

6/26 #5

AGENDA ITEM # 6/27 #7

Board Meeting Dates:
Public Hearing: 06/26/24
Adoption: 06/27/24



**Twin Hills
School District**

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

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

Adopted Budget

2024-25



2024-25 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. The Governor continues to protect education from reductions even as the state revenue shortfall increased since January. The May Revision presented on May 10, 2024, by the Governor proposed funding a COLA of 1.07% for 2024-25 as the economic outlook through 2027 shows slow but steady growth. This COLA will be applied to state funding for education, LCFF (Local Control Funding Formula), special education, child nutrition, and the Mandate Block Grant. The multi-year projections presented with this report are based on this May Revision proposal. The Legislature and Governor continue to negotiate the final budget over the next few weeks which leaves all the districts in this county relying on the Sonoma County Office of Education, School Services of California, FCMAT and the Department of Finance to prepare our budget and multi-year projections for the two subsequent years. Please see Exhibit A for guidance details. Below is a table showing the COLA revenue percentages, and CalSTRS/CalPERS employee benefit cost percentages for the years 20-21 through 26-27.

Report Pd	Revenue Item	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Adopt Budget	Planning COLA	0.00%	5.07%	6.56%	8.22%	1.07%	2.93%	3.08%
	Expense Item							
Adopt Budget	CalSTRS	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
Adopt Budget	CalPERS	20.70%	22.91%	25.37%	26.68%	27.05%	27.60%	28.00%

Since 2020-21 there have been several state and federal one time COVID funding offerings. Almost all of these offerings required a plan prior to receipt of funds as well as reporting quarterly on their use. Schools in this district have spent almost 100% of these funds. For the 2022-23 fiscal year school districts also received Art, Music, Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant funding. The Governor also added a program that year he champions called Universal Prekindergarten Planning and Implementation Grant. In 2023-24 schools began receiving Special Education Mental Health Services Funding and the district began receiving Home-to-School Transportation Reimbursement Funding. Voters approved a proposition, Proposition 28 Arts and Music in Schools, that gives schools funding for all types of art and music beginning in 2023-24. Please check the last pages of this narrative for details.

As always, the state funding formula (LCFF) creates an important need to prioritize how we meet the needs of all students and especially the needs of English language learners, low income and foster youth. This requires us to focus on the expenditure side of the budget to assure they align with our education mission as defined in our Local Control Accountability Plan (LCAP). Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of reserves and assignments is included with this report (Exhibit B).

In 2023-24 we began a Board of Trustees Ad Hoc Committee to work on ways to reduce overspending. I would like to thank Trustee Moise, Trustee Harding, and Superintendent Guzman for all their ideas and hard work. All the principals provided information to help in the

decision making process by allowing us to understand how expense reductions effect their programs, staff and students. We are grateful for their insight and input, making the hard choices and having the hard conversations.

Following is a description of revenue and expenses budgeted for this year. Please see the Common Message parameters and SSC Dartboard used to prepare the budget and multi-year projections (Exhibit A). Be sure to review the multi-year projection assumptions for details. All revenue assumptions are based on laws in place when the Governor's May Revise was disclosed.

GENERAL FUND (FUNDS 01 AND 03)

REVENUE

LCFF Revenue Sources

Fund 01 (Fund 01 {Apple Blossom and the District} plus Fund 03 {Twin Hills Charter Middle School} combined): LCFF Revenue Sources include State Aid and Property Taxes. This year state revenue was estimated based on the FCMAT (Fiscal Crisis and Management Assistance Team) / BASC (Business and Administration Steering Committee) LCFF Calculator. A copy of this calculation is included with each school's multi-year projections. State Aid also includes EPA (Education Protection Account) funding. These items are shown separately on the LCFF Summary of Funding included with each school's reports. Please see Exhibit C for key LCFF words and a graph showing how the Target Entitlement is calculated. Revenue is calculated based on ADA (Average Daily Attendance) and for Fund 01, Apple Blossom, the estimated ADA is 279.4. Usually we are funded at traditional schools, such as Apple Blossom, on current year or prior year ADA, whichever is greater, and charter schools are funded on current year ADA. Due to COVID and the state declining enrolment issue, we are able to take advantage of a 3 year rolling average for Apple Blossom allowing a funded ADA of 283.90. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 195. Please note that these are estimates only and the ADA percentage used remains slightly lower due to the continuing COVID19 absences.

Under LCFF, there are three driving factors: ADA by grade span, annual COLA which is applied to the LCFF Target entitlement, and the unduplicated pupil count. In 18-19 we began relying on COLA as it once again became the key determinant of increases in funding. It is unlikely that in a normal year (normal is COLA of 3%) that the annual COLA will be sufficient to fund the annual salary cost increases associated with step and column along with the substantial employer retirement system costs.

Fund 01: Apple Blossom/District

	ADA = 279.4 / Funded ADA = 283.90	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,751,589
8011	Basic Aid Supplement	900,000
8012	EPA (Education Protection Account)	533,794
8041	Secured Property Taxes	4,600,000
8096	In Lieu Property Tax Transfer	(3,204,619)
8091	Revenue Transfer to F14	(50,000)
8097	Special Education Property Tax	77,000
	Total Revenue	\$4,607,764

Fund 03: Twin Hills Charter Middle School

	ADA = 195	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$744,350
8012	EPA (Education Protection Account)	435,753
8096	In Lieu Property Tax Transfer	958,437
	Total Revenue	\$2,138,540

Total Form 01, Line A.1)

\$6,746,304

Federal Revenue Sources

Generally, federal revenues are budgeted at prior year levels. The special education entitlement is based on updated SELPA information. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year. Over the past few years we have received COVID19 CARES Act and ESSER funding, please see details on the last pages of this narrative. Federal revenue is considered “unearned” which means the balance unspent from one year is set up as revenue in the following year if the funds are spent regardless of actual cash received. This is different than most state funding which allows a fund balance.

Object Code		Projected Income
8181	Special Education PL 101-476	\$ 110,000
8290	Title I	42,183
8290	Title IIA – Principal/Teacher Staff Develop.	7,273
8290	COVID19 ESSER Funding (Res 3214)	73,088
	Total Form 01, Line A.2)	\$232,464

Other State Revenue Sources

Before LCFF, schools received special program funding, called categorical funding, along with revenue limit state funding. The categorical funding at the time LCFF was created was rolled into the LCFF base year funding calculation. There are currently several special categorical programs again and we receive those one-time funds with very specific rules on recording the revenue and spending the funds. The state revenues expected on a regular basis are the Mandate Block Grant, Lottery, and Mental Health funds. The assumptions give details on per ADA funding. Please see the last pages of this narrative for details. STRS on Behalf of State is the state’s CalSTRS liability for this district that they are requiring we run through our accounting system, we don’t receive cash and we don’t spend cash, this is for accounting purposes only required by the State.

Object Code		Projected Income
8550	Mandate Block Grant	\$ 13,991
8560	State Lottery	123,006
8590	Home-To-School Transportation 60% Allow.	58,340
8590	STRS on Behalf of State	310,597
8590	ELO Program	169,000
8590	Universal PreK	66,950
8590	Prop 28 Arts & Music in Schools	64,800
8590	ERMHS State Mental Health Funds	37,000
	Total Form 01, Line A.3)	\$843,684

Local Revenue Sources

Local revenue consists of interest earned, donations, Foundation funding, Special Education AB602 funding, rent, SunRidge MOU, SunRidge special ed costs, and miscellaneous. This budget reflects historical levels and/or available funds. Donations and Foundation funding will not be budgeted until cash is received.

Object Code	Projected Income
8650 Lease/Rentals	\$ 21,600
8660 Interest	106,000
8677 Interagency – Special Ed	50,000
8689 Indirect Cost Support	400
8689 SunRidge MOU / District costs	250,000
8699 SunRidge Special Ed costs	80,000
8792 Special Ed AB602	100,000
Total Form 01, Line A.4)	\$ 608,000
Total Form 01, Line A.5) Total Revenues	\$8,430,452

EXPENDITURES

Staffing and Salaries

Certificated teaching, support staff and administrator positions are based on the following staffing levels:

1.00 FTE	Superintendent
2.00 FTE	Principals
14.00 FTE	AB classroom teachers
7.10 FTE	TH classroom teachers
0.70 FTE	AB enrichment teachers
1.90 FTE	TH elective teachers
1.00 FTE	AB Academic Intervention/Title I/EIA
0.50 FTE	TH Academic Intervention
1.00 FTE	Pupil Personnel Counselor
<u>3.20 FTE</u>	Education Specialists
32.40 FTE	Total

Prof Dev & Stipends: \$60,000+

Salary calculations are commensurate with approved salary schedules and contractual agreements. This budget includes step movement from prior year and a decrease in steps from 24 to 20 per prior year negotiated agreement. Future years include an estimated 2% for cost of step only. There are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.1) Total Estimated Cost \$ 3,290,094

Classified staffing levels are on the next page.

Classified staffing levels are on the next page as follows:

7.03 FTE	Custodial/Maintenance (includes Maint. Director)
1.58 FTE	AB Yard/Parking Lot Duty
1.23 FTE	TH Campus Supervisors
3.90 FTE	School Offices Clerical
1.00 FTE	ELL program assistant
0.35 FTE	Library assistants
0.73 FTE	Health Tech
3.59 FTE	Special Education assistants
3.18 FTE	AB Instructional assistants
0.80 FTE	TH Instructional assistants
0.29 FTE	AB PIP assistants
4.00 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
28.68 FTE	Total

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

Total Form 01, Line B.2) Total Estimated Cost \$ 1,547,773

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent * Salary
State Teachers' Retirement	19.10 %
Medicare	1.45 %
Unemployment Insurance	0.05 %
Workers' Compensation Insurance	1.37 %
Total	21.97%

Statutory Benefits for **Classified** employees include:

Benefit	Percent * Salary
Public Employees Retirement	27.05%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Workers' Compensation Insurance	1.37%
Total	36.12%

STRS on Behalf of State, book entry only \$310,597

Total Estimated Cost of All Statutory Benefits \$1,594,189

Health and Welfare

This district increased their maximum medical insurance contribution to \$1,200 per month on October 1, 2023, from \$1,100. The cost for medical insurance through RESIG will increase approximately 8% for the 2024-25 school year

increasing the contribution by the district for those employees below the \$1,200 maximum. Vision insurance rates are lower than prior year at \$96 per year. It is anticipated that dental insurance will decrease slightly on October 1, 2024, to an annual cost of \$1,332. Health insurance maximum annual benefit beginning October 1, 2024 is \$15,828 per year for a full FTE.

Total Annual Cost of Health & Welfare Benefits \$671,380

Total Form 01, Line B.3) Total Employee Benefits \$ 2,265,569
Salaries and benefits account for 77% of the District's expenditure budget.

Books and Supplies

Books and supplies are budgeted based on prior year regular expenses. Please note that carryover and donations are not shown in the 2024-25 budget. Multi-year projections include separate lines to show where one time federal and state categorical funding was spent. The higher budgeted amounts in 2023-24 (52% higher) includes one time expenditures due to receipt of special block grants and COVID19 funding, carryover and donations. 23-24 also included over \$75,000 budgeted for kitchen equipment that is not included in 24-25.

Total Form 01, Line B.4) Total Books and Supplies \$192,288

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year and expected needs in fiscal year 2024-25. Please note that carryover and donations are not shown in the 2024-25 budget. The previous year, 2023-24, includes one time expenditures using special categorical block grants and COVID19 funding plus carryover and donations.

Total Form 01, Line B.5) Total Contracts & Services \$1,908,483

Capital Outlay

There is no capital outlay anticipated from the General Fund included in this budget.

Other Outgo

This is the amount of Basic Aid Supplement funds that are transferred to SunRidge, as it is an external charter a different object code is used for this transfer while the other two charters are internal and are shown as Transfers Out in Section D.

Total Form 01, Line B.7) Total Other Outgo \$50,000

Total Form 01, Line B.9) Total Expenditures \$9,254,207

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$200,000
Transfer In F01 GF from F09 Orchard View Direct Costs	280,000
Transfer In F01 GF from F03 Twin Hills CMS Sp Ed EC	200,000

Transfer In F01 GF from F03 Twin Hills CMS Direct Costs	250,000
Transfer In F03 THCMS from F01 General Fund BAS	425,000
Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	25,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	22,810

Total Form 01, Line D.1a) Total Transfers In \$1,402,810

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

Transfer Out F01 GF to F13 Cafeteria	\$ 90,000
Transfer Out F03 THCMS to GF F01 Direct Costs	450,000
Transfer Out F01 GF to F03 THCMS BAS	425,000
Transfer Out F01 GF to F09 OV BAS	50,000
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$1,015,000

Program Contributions

Special Education Encroachment

The District has some restricted programs where the cost is more than the revenue received. The General Fund makes contributions to these programs, this is called encroachment.

Special Education continues to require a large contribution annually and this is based on the needs of students. All special education funds and expenses are shown in the General Fund. Twin Hills and Apple Blossom are combined due to implementation of a learning center model at Twin Hills and the fact that the Education Specialist at Apple Blossom also provides early intervention services to some students. The memorandum of understanding between the district and Orchard View Charter School calls for an excess cost model for sharing special education costs. Under this model, the District pays the special education costs for all students. Orchard View pays the District a share of those costs calculated in proportion to student attendance (P-2 ADA). The payment is shown in Transfers In. Since Twin Hills Charter Middle School is also a charter, it pays special education costs using the same excess cost model used for Orchard View. The payment is shown in Transfers In. SunRidge's amount due to the district is also based on student attendance (P-2 ADA) and is reported in the Local Revenue section of these reports as it has a separate district designation. SunRidge has their own special education program, the amount they pay the district is for excess costs of the West County Special Education Consortium which includes nurse, psych, and speech services.

For 2024-25, the total anticipated contribution to Special Education due to encroachment is \$976,316.

Due to LCFF, transfers to the restricted special education resource must be done by contribution instead of transferring revenue. We now transfer an amount based on the cost of special education staff and the amount of ADA funding received for any NPS students. For 2024-25 the estimated transfer from Fund 01 for Apple Blossom staff is \$100,000 and from Fund 03 the amount is \$100,000.

For 2024-25, the total anticipated cost transfer to Special Education is \$200,000.

PIP Program

Apple Blossom continues to provide PIP, Primary Intervention Program, and this program requires a contribution from the General Fund as the only source of income is currently Box Tops for Education.

For 2024-25, the total anticipated contribution to PIP is \$20,000.

Routine Repair and Maintenance

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

At Adopted Budget we meet the 3% requirement based on the state's calculation. The state calculation removes the STRS on Behalf of State and COVID19 expenses, and if the state were to update their calculation to also remove all the new one time state categorical expenses, this calculation would be a better representation by using only ongoing expenses. Even though RRMA funds are used for repairs and maintenance of both schools, Twin Hills CMS does not contribute any of the unrestricted funds transferred to this restricted resource. Salary and benefit expenses for THCMS site maintenance personnel are now paid for from this resource. Repairing and maintaining district owned facilities for the safety of all who attend and visit is a priority.

The amount to be transferred to RRM in 2024-25 is \$300,000.

Total Form 01, Line D.3) Total Contributions	\$1,496,316
---	--------------------

RESERVES & ASSIGNMENTS

This district has a board policy (BP3100) stating our reserve level will be 17%. The District meets this requirement by reserving \$1,693,830 designated as the Reserve for Economic Uncertainties. The District is required to reserve \$5,000 for the revolving cash funds. The District is required to reserve \$40,000 as its share of the required economic uncertainty for the West County Special Education Consortium. JPA Transportation funding changed at the state level due to LCFF and \$30,000 is assigned to cover any differences or shortfalls. The assignment to support charters so they maintain a 17% reserve is shown as well as assignments for technology repair or replacement, facilities repair or replacement, the STRS/PERS retirement annual increase cost issue and COVID19 Distance Learning legal fees. In the Ending Balance section there is an Assignment Adjustment line with a negative amount and this means other assignments, except the fund balance support for charters, are reduced by that negative amount. Please see the attached reserve report for details for all funds (Exhibit B).

FUND BALANCE

The District will have an estimated fund balance at the beginning of the budget year of \$4,181,975 and an estimated ending balance of \$3,746,030, this is the total of unrestricted plus restricted. The amount of overspending of \$435,945 is due to sharing BAS with the charter schools, the large cost of special education and spending the one time categorical funding. After deducting the reserve for Economic Uncertainties of 17%, the reserve for revolving cash, and the other assignments listed on Exhibit B, there will be no unassigned/unappropriated balance.

CASH FLOW

Funds 01 and 03 will have cash at the end of each month and at the end of the year. Deferrals are not expected for this fiscal year at this time but may happen in June of 2025 for one month as an accounting move to push state expenses to the next year, this is not unusual when the state has revenue issues.

MULTI YEAR PROJECTION

The multiyear projection shows the District will continue to remain vigilant and cautious and indicates the necessity to continue to plan for reductions in overspending during the next few years. The LCFF Calculator is a great tool, but it is not a guarantee of funding just an instrument to help us estimate revenue. Declining enrollment has been an issue in this state and at Apple Blossom and Twin Hills Charter Middle School over the past few years, but it is anticipated that enrollment will level out and is, therefore, expected to remain stable for the next two years. Due to this enrollment issue as well as the increased cost for STRS/PERS retirement plans and salaries, Twin Hills Charter Middle School is receiving Basic Aid Supplement funds of \$425,000 this year and \$400,000 for the next two years. These BAS transfers are to assist with the higher cost to run a middle school with departmentalized classes and offer enrichment to attract students. Please keep in mind, if enrollment increases and/or state revenue improves and/or if we receive one-time funds, expense reductions may not be necessary. We work diligently to maintain and increase enrollment.

Due to COVID, this district did not receive the level of donation support the past few years and looks forward to a time when donation support returns to pre-COVID levels. The District continues to recognize the value of the THAB Educational Foundation, the Walkathon-Jogathon and other donations as they help provide the programs and staffing our students appreciate including instructional assistants, music, art, gardening physical education and after school sports.

This budget will be updated in August once the State finalizes their budget adoption process and details are published. Please keep in mind that the budget is a living document and is updated once the school year starts and throughout the year as information on funding and staffing changes.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district is. Each school has its own per ADA calculation which can be seen along with each school's reports. Local property taxes are used first to fund LCFF entitlements. The state then fills in the rest of the entitlement using LCFF and EPA funds.

Twin Hills Charter Middle School (D53 Fund 03) (Grades 6-8)

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

Orchard View Independent Study Charter School (D53 Fund 09) (Grades K-12)

This charter's ADA of 222 is based on enrollment of 230. This charter's budget indicates a decrease to the fund balance of over \$58k this year. In previous years we included a reduction in expenses as part of the plan for this charter but due to how we now plan for reductions, this will be done as the year progresses after actual enrollment is known. The MOU with the district is included in Transfers Out and is for both their share in the cost to run the district as well as the excess cost for special education. Due to increased costs for special education the excess costs have increased. To assist this charter in maintaining a fund balance there is a transfer of BAS funds in the amount of \$50,000. The estimated decrease to the fund balance of \$58,879 is deducted from the estimated beginning fund balance of \$297,588, leaving an estimated ending balance of \$238,709. From this we deduct restricted resources of \$174,780: California Clean Energy \$45,523; Educator Effectiveness \$13,528; Art Music IMDBG \$16,464; Learning Recovery ERBG \$33,347; Prop 28 Art and Music in Schools \$54,640; A-G and Other State BGs \$11,278. The final assigned balance is a positive \$63,929 equaling a 2% reserve. The board required reserve of 17% is \$491,075 and to meet this, Fund 01 shows an assignment of \$427,146. Please see details on the attached Reserve report (Exhibit B). This fund will have cash at the end of every month and at the end of the year.

