the ELO Program funding for the applicable fiscal year. The CDE will issue an invoice for unspent funds reported for a charter school that has closed.

✚ **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's 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 reduces to 1:10* outlined in *Education Code (EC)* section 48000(g).

*See the 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 for 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. 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.

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 the 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 v24.2c version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software 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 School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76
Interest Rate for Ten-Year Treasuries		4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

STATE MINIMUM RESERVE REQUIREMENTS	
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

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

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.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio ⁴	\$3,044.00	\$3,067.00	\$3,151.00
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024. 2. Effective January 1, 2025. 3. Effective January 1, 2026.

4. This ratio will decrease to 10-to-1 in 2025-26.

5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.

6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

7. These rates are calculated based on preliminary COLA projections.

2023-24 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

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

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

2023-24 2nd Interim Attachment Balances in Excess of Minimum Reserve

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

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

2023-24

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	SACS Fund 01	23-24 Budget
01	General Fund	\$3,236,507.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,274.00
Total Assigned and Unassigned Ending Fund Balances		\$3,552,781.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$459,085.00
Remaining Balance to Substantiate Need		\$3,093,696.00

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)	\$1,437,840.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,896,925- standard 4% \$459,085
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$359,074 is included above.
01	General Fund (Assigned)	\$405,202.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$366,591.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$1,002,211.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$100,000.00	** assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,274.00	COVID19 Legal for Distance Learning
			Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,093,696.00	
Remaining Unsubstantiated Balance		\$0.00	

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

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

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

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

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

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

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2023-24 2nd 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)	\$477,970.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	<u>(\$405,202.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$72,768.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	23-24 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$647,600.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	<u>(\$366,591.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$299,009.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

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

Funds 12 through 40

Form	Fund	23-24 Budget	Description of Need
12	After School Program	<u>\$151,551.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u><u>\$151,551.00</u></u>	
20	Post Employment Benefits	<u>\$471,928.00</u>	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u><u>\$471,928.00</u></u>	
21	Bond Building Fund	<u>\$161,266.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u><u>\$161,266.00</u></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><u>\$97,391.00</u></u>	

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**Twin Hills
School District**

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

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

LCFF Key Words and Phrases

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

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

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

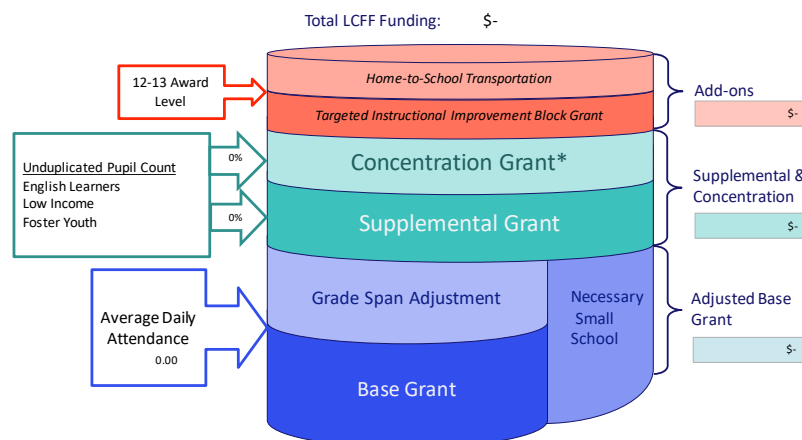
Target Entitlement: Amount at full funding.

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

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

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

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





**Twin Hills
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Fund 14 – Deferred Maintenance

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

Extreme Hardship Grant details:

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

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

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

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

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

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

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

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TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February, 2024 - Page 1 of 2		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
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 29	Rev/Exp: Other State / Supplies + Services	37,905	632	3,019	3,632	37,886	Update Res6546+6762+6770+2600: Adjust for actual revenue received and fine tune expenses for 2nd Interim. Set up Res6770 Prop28 Art Music In Schools revenue and fund balance.
BR 32	Rev/Exp: Local/ Supplies	1,690		1,690		0	Update Res9010+9052+9090: Adjust necessary local resources revenue and for 2nd interim. Set up Rotary Grant.
BR 33	Rev/Exp: State + Local/ Salaries + Benefits + Supplies + Services	430,060	20,891	63,173	37,937	383,933	Update Res0000+Res1400: LCFF Calc updated based on P-1 ADA and updated calculator that includes EPA. Set up prior year BAS of \$400k. Update expenses to fine tune for 2nd interim based on actual costs and estimated costs through the end of the school year.
BR 34	Rev/Exp: Local + TF / Salaries + Benefits + Services	131,717	234,701	63,278	44,545	(121,717)	Update Res6500: Special Ed revenue includes SCOE prior year to remove doubled up revenue. Expenses fine tuned for year end. Encroachment increased.
BR 35	Exp: Services			25,720	7,000	(18,720)	Update Res4035+7435: Federal Title 2 Res4035 updated due to beginning teacher costs. Res7435 increased counselor costs.
BR 37	Rev/Exp: Other State / Benefits	289		289		0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
	Totals	601,661	256,224	157,169	93,114	281,382	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 29	Rev/Exp: Other State + Local/ Supplies + Services	29,490		6,134		23,356	Update Res6266+6546+6770+9053: Adjust for actual revenue received and fine tune expenses for 2nd Interim. Set up Res6770 Prop28 Art Music In Schools revenue and fund balance.
BR 31	Rev/Exp: State + Local/ Salaries + Benefits + Supplies + Services	56,471	41,899	56,471	42,308	409	Update Res0000+Res1400: LCFF Calc updated based on P-1 ADA and updated calculator that includes EPA. Update expenses to fine tune for 2nd interim based on actual costs and estimated costs through the end of the school year.
BR 37	Rev/Exp: Other State / Benefits		141		141	0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
	Totals	85,961	42,040	62,605	42,449	23,765	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 29	Rev/Exp: Other State / Services	28,028		4,208		23,820	Update Res6266+6546+6770+9053: Adjust for actual revenue received and fine tune expenses for 2nd Interim. Set up Res6770 Prop28 Art Music In Schools revenue and fund balance.
BR 30	Rev/Exp: State/ Salaries + Benefits + Supplies + Services	100	19,388	17,769	16,419	(20,638)	Update Res0000+Res1400: LCFF Calc updated based on P-1 ADA and updated calculator that includes EPA. Update expenses to fine tune for 2nd interim based on actual costs and estimated costs through the end of the school year.
BR 37	Rev/Exp: Other State / Benefits		148		148	0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
	Totals	28,128	19,536	21,977	16,567	3,182	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							
BR 36	Rev/ FB: Local	1,300				1,300	Update interest revenue, increases fund balance.
	Totals	1,300	0	0	0	1,300	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
BR 36	Rev/ FB: Local	2,000				2,000	Update interest revenue, increases fund balance.
	Totals	2,000	0	0	0	2,000	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
BR 36	Rev/ FB: Local	1,500				1,500	Update interest revenue, increases fund balance.
	Totals	1,500	0	0	0	1,500	Net Increase/(Decrease) to Fund Balance

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TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February 2024 - Page 2 of 2		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		<i>Increases FB</i>	<i>Decrease FB</i>	<i>Decrease FB</i>	<i>Increases FB</i>		
District 53, Fund 25: Capital Facilities							
BR 36	Rev/ FB: Local	500				500	Update interest revenue, increases fund balance.
	Totals	500	0	0	0	500	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 11	Rev/Exp: Federal + Other State + Local/ Salaries + Benefits + Supplies + Services	75,161	40,000	50,308	65,897	50,750	Update Res1100+3219+6266+6500+6546+6770 +6762+9010+9042: Adjust necessary expenses for 2nd interim. Reduce encroachment to special ed as costs adjusted down, SCOE 6-22 fees are 50% and 1:1 IA not yet hired. Set up R6770 Art Music in Schools. After Care program able to hire help, increase salaries and employee benefits.
BR 12	Rev/Exp: State/ Salaries + Benefits + Supplies + Services	16,169		30,722	38,176	23,623	Update Res0000+Res1400: LCFF Calc updated based on P-1 ADA and updated calculator that includes EPA. Increase interest revenue. Update expenses to fine tune for 2nd interim based on actual costs and estimated costs through the end of the school year.
BR 13	Exp: Salaries + Benefits + Services			1,074	1,074	0	Update Res7435: Costs for math decreased due to LOA, increased cost for counseling to offset.
	Totals	91,330	40,000	82,104	105,147	74,373	Net Increase/(Decrease) to Fund Balance
For the March 14, 2024 board meeting							

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