ADA = 222 / FTE: Cert=14.80 Clasfd=3.1	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,656,699
Other State (Mandate, Lottery, STRS on BH)	247,445
Local Revenue (Interest)	13,000
Total Revenue	\$2,917,144
Expenditures	
Salaries & Benefits	\$2,359,355
Books & Supplies	65,468
Services	121,200
Total Expense	\$2,546,023
Transfer In BAS	+50,000
Transfer Out	-480,000
Net Increase (Decrease) to Fund Balance	(\$ 58,879)

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

SunRidge is currently leasing the Pine Crest Campus on Hayden Avenue from an adjoining school district. The projected ADA of 235 for 2024-25 is based on enrollment of 258 and is not projected to change for the two subsequent years. Specialty program (Res 9041) revenue is estimated at an amount to cover the costs of that program which consists of classified specialty instructor employees and the employee benefit costs. Basic Aid Supplement funds are transferred to this charter for all four years shown on the multi-year projection in the amount of \$50,000 per year. This charter is budgeted to decrease its fund balance by \$433 and this is due to spending some of the state restricted dollars this year when the revenue was received last year.

ADA = 235 / FTE: Cert=13.3 Clasfd=13.9	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,732,887
Other State (Mandate, Lottery, STRS on Behalf)	348,323
Local Revenue (includes \$50k BAS from D53/F01)	562,000
Federal and State Meal Program Reimbursement	130,000
Total Revenue	\$3,773,210
Expenditures	
Salaries & Benefits	\$2,722,394
Books & Supplies	211,723
Services	839,526
Total Expense	\$3,773,643
Transfers In (MYP: BAS included in Local Rev)	
Net Increase (Decrease) to Fund Balance	(\$ 433)

After deducting the excess expenditures over revenue of \$433 from the prior year estimated ending fund balance, the ending balance before assignments and reserves will be \$871,675. After deducting the nonspendable revolving cash amount of \$4,000, the restricted resources of \$622,042 consisting of ELO-P, CA Clean Energy, Educator Effectiveness, Arts Music IMDBG, Prop 28 Art and Music in Schools, Learning Recovery ERBG and After Care Programs, plus the assigned RESIG deductible of \$18,000, the final assigned balance is a positive \$227,633 equaling a 6% reserve. The board required reserve of 17% is \$621,665 and to meet this, Fund 01 shows an assignment of \$394,032. Please see details on the attached Reserve report (Exhibit B). This fund is estimated to have cash at the end of every month and at the end of the year.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

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

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

CalSTRS and CalPERS

The employer cost for retirement will be an issue in future years as the cost climbs to 19.1% for CalSTRS and to 28% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and in previous years has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in those years. For 22-23, 23-24, and now for 24-25 the Governor's May Revise did not include any proposals to cover the pension costs and according to current information, the rates this year of 19.1% for CalSTRS is as high as these pension costs will go. CalPERS continues to increase employer costs and currently 2026-27 shows the cost at 28.0%.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%
Retirement Plan Year:	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
STRS ER Rates	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS ER Rates	22.91%	25.37%	26.68%	27.05%	27.60%	28.00%

Necessary Expense Reductions/Additional Adjustments

We used to include lines with the description "Necessary Expense Reductions" on the MYPs for schools that need to reduce expenses in subsequent years. The strategy for this year has changed and we have actually reduced expenses based on work done with the Board Budget Ad Hoc Committee and Site Administrators. This involved painful conversations and reductions in expenses including personnel. There are lines for each school on the MYP titled "Additional Adjustments" to help set goals for subsequent years once planning for those years takes place. Expense reduction planning needs to continue if enrollment does not increase or the state continues to fund education at an untenable amount.

OTHER FUNDS

Child Development (Fund 12)

This program continues to provide families with before and after school child care and is going strong. They are currently running their successful summer program and redoing the kitchen in their main room. This program has an ending fund balance of \$151,891 after revolving cash of \$4,000 is deducted.

Cafeteria (Fund 13)

Universal Meals began in August 2022. This program allows students to receive two meals each school day at no cost to the students. We were fortunate to keep our current vendor, Revolution

Foods, for the 24-25 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. Each year it takes a month or so to fine tune this program so ordering matches consumption. This fund will be updated often during the year to keep up with what is actually going on. As always this fund requires a contribution from the general fund, for this year that is estimated at \$90,000 to cover the employee salaries and benefits, supplies and permits. The ending fund balance after the reserve for the revolving cash of \$4,000 and inventory of \$457 is estimated to be \$12,882.

Deferred Maintenance (Fund 14)

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the five year period after installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. During the summer of 2023 we replaced flooring in some rooms at Apple Blossom and installed new charging stations at Apple Blossom, Twin Hills CMS, and Orchard View. This summer we are replacing flooring in two of the TK/K rooms at Apple Blossom and the TK/K restroom. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. The ending balance of \$169,121 is committed.

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

This fund is expected to have an assigned ending balance of \$325,275 at the end of 2024-25. We transferred over \$330,000 of Basic Aid Supplement revenue into this fund in 2008-09. For a five year period after 2008-09, the state budget deteriorated at an alarming pace and for a period of time Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred \$200,000 of these funds to Fund 20 for postemployment benefits. This is the fund cash is borrowed from as needed throughout the year.

Postemployment Benefits (Fund 20)

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three

years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2022-23 actuarial valuation states the liability is now \$64k. There is now a GASB Statement #73 that came into effect just a few years ago which requires us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 22-23 audit. This new actuarial valuation indicates our liability is currently \$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 were 7 retired teachers receiving CRSP at a cost of over \$79,212. For 24-25 the estimated amount transferred to other funds to cover CRSP is \$22,810 for 2 teachers. The ending Assigned fund balance is currently estimated to be \$464,118.

Bond Fund (Fund 21)

This fund is used to record the revenue from the sale of bonds and expenditures based on the Measure M approved projects list. In March of 2011 bonds were sold and, after paying off the Zions Bank capital lease, \$2,047,108 was deposited into this fund. In 2010-11 and 2011-12 a large percentage of funds were spent on the solar project, modular project at THCMS, MUR upgrades at THCMS including a lighting and sound system, and energy efficient lighting at both campuses. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently the only item budgeted is interest revenue. The ending fund balance is currently estimated to be \$166,766 and is assigned. These funds can only be used for Measure M approved projects.

Capital Facilities Fund (Fund 25)

This fund is used to collect the revenue generated through developer fees. We currently have suspended collection of these developer fees and the only revenue is for interest. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$11,000. The estimated restricted ending fund balance is \$19,341.

Special Reserve for Capital Projects (Fund 40)

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The fund balance is projected to be approximately \$99,891 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment costing over \$5,000.

Categorical funding by Resource: Apple Blossom Elementary/District										As of 06/12/2024
	Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	24-25 Budget Exp	Fund Balance	Program Title
21-22	2600	FB	\$65,951	23-24					\$65,951	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
22-23	2600	FB	\$144,774	23-24					\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23
23-24	2600	FB	\$119,854	N/A					\$119,854	Expanded Learning Opportunities Program ELO-P 2023-24
24-25	2600	FB	\$119,000	N/A					\$119,000	Expanded Learning Opportunities Program ELO-P 2023-24
	3213	UR	\$292,030	23-24	\$55,000	\$164,000	\$73,030		\$0	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
	3214	UR	\$73,008	23-24				\$73,008	\$0	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss (Extended day/year only)
	3218	UR	\$24,261	23-24	\$13,080		\$11,181		\$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
	3219	UR	\$41,822	23-24			\$41,822		\$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
	6053	UR	\$59,621	25-26		\$739	\$35,500	\$23,382	\$0	Universal Prekindergarten Planning and Implementation Grant 21-22
	6053	UR	\$43,568	25-26				\$43,568	\$0	Universal Prekindergarten Planning and Implementation Grant 22-23
	6266	FB	\$108,349	25-26		\$9,399	\$24,274	\$18,270	\$56,406	Educator Effectiveness Funds (EEF)
23-24	6546	FB	\$21,394	23-24			\$21,394		\$0	Special Education Mental Health Funds
24-25	6546	FB	\$21,400	24-25				\$21,400	\$0	Special Education Mental Health Funds
	6762	FB	\$184,588	25-26		\$581	\$83,500	\$63,000	\$37,507	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
23-24	6770	FB	\$37,886	25-26					\$37,886	Prop 28 Art & Music In Schools
24-25	6770	FB	\$37,900	26-27					\$37,900	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			\$145,238		\$0	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals			\$1,656,291		\$139,727	\$203,719	\$450,939	\$242,628	\$619,278	
Categorical funding by Resource: Twin Hills Charter Middle School										As of 6/12/2024
	Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	24-25 Budget Exp	Fund Balance	Program Title
21-22	2600	FB	\$50,000	23-24					\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
22-23	2600	FB	\$50,000	23-24					\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23
23-24	2600	FB	\$50,000	N/A					\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23
24-25	2600	FB	\$50,000	N/A					\$50,000	Expanded Learning Opportunities Program ELO-P 2023-24
	6266	FB	\$56,675	25-26	\$9,138	\$923	\$19,461	\$6,660	\$20,493	Educator Effectiveness Funds (EEF)
23-24	6546	FB	\$15,538	23-24			\$15,538		\$0	Special Education Mental Health Funds
24-25	6546	FB	\$15,600	24-25				\$15,600	\$0	Special Education Mental Health Funds
	6762	FB	\$125,652	25-26			\$41,000	\$41,000	\$43,652	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
23-24	6770	FB	\$26,856	25-26					\$26,856	Prop 28 Art & Music In Schools
24-25	6770	FB	\$26,900	26-27					\$26,900	Prop 28 Art & Music In Schools
	7435	FB	\$92,000	27-28			\$92,000		\$0	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals			\$559,221		\$9,138	\$923	\$167,999	\$63,260	\$317,901	

Categorical funding by Resource: Orchard View School									As of 6/12/2024
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	24-25 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	\$7,661	\$11,662	\$7,360	\$13,529	Educator Effectiveness Funds (EEF)
23-24	6546	FB	\$17,495	23-24		\$17,495		\$0	Special Education Mental Health Funds
24-25	6546	FB	\$17,500	24-25			\$17,500	\$0	Special Education Mental Health Funds
6762	FB	\$136,740	25-26		\$29,276	\$46,000	\$45,000	\$16,464	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
23-24	6770	FB	\$27,320	25-26				\$27,320	Prop 28 Art & Music In Schools
24-25	6770	FB	\$27,320	26-27				\$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	\$25,000	\$33,347	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
7810	FB	\$2,327	27-28					\$2,327	Other State: Ethnic Studies
Totals		\$416,016		\$4,625	\$36,937	\$102,157	\$94,860	\$177,437	
Categorical funding by Resource: SunRidge School									As of 6/12/2024
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	23-24 Budget Exp	24-25 Budget Exp	Fund Balance	Program Title
21-22	2600	FB	\$50,000	23-24				\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22 May Revise extends 1 more year
22-23	2600	FB	\$105,691	23-24				\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23
23-24	2600	FB	\$113,585	N/A				\$113,585	Expanded Learning Opportunities Program ELO-P 2022-23
24-25	2600	FB	\$113,600	N/A				\$113,600	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	\$13,660	\$14,409	Educator Effectiveness Funds (EEF)
23-24	6546	FB	\$17,574	23-24		\$17,574		\$0	Special Education Mental Health Funds
24-25	6546	FB	\$17,500	24-25			\$17,500	\$0	Special Education Mental Health Funds
6762	FB	\$126,448	25-26		\$3,300	\$77,741	\$29,500	\$15,907	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) Adopted Budget reduced by 6%
23-24	6770	FB	\$33,362	25-26		\$6,330	\$2,857	\$24,175	Prop 28 Art & Music In Schools
24-25	6770	FB	\$33,360	26-27				\$33,360	Prop 28 Art & Music In Schools
7435	FB	\$135,423	27-28			\$61,213	\$48,000	\$26,210	Learning Recovery Emergency Block Grant (LRE) Adopted Budget reduced by 15%
Totals		\$934,399		\$0	\$15,564	\$205,781	\$111,517	\$601,537	

Twin Hills USD
Enrollment and ADA
2024-25 Adopted Budget - Current

	2023-24 PRIOR FISCAL YEAR			2023-24 Note: Enroll- ment @ Mar 31, 2024	2024-25 CURRENT FISCAL YEAR			2025-26 1ST SUBSEQUENT YEAR			2026-27 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct 4, 2023)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT		Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom													
K-3	179	164.46	47	180	184	175	47	184	175	47	184	175	47
4-6	110	103.26	38	113	108	103	38	108	103	38	108	103	38
4-6: NPS													
7-8: NPS													
SCOE Class TK-3 or 6-22	1.5	1.37	1	1.5	1.5	1.4	1	1.5	1.4	1	1.5	1.4	1
Totals	290.5	269.09	86	294.5	293.5	279.4	86	293.5	279.4	86	293.5	279.4	86
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=289- 6=283	94.58%	30.18%		LCFF=292	95.20%	29.25%	LCFF=292	95.20%	29.25%	LCFF=292	95.20%	29.25%
	AB will be funded on 3 year rolling average, this year = 320.15				AB will be funded on 3 year rolling average, this year = 283.90			AB will be funded on current year			AB will be funded on current year		
CHARTER SCHOOL Twin Hills CMS													
K-3													
4-6	69	65.94	14	70	60	57	12	60	57	12	60	57	12
7-8	138	128.99	43	138	145	138	45	145	138	45	145	138	45
9-12													
Ungraded													
Totals	207	194.93	57	208	205	195	57	205	195	57	205	195	57
Ratio of ADA to Enrollment / Percentage Unduplicated		94.17%	27.54%			95.12%	27.80%		95.12%	27.80%		95.12%	27.80%
CHARTER SCHOOL Orchard View													
K-3	42	42.04	11	42	35	34	9	35	34	9	35	34	9
4-6	47	46.58	17	47	47	46	17	47	46	15	47	46	15
7-8	43	41.58	10	44	40	38	10	40	38	12	40	38	12
9-12	96	89.26	18	93	108	104	21	108	104	21	108	104	21
Ungraded													
Totals	228	219.46	56	226	230	222	57	230	222	57	230	222	57
Ratio of ADA to Enrollment / Percentage Unduplicated		96.25%	24.56%			96.52%	24.78%		96.52%	24.78%		96.52%	24.78%
Sub-Totals District 53	726	683	199	729	729	696	200	729	696	200	729	696	200
CHARTER SCHOOL SunRidge													
K-3	125	116.43	46	128	134	123	48	134	123	48	134	123	48
4-6	77	73.11	26	79	86	78	28	86	78	28	86	78	28
7-8	32	28.45	10	32	38	34	11	38	34	11	38	34	11
9-12													
Ungraded													
Totals District 21	234	217.99	82	239	258	235	87	258	235	87	258	235	87
Ratio of ADA to Enrollment / Percentage Unduplicated		93.16%	35.04%			91.09%	33.72%		91.09%	33.72%		91.09%	33.72%
TOTALS ALL SITES	960	901	281	967.5	987	931	287	987	931	287	987	931	287

Public Health COVID19 State of Emergency for California ended 2/28/2023 and Federal ended 5/18/23.
SunRidge 24-25 ADA to enrollment is 91% instead of 93% to allow for possible lower enrollment. Enrollment based on information provided by site and class size based on lottery.

Twin Hills USD

Enrollment and ADA

2024-25 Adopted Budget - History

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

	Prior to COVID19 Pandemic 2019-20			COVID19 Pandemic: Distance & Hybrid 2020-21			COVID19 Pandemic: In-Person 2021-22			COVID19 Pandemic: In-Person 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	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	267.72	267.72	318.78	278.00	278.00	282.50
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	267.72	267.72	318.78	278.00	278.00	282.50
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.37	1.37	1.37	1.40	1.40	1.40
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.37	1.37	1.37	1.40	1.40	1.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	269.09	269.09	320.15	279.40	279.40	283.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Apple Blossom Elementary

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	194.93	194.93	194.93	195.00	195.00	195.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	194.93	194.93	194.93	195.00	195.00	195.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	219.46	219.46	219.46	222.00	222.00	222.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	219.46	219.46	219.46	222.00	222.00	222.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	414.39	414.39	414.39	417.00	417.00	417.00

Twin Hills CMS
Orchard View School

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	217.99	217.99	217.99	235.00	235.00	235.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	217.99	217.99	217.99	235.00	235.00	235.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	217.99	217.99	217.99	235.00	235.00	235.00

SunRidge School

District/Apple Blossom Elem/Twin Hills Charter Middle School

Twin Hills Union Elementary
Sonoma County

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

49 70961 0000000
Form 01
F8BZPUH864(2024-25)

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,250,255.00	84,000.00	7,334,255.00	6,669,304.00	77,000.00	6,746,304.00	-8.0%
2) Federal Revenue		8100-8299	0.00	317,489.00	317,489.00	0.00	232,464.00	232,464.00	-26.8%
3) Other State Revenue		8300-8599	152,674.00	686,175.00	838,849.00	159,769.00	683,915.00	843,684.00	0.6%
4) Other Local Revenue		8600-8799	414,605.00	465,038.00	879,643.00	378,000.00	230,000.00	608,000.00	-30.9%
5) TOTAL, REVENUES			7,817,534.00	1,552,702.00	9,370,236.00	7,207,073.00	1,223,379.00	8,430,452.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,113,347.00	610,120.00	3,723,467.00	2,956,692.00	333,402.00	3,290,094.00	-11.6%
2) Classified Salaries		2000-2999	1,256,614.00	404,003.00	1,660,617.00	1,184,194.00	363,579.00	1,547,773.00	-6.8%
3) Employee Benefits		3000-3999	1,668,750.00	678,940.00	2,347,690.00	1,667,693.00	597,876.00	2,265,569.00	-3.5%
4) Books and Supplies		4000-4999	98,113.08	309,487.50	407,600.58	60,363.00	131,925.00	192,288.00	-52.8%
5) Services and Other Operating Expenditures		5000-5999	862,708.00	1,413,891.47	2,276,599.47	720,440.00	1,188,043.00	1,908,483.00	-16.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,027.00	0.00	60,027.00	50,000.00	0.00	50,000.00	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,059,559.08	3,416,441.97	10,476,001.05	6,639,382.00	2,614,825.00	9,254,207.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			757,974.92	(1,863,739.97)	(1,105,765.05)	567,691.00	(1,391,446.00)	(823,755.00)	-25.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,434,212.00	0.00	1,434,212.00	1,402,810.00	0.00	1,402,810.00	-2.2%
b) Transfers Out		7600-7629	1,043,354.00	0.00	1,043,354.00	1,015,000.00	0.00	1,015,000.00	-2.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,507,117.00)	1,507,117.00	0.00	(1,496,316.00)	1,496,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,116,259.00)	1,507,117.00	390,858.00	(1,108,506.00)	1,496,316.00	387,810.00	-0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(358,284.08)	(356,622.97)	(714,907.05)	(540,815.00)	104,870.00	(435,945.00)	-39.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,635,848.97	1,261,032.69	4,896,881.66	3,277,564.89	904,409.72	4,181,974.61	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,635,848.97	1,261,032.69	4,896,881.66	3,277,564.89	904,409.72	4,181,974.61	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,635,848.97	1,261,032.69	4,896,881.66	3,277,564.89	904,409.72	4,181,974.61	-14.6%
2) Ending Balance, June 30 (E + F1e)			3,277,564.89	904,409.72	4,181,974.61	2,736,749.89	1,009,279.72	3,746,029.61	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	904,409.72	904,409.72	0.00	1,009,279.72	1,009,279.72	11.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,375,639.89	0.00	1,375,639.89	1,037,919.89	0.00	1,037,919.89	-24.6%
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	771,793.00		771,793.00			0.00	
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00		1,400,000.00			0.00	
Assignment Reduction due to Supports	0000	9780	(966,153.11)		(966,153.11)			0.00	
COVID19 Legal: Distance Learning	0000	9780	100,000.00		100,000.00			0.00	
West County JPAs: Special Ed & Transportation	0000	9780			0.00	70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780			0.00	821,178.00		821,178.00	
Technology, Facilities, Pension & Salary	0000	9780			0.00	1,400,000.00		1,400,000.00	
Assignment Reduction due to Supports	0000	9780			0.00	(1,353,258.11)		(1,353,258.11)	
COVID19 Legal: Distance Learning	0000	9780			0.00	100,000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,896,925.00	0.00	1,896,925.00	1,693,830.00	0.00	1,693,830.00	-10.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,570,699.04	(505,252.55)	4,065,446.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	(161,125.00)	0.00	(161,125.00)				

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	480,579.00	649,579.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22	101,829.28	76,899.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	185,158.97	81,158.97
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	64,742.00	129,542.00
7029	Child Nutrition: Food Service Staff Training Funds	1,406.00	1,406.00
Total, Restricted Balance		904,409.72	1,009,279.72

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2024-25 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.93%			3.08%
Funded COLA				8.22%			1.07%			2.93%			3.08%
ADA for LCFF Funding purposes				515.15			478.90			474.40			474.40
Enrollment				492			499			499			499
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,997,446	84,000	6,081,446	5,715,395	77,000	5,792,395	5,827,444	77,000	5,904,444	5,997,739	77,000	6,074,739
Transportation Funding: NEW 15-16		102,809	-	102,809	103,909	-	103,909	106,954	-	106,954	110,248	-	110,248
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	800,000	-	800,000	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000
Basic Aid Supplement: Prior year adjustment at P-1		400,000	-	400,000	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	-	191,456	191,456	-	159,456	159,456	-	159,456	159,456	-	159,456	159,456
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues	8300-8599	152,674	34,920	187,594	159,769	35,568	195,337	161,512	35,568	197,080	163,089	35,568	198,657
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	35,500	35,500	-	66,950	66,950	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	296,856	296,856	-	270,800	270,800	-	270,800	270,800	-	270,800	270,800
STRS on Behalf of State		-	318,899	318,899	-	310,597	310,597	-	326,127	326,127	-	342,433	342,433
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	414,605	465,038	879,643	378,000	230,000	608,000	379,160	230,000	609,160	380,440	230,000	610,440
Total Revenue		7,817,534	1,552,702	9,370,236	7,207,073	1,223,379	8,430,452	7,325,070	1,098,951	8,424,021	7,501,516	1,115,257	8,616,773
Expenditures													
Certificated Salaries	1000-1999	3,113,347	439,609	3,552,956	2,956,692	313,702	3,270,394	2,949,099	319,976	3,269,075	2,996,477	326,376	3,322,853
Certificated Salaries One Time Grant Funds		-	170,511	170,511	-	19,700	19,700	-	14,700	14,700	-	14,700	14,700
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	1,256,614	386,583	1,643,197	1,184,194	316,590	1,500,784	1,207,878	322,922	1,530,800	1,232,036	329,380	1,561,416
Classified Salaries One Time Grant Funds		-	17,420	17,420	-	46,989	46,989	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399	206,962	59,536	266,498	198,063	22,018	220,081	200,114	22,458	222,572	204,117	22,908	227,025
Employee Benefits One Time Grant Funds		-	43,586	43,586	-	21,303	21,303	-	3,230	3,230	-	3,230	3,230
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	318,899	318,899	-	310,597	310,597	-	326,127	326,127	-	342,433	342,433
Employee Benefits STRS	3101-3199	562,177	78,367	640,544	555,190	67,266	622,456	538,869	61,115	599,984	549,646	62,338	611,984
Employee Benefits PERS	3201-3300	335,233	91,278	426,511	317,390	96,862	414,252	335,353	89,126	424,479	347,016	92,226	439,242
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	564,378	74,059	638,437	597,050	79,830	676,880	594,511	81,427	675,938	606,401	83,055	689,456
EE Benefits-H&W One Time Grant Funds		-	13,215	13,215	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	98,113	148,470	246,583	60,363	66,579	126,942	61,570	67,617	129,187	62,801	68,675	131,476
Books and Supplies One Time Grant Funds		-	161,017	161,017	-	65,346	65,346	-	3,500	3,500	-	3,500	3,500
Services, Other Operating Expenses	5000-5999	862,708	1,200,581	2,063,289	720,440	1,035,493	1,755,933	734,851	1,056,203	1,791,054	749,549	1,077,327	1,826,876
Services One Time Grant Funds		0	213,311	213,311	0	152,550	152,550	0	73,000	73,000	0	73,000	73,000
Restricted Expense Adjustment		-	-	-	-	-	-	580	(580)	-	19,658	(19,658)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	60,027	-	60,027	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Total Expenditures		7,059,559	3,416,442	10,476,001	6,639,382	2,614,825	9,254,207	6,672,825	2,440,821	9,113,646	6,817,701	2,479,490	9,297,191
Excess (Deficiency)		757,975	(1,863,740)	(1,105,765)	567,691	(1,391,446)	(823,755)	652,245	(1,341,870)	(689,625)	683,815	(1,364,233)	(680,418)
Transfers In	8910-8929	1,434,212	-	1,434,212	1,402,810	-	1,402,810	1,366,703	-	1,366,703	1,355,000	-	1,355,000
Transfers Out (enter as negative)	7610-7629	(1,043,354)	-	(1,043,354)	(1,015,000)	-	(1,015,000)	(940,000)	-	(940,000)	(940,000)	-	(940,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,507,117)	1,507,117	-	(1,496,316)	1,496,316	-	(1,518,240)	1,518,240	-	(1,540,603)	1,540,603	-
Total Transfers/Other Uses		(1,116,259)	1,507,117	390,858	(1,108,506)	1,496,316	387,810	(1,091,537)	1,518,240	426,703	(1,125,603)	1,540,603	415,000
Net Increase (Decrease)		(358,284)	(356,623)	(714,907)	(540,815)	104,870	(435,945)	(439,292)	176,370	(262,922)	(441,788)	176,370	(265,418)
Fund Balance													
Beginning Balance		3,635,848	1,261,033	4,896,881	3,277,564	904,410	4,181,974	2,736,749	1,009,280	3,746,029	2,297,457	1,185,650	3,483,106
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,277,564	904,410	4,181,974	2,736,749	1,009,280	3,746,029	2,297,457	1,185,650	3,483,107	1,855,669	1,362,020	3,217,689
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	-	904,410	904,410	-	1,009,280	1,009,280	-	1,185,650	1,185,650	-	1,362,020	1,362,020
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		771,793	-	771,793	821,178	-	821,178	907,330	-	907,330	942,067	-	942,067
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		433,846	-	433,846	46,741	-	46,741	(438,623)	-	(438,623)	(943,583)	-	(943,583)
Assigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
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	1,896,925	-	1,896,925	1,693,830	-	1,693,830	1,653,750	-	1,653,750	1,682,185	-	1,682,185
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,277,564	904,410	4,181,974	2,736,749	1,009,280	3,746,029	2,297,457	1,185,650	3,483,107	1,855,669	1,362,020	3,217,689
Economic Uncertainties required level per BP 3100													
		Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%		
Additional Reserves:			Interest			Interest			Interest			Interest	
FUND 17 Calculation of Estimated Ending FB per year		\$ 306,974	\$ 9,300	\$ 316,274	\$ 316,274	\$ 9,000	\$ 325,274	\$ 325,274	\$ 9,000	\$ 334,274	\$ 334,274	\$ 9,000	\$ 343,274

District/Apple Blossom Elem

TWIN HILLS UNION SCHOOL DISTRICT APPLE BLOSSOM SCHOOL AND DISTRICT 2024-25 CASH FLOW ESTIMATES @ Adopted Budget

APPLE B ELEM/DISTRICT		2024-25 PROJECTIONS												DEFERRED REV/EXP JU-AU 25	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	3,400,000.00	3,174,828.00	2,526,313.00	2,306,841.00	1,899,013.00	1,375,466.00	3,216,358.00	2,427,978.00	2,173,399.00	1,629,889.00	2,805,480.00	2,314,528.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,300,000.00				1,725,000.00	0.00	575,000.00	4,600,000.00	4,600,000.00
LCFF State Aid	8010-8019	87,580.00	87,580.00	157,643.00	157,643.00	157,643.00	157,643.00	157,643.00	157,643.00	157,643.00	157,643.00	157,643.00	157,642.00	1,751,589.00	1,751,589.00
Basic Aid Supplement	8011	45,000.00	45,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	900,000.00	900,000.00
Education Protection Act	8012			133,449.00			133,449.00			133,448.00			133,448.00	533,794.00	533,794.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00	-50,000.00
In Lieu Property Tax	8080-8099		-192,274.00	-384,554.00	-256,369.00	-256,369.00	-256,369.00	-217,869.00	-448,650.00	-224,324.00	-224,324.00	-185,824.00	-2,903,295.00	-224,324.00	-3,127,619.00
Federal	8100-8299				6,378.00	79,728.00	3,189.00	6,378.00			7,973.00			103,646.00	159,456.00
Federal COVID							36,504.00						36,504.00	73,008.00	73,008.00
Other State - see below	8300-8599														
Mandated Block Grant							10,122.00							10,122.00	10,122.00
State COVID							33,475.00						33,475.00	66,950.00	66,950.00
Block Grants, ERMHS, Transportation		11,830.00	11,830.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	21,298.00	236,640.00	236,640.00
Lottery, Unrest+Rest								18,053.00			18,053.00			36,106.00	36,104.00
STRS on Behalf of / State Liability														0.00	206,612.00
Other Local	8600-8799														0.00
Interest					22,500.00			22,500.00			22,500.00			67,500.00	90,000.00
Rent, Util, SR MOU, Misc		967.00	967.00	967.00	967.00	967.00	967.00	1,165.00	967.00	967.00	967.00	967.00	91,165.00	102,000.00	402,000.00
Special Ed		5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00		100,000.00	100,000.00
Interfund TF in (MOU+TH+OV+ASP)	8910-8929					230,000.00		11,703.00	230,000.00				230,000.00	701,703.00	966,703.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		150,377.00	-41,897.00	18,803.00	42,417.00	323,267.00	2,480,278.00	72,371.00	282,039.00	-45,294.00	1,819,110.00	45,584.00	1,282,708.00	6,429,763.00	7,091,465.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	42,000.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	186,014.00	206,013.00	2,108,153.00	2,108,153.00
Classified Salaries	2000-2999	65,000.00	95,000.00	112,875.00	112,875.00	112,875.00	112,875.00	112,875.00	112,875.00	112,875.00	112,875.00	112,875.00	112,873.00	1,288,748.00	1,288,748.00
Employee Benefits	3000-3999	42,000.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	123,908.00	128,905.00	1,409,985.00	1,616,597.00
Books & Supplies	4000-4999	3,460.00	23,528.00	20,760.00	24,912.00	27,680.00	9,688.00	4,152.00	6,920.00	4,152.00	6,920.00	2,768.00	3,458.00	138,398.00	138,398.00
Services & Other Operational	5000-5999	35,634.00	178,168.00	124,718.00	249,436.00	356,337.00	106,901.00	213,802.00	106,901.00	71,267.00	213,802.00	90,971.00	33,746.00	1,781,683.00	1,781,683.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499						50,000.00						0.00	50,000.00	50,000.00
Interfund TF out (Cafet)	7600-7629				40,000.00			20,000.00				20,000.00	10,000.00	90,000.00	90,000.00
Interfund TF out (BAS/OPEB)	7600-7629						50,000.00	200,000.00					225,000.00	475,000.00	475,000.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSEMENTS		188,094.00	606,618.00	568,275.00	697,145.00	846,814.00	639,386.00	860,751.00	536,618.00	498,216.00	643,519.00	536,536.00	719,995.00	7,341,967.00	7,548,579.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x														
Prior year LCFF, In Lieu Property Tax															
Lottery, Other State, Interest		-49,655.00			26,900.00									-22,755.00	
Prior year Clear Due To/From				330,000.00	220,000.00									550,000.00	
Accounts Payable	95x														
Prior year: Clear Due To/From, MOU, Books															
Sup. Unearned Rev. CY Use Tax		-137,800.00												-137,800.00	
TOTAL PRIOR YR		-187,455.00	0.00	330,000.00	246,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389,445.00	
E: NET INC/DEC	(B-C+D)	-225,172.00	-648,515.00	-219,472.00	-407,828.00	-523,547.00	1,840,892.00	-788,380.00	-254,579.00	-543,510.00	1,175,591.00	-490,952.00	562,713.00	-522,759.00	
F: ENDING CASH BALANCE	(A+E)	3,174,828.00	2,526,313.00	2,306,841.00	1,899,013.00	1,375,466.00	3,216,358.00	2,427,978.00	2,173,399.00	1,629,889.00	2,805,480.00	2,314,528.00	2,877,241.00		455,090.00
Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at over \$600,000. 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 (\$206,612). Expenses to be made after June 30, 2025 shows the book entry amount for STRS on Behalf of State (will not be paid).															

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

2024-25 Multi-Year Projection Assumptions @ Adopted Budget June 2024

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # /LCFF Rolling % for Sup Grant	86 / 26.06%	86 / 28.06%	86 / 29.55%	86 / 29.25%
Funded ADA / Actual ADA	3 year average ADA 320.15 / CY ADA 269.09	3 year average ADA 283.90/ CY ADA 279.40	3 year average ADA 279.40 / CY ADA 279.40	3 year average ADA 279.40 / CY ADA 279.40
Enrollment (w/LCFF - TK below age 5)	291	294	294	294
Enrollment notes:	1.5 SCOE 6/22 pgm	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	\$4.55 Million	\$4.6 Million	\$4.65 Million	\$4.7 Million
In Lieu Property Tax per ADA	\$4,777	\$4,915	\$4,992	\$5,046
Transportation Funding	\$102,809	\$103,909	\$106,954	\$110,248
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$1,200,000	\$900,000 estimate based prior year without local district that may be basic aid	Same as prior year	Same as prior year
Federal	Rest: Spec Ed, Title 1 & Title 2	Rest: Special Ed plus Title 1 & Title 2	Same as prior year	Same as prior year
COVID19 Federal Funding (Unearned, recorded as spent)	\$126,033	\$73,008 ESSER Res 3214 Summer July 2024 Excel program	Prior years only	Prior years only
Other State				
Lottery Unrestricted/Restricted	Unr \$177: Rest \$72	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 \$34.81	Unr \$38.21 *prior year ADA	Unr \$39.33 *prior year ADA	Unr \$40.54 *prior year ADA
Transportation 60% Allowance new 2023-24	\$52,886	\$58,340.00	\$59,500.00	\$60,690.00
COVID19 IPI and UPK (Unearned, see Fed)	\$35,500	UPK R6053 \$66,950	See 20-21 through 24-25	See 20-21 through 24-25
ELO-P, Educator Effectiveness, ERMHS Mental Health, Art Music IMBG, Learning Recovery ERBG, Kitchen Infrastructure, Prop 28 Art & Music In Schools	\$201,699	ELOP R2600 \$119,000 + Mental Health \$21,400 + Prop 28 Art & Music in Schools \$37,900	ELOP R2600 \$119,000 + Mental Health \$21,400 + Prop 28 Art & Music in Schools \$37,900	ELOP R2600 \$119,000 + Mental Health \$21,400 + Prop 28 Art & Music in Schools \$37,900
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	\$80,000	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, Grants, Safety, see Narrative	\$35,397	Rest: RESIG Safety and donations budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$417,516	Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs	Same as prior year	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	21.5 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	19.4 FTE Teachers & Student Support: Teachers 14.0 FTE; AB, TH, OV, Dist Special Ed 3.2 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 retirement of .50 FTE teacher.	Unrest: Prior year minus changes to CRSP benefits paid.
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Prior year plus 2%
One Time Grant Funds	Counselor 0.5 FTE; Spec Ed Stu Svcs 0.50 FTE, Summer Sch Adm 0.05	Summer School Admin 0.05 FTE R3214, Professional Development and training stipends R6266.	None of the prior year personnel included. Amount for prof development using R6266	Same as prior year
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	18.7 FTE (with AB+TH site maint and AB + TH special ed) 5.0 FTE District	17.9 FTE (includes AB+TH Special Ed Instr Assist 3.60 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.73 FTE). 5.0 FTE District personnel	No changes included.	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	0.50 FTE R7435 Learning Recovery IA	1.3 FTE TK IAs R6053	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year - retired teacher + 2%	Prior year - CRSP + 2%
One Time Grant Funds	ER costs for 1X pgms	Employer costs for 1X grant funded programs	R6266 Prof development	Same as prior year
Additional Adjustments			To be determined	To be determined
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=26.68%	STRS = 19.1%; PERS = 27.05%	STRS = 19.1%; PERS = 27.6%	STRS = 19.1%; PERS = 28.0%

Twin Hills USD - District & Apple Blossom Elementary School - 2024-25 Multi-Year Projection Assumptions @ Adopted Budget page 2 of 2

Assumptions Continued	2023-24			2024-25			2025-26			2026-27		
District/AB 24-25 Adopted Budget	Prior Fiscal Year Budget			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
Expenditures - continued												
Health & Welfare Benefits	\$15,600 full FTE			District annual maximum for a full FTE is apx. \$15,828. Actual cost known to date.			Prior year - retired teacher + 2%			Prior year + 2%		
One Time Grant Funds	Costs for 1X pgms			None this year			Prior years only			Prior years only		
Additional Adjustments							To be determined			To be determined		
Books and Supplies				Expenses based on prior year and estimated for current year. One time purchases, carryover, and donations received are not budgeted			Prior year + 2%			Prior year + 2%		
One Time Grant Funds		\$125,067		\$39,346 includes Excel summer program, air filters, computer equipment, gardening materials			\$3,500 air filters and garden supplies			Same as prior year.		
Services, Other Operating Expenses				Expenses based on prior year and estimated for current year including: Unrestricted; JPA Transportation, utilities, legal fees; Restricted special education, federal programs, RRM.			Prior year + 2%			Prior year + 2%		
One Time Grant Funds		\$165,670		Estimated expenses \$118,950 for Summer School R3214, prof. dev. R6266, garden instructor R6762, mental health R6546			Estimated expenses \$4k Prof Dev R6266; \$21,400 Mental Health R6546; \$25k Garden instructor			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			Plan to be developed			Same as prior year.		
Capital Outlay	\$0			None anticipated to date			None			None		
Other Outgo: BAS to D21 SunRidge	\$50,000 Exp support + \$10,027 CRSP			\$50,000 Expense support			\$50,000 Expense support			\$50,000 Expense support		
Transfers In												
MOU amounts from Charters+ABASP	\$755,000			\$930K Charters+\$25k ABASP			\$930k Charters+ \$25k ABASP			Same as prior year		
CRSP from Fund 20	\$57,340			\$11,703			\$11,703			\$0		
Transfers Out												
Contribution to Cafeteria Fund		\$83,000		\$90,000 is current estimate			\$90,000 is current estimate			Same as prior year		
Basic Aid Supplement Funds to THCMS		\$600,000		\$425,000 is current estimate			\$400,000 is current estimate			\$400,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV	CRSP \$10,354. BAS TBD at close			\$50,000 is current estimate			None			None		
Contributions: Restricted												
Special Ed Encroachment & ADA transfers		\$974,517		\$976,316			Prior year + 2%			Prior year +2%		
Routine Restricted Maintenance		\$300,000		\$300,000			No change			No change		
PIP Program		\$32,600		\$20,000			Same as prior year			Same as prior year		
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 Energy \$15,104; ELO Res2600 \$330,579; Ed Effect Res6266 \$74,676; Art Music IMD BG Res6762 \$100,507; Prop 28 AMIS Res6770 \$37,886; Kitchen Res7029 \$1,406			CA Clean Energy \$15,104; ELO Res2600 \$449,579; Ed Effect Res6266 \$56,406; Art Music IMD BG Res6762 \$37,507; Prop 28 Art & Music In Schools Res6770 \$75,786; Kitchen Res7029 \$1,406			CA Clean Energy \$15,104; ELO Res2600 \$568,579; Ed Effect Res6266 \$38,136; Art Music IMD BG Res6762 \$9,007; Prop 28 Art & Music In Schools Res6770 \$113,686; Kitchen Res7029 \$1,406			CA Clean Energy \$15,104; ELO Res2600 \$687,579; Ed Effect Res6266 \$20,856; Prop 28 Art & Music In Schools Res6770 \$131,103; 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		

2023-24: Please see budgeted dollar amounts on MYP.

RRM & REU calculated without STRS on Behalf of State

Abbreviations:

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

Abbreviations (continued):

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

**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2024-25 Multi-Year Projection @ Adopted Budget**

	Object Codes	Prior Fiscal Year Budget: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.93%			3.08%
Funded COLA			LCFF funding	8.22%		LCFF funding	1.07%		LCFF funding	2.93%		LCFF funding	3.08%
ADA for LCFF Funding purposes			rolling 3 yr avg	320.15		rolling 3 yr avg	283.90		rolling avg or CY	279.40		rolling avg or CY	279.40
ADA for budget year		Donation Rev & Exp shown as rec'd		269.00	Donation Rev & Exp NOT shown		279.40	Donation Rev & Exp NOT shown		279.40	Donation Rev & Exp NOT shown		279.40
Enrollment				285.00			294.00			294.00			294.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,891,250	84,000	3,975,250	3,576,855	77,000	3,653,855	3,626,466	77,000	3,703,466	3,728,587	77,000	3,805,587
Transportation Funding		102,809	-	102,809	103,909	-	103,909	106,954	-	106,954	110,248	-	110,248
Revenue transfer (Def Maint, F14)	8091	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only		800,000	800,000	800,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		400,000	400,000	400,000	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	-	191,456	191,456	-	159,456	159,456	-	159,456	159,456	-	159,456	159,456
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues: Mandated, Lottery, Transportation	8300-8599	112,866	20,232	133,098	119,792	20,880	140,672	121,492	20,880	142,372	122,954	20,880	143,834
State Funding: IPI, Universal Prek (Unearned-see Fed)		-	35,500	35,500	-	66,950	66,950	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	201,699	201,699	-	178,300	178,300	-	178,300	178,300	-	178,300	178,300
Other State: STRS/PERS on Behalf of State		-	198,189	198,189	-	206,612	206,612	-	216,943	216,943	-	227,790	227,790
Local Revenues	8600-8799	374,735	452,913	827,648	362,000	230,000	592,000	363,160	230,000	593,160	364,440	230,000	594,440
Total Revenue		5,631,660	1,310,022	6,941,682	5,012,556	1,012,206	6,024,762	5,068,072	882,579	5,950,651	5,176,229	893,426	6,069,655
Expenditures													
Certificated Salaries	1000-1999	1,732,283	439,609	2,171,892	1,777,751	313,702	2,091,453	1,757,591	319,976	2,077,567	1,781,139	326,376	2,107,515
Certificated Salaries One Time Grant Funds		-	108,387	108,387	-	16,700	16,700	-	11,700	11,700	-	11,700	11,700
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	979,688	386,583	1,366,271	925,169	316,590	1,241,759	943,672	322,922	1,266,594	962,546	329,380	1,291,926
Classified Salaries One Time Grant Funds		-	17,420	17,420	-	46,989	46,989	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	138,731	59,536	198,267	137,279	22,018	159,297	138,432	22,458	160,890	141,201	22,908	164,109
Employee Benefits One Time Grant Funds	3501-3699	-	29,929	29,929	-	20,643	20,643	-	2,570	2,570	-	2,570	2,570
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS/PERS on Behalf of State		-	198,189	198,189	-	206,612	206,612	-	216,943	216,943	-	227,790	227,790
Employee Benefits STRS	3101-3199	317,277	78,367	395,644	347,178	67,266	414,444	326,641	61,115	387,756	333,174	62,338	395,512
Employee Benefits PERS	3201-3299	248,106	91,278	339,384	234,292	96,862	331,154	247,508	89,126	336,634	256,116	92,226	348,342
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	364,472	74,059	438,531	404,617	79,830	484,447	398,229	81,427	479,656	406,194	83,055	489,249
EE Benefits-H&W One Time Grant Funds	3700-3799	-	4,588	4,588	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	79,274	89,676	168,950	47,161	51,891	99,052	48,106	52,929	101,035	49,070	53,987	103,057
Books and Supplies One Time Grant Funds		-	125,067	125,067	-	39,346	39,346	-	3,500	3,500	-	3,500	3,500
Services, Other Operating Expenses	5000-5999	736,198	1,188,631	1,924,829	627,240	1,035,493	1,662,733	639,786	1,056,203	1,695,989	652,583	1,077,327	1,729,910
Services One Time Grant Funds		-	165,670	165,670	-	118,950	118,950	-	50,400	50,400	-	50,400	50,400
Restricted Expense Adjustment (clear through unrest)		-	-	-	-	-	-	580	(580)	-	19,658	(19,658)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199;	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS & CRSP to D21 Charter	7299	60,027	-	60,027	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Total Expenditures		4,656,056	3,056,989	7,713,045	4,550,687	2,432,892	6,983,579	4,550,545	2,290,689	6,841,234	4,651,681	2,323,899	6,975,580
Excess (Deficiency)		975,604	(1,746,967)	(771,363)	461,869	(1,420,686)	(958,817)	517,527	(1,408,110)	(890,583)	524,548	(1,430,473)	(905,925)
Transfers In from OVS	8910-8929	380,000	-	380,000	480,000	-	480,000	480,000	-	480,000	480,000	-	480,000
Transfers In from THCMS	8910-8929	350,000	-	350,000	450,000	-	450,000	450,000	-	450,000	450,000	-	450,000
Transfers In from F20 OPEB for CRSP	8910-8929	57,340	-	57,340	11,703	-	11,703	11,703	-	11,703	-	-	-
Transfers In from ABASP	8910-8929	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(83,000)	-	(83,000)	(90,000)	-	(90,000)	(90,000)	-	(90,000)	(90,000)	-	(90,000)
Transfers Out: BAS to Fund 03	7200+7600	(600,000)	-	(600,000)	(475,000)	-	(475,000)	(400,000)	-	(400,000)	(400,000)	-	(400,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(10,354)	-	(10,354)	-	-	-	-	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,407,117)	1,507,117	100,000	(1,396,316)	1,496,316	100,000	(1,418,240)	1,518,240	100,000	(1,440,603)	1,540,603	100,000
Total Transfers/Other Uses		(1,288,131)	1,507,117	218,986	(994,613)	1,496,316	501,703	(941,537)	1,518,240	576,703	(975,603)	1,540,603	565,000
Net Increase (Decrease)		(312,527)	(239,850)	(552,377)	(532,744)	75,630	(457,114)	(424,010)	110,130	(313,880)	(451,055)	110,130	(340,925)
Fund Balance													
Beginning Balance		3,442,140	800,008	4,242,148	3,129,613	560,158	3,689,771	2,596,869	635,788	3,232,657	2,172,859	745,918	2,918,777
Adit Adjustments(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,129,613	560,158	3,689,771	2,596,869	635,788	3,232,657	2,172,859	745,918	2,918,777	1,721,804	856,048	2,577,852
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	-	560,158	560,158	-	635,788	635,788	-	745,918	745,918	-	856,048	856,048
Restricted COVID19 Res 20-21, Exp 21-22	9740	-	-	-	-	-	-	-	-	-	-	-	-
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for THCMS to meet BP3100		359,074	-	359,074	304,950	-	304,950	319,652	-	319,652	317,820	-	317,820
Assigned - Amount required for OV to meet BP3100		405,202	-	405,202	427,146	-	427,146	451,097	-	451,097	448,921	-	448,921
Assigned - Amount required for SR to meet BP3100		366,591	-	366,591	394,032	-	394,032	456,233	-	456,233	493,146	-	493,146
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		(966,154)	-	(966,154)	(1,353,259)	-	(1,353,259)	(1,838,623)	-	(1,838,623)	(2,343,583)	-	(2,343,583)
Assigned - Lottery Res 1100 Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal: Distance Learning		100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Assigned - No Expense Reductions		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,389,900	-	1,389,900	1,249,000	-	1,249,000	1,209,500	-	1,209,500	1,230,500	-	1,230,500
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,129,613	560,158	3,689,771	2,596,869	635,788	3,232,657	2,172,859	745,918	2,918,777	1,721,804	856,048	2,577,852
Reserve percentage is based on Reserve of Economic Uncertainties+ Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17%			17%			17%			17%

Twin Hills Union Elementary (70961) - Apple Blossom/District Adopted Budget 24-25					5/29/2024				
					2023-24	2024-25	2025-26	2026-27	
General Assumptions									
COLA & Augmentation		8.22%		1.07%		2.93%		3.08%	
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%	
Student Assumptions:									
Enrollment Count		285		294		294		294	
Unduplicated Pupil Count (UPC)		86		86		86		86	
Unduplicated Pupil Percentage (UPP)		26.06%		28.06%		29.55%		29.25%	
Current Year LCFF Average Daily Attendance (ADA)		269.09		279.40		279.40		279.40	
Funded LCFF ADA		320.15		283.90		279.40		279.40	
LCFF ADA Funding Method		3-PY Average		3-PY Average		Current Yr		Current Yr	
LCFF Entitlement Summary									
Base Grant		\$3,192,070		\$2,861,574		\$2,899,415		\$2,989,089	
Grade Span Adjustment		216,855		189,909		187,775		193,550	
Adjusted Base Grant		\$3,408,925		\$3,051,483		\$3,087,190		\$3,182,639	
Supplemental Grant		177,673		171,249		182,453		186,185	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant		\$3,586,598		\$3,222,732		\$3,269,643		\$3,368,824	
Allowance: Necessary Small School		-		-		-		-	
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-	
Add-on: Home-to-School Transportation		102,809		103,909		106,954		110,248	
Add-on: Small School District Bus Replacement Program		-		-		-		-	
Add-on: Economic Recovery Target		261,813		261,813		261,813		261,813	
Add-on: Transitional Kindergarten		40,972		92,310		95,010		97,950	
Total Allowance and Add-On Amounts		\$405,594		\$458,032		\$463,777		\$470,011	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$3,992,192		\$3,680,764		\$3,733,420		\$3,838,835	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)		\$ 3,992,192		\$ 3,680,764		\$ 3,733,420		\$ 3,838,835	
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 12,470		\$ 12,965		\$ 13,362		\$ 13,740	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		3,992,192		3,680,764		3,733,420		3,838,835	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	1,529,278	\$	1,395,381	\$	1,394,902	\$	1,409,897	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	623,193	\$	533,794	\$	559,325	\$	604,521	
Net State Aid (excludes Additional State Aid)	\$	1,839,721	\$	1,751,589	\$	1,779,193	\$	1,824,417	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	3,992,192	\$	3,680,764	\$	3,733,420	\$	3,838,835	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	1,839,721	\$	1,751,589	\$	1,779,193	\$	1,824,417	
EPA, Current Year (Resource 1400, Object Code 8012)	\$	623,193	\$	533,794	\$	559,325	\$	604,521	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	2,203	\$	-	\$	-	\$	-	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$	4,550,000	\$	4,600,000	\$	4,650,000	\$	4,700,000	
In-Lieu of Property Taxes (Object Code 8096)		(3,020,722)		(3,204,619)		(3,255,098)		(3,290,103)	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status			Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid		
Total LCFF Entitlement	\$	3,992,192	\$	3,680,764	\$	3,733,420	\$	3,838,835	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-	
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	3,992,192	\$	3,680,764	\$	3,733,420	\$	3,838,835	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	3,711,710	\$	3,405,606	\$	3,444,013	\$	3,542,402	
Supplemental and Concentration Grant funding in the LCAP year	\$	177,673	\$	171,249	\$	182,453	\$	186,185	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-	
Percentage to Increase or Improve Services		4.79%		5.03%		5.30%		5.26%	

Twin Hills Union Elementary (70961) - Apple Blossom/District Adopted Budget 24-25					5/29/2024				
					2023-24	2024-25	2025-26	2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,521.77	\$	11,689.14	\$	12,065.27	\$	12,429.97	
Grades 4-6	\$	10,593.80	\$	10,748.13	\$	11,094.07	\$	11,429.68	
Grades 7-8	\$	10,907.33	\$	11,066.03	\$	11,422.39	\$	11,767.34	
Grades 9-12	\$	12,969.48	\$	13,159.26	\$	13,582.96	\$	13,993.37	
Base Grants									
Grades TK-3	\$	9,919	\$	10,025	\$	10,319	\$	10,637	
Grades 4-6	\$	10,069	\$	10,177	\$	10,475	\$	10,798	
Grades 7-8	\$	10,367	\$	10,478	\$	10,785	\$	11,117	
Grades 9-12	\$	12,015	\$	12,144	\$	12,500	\$	12,885	
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$	1,043	\$	1,073	\$	1,106	
Grades 9-12	\$	312	\$	316	\$	325	\$	335	
Supplemental Grant					20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	2,190	\$	2,214	\$	2,278	\$	2,349	
Grades 4-6	\$	2,014	\$	2,035	\$	2,095	\$	2,160	
Grades 7-8	\$	2,073	\$	2,096	\$	2,157	\$	2,223	
Grades 9-12	\$	2,465	\$	2,492	\$	2,565	\$	2,644	
Actual - 1.00 ADA, Local UPP as follows:					26.06%	28.06%	29.55%	29.25%	
Grades TK-3	\$	571	\$	621	\$	673	\$	687	
Grades 4-6	\$	525	\$	571	\$	619	\$	632	
Grades 7-8	\$	540	\$	588	\$	637	\$	650	
Grades 9-12	\$	642	\$	699	\$	758	\$	773	
Concentration Grant (>55% population)					65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,118	\$	7,194	\$	7,405	\$	7,633	
Grades 4-6	\$	6,545	\$	6,615	\$	6,809	\$	7,019	
Grades 7-8	\$	6,739	\$	6,811	\$	7,010	\$	7,226	
Grades 9-12	\$	8,013	\$	8,099	\$	8,336	\$	8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:					0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

Twin Hills Union Elementary (70961) - Apple Blossom/District Adopted Budget 24-25 v.25.1a										PY1	v.25.1a	5/29/2024	CY		
LOCAL CONTROL FUNDING FORMULA										2023-24		2024-25			
LCFF ENTITLEMENT CALCULATION															

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

	2024-25		
Base Grant	\$ 2,861,574	283.90	ADA
Grade Span Adjustment	\$ 189,909	\$ 3,051,483	Adjusted Base Grant
Supplemental Grant	\$ 171,249 28.06%		
Concentration Grant	\$ - 28.06%	\$ 171,249	Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ -	Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -		
Add-on: Home-to-School Transportation	\$ 103,909		
Add-on: Small School District Bus Replacement Program	\$ -	\$ 458,032	Add-ons
Add-on Economic Recovery Target	\$ 261,813		
Add-on: Transitional Kindergarten	\$ 92,310		
Total	\$ 3,680,764	\$ 3,680,764	



P-18

Twin Hills Charter Middle School

**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2024-25 CASH FLOW ESTIMATES @ Adopted Budget**

TWIN HILLS CMS		2024-25 PROJECTIONS													DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
ACCT #S															JU-AU 25	
DESCRIPTION																
A: BEGIN CASH	9110	450,000.00	480,726.00	382,158.00	464,045.00	354,779.00	210,527.00	285,246.00	469,924.00	322,375.00	459,066.00	432,659.00	389,553.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid+PY Recomp	8015	37,215.00	37,215.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	66,992.00	744,350.00		744,350.00
Education Protection Account	8012			108,938.00			108,938.00			108,938.00			108,939.00	435,753.00		435,753.00
In Lieu Property Tax+PY Rec	8096		57,503.00	115,012.00	76,675.00	76,675.00	76,675.00	76,675.00	76,675.00	134,179.00	67,092.00	67,092.00	67,092.00	891,345.00	67,092.00	958,437.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,869.00							3,869.00		3,869.00
New Block Grants		4,625.00	4,625.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	8,325.00	92,500.00		92,500.00
Lottery, Unrest+Rest								12,699.00			12,699.00			25,398.00	25,398.00	50,796.00
STRS on Behalf of / State Liability														0.00	103,985.00	103,985.00
Other Local - see below	8300-8599															
Interest					4,000.00			4,000.00			4,000.00			12,000.00	4,000.00	16,000.00
Donations & THABEF														0.00		0.00
Interfund TF in	8910-8929							211,107.00					225,000.00	436,107.00		436,107.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		41,840.00	99,343.00	299,267.00	155,992.00	151,992.00	264,799.00	379,798.00	151,992.00	318,434.00	159,108.00	142,409.00	376,348.00	2,541,322.00	200,475.00	2,741,797.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	13,000.00	105,000.00	105,394.00	105,394.00	105,394.00	105,394.00	105,394.00	105,394.00	105,394.00	105,394.00	105,394.00	115,395.00	1,181,941.00		1,181,941.00
Classified Salaries	2000-2999	9,000.00	20,000.00	22,603.00	22,603.00	22,603.00	22,603.00	22,603.00	22,603.00	22,603.00	22,603.00	22,603.00	26,598.00	259,025.00		259,025.00
Employee Benefits	3000-3999	7,500.00	55,000.00	75,000.00	45,250.00	45,250.00	45,250.00	45,250.00	45,250.00	45,250.00	45,250.00	45,250.00	45,487.00	544,987.00	103,985.00	648,972.00
Books& Supplies	4000-4999	10,640.00	2,695.00	4,311.00	2,695.00	5,389.00	1,617.00	5,389.00	1,078.00	2,156.00	5,928.00	5,928.00	6,064.00	53,890.00	0.00	53,890.00
Services & Other Operational	5000-5999	8,876.00	15,216.00	10,072.00	15,216.00	7,608.00	15,216.00	16,484.00	15,216.00	6,340.00	6,340.00	6,340.00	3,876.00	126,800.00	0.00	126,800.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					110,000.00			110,000.00				110,000.00	330,000.00	120,000.00	450,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		49,016.00	197,911.00	217,380.00	191,158.00	296,244.00	190,080.00	195,120.00	299,541.00	181,743.00	185,515.00	185,515.00	307,420.00	2,496,643.00	223,985.00	2,720,628.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		81,902.00			20,900.00									102,802.00		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-44,000.00			-95,000.00									-139,000.00		
TOTAL PRIOR YR		37,902.00	0.00	0.00	-74,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-36,198.00		
E: NET INC/DEC	(B-C+D)	30,726.00	-98,568.00	81,887.00	-109,266.00	-144,252.00	74,719.00	184,678.00	-147,549.00	136,691.00	-26,407.00	-43,106.00	68,928.00	8,481.00		
F: ENDING CASH BAL	(A+E)	480,726.00	382,158.00	464,045.00	354,779.00	210,527.00	285,246.00	469,924.00	322,375.00	459,066.00	432,659.00	389,553.00	458,481.00		-23,510.00	

Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at \$90,000+. This includes In Lieu property tax, lottery and interest.
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 (\$103,985).
Expense amounts shown to be made after June 30, 2025 are for the balance due for the special education excess costs and the MOU payable to the district of \$120,000.

**Twin Hills Union School District - Twin Hills Charter Middle School
2024-25 Multi-Year Projection Assumptions @ Adopted Budget June 2024**

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # /LCFF Rolling % for Sup Gra	57 / 26.05%	57 / 27.76%	57 / 27.71%	57 / 27.80%
Funded ADA	194.93	195.00	195.00	195.00
Enrollment	207.00	205.00	205.00	205.00
In Lieu Property Tax per ADA	\$4,777	\$4,915	\$4,992	\$5,046
Federal: COVID19 (Unearned, recorded as spent)	\$0	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$177: Rest \$72	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 \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.65 *prior year ADA	Unr \$21.29 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$0	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	\$95,157	\$92,500	ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools
One Time Declining Enrollment Protection	22-23 Only	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 (Unrest)	\$39,870	Unr Interest \$16,000	Unr Interest \$16,000	Same as PY
Donations (Rest)	\$12,125	Budgeted as received.	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.7 FTE Teachers, .50 FTE counselor, 1.0 FTE Site Admin	9.5 FTE Teachers includes 1.9 FTE Electives and 0.5 FTE Academic Intervention. 0.50 FTE Counselor. 1.00 FTE Site Administrators	Same FTE as prior year	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY minus CRSP + estimated 2%	PY + estimated 2%
One Time Grant Funds	R7435 .20 ELD +.50 FTE Counselor	Professional Dev R6266	Professional Dev R6266	Professional Dev R6266
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	5.90 FTE (maint 1.0 FTE pd F01)	5.8 FTE (includes 2.0 FTE Office)	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	21-22 Only	None	None	None
Additional Adjustments			To be determined	To be determined
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	Cost of Counselor and ELD benefits	Cost for Prof. Dev. R6266	Cost for Prof. Dev. R6266	Same as prior year
Additional Adjustments			To be determined	To be determined
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=26-68	STRS = 19.1%; PERS = 27.05%	STRS = 19.1%; PERS = 27.6%	STRS = 19.1%; PERS = 28.0%
Health & Welfare Benefits	\$15,600 for full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Cost for Counselor+ELD benefits	None	Prior years only	Prior years only
Additional Adjustments			To be determined	To be determined

Twin Hills CMS - 2024-25 Adopted Budget/Page 2 of 2		2023-24	2024-25	2025-26	2026-27
Expenditures - continued					
Books and Supplies			Expenses based on prior year and estimated for current year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$35,950		R6762 \$26k ELA textbooks + HVAC filters	Prior years only	Prior years only
Services, Other Operating Expenses			Expenses based on prior year and estimated for current year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$47,641		Estimated expenses \$3,000 R6266 Prof Dev, \$15,600 R6546 Mental Health, and \$15,000 R6762 for software	Estimated expenses \$7,000 R6266 Prof Dev and \$15,600 R6546 Mental Health	Same as prior year.
Necessary Expense Reductions				Plan to be developed	Same as prior year.
Capital Outlay			None anticipated to date	None	None
Transfers In					
Basic Aid Supplement Funds from F01	\$600,000 is current estimate		\$425,000 is current estimate	\$400,000	\$400,000
CRSP from Fund 20	\$21,872 = 2 Teachers		\$11,107 = 1 Teacher	None	None
Transfers Out					
MOU amount for District Costs	\$200,000		\$250,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$150,000		\$200,000 current estimate	Same as prior year	No change
Contribution	\$100,000 is current estimate		\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative amount decreases fund balance		Positive amount increases fund balance overall, note Unrestricted is negative	Positive amount increases fund balance overall, note Unrestricted is negative	Positive amount increases fund balance
Components of Ending Fund Balance					
Restricted	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		CA Clean Energy \$55,591; ELO Res2600 \$200,000; Ed Effect Res6266 \$20,493; Art Music BG Res6762 \$43,652; Prop 28 AMIS Res6770 \$53,756	CA Clean Energy \$55,591; ELO Res2600 \$250,000; Ed Effect Res6266 \$9,833; Art Music BG Res6762 \$43,652; Prop 28 AMIS Res6770 \$80,656	CA Clean Energy \$55,591; ELO Res2600 \$300,000; Ed Effect Res6266 \$0; Art Music BG Res6762 \$42,825; Prop 28 AMIS Res6770 \$107,556
Assigned- Amount to meet 17%-See Fund 01			(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
Reserve for Economic Uncertainties (REU)			BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated			Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
2023-24: 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: 2024-25 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.93%			3.08%
Funded COLA				8.22%			1.07%			2.93%			3.08%
ADA for LCFF Funding purposes				195.00			195.00			195.00			195.00
Enrollment				207.00			205.00			205.00			205.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	2,106,196		2,106,196	2,138,540		2,138,540	2,200,978		2,200,978	2,269,152		2,269,152
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)				-			-			-			-
Other State Revenues	8300-8599	39,808	14,688	54,496	39,977	14,688	54,665	40,020	14,688	54,708	40,135	14,688	54,823
State Funding: IPI, Universal PreK (Unearned-see Fed)				-			-			-			-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Prop 28 AMIS			95,157	95,157		92,500	92,500		92,500	92,500		92,500	92,500
One time Declining Enrollment Protection													
Other State: STRS/PERS on Behalf of State		-	120,710	120,710	-	103,985	103,985	-	109,184	109,184	-	114,643	114,643
Local Revenues	8600-8799	39,870	12,125	51,995	16,000	-	16,000	16,000	-	16,000	16,000	-	16,000
Total Revenue		2,185,874	242,680	2,428,554	2,194,517	211,173	2,405,690	2,256,998	216,372	2,473,370	2,325,287	221,831	2,547,118
Expenditures													
Certificated Salaries	1000-1999	1,381,064		1,381,064	1,178,941		1,178,941	1,191,508		1,191,508	1,215,338		1,215,338
Certificated Salaries One Time Grant Funds			62,124	62,124		3,000	3,000		3,000	3,000		3,000	3,000
Additional Adjustments				-			-			-			-
Classified Salaries	2000-2999	276,926	-	276,926	259,025	-	259,025	264,206	-	264,206	269,490	-	269,490
Classified Salaries One Time Grant Funds				-			-			-			-
Additional Adjustments				-			-			-			-
Employee Benefits -- Statutory	3301-3399; 3501-3699	68,231		68,231	60,784		60,784	61,682		61,682	62,916		62,916
Employee Benefits One Time Grant Funds			13,657	13,657		660	660		660	660		660	660
Additional Adjustments				-			-			-			-
Employee Benefits STRS/PERS on Behalf of State			120,710	120,710		103,985	103,985		109,184	109,184		114,643	114,643
Employee Benefits STRS	3101-3199	244,900		244,900	208,012		208,012	212,228		212,228	216,472		216,472
Employee Benefits PERS	3201-3299	87,127		87,127	83,098		83,098	87,845		87,845	90,900		90,900
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	199,906		199,906	192,433		192,433	196,282		196,282	200,207		200,207
EE Benefits-H&W One Time Grant Funds			8,627	8,627									
Additional Adjustments				-			-			-			-
Books and Supplies	4000-4999	18,839	58,794	77,633	13,202	14,688	27,890	13,464	14,688	28,152	13,731	14,688	28,419
Books and Supplies One Time Grant Funds			35,950	35,950		26,000	26,000						
Services, Other Operating Expenses	5000-5999	126,510	11,950	138,460	93,200		93,200	95,065		95,065	96,966		96,966
Services One Time Grant Funds			47,641	47,641		33,600	33,600		22,600	22,600		22,600	22,600
Necessary Expense Reductions - see narrative													
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199 7300-7399	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		2,403,503	359,453	2,762,956	2,088,695	181,933	2,270,628	2,122,280	150,132	2,272,412	2,166,020	155,591	2,321,611
Excess (Deficiency)		(217,629)	(116,773)	(334,402)	105,822	29,240	135,062	134,718	66,240	200,958	159,267	66,240	225,507
Transfers In from General Fund 01	8910-8929	600,000		600,000	425,000		425,000	400,000		400,000	400,000		400,000
Transfers In from Fund 20 CRSP		21,872		21,872	11,107		11,107	-		-	-		-
Transfers Out to General Fund 01	7610-7629	(350,000)		(350,000)	(450,000)		(450,000)	(450,000)		(450,000)	(450,000)		(450,000)
Transfers Out: PG&E Solar Init Funds	7610-7629			-			-			-			-
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restr Pgm (Spec Ed)	8980-8999	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		171,872	-	171,872	(113,893)	-	(113,893)	(150,000)	-	(150,000)	(150,000)	-	(150,000)
Net Increase (Decrease)		(45,757)	(116,773)	(162,530)	(8,071)	29,240	21,169	(15,282)	66,240	50,958	9,267	66,240	75,507
Fund Balance													
Beginning Balance		193,708	461,025	654,733	147,951	344,252	492,203	139,880	373,492	513,372	124,598	439,732	564,330
Audit Adjustment(s)													
Net Ending Balance		147,951	344,252	492,203	139,880	373,492	513,372	124,598	439,732	564,330	133,865	505,972	639,837
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		344,252	344,252		373,492	373,492		439,732	439,732		505,972	505,972
Restricted COVID19 Rev 20-21, Exp 21-22	9740		-	-		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(359,074)		(359,074)	(304,950)		(304,950)	(319,652)		(319,652)	(317,820)		(317,820)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	507,025		507,025	444,830		444,830	444,250		444,250	451,685		451,685
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		147,951	344,252	492,203	139,880	373,492	513,372	124,598	439,732	564,330	133,865	505,972	639,837
<i>Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.</i>				5%			5%			5%			5%

Twin Hills Charter Middle (6052302) - Adopted Budget 24-25					
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
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%	
Student Assumptions:					
Enrollment Count	207	205	205	205	
Unduplicated Pupil Count (UPC)	57	57	57	57	
Unduplicated Pupil Percentage (UPP)	26.05%	27.76%	27.71%	27.80%	
Current Year LCFF Average Daily Attendance (ADA)	194.93	195.00	195.00	195.00	
Funded LCFF ADA	194.93	195.00	195.00	195.00	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	
LCFF Entitlement Summary					
Base Grant	\$2,001,189	\$2,026,053	\$2,085,405	\$2,149,632	
Grade Span Adjustment	-	-	-	-	
<i>Adjusted Base Grant</i>	\$2,001,189	\$2,026,053	\$2,085,405	\$2,149,632	
Supplemental Grant	104,262	112,487	115,573	119,520	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$2,105,451	\$2,138,540	\$2,200,978	\$2,269,152	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	-	-	-	-	
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,105,451	\$2,138,540	\$2,200,978	\$2,269,152	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,105,451	\$ 2,138,540	\$ 2,200,978	\$ 2,269,152	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,801	\$ 10,967	\$ 11,287	\$ 11,637	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	2,105,451	2,138,540	2,200,978	2,269,152	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 931,132	\$ 958,437	\$ 973,534	\$ 984,003	
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 447,803	\$ 435,753	\$ 461,506	\$ 495,236	
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 726,516	\$ 744,350	\$ 765,938	\$ 789,913	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,105,451	\$ 2,138,540	\$ 2,200,978	\$ 2,269,152	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 726,516	\$ 744,350	\$ 765,938	\$ 789,913	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 447,803	\$ 435,753	\$ 461,506	\$ 495,236	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,229	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	931,132	958,437	973,534	984,003	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 2,105,451	\$ 2,138,540	\$ 2,200,978	\$ 2,269,152	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,105,451	\$ 2,138,540	\$ 2,200,978	\$ 2,269,152	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 2,001,189	\$ 2,026,053	\$ 2,085,405	\$ 2,149,632	
Supplemental and Concentration Grant funding in the LCAP year	\$ 104,262	\$ 112,487	\$ 115,573	\$ 119,520	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	5.21%	5.55%	5.54%	5.56%	

Twin Hills Charter Middle (6052302) - Adopted Budget 24-25									
		2023-24		2024-25		2025-26		2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,521.55	\$	11,682.50	\$	12,023.34	\$	12,395.91	
Grades 4-6	\$	10,593.59	\$	10,742.03	\$	11,055.52	\$	11,398.37	
Grades 7-8	\$	10,907.12	\$	11,059.74	\$	11,382.70	\$	11,735.11	
Grades 9-12	\$	12,969.24	\$	13,151.78	\$	13,535.76	\$	13,955.03	
Base Grants									
Grades TK-3	\$	9,919	\$	10,025	\$	10,319	\$	10,637	
Grades 4-6	\$	10,069	\$	10,177	\$	10,475	\$	10,798	
Grades 7-8	\$	10,367	\$	10,478	\$	10,785	\$	11,117	
Grades 9-12	\$	12,015	\$	12,144	\$	12,500	\$	12,885	
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$	1,043	\$	1,073	\$	1,106	
Grades 9-12	\$	312	\$	316	\$	325	\$	335	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%	
Grades TK-3	\$	2,190	\$	2,214	\$	2,278	\$	2,349	
Grades 4-6	\$	2,014	\$	2,035	\$	2,095	\$	2,160	
Grades 7-8	\$	2,073	\$	2,096	\$	2,157	\$	2,223	
Grades 9-12	\$	2,465	\$	2,492	\$	2,565	\$	2,644	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	26.05%	\$	27.76%	\$	27.71%	\$	27.80%	
Grades 4-6	\$	571	\$	614	\$	631	\$	653	
Grades 7-8	\$	525	\$	565	\$	581	\$	600	
Grades 9-12	\$	540	\$	582	\$	598	\$	618	
	\$	642	\$	692	\$	711	\$	735	
Concentration Grant (>55% population)									
		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,118	\$	7,194	\$	7,405	\$	7,633	
Grades 4-6	\$	6,545	\$	6,615	\$	6,809	\$	7,019	
Grades 7-8	\$	6,739	\$	6,811	\$	7,010	\$	7,226	
Grades 9-12	\$	8,013	\$	8,099	\$	8,336	\$	8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

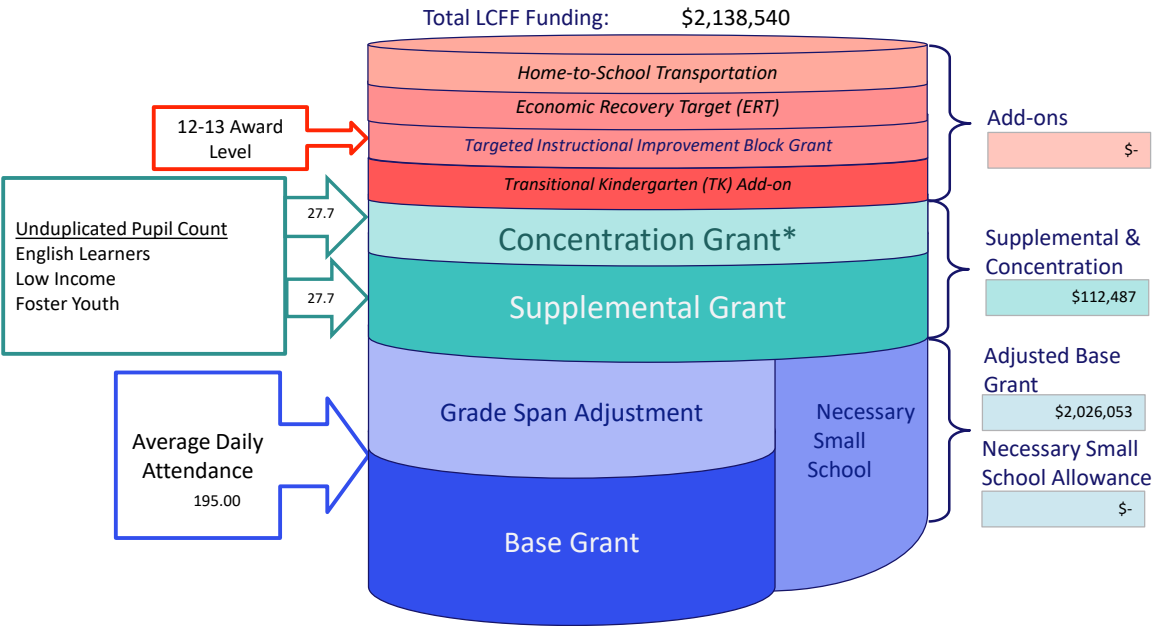
Twin Hills Charter Middle (6052302) - Adopted Budget 24-25						v.25.1a		CY1		v.25.1a		CY2	
LOCAL CONTROL FUNDING FORMULA						2025-26		2026-27					
LCFF ENTITLEMENT CALCULATION													
						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation	
Calculation Factors						2.93%		0.00%		27.71%		3.08%	
						Current Yr				27.71%		Current Yr	
						ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base
Grades TK-3						-	\$ 10,319	\$ 1,073	\$ 631	-	\$ -	-	\$ 10,637
Grades 4-6						57.00	10,475		581	-	630,165	57.00	10,798
Grades 7-8						138.00	10,785		598	-	1,570,813	138.00	11,117
Grades 9-12						-	12,500	325	711	-	-	-	12,885
Subtract Necessary Small School ADA and Funding						-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant							\$ 2,085,405	\$ -	\$ 115,573	\$ -	\$ 2,200,978		\$ 2,149,632
NSS Allowance							-				-		-
TOTAL BASE						195.00	\$ 2,085,405	\$ -	\$ 115,573	\$ -	\$ 2,200,978	195.00	\$ 2,149,632
ADD ONS:													
Targeted Instructional Improvement Block Grant											\$ -		\$ -
Home-to-School Transportation (COLA added commencing 2023-24)											-		-
Small School District Bus Replacement Program (COLA added commencing 2023-24)											-		-
Transitional Kindergarten (Commencing 2022-23)						TK ADA	-	TK Add-on rate	\$ 3,167.00		-	TK ADA	-
ECONOMIC RECOVERY TARGET PAYMENT											-		-
LCFF Entitlement Before Adjustments											\$ 2,200,978		\$ 2,269,152
Miscellaneous Adjustments											-		-
ADJUSTED LCFF ENTITLEMENT											\$ 2,200,978		\$ 2,269,152
Local Revenue (including RDA)											(973,534)		(984,003)
Gross State Aid											\$ 1,227,444		\$ 1,285,149
Education Protection Account Entitlement											(461,506)		(495,236)
Net State Aid											\$ 765,938		\$ 789,913
MINIMUM STATE AID CALCULATION													
							12-13 Rate	2025-26 ADA		N/A		12-13 Rate	2026-27 ADA
2012-13 RL/Charter Gen BG adjusted for ADA							\$ 5,289.42	195.00		\$ 1,031,437		\$ 5,289.42	195.00
2012-13 NSS Allowance (deficit)							\$ -			-		\$ -	
Minimum State Aid Adjustments										-			-
Less Current Year Property Taxes/In-Lieu										(973,534)			(984,003)
Less Education Protection Account Entitlement										(461,506)			(495,236)
Subtotal State Aid for Historical RL/Charter General BG										\$ -			\$ -
Categorical Minimum State Aid										-			-
Charter School Categorical Block Grant adjusted for ADA							481.92	195.00		93,974		481.92	195.00
Minimum State Aid Guarantee Before Proration Factor										\$ 93,974			\$ 93,974
Proration Factor										0.00%			0.00%
Minimum State Aid Guarantee										\$ 93,974			\$ 93,974
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement										2,200,978			2,269,152
Minimum State Aid plus Property Taxes including RDA										1,067,508			1,077,977
Offset										-			-
Minimum State Aid Prior to Offset										93,974			93,974
Total Minimum State Aid with Offset										93,974			93,974
State Aid Before Additional State Aid										\$ 765,938			\$ 789,913
ADDITIONAL STATE AID										\$ -			\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee										\$ 765,938			\$ 789,913
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple										\$ 2,200,978			\$ 2,269,152
Change Over Prior Year							2.92%	62,438				3.10%	68,174
LCFF Entitlement Per ADA (excluding Categorical MSA)										11,287			11,637
Per-ADA Change Over Prior Year							2.92%	320				3.10%	350
Basic Aid Status (school districts only)										-			-
LCFF SOURCES INCLUDING EXCESS TAXES													
								Increase	2025-26				Increase
State Aid							2.90%	21,588	\$ 765,938			3.13%	23,975
Education Protection Account									461,506				495,236
Property Taxes Net of In-Lieu Transfers							0.00%	-	-			0.00%	-
Charter In-Lieu Taxes							1.58%	15,097	973,534			1.08%	10,469
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							1.72%	36,685	\$ 2,200,978			1.56%	34,444
													\$ 2,269,152

Twin Hills Charter Middle (6052302) - Adopted Budget 24-25

Charts and Graphs

Components of LCFF Entitlement

	2024-25		
Base Grant	\$ 2,026,053	195.00 ADA	
Grade Span Adjustment	\$ -	\$ 2,026,053	Adjusted Base Grant
Supplemental Grant	\$ 112,487 27.76%		
Concentration Grant	\$ - 27.76%	\$ 112,487	Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ -	Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -		
Add-on: Home-to-School Transportation	\$ -		
Add-on: Small School District Bus Replacement Program	\$ -	\$ -	Add-ons
Add-on Economic Recovery Target	\$ -		
Add-on: Transitional Kindergarten	\$ -		
Total	\$ 2,138,540	\$ 2,138,540	



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

	LCFF Entitlement per ADA					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA (LCFF & NSS)	195.59	187.28	194.93	195.00	195.00	195.00
LCFF Sources per ADA, including NSS	\$ 8,767.63	\$ 9,963.49	\$ 10,801.06	\$ 10,966.87	\$ 11,287.07	\$ 11,636.68
Net Dollar Change per ADA		\$ 1,195.87	\$ 837.57	\$ 165.81	\$ 320.19	\$ 349.61
Net Percent Change		13.64%	8.41%	1.54%	2.92%	3.10%
Estimated LCFF Entitlement per ADA (excludes minimum state aid	\$ 8,767.63	\$ 9,963.49	\$ 10,801.06	\$ 10,966.87	\$ 11,287.07	\$ 11,636.68
Net Change per ADA		\$ 1,195.87	\$ 837.57	\$ 165.81	\$ 320.19	\$ 349.61
Net Percent Change		13.64%	8.41%	1.54%	2.92%	3.10%

Orchard View School

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object

49 70961 0000000
Form 09
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,568,751.00	2,656,699.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	247,095.00	247,445.00	0.1%
4) Other Local Revenue		8600-8799	19,600.00	13,000.00	-33.7%
5) TOTAL, REVENUES			2,835,446.00	2,917,144.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,433,513.00	1,442,436.00	0.6%
2) Classified Salaries		2000-2999	152,151.00	161,965.00	6.5%
3) Employee Benefits		3000-3999	726,774.00	754,954.00	3.9%
4) Books and Supplies		4000-4999	118,330.24	65,468.00	-44.7%
5) Services and Other Operating Expenditures		5000-5999	128,596.47	121,200.00	-5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,559,364.71	2,546,023.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			276,081.29	371,121.00	34.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,354.00	50,000.00	382.9%
b) Transfers Out		7600-7629	380,000.00	480,000.00	26.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(369,646.00)	(430,000.00)	16.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,564.71)	(58,879.00)	-37.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,152.37	297,587.66	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,152.37	297,587.66	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,152.37	297,587.66	-23.9%
2) Ending Balance, June 30 (E + F1e)			297,587.66	238,708.66	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	224,820.12	174,780.12	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	72,767.54	63,928.54	-12.1%
BP3100: 17% Reserve	0000	9780	477,970.00		
See Fund 01: Assignment to meet 17% reserve	0000	9780	(405,202.46)		
BP3100: 17% Reserve	0000	9780		491,075.00	
See Fund 01: Assignment to meet 17% Reserve	0000	9780		(427,146.46)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	475,421.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,972.00)		
b) in Banks		9120	0.00		

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	20,888.37	13,528.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	61,463.80	16,463.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,320.00	54,640.00
7412	A-G Access/Success Grant	6,510.00	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00	2,441.00
7435	Learning Recovery Emergency Block Grant	58,347.00	33,347.00
7810	Other Restricted State	2,327.00	2,327.00
Total, Restricted Balance		224,820.12	174,780.12

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2024-25 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2024-25 PROJECTIONS												DEFERRED REV/EXP JU-AU 25	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	400,000.00	484,953.00	396,777.00	525,655.00	396,073.00	225,034.00	394,086.00	379,654.00	231,742.00	410,619.00	383,696.00	340,299.00		
B: RECEIPTS															
State Revenue	8010-8019														
LCFF + PY Recomputation	8011+8019	48,369.00	48,369.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	87,069.00	967,428.00	0.00
Education Protection Account	8012			149,532.00			149,532.00			149,532.00			149,532.00	598,128.00	
In Lieu Property Tax + PY Rec	8096		65,469.00	130,937.00	87,291.00	87,291.00	87,291.00	87,291.00	87,291.00	152,766.00	76,379.00	76,379.00	76,379.00	1,014,764.00	76,379.00
Federal Revenues	8100-8299													0.00	0.00
Other State - see below	8300-8599														0.00
Mandated Block Grant	8550						7,509.00							7,509.00	7,509.00
New Block Grants	85xx	2,241.00	2,241.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	4,032.00	44,820.00	44,820.00
Lottery, Unrest+Rest	8560							14,442.00			14,442.00			28,884.00	28,884.00
STRS on Behalf of State	8590													0.00	137,348.00
Other Local	8660-8799				3,250.00			3,250.00			3,250.00			9,750.00	13,000.00
Interfund TF in	8910-8929						50,000.00							50,000.00	50,000.00
Other Finance sources	8930-8979													0.00	0.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		50,610.00	116,079.00	371,572.00	181,644.00	178,394.00	385,435.00	196,086.00	178,394.00	393,401.00	185,174.00	167,482.00	317,012.00	2,721,283.00	245,861.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	10,000.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	129,767.00	134,766.00	1,442,436.00	1,442,436.00
Classified Salaries	2000-2999	1,600.00	14,500.00	14,387.00	14,387.00	14,387.00	14,387.00	14,387.00	14,387.00	14,387.00	14,387.00	14,387.00	16,382.00	161,965.00	161,965.00
Employee Benefits	3000-3999	3,800.00	50,000.00	56,281.00	56,281.00	56,281.00	56,281.00	56,281.00	56,281.00	56,281.00	56,281.00	56,281.00	57,277.00	617,606.00	137,348.00
Books & Supplies	4000-4999	1,000.00	3,928.00	5,899.00	13,785.00	18,094.00	5,244.00	5,239.00	3,759.00	1,969.00	1,964.00	1,964.00	2,623.00	65,468.00	65,468.00
Services & Other Operatnl	5000-5999	1,212.00	6,060.00	36,360.00	10,906.00	10,904.00	10,704.00	4,844.00	2,112.00	12,120.00	9,698.00	8,480.00	7,800.00	121,200.00	121,200.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499													0.00	0.00
Interfund TF out	7600-7629					120,000.00			120,000.00				120,000.00	360,000.00	480,000.00
Other Finance sources	7630-7699													0.00	0.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSM		17,612.00	204,255.00	242,694.00	225,126.00	349,433.00	216,383.00	210,518.00	326,306.00	214,524.00	212,097.00	210,879.00	338,848.00	2,768,675.00	257,348.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200														
Prior year: LCFF, In Lieu Property Tax															
Lottery, Other State, Interest		91,955.00			23,900.00									115,855.00	
Accounts Payable	9500														
Prior year: Clear Due To/From, MOU, Books															
Sup, Unearned Rev. CY Use Tax		-40,000.00			-110,000.00									-150,000.00	
TOTAL PRIOR YR		51,955.00	0.00	0.00	-86,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-34,145.00	0.00
E: NET INC/DEC	(B-C+D)	84,953.00	-88,176.00	128,878.00	-129,582.00	-171,039.00	169,052.00	-14,432.00	-147,912.00	178,877.00	-26,923.00	-43,397.00	-21,836.00	-81,537.00	
F: ENDING CASH BAL	(A+E)	484,953.00	396,777.00	525,655.00	396,073.00	225,034.00	394,086.00	379,654.00	231,742.00	410,619.00	383,696.00	340,299.00	318,463.00		-11,487.00

Notes: Amount expected July and August of 2025 for all types of revenue is \$100,000+.

Expenses to be made after June 30, 2025 is the balance due for special education excess costs and the MOU payable to the district totaling \$120,000.

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

We will not receive any cash nor will we spend any, we are required to report (\$137,348).

Twin Hills Union School District - Orchard View Charter School
2024-25 Multi-Year Projection Assumptions @ Adopted Budget June 2024

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # / LCFF Rolling % for Sup Grant	56 / 20.42%	57 / 23.29%	57 / 24.71%	57 / 24.78%
Funded ADA	219.46	222.00	222.00	222.00
Enrollment	228.00	230.00	230.00	230.00
In Lieu Property Tax per ADA	\$4,777	\$4,915	\$4,992	\$5,046
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$177 Rest \$72	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 \$19.85; 9-12 \$55.17	Unr K-8 \$20.06; 9-12 \$55.76 *prior year ADA	Unr K-8 \$20.65; 9-12 \$57.39 *prior year ADA	Unr K-8 \$21.29; 9-12 \$59.16 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$7,000	None	Prior years only	Prior years only
A-G A/S and LLM, Ethnic Studies, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness, ERMHS, Prop 28 AMIS	\$47,799	\$44,820	Mental Health and Prop 28 Art & Music In Schools	Mental Health and 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	\$13,000	\$13,000	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$6,600	None	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.8 FTE Teachers, 1.0 FTE Site Admin	13.8 FTE Teachers, 1.0 FTE Site Administrator	FTE same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	Profes. Dev R6266	Professional Dev R6266	Professional Dev R6266	Professional Dev R6266
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	2.5 FTE	3.1 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	.20 FTE TKIA R6053	None	None	None
Additional Adjustments			To be determined	To be determined
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	TKIA R6053+ProfDev R6266	Professional Dev R6266	Professional Dev R6266	Professional Dev R6266
Additional Adjustments			To be determined	To be determined
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=26.68%	STRS = 19.10%; PERS = 27.05%	STRS = 19.1%; PERS = 27.6%	STRS = 19.1%; PERS = 28.0%
Health & Welfare Benefits	\$15.600 full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	Prior year only	None
Additional Adjustments			To be determined	To be determined

Orchard View - 2024-25 Adopted Budget/Page 2 of 2	2023-24	2024-25	2025-26	2026-7
Expenditures - continued				
Books and Supplies		Expenses based on prior year updated for current year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	R6053 \$867	R6266 \$5,000	Prior years only	None
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$91,495	\$86,200 includes enrichment indep. contractors and software R6762, counseling and psych services R7435+R6546	Professional Dev R6266 \$3,700, Mental Health R6546 \$17,500	Same as prior year
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	TDB at close	\$50,000	None	None
Transfer In CRSP from Fund 01	\$10,354 for 1 retiree, year 3 of 3	None	None	None
Transfers Out				
MOU amount for District Costs	\$230,000	\$280,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$150,000	\$200,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$45,523, Ed Eff R6266 \$20,888, AMBG R6762 \$61,464, AMIS R6770 \$27,320, LRERBG R7435 \$58,347, A-G BG R7412+7413+7810 \$11,278	CA Clean Energy \$45,523; Ed Effect Res6266 \$13,528; Art Music BG Res6762 \$16,464; Prop 28 Art & Music IS Res6770 \$54,640; LRER BG Res7435 \$33,347, A-G BG Res7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Ed Effect Res6266 \$6,128; Art Music BG Res6762 \$16,464; Prop 28 Art & Music IS Res6770 \$81,960; LRER BG Res7435 \$33,347, A-G BG Res7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Ed Effect Res6266 \$0; Art Music BG Res6762 \$15,192; Prop 28 Art & Music IS Res6770 \$109,280; LRER BG Res7435 \$33,347, 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
2023-24: 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
2024-25 Multi-Year Projection @ Adopted Budget**

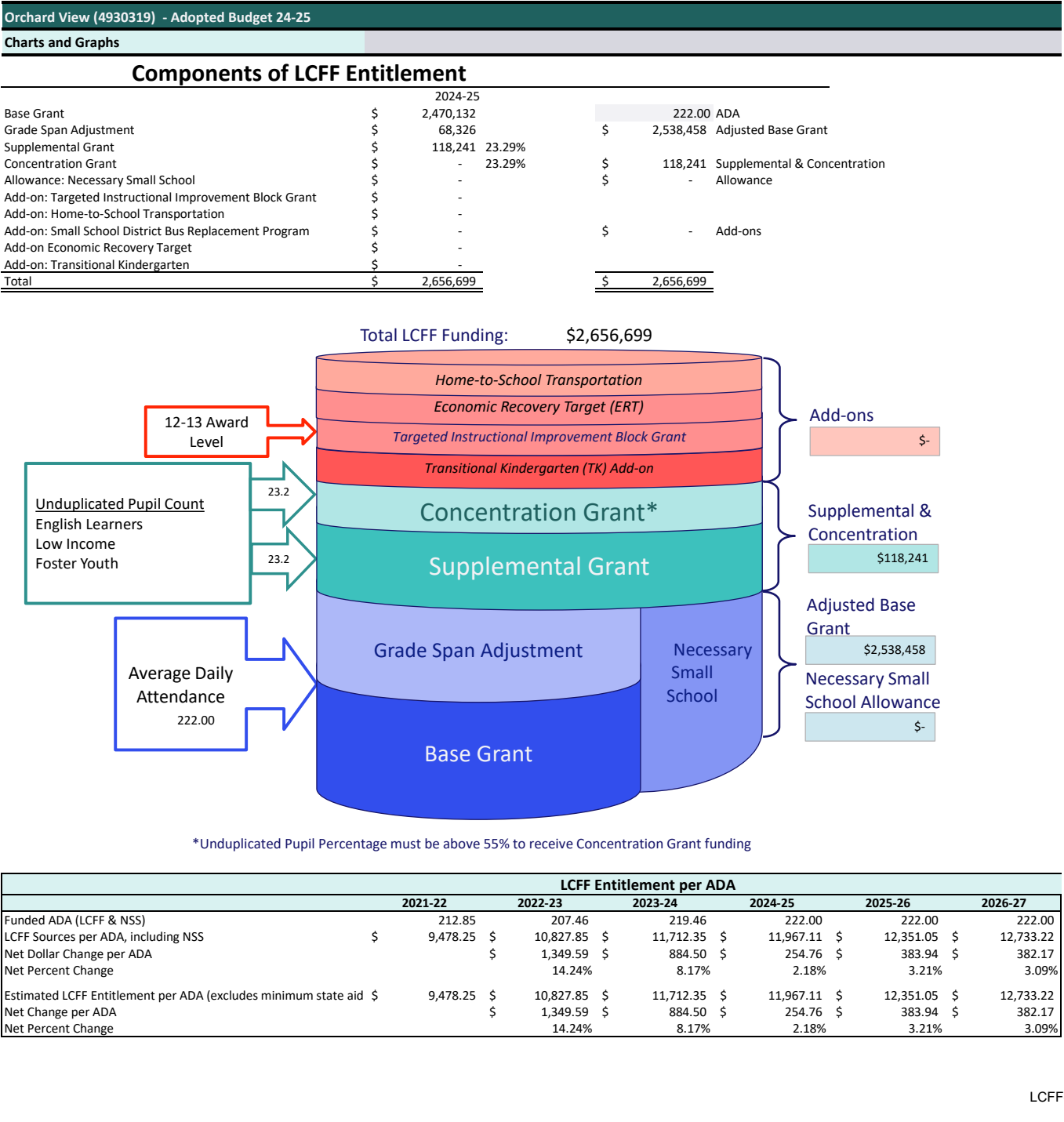
	Prior Year Budget Fiscal Year: 2023-24	Current Budget Fiscal Year: 2024-25	First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
COLA (percentage)	8.22%	1.07%	2.93%	3.08%
Funded or Estimated COLA	8.22%	1.07%	2.93%	3.08%
ADA: Current Year / LCFF Funding	219.46	222.00	222.00	222.00
Enrollment Estimate	228.00	230.00	230.00	230.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,568,751	2,656,699	2,741,933	2,826,775
Federal Revenues 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)				
State Revenues 8300-8599	64,480	65,277	65,934	66,173
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	47,799	44,820	44,820	44,820
State Revenues: STRS/PERS on Behalf of State	127,816	137,348	144,215	151,426
Local Revenues 8600-8799	19,600	13,000	13,000	13,000
Total Revenue	2,835,446	2,917,144	3,009,902	3,102,194
Expenditures				
Certificated Salaries 1000-1999	1,430,513	1,439,436	1,468,225	1,497,590
Certificated Salaries One Time Grant Funds	3,000	3,000	3,000	3,000
Additional Adjustments 25-26				
Classified Salaries 2000-2999	146,530	161,965	165,204	168,508
Classified Salaries One Time Grant Funds	5,621	-	-	-
Additional Adjustments 25-26				
Employee Benefits -- Statutory 3300-3399;				
Employee Benefits 3500-3699	54,621	55,436	56,545	57,676
Employee Benefits One Time Grant Funds	1,174	660	700	700
Additional Adjustments 25-26				
Employee Benefits -- STRS/PERS on Behalf of State 310x	127,816	137,348	144,215	151,426
Employee Benefits -- STRS 3100-3199	271,307	275,508	280,431	286,040
Employee Benefits -- PERS 3200-3299	36,289	36,793	45,596	47,182
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
Welfare 3700-3799	235,567	249,209	254,193	259,277
Health & Welfare One Time Grant Funds	-	-	-	-
Additional Adjustments 25-26				
Books and Supplies 4000-4999	117,463	60,468	61,680	62,915
Books and Supplies One Time Grant Funds	867	5,000	-	-
Services, Other Operating Expenses 5000-5999	37,101	35,000	35,700	36,415
Services, Other Operating Expenses One Time Grant Funds	91,495	86,200	21,200	21,200
Additional Adjustments 25-26				
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199				
7300-7399				
Total Expenditures	2,559,364	2,546,023	2,536,688	2,591,928
Excess (Deficiency)	276,082	371,121	473,214	510,266
Transfers In Basic Aid Supp from F01 8910-8929		50,000		
Transfers In CRSP from Fund 01 8910-8929	10,354			
Transfers Out (enter as negative) 7610-7629	(380,000)	(480,000)	(480,000)	(480,000)
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	(369,646)	(430,000)	(480,000)	(480,000)
Net Increase (Decrease)	(93,564)	(58,879)	(6,786)	30,266
Fund Balance				
Beginning Balance	391,152	297,588	238,709	231,923
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	297,588	238,709	231,923	262,189
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	224,820	174,780	194,700	214,620
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	477,970	491,075	488,320	496,490
Assigned - Balance After Above GASB54 -*See Note Below	(405,202)	(427,146)	(451,097)	(448,921)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	297,588	238,709	231,923	262,189
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:	2%	2%	1%	1%

Orchard View (4930319) - Adopted Budget 24-25					
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
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%	
Student Assumptions:					
Enrollment Count	228	230	230	230	
Unduplicated Pupil Count (UPC)	56	57	57	57	
Unduplicated Pupil Percentage (UPP)	20.42%	23.29%	24.71%	24.78%	
Current Year LCFF Average Daily Attendance (ADA)	219.46	222.00	222.00	222.00	
Funded LCFF ADA	219.46	222.00	222.00	222.00	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	
LCFF Entitlement Summary					
Base Grant	\$2,389,528	\$2,470,132	\$2,542,526	\$2,620,852	
Grade Span Adjustment	71,234	68,326	70,282	72,444	
<i>Adjusted Base Grant</i>	\$2,460,762	\$2,538,458	\$2,612,808	\$2,693,296	
Supplemental Grant	100,498	118,241	129,125	133,479	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$2,561,260	\$2,656,699	\$2,741,933	\$2,826,775	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	9,132	-	-	-	
Total Allowance and Add-On Amounts	\$9,132	\$-	\$-	\$-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,570,392	\$2,656,699	\$2,741,933	\$2,826,775	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,570,392	\$ 2,656,699	\$ 2,741,933	\$ 2,826,775	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,712	\$ 11,967	\$ 12,351	\$ 12,733	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	2,570,392	2,656,699	2,741,933	2,826,775	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,048,306	\$ 1,091,143	\$ 1,108,331	\$ 1,120,250	
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 603,958	\$ 598,128	\$ 630,435	\$ 672,069	
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 918,128	\$ 967,428	\$ 1,003,167	\$ 1,034,456	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,570,392	\$ 2,656,699	\$ 2,741,933	\$ 2,826,775	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 918,128	\$ 967,428	\$ 1,003,167	\$ 1,034,456	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 603,958	\$ 598,128	\$ 630,435	\$ 672,069	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,448	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,048,306	1,091,143	1,108,331	1,120,250	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 2,570,392	\$ 2,656,699	\$ 2,741,933	\$ 2,826,775	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,570,392	\$ 2,656,699	\$ 2,741,933	\$ 2,826,775	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 2,469,894	\$ 2,538,458	\$ 2,612,808	\$ 2,693,296	
Supplemental and Concentration Grant funding in the LCAP year	\$ 100,498	\$ 118,241	\$ 129,125	\$ 133,479	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	4.07%	4.66%	4.94%	4.96%	

Orchard View (4930319) - Adopted Budget 24-25									
		2023-24		2024-25		2025-26		2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,398.24	\$	11,583.55	\$	11,954.99	\$	12,324.98	
Grades 4-6	\$	10,480.22	\$	10,651.04	\$	10,992.67	\$	11,333.15	
Grades 7-8	\$	10,790.39	\$	10,966.07	\$	11,317.99	\$	11,667.96	
Grades 9-12	\$	12,830.43	\$	13,040.39	\$	13,458.81	\$	13,875.18	
Base Grants									
Grades TK-3	\$	9,919	\$	10,025	\$	10,319	\$	10,637	
Grades 4-6	\$	10,069	\$	10,177	\$	10,475	\$	10,798	
Grades 7-8	\$	10,367	\$	10,478	\$	10,785	\$	11,117	
Grades 9-12	\$	12,015	\$	12,144	\$	12,500	\$	12,885	
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$	1,043	\$	1,073	\$	1,106	
Grades 9-12	\$	312	\$	316	\$	325	\$	335	
Supplemental Grant		20%		20%		20%		20%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	2,190	\$	2,214	\$	2,278	\$	2,349	
Grades 4-6	\$	2,014	\$	2,035	\$	2,095	\$	2,160	
Grades 7-8	\$	2,073	\$	2,096	\$	2,157	\$	2,223	
Grades 9-12	\$	2,465	\$	2,492	\$	2,565	\$	2,644	
Actual - 1.00 ADA, Local UPP as follows:		20.42%		23.29%		24.71%		24.78%	
Grades TK-3	\$	447	\$	516	\$	563	\$	582	
Grades 4-6	\$	411	\$	474	\$	518	\$	535	
Grades 7-8	\$	423	\$	488	\$	533	\$	551	
Grades 9-12	\$	503	\$	580	\$	634	\$	655	
Concentration Grant (>55% population)		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,118	\$	7,194	\$	7,405	\$	7,633	
Grades 4-6	\$	6,545	\$	6,615	\$	6,809	\$	7,019	
Grades 7-8	\$	6,739	\$	6,811	\$	7,010	\$	7,226	
Grades 9-12	\$	8,013	\$	8,099	\$	8,336	\$	8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

Orchard View (4930319) - Adopted Budget 24-25										v.25.1a		PY1		v.25.1a		CY																			
LOCAL CONTROL FUNDING FORMULA										2023-24		2024-25																							
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										8.22%		0.00%		20.42%		20.42%		1.07%		0.00%		23.29%		23.29%											
Current Yr										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Yr		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										42.04	\$	9,919	\$	1,032	\$	447	\$	-	\$	479,182	34.00	\$	10,025	\$	1,043	\$	516	\$	-	\$	393,841				
Grades 4-6										46.58		10,069				411		-		488,169	46.00		10,177				474		-		489,948				
Grades 7-8										41.58		10,367				423		-		448,664	38.00		10,478				488		-		416,710				
Grades 9-12										89.26		12,015		312		503		-		1,145,245	104.00		12,144		316		580		-		1,356,200				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant											\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260		\$	2,470,132	\$	68,326	\$	118,241	\$	-	\$	2,656,699				
NSS Allowance												-						-		-		-					-		-		-				
TOTAL BASE										219.46	\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260	222.00	\$	2,470,132	\$	68,326	\$	118,241	\$	-	\$	2,656,699				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																\$	-							\$	-										
Home-to-School Transportation (COLA added commencing 2023-24)																						-							-						
Small School District Bus Replacement Program (COLA added commencing 2023-24)																						-							-						
Transitional Kindergarten (Commencing 2022-23)																						-							-						
TK ADA											3.00	TK Add-on rate	\$	3,044.00		9,132	TK ADA	-	TK Add-on rate	\$	3,077.00		-							-					
ECONOMIC RECOVERY TARGET PAYMENT																						-							-						
LCFF Entitlement Before Adjustments																\$	2,570,392							\$	2,656,699										
Miscellaneous Adjustments																						-							-						
ADJUSTED LCFF ENTITLEMENT																\$	2,570,392							\$	2,656,699										
Local Revenue (including RDA)																						(1,048,306)							(1,091,143)						
Gross State Aid																						\$	1,522,086							\$	1,565,556				
Education Protection Account Entitlement																						(603,958)							(598,128)						
Net State Aid																						\$	918,128							\$	967,428				
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2023-24 ADA		N/A		12-13 Rate		2024-25 ADA		N/A															
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,629.47		219.46		\$ 1,235,443		\$ 5,629.47		222.00		\$ 1,249,742															
2012-13 NSS Allowance (deficient)										\$ -				-		\$ -				-															
Minimum State Aid Adjustments														-						-															
Less Current Year Property Taxes/In-Lieu														(1,048,306)						(1,091,143)															
Less Education Protection Account Entitlement														(603,958)						(598,128)															
Subtotal State Aid for Historical RL/Charter General BG										\$ -				-						\$ -															
Categorical Minimum State Aid														-						-															
Charter School Categorical Block Grant adjusted for ADA										455.53		219.46		99,971		455.53		222.00		101,128															
Minimum State Aid Guarantee Before Proration Factor														\$ 99,971						\$ 101,128															
Proration Factor														0.00%						0.00%															
Minimum State Aid Guarantee														\$ 99,971						\$ 101,128															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																2,561,260				2,656,699															
Minimum State Aid plus Property Taxes including RDA																1,148,277				1,192,271															
Offset																-				-															
Minimum State Aid Prior to Offset																99,971				101,128															
Total Minimum State Aid with Offset																99,971				101,128															
State Aid Before Additional State Aid																\$ 918,128				\$ 967,428															
ADDITIONAL STATE AID																\$ -				\$ -															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$ 918,128				\$ 967,428															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple																\$ 2,570,392				\$ 2,656,699															
Change Over Prior Year										14.43%		324,047				3.36%		86,307																	
LCFF Entitlement Per ADA (excluding Categorical MSA)																11,712				11,967															
Per-ADA Change Over Prior Year										8.16%		884				2.18%		255																	
Basic Aid Status (school districts only)																-				-															
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2023-24		Increase		2024-25																			
State Aid										-15.11%		(163,453)		\$ 918,128		5.37%		49,300		\$ 967,428															
Education Protection Account												603,958						598,128																	
Property Taxes Net of In-Lieu Transfers										0.00%		-		-		0.00%		-		-															
Charter In-Lieu Taxes										7.04%		68,977		1,048,306		4.09%		42,837		1,091,143															
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-4.21%		(94,476)		\$ 2,570,392		3.58%		92,137		\$ 2,656,699															

Orchard View (4930319) - Adopted Budget 24-25										v.25.1a		CY1		v.25.1a		CY2																	
LOCAL CONTROL FUNDING FORMULA										2025-26		2026-27																					
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										2.93%		0.00%		24.71%		24.71%		3.08%		0.00%		24.78%		24.78%									
										Current Yr ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Yr ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										34.00	\$	10,319	\$	1,073	\$	563	\$	-	\$	406,470	34.00	\$	10,637	\$	1,106	\$	582	\$	-	\$	419,049		
Grades 4-6										46.00		10,475				518		-		505,663	46.00		10,798				535		-		521,325		
Grades 7-8										38.00		10,785				533		-		430,084	38.00		11,117				551		-		443,382		
Grades 9-12										104.00		12,500		325		634		-		1,399,716	104.00		12,885		335		655		-		1,443,019		
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant											\$	2,542,526		70,282	\$	129,125	\$	-	\$	2,741,933		\$	2,620,852		72,444	\$	133,479	\$	-	\$	2,826,775		
NSS Allowance												-						-		-			-							-		-	
TOTAL BASE										222.00	\$	2,542,526	\$	70,282	\$	129,125	\$	-	\$	2,741,933	222.00	\$	2,620,852	\$	72,444	\$	133,479	\$	-	\$	2,826,775		
ADD ONS:																																	
Targeted Instructional Improvement Block Grant																	\$	-												\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																		-														-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																		-													-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-		TK Add-on rate	\$	3,167.00		-				TK ADA	-		TK Add-on rate	\$	3,265.00		-					-
ECONOMIC RECOVERY TARGET PAYMENT																	-													-			
LCFF Entitlement Before Adjustments																	\$	2,741,933												\$	2,826,775		
Miscellaneous Adjustments																	-														-		
ADJUSTED LCFF ENTITLEMENT																	\$	2,741,933												\$	2,826,775		
Local Revenue (including RDA)																	(1,108,331)														(1,120,250)		
Gross State Aid																	\$	1,633,602												\$	1,706,525		
Education Protection Account Entitlement																	(630,435)														(672,069)		
Net State Aid																	\$	1,003,167												\$	1,034,456		
MINIMUM STATE AID CALCULATION																																	
										12-13 Rate		2025-26 ADA		N/A		12-13 Rate		2026-27 ADA		N/A													
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,629.47		222.00		\$ 1,249,742		\$ 5,629.47		222.00		\$ 1,249,742													
2012-13 NSS Allowance (deficit)										\$ -				\$ -		\$ -				\$ -													
Minimum State Aid Adjustments																																	
Less Current Year Property Taxes/In-Lieu														(1,108,331)				(1,120,250)															
Less Education Protection Account Entitlement														(630,435)				(672,069)															
Subtotal State Aid for Historical RL/Charter General BG														\$ -				\$ -															
Categorical Minimum State Aid																																	
Charter School Categorical Block Grant adjusted for ADA												455.53		222.00				455.53		222.00													
Minimum State Aid Guarantee Before Proration Factor														101,128				101,128															
Proration Factor														0.00%				0.00%															
Minimum State Aid Guarantee														\$ 101,128				\$ 101,128															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																	
LCFF Entitlement														2,741,933				2,826,775															
Minimum State Aid plus Property Taxes including RDA														1,209,459				1,221,378															
Offset																																	
Minimum State Aid Prior to Offset														101,128				101,128															
Total Minimum State Aid with Offset														101,128				101,128															
State Aid Before Additional State Aid														\$ 1,003,167				\$ 1,034,456															
ADDITIONAL STATE AID														\$ -				\$ -															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$ 1,003,167				\$ 1,034,456															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei														\$ 2,741,933				\$ 2,826,775															
Change Over Prior Year												3.21%		85,234				3.09%		84,842													
LCFF Entitlement Per ADA (excluding Categorical MSA)														12,351				12,733															
Per-ADA Change Over Prior Year												3.21%		384				3.09%		382													
Basic Aid Status (school districts only)																																	
LCFF SOURCES INCLUDING EXCESS TAXES																																	
												Increase		2025-26				Increase		2026-27													
State Aid										3.69%		35,739		\$ 1,003,167		3.12%		31,289		\$ 1,034,456													
Education Protection Account														630,435				672,069															
Property Taxes Net of In-Lieu Transfers										0.00%		-		-		0.00%		-															
Charter In-Lieu Taxes										1.58%		17,188		1,108,331		1.08%		11,919															
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										1.99%		52,927		\$ 2,741,933		1.58%		43,208		\$ 2,826,775													



SunRidge School

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

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

49 70961 4930350
Form 01
F8BFMB9UJE(2024-25)

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,521,372.00	0.00	2,521,372.00	2,732,887.00	0.00	2,732,887.00	8.4%
2) Federal Revenue		8100-8299	0.00	23,712.00	23,712.00	0.00	0.00	0.00	-100.0%
3) Other State Revenue		8300-8599	44,932.00	286,176.00	331,108.00	48,931.00	299,392.00	348,323.00	5.2%
4) Other Local Revenue		8600-8799	100,527.00	609,932.00	710,459.00	90,000.00	602,000.00	692,000.00	-2.6%
5) TOTAL, REVENUES			2,666,831.00	919,820.00	3,586,651.00	2,871,818.00	901,392.00	3,773,210.00	5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,133,832.00	91,235.00	1,225,067.00	1,136,779.00	56,589.00	1,193,368.00	-2.6%
2) Classified Salaries		2000-2999	344,027.00	349,643.00	693,670.00	354,350.00	319,728.00	674,078.00	-2.8%
3) Employee Benefits		3000-3999	555,667.00	265,749.00	821,416.00	595,851.00	259,097.00	854,948.00	4.1%
4) Books and Supplies		4000-4999	85,661.81	213,478.27	299,140.08	53,304.00	158,419.00	211,723.00	-29.2%
5) Services and Other Operating Expenditures		5000-5999	609,105.00	266,240.00	875,345.00	592,826.00	246,700.00	839,526.00	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,728,292.81	1,186,345.27	3,914,638.08	2,733,110.00	1,040,533.00	3,773,643.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,461.81)	(266,525.27)	(327,987.08)	138,708.00	(139,141.00)	(433.00)	-99.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(189,427.00)	189,427.00	0.00	(192,084.00)	192,084.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(189,427.00)	189,427.00	0.00	(192,084.00)	192,084.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(250,888.81)	(77,098.27)	(327,987.08)	(53,376.00)	52,943.00	(433.00)	-99.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	553,898.01	646,196.86	1,200,094.87	303,009.20	569,098.59	872,107.79	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			553,898.01	646,196.86	1,200,094.87	303,009.20	569,098.59	872,107.79	-27.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,898.01	646,196.86	1,200,094.87	303,009.20	569,098.59	872,107.79	-27.3%
2) Ending Balance, June 30 (E + F1e)			303,009.20	569,098.59	872,107.79	249,633.20	622,041.59	871,674.79	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	569,098.59	569,098.59	0.00	622,041.59	622,041.59	9.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	299,009.20	0.00	299,009.20	245,633.20	0.00	245,633.20	-17.9%
RESIG Deductible-8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	647,600.00		647,600.00			0.00	
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(366,590.80)		(366,590.80)			0.00	
RESIG Deductible-8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	621,665.00		621,665.00	
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780			0.00	(394,031.80)		(394,031.80)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	724,440.32	534,875.86	1,259,316.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,471.00)	0.00	(48,471.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,000.00	0.00	4,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	269,276.00	382,876.00
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6266	Educator Effectiveness, FY 2021-22	28,069.29	14,409.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,407.00	15,907.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,032.00	57,535.00
7435	Learning Recovery Emergency Block Grant	74,210.00	26,210.00
9010	Other Restricted Local	113,500.00	113,500.00
Total, Restricted Balance		569,098.59	622,041.59

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2024-25 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2024-25 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 25	
A: BEGIN CASH	9110	1,200,000.00	1,276,172.00	1,142,876.00	913,311.00	916,313.00	862,957.00	974,569.00	985,369.00	908,546.00	1,039,241.00	1,015,503.00	946,875.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	54,529.00	54,529.00	98,150.00	98,150.00	98,150.00	98,150.00	98,150.00	98,150.00	98,150.00	98,150.00	98,150.00	98,142.00	1,090,550.00		1,090,550.00
Education Protection Account	8012			121,824.00			121,824.00				121,825.00		121,825.00	487,298.00		487,298.00
In Lieu Property Tax	8096		69,302.00	138,605.00	92,403.00	92,403.00	92,403.00	92,403.00	92,403.00	161,705.00	80,853.00	80,853.00	80,853.00	1,074,186.00	80,853.00	1,155,039.00
Federal COVID	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,327.00							4,327.00		4,327.00
Lottery, Unrest+Rest	8560							15,687.00			15,687.00			31,374.00	31,374.00	62,748.00
State COVID, ELO, Universal TK, Art Music																
IM Disc BG, Learning ER BG		8,213.00	8,213.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00	14,824.00	14,824.00	14,824.00	14,826.00	14,826.00	164,460.00		164,460.00
STRS on Behalf of State	8590													0.00	116,788.00	116,788.00
Other Local - Interest	8600-8799				10,000.00			10,000.00			10,000.00			30,000.00	10,000.00	40,000.00
Other Local - After Care Prog.	8689		8,000.00	10,000.00	12,000.00	15,000.00	12,000.00	15,000.00	13,000.00	15,000.00	13,000.00	12,000.00	15,000.00	140,000.00		140,000.00
Universal Meal Program	8699				35,000.00			35,000.00			35,000.00		25,000.00	130,000.00	0.00	130,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799		10,000.00	20,000.00	20,000.00	25,000.00	25,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	220,000.00		220,000.00
BAS/CRSP TF in from D53	8781						50,000.00							50,000.00		50,000.00
Special Ed Revenue TF	8930-8979												112,000.00	112,000.00		112,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		62,742.00	150,044.00	403,361.00	282,335.00	245,335.00	418,486.00	301,022.00	238,377.00	431,504.00	287,514.00	225,829.00	487,646.00	3,534,195.00	239,015.00	3,773,210.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,000.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	106,488.00	116,488.00	1,193,368.00		1,193,368.00
Classified Salaries	2000-2999	6,000.00	45,000.00	62,308.00	62,308.00	62,308.00	62,308.00	62,308.00	62,308.00	62,308.00	62,308.00	62,308.00	62,306.00	674,078.00		674,078.00
Employee Benefits	3000-3999	7,000.00	72,000.00	65,666.00	65,666.00	65,666.00	65,666.00	65,666.00	65,666.00	65,666.00	65,666.00	65,666.00	68,166.00	738,160.00	116,788.00	854,948.00
Books & Supplies	4000-4999	4,234.00	10,586.00	25,407.00	19,055.00	21,172.00	16,938.00	12,703.00	19,055.00	23,290.00	27,524.00	16,938.00	14,821.00	211,723.00	0.00	211,723.00
Services	5000-5999	6,209.00	31,043.00	24,834.00	31,043.00	24,834.00	37,251.00	24,834.00	43,460.00	24,834.00	31,043.00	24,834.00	16,631.00	320,850.00	300,000.00	620,850.00
Rent @ Pinecrest	5600	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	18,223.00	218,676.00		218,676.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629													0.00		0.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		53,666.00	283,340.00	302,926.00	302,783.00	298,691.00	306,874.00	290,222.00	315,200.00	300,809.00	311,252.00	294,457.00	296,635.00	3,356,855.00	416,788.00	3,773,643.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		97,096.00			23,450.00									120,546.00		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books																
sup, Unearned Rev. CY Use Tax		-30,000.00		-330,000.00										-360,000.00		
TOTAL PRIOR YR		67,096.00	0.00	-330,000.00	23,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-239,454.00	0.00	
E: NET INC/DEC	(B-C+D)	76,172.00	-133,296.00	-229,565.00	3,002.00	-53,356.00	111,612.00	10,800.00	-76,823.00	130,695.00	-23,738.00	-68,628.00	191,011.00	-62,114.00		
F: ENDING CASH BAL	(A+E)	1,276,172.00	1,142,876.00	913,311.00	916,313.00	862,957.00	974,569.00	985,369.00	908,546.00	1,039,241.00	1,015,503.00	946,875.00	1,137,886.00		-177,773.00	

Notes: Revenue expected in July and August 2025 is over \$100,000 for In Lieu property tax, lottery and interest.
Expenses to be made after June 30, 2025 are for the MOU and special ed consortium costs payable to the district in the amount of \$300,000.
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 (\$116,788).

Twin Hills Union School District - SunRidge Charter School
2024-25 Multi-Year Projection Assumptions @ Adopted Budget June 2024

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # / LCFF Rolling % for Sup Grant	82 / 35.22%	87 / 34.29%	87 / 34.13%	87 / 33.72%
Actual ADA / Funded ADA	217.99	235.00	235.00	235.00
Enrollment	234.00	258.00	258.00	258.00
In Lieu Property Tax per ADA	\$4,777	\$4,915	\$4,992	\$5,046
Federal: COVID19 (Unearned, recorded as spent)	\$23,712	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$177 Rest \$72	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 \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.65 *prior year ADA	\$21.29 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$23,712	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	\$167,343	\$164,460	ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools
One Time Declining Enrollment Protection	22-23 Only	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	\$64,432	Interest \$40k	Interest \$40k	Same as PY
Meal Program-Fed & State Tfd from D53	\$120,000	\$130,000	Prior Year +\$5,000	Prior Year +\$5,000
Parent Pledges	\$246,000	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$130,000	Estimate based on prior year revenue	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$90,000	Direct transfer from District/SELPA \$112k	Direct transfer from District/SELPA \$112k	Direct transfer from District/SELPA \$112k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.7 FTE Teachers plus 1.0 FTE Site Admin	12.3 FTE Teachers, includes 1.4 FTE Special Ed and Math/Reading Intervention. 1.0 FTE Site Admin	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	.40 Math/Sci+Counselor	Professional Development R6266	Professional Development R6266	Same as prior year
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	15.1 FTE	13.5 FTE includes: 0.7 FTE Spec Ed IA + 0.70 FTE Cafeteria + 2.4 FTE After Care + 2.0 Specialty Instructors	FTE prior year +.30 FTE Garden IA, moved from restricted	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	0.68 FTE Garden IA	0.30 FTE Garden IA R6762	Moved to unrestricted	None
Additional Adjustments			To be determined	To be determined
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%
One Time Grant Funds		Benefit costs for 1X Grant funded employees	Professional Development R6266	Same as prior year
Additional Adjustments			To be determined	To be determined
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=26.68%	STRS = 19.10%; PERS = 27.05%	STRS = 19.1%; PERS = 27.6%	STRS = 19.1%; PERS = 28.0%
Health & Welfare Benefits	\$15,600 full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	None	None
Additional Adjustments			To be determined	To be determined

SunRidge -2024-25 Adopted Budget /Page 2 of 2	2023-24	2024-25	2025-26	2026-27
Expenditures - continued				
Books and Supplies		Estimated expenses based on prior year updated for current year. Carryover and donations are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$16,462	\$0	Same as prior year	Same as prior year
Services, Other Operating Expenses	Includes MOU to District \$250,000	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$250,000. Carryover and donations are not set up.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$90,430	Estimated expenses using grant funds \$75k+, includes counseling services	Professional Development estimated \$10k, Mental Health \$17,500, Counseling \$26k	Mental Health \$17,500
Rent: Pine Crest Campus	\$214,380	\$218,676	Prior year plus 1%	Prior year plus 1%
Capital Outlay		None anticipated	None anticipated	None anticipated
Necessary Expense Reductions OR Additional Adjustments		None anticipated	Plan to be developed	Same as prior year
Transfer In BAS from D53	\$50,000 BAS for exp support	\$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	\$10,027 1 retiree/yr 3 of 3	None anticipated	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$154,627 Cafeteria \$34,800	Special Education encroachment \$162,064 Cafeteria \$30,000	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	Res2600 \$269,276; Ed Effect Res6266 \$28,069; Art Music BG Res6762 \$45,407; Prop 28 Art&Music IS Res6770 \$27,032; LRER BG Res7435 \$74,210; AC Pgm \$113,500	CA Clean Energy \$11,605; ELO Res2600 \$382,876; Ed Effect Res6266 \$14,409; Art Music BG Res6762 \$15,907; Prop 28 Art&Music IS Res6770 \$57,535; LRER BG Res7435 \$26,210; AC Pgm \$113,500	CA Clean Energy \$11,605; ELO Res2600 \$496,476; Art Music BG Res6762 \$15,907; Prop 28 Art&Music IS Res6770 \$90,895; AC Pgm \$113,500	CA Clean Energy \$11,605; ELO Res2600 \$610,076; Art Music BG Res6762 \$15,907; Prop 28 Art&Music IS Res6770 \$124,255; 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
2023-24: Please see budgeted dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2024-25 Multi-Year Projection @ Adopted Budget**

	Prior Year Budget Fiscal Year: 2023-24	Current Budget Fiscal Year: 2024-25	First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
COLA per SSC Dartboard (percentage)	8.22%	1.07%	2.93%	3.08%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA	8.22%	1.07%	2.93%	3.08%
ADA: Current Year / LCFF Funding	217.99	235.00	235.00	235.00
Enrollment Estimate	234.00	258.00	258.00	258.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,521,372	2,732,887	2,812,077	2,896,553
Federal Revenues: 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)	23,712	-	-	-
State Revenues: 8300-8599				
State Revenues: Lottery & Mandated Block Grant 8300-8599	61,492	67,075	67,582	67,725
State Funding: UPK, IPI (Unearned-recorded as expended)	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS	167,343	164,460	164,460	164,460
One time Declining Enrollment Protection				
State Revenues: STRS/PERS on Behalf of State	102,273	116,788	122,627	128,759
Local Revenues: Interest + Other 8600-8799	64,432	40,000	40,000	40,000
Local Revenues: Meal Program Reimbursement 8699	120,000	130,000	135,000	140,000
Local Revenues: Parent Pledges 8699	246,000	220,000	224,400	228,890
Local Revenues: After Care Program 8689	130,000	140,000	142,800	145,660
Local Revenues: Special Ed 8792	90,000	112,000	112,000	112,000
Total Revenue	3,526,624	3,723,210	3,820,946	3,924,047
Expenditures				
Certificated Salaries 1000-1999	1,201,668	1,190,368	1,214,175	1,238,459
Certificated Salaries One Time Grant Funds	23,399	3,000	3,000	-
Additional Adjustments for 25-26	-	-	-	-
Classified Salaries 2000-2999	643,322	649,788	684,887	698,582
Classified Salaries One Time Grant Funds	50,348	24,290	-	-
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;	88,495	86,972	88,711	90,486
3501-3699	22,501	8,727	700	-
Employee Benefits One Time Grant Funds: Includes STRS/PERS	-	-	-	-
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	102,273	116,788	122,627	128,759
Employee Benefits-Statutory: STRS 3101-3199	220,535	227,934	231,907	236,546
Employee Benefits-Statutory: PERS 3201-3299	152,810	160,954	167,777	173,612
3400-3499;	-	-	-	-
Employee & Retiree Benefits -- Health & Welfare 3700-3799	232,161	253,573	258,644	263,817
Employee H&W Benefits One Time Grant Funds	2,641	-	-	-
Employee H&W Benefits Proposed Adjustments	-	-	-	-
Books and Supplies 4000-4999	282,678	211,723	215,957	220,276
Books and Supplies One Time Grant Funds	16,462	-	-	-
Services, Other Operating Expenses 5000-5999	570,535	545,350	556,257	567,382
Services, Other Operating Expenses One time Grant Funds	90,430	75,500	54,419	17,500
Services, Other Op Exps: Pine Crest Rent	214,380	218,676	220,863	223,072
Necessary reductions OR proposed Rent reduction	-	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
Total Expenditures	3,914,638	3,773,643	3,819,926	3,858,490
Excess (Deficiency)	(388,014)	(50,433)	1,020	65,557
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	10,027	-	-	-
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	60,027	50,000	50,000	50,000
Net Increase (Decrease)	(327,987)	(433)	51,020	115,557
Fund Balance				
Beginning Balance	1,200,095	872,108	871,675	922,695
Beginning Fund Balance Transfers (restricted program carryovers)	-	-	-	-
Net Ending Balance	872,108	871,675	922,695	1,038,252
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712	-	-	-	-
Restricted (Res 2000-9999) 9740	569,099	622,042	728,383	875,343
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%)	647,600	621,665	628,545	634,055
Assigned - Balance After Above: GASB54 - *See Notes Below	(366,591)	(394,032)	(456,233)	(493,146)
Unasn/Unappr Amount (not for charters) 9790	-	-	-	-
Net Ending Balance	872,108	871,675	922,695	1,038,252
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:	7%	6%	5%	4%

Sunridge Charter (4930350) - Adopted Budget 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%
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%
Student Assumptions:				
Enrollment Count	234	258	258	258
Unduplicated Pupil Count (UPC)	82	87	87	87
Unduplicated Pupil Percentage (UPP)	35.22%	34.29%	34.13%	33.72%
Current Year LCFF Average Daily Attendance (ADA)	217.99	235.00	235.00	235.00
Funded LCFF ADA	217.99	235.00	235.00	235.00
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr
LCFF Entitlement Summary				
Base Grant	\$2,185,955	\$2,383,133	\$2,452,977	\$2,528,573
Grade Span Adjustment	120,156	128,289	131,979	136,038
<i>Adjusted Base Grant</i>	\$2,306,111	\$2,511,422	\$2,584,956	\$2,664,611
Supplemental Grant	162,443	172,233	176,449	179,702
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,468,554	\$2,683,655	\$2,761,405	\$2,844,313
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	32,236	49,232	50,672	52,240
Total Allowance and Add-On Amounts	\$32,236	\$49,232	\$50,672	\$52,240
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,500,790	\$2,732,887	\$2,812,077	\$2,896,553
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,500,790	\$ 2,732,887	\$ 2,812,077	\$ 2,896,553
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,472	\$ 11,629	\$ 11,966	\$ 12,326
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,500,790	2,732,887	2,812,077	2,896,553
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,041,284	\$ 1,155,039	\$ 1,173,233	\$ 1,185,850
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 466,047	\$ 487,298	\$ 517,225	\$ 556,675
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 993,459	\$ 1,090,550	\$ 1,121,619	\$ 1,154,028
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,500,790	\$ 2,732,887	\$ 2,812,077	\$ 2,896,553
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 993,459	\$ 1,090,550	\$ 1,121,619	\$ 1,154,028
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 466,047	\$ 487,298	\$ 517,225	\$ 556,675
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 1,370	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,041,284	1,155,039	1,173,233	1,185,850
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 2,500,790	\$ 2,732,887	\$ 2,812,077	\$ 2,896,553
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,500,790	\$ 2,732,887	\$ 2,812,077	\$ 2,896,553
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 2,338,347	\$ 2,560,654	\$ 2,635,628	\$ 2,716,851
Supplemental and Concentration Grant funding in the LCAP year	\$ 162,443	\$ 172,233	\$ 176,449	\$ 179,702
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	6.95%	6.73%	6.69%	6.61%

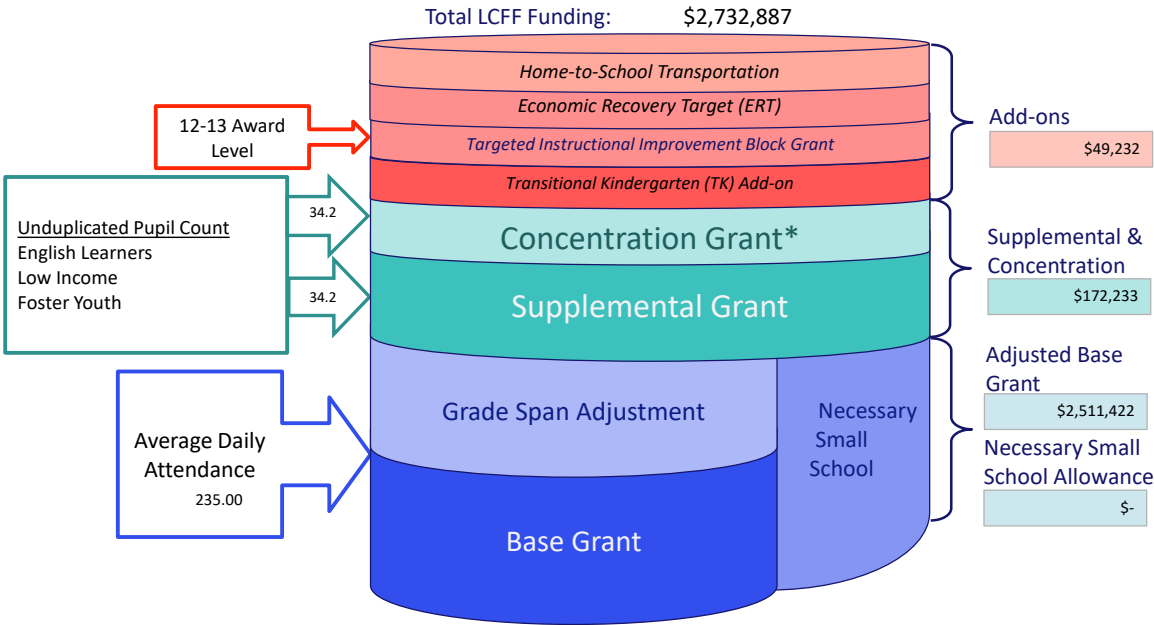
Sunridge Charter (4930350) - Adopted Budget 24-25									
		2023-24		2024-25		2025-26		2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,722.39	\$	11,827.04	\$	12,169.62	\$	12,534.95	
Grades 4-6	\$	10,778.26	\$	10,874.94	\$	11,190.02	\$	11,526.22	
Grades 7-8	\$	11,097.25	\$	11,196.58	\$	11,521.18	\$	11,866.73	
Grades 9-12	\$	13,195.31	\$	13,314.51	\$	13,700.43	\$	14,111.56	
Base Grants									
Grades TK-3	\$	9,919	\$	10,025	\$	10,319	\$	10,637	
Grades 4-6	\$	10,069	\$	10,177	\$	10,475	\$	10,798	
Grades 7-8	\$	10,367	\$	10,478	\$	10,785	\$	11,117	
Grades 9-12	\$	12,015	\$	12,144	\$	12,500	\$	12,885	
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$	1,043	\$	1,073	\$	1,106	
Grades 9-12	\$	312	\$	316	\$	325	\$	335	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%	
Grades TK-3	\$	2,190	\$	2,214	\$	2,278	\$	2,349	
Grades 4-6	\$	2,014	\$	2,035	\$	2,095	\$	2,160	
Grades 7-8	\$	2,073	\$	2,096	\$	2,157	\$	2,223	
Grades 9-12	\$	2,465	\$	2,492	\$	2,565	\$	2,644	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	771	\$	759	\$	778	\$	792	
Grades 4-6	\$	709	\$	698	\$	715	\$	728	
Grades 7-8	\$	730	\$	719	\$	736	\$	750	
Grades 9-12	\$	868	\$	855	\$	875	\$	892	
Concentration Grant (>55% population)									
		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	7,118	\$	7,194	\$	7,405	\$	7,633	
Grades 4-6	\$	6,545	\$	6,615	\$	6,809	\$	7,019	
Grades 7-8	\$	6,739	\$	6,811	\$	7,010	\$	7,226	
Grades 9-12	\$	8,013	\$	8,099	\$	8,336	\$	8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Sunridge Charter (4930350) - Adopted Budget 24-25							v.25.1a		CY1		v.25.1a		CY2	
LOCAL CONTROL FUNDING FORMULA							2025-26				2026-27			
LCFF ENTITLEMENT CALCULATION														
							COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation	
							2.93%		0.00%		34.13%		3.08%	
Calculation Factors							Current Yr				34.13%		Current Yr	
							ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base
Grades TK-3							123.00	\$ 10,319	\$ 1,073	\$ 778	\$ -	\$ 1,496,863	123.00	\$ 10,637
Grades 4-6							78.00	10,475		715	-	872,822	78.00	10,798
Grades 7-8							34.00	10,785		736	-	391,720	34.00	11,117
Grades 9-12							-	12,500	325	875	-	-	-	12,885
Subtract Necessary Small School ADA and Funding							-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant								\$ 2,452,977	\$ 131,979	\$ 176,449	\$ -	\$ 2,761,405		\$ 2,528,573
NSS Allowance								-				-		-
TOTAL BASE							235.00	\$ 2,452,977	\$ 131,979	\$ 176,449	\$ -	\$ 2,761,405	235.00	\$ 2,528,573
ADD ONS:														
Targeted Instructional Improvement Block Grant														
Home-to-School Transportation (COLA added commencing 2023-24)														
Small School District Bus Replacement Program (COLA added commencing 2023-24)														
Transitional Kindergarten (Commencing 2022-23)							TK ADA	16.00	TK Add-on rate	\$ 3,167.00		50,672	TK ADA	16.00
ECONOMIC RECOVERY TARGET PAYMENT														
LCFF Entitlement Before Adjustments														
Miscellaneous Adjustments														
ADJUSTED LCFF ENTITLEMENT														
Local Revenue (including RDA)														
Gross State Aid														
Education Protection Account Entitlement														
Net State Aid														
MINIMUM STATE AID CALCULATION														
							12-13 Rate		2025-26 ADA		N/A		12-13 Rate	
2012-13 RL/Charter Gen BG adjusted for ADA							\$ 5,170.29		235.00		\$ 1,215,018		\$ 5,170.29	
2012-13 NSS Allowance (deficit)							\$ -				\$ -		\$ -	
Minimum State Aid Adjustments														
Less Current Year Property Taxes/In-Lieu											(1,173,233)			
Less Education Protection Account Entitlement											(517,225)			
Subtotal State Aid for Historical RL/Charter General BG											\$ -			
Categorical Minimum State Aid											84,609			
Charter School Categorical Block Grant adjusted for ADA											105,407			
Minimum State Aid Guarantee Before Proration Factor											\$ 190,016			
Proration Factor											0.00%			
Minimum State Aid Guarantee											\$ 190,016			
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement														
Minimum State Aid plus Property Taxes including RDA														
Offset														
Minimum State Aid Prior to Offset														
Total Minimum State Aid with Offset														
State Aid Before Additional State Aid														
ADDITIONAL STATE AID														
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple														
Change Over Prior Year														
LCFF Entitlement Per ADA (excluding Categorical MSA)														
Per-ADA Change Over Prior Year														
Basic Aid Status (school districts only)														
LCFF SOURCES INCLUDING EXCESS TAXES														
State Aid														
Education Protection Account														
Property Taxes Net of In-Lieu Transfers														
Charter In-Lieu Taxes														
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)														

Components of LCFF Entitlement

	2024-25	
Base Grant	\$ 2,383,133	235.00 ADA
Grade Span Adjustment	\$ 128,289	\$ 2,511,422 Adjusted Base Grant
Supplemental Grant	\$ 172,233 34.29%	
Concentration Grant	\$ - 34.29%	\$ 172,233 Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	
Add-on: Home-to-School Transportation	\$ -	
Add-on: Small School District Bus Replacement Program	\$ -	\$ 49,232 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 49,232	
Total	\$ 2,732,887	\$ 2,732,887



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

	LCFF Entitlement per ADA					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA (LCFF & NSS)	200.22	213.73	217.99	235.00	235.00	235.00
LCFF Sources per ADA, including NSS	\$ 9,210.90	\$ 10,554.36	\$ 11,472.04	\$ 11,629.31	\$ 11,966.29	\$ 12,325.76
Net Dollar Change per ADA		\$ 1,343.46	\$ 917.68	\$ 157.27	\$ 336.98	\$ 359.47
Net Percent Change		14.59%	8.69%	1.37%	2.90%	3.00%
Estimated LCFF Entitlement per ADA (excludes minimum state aid	\$ 9,210.90	\$ 10,554.36	\$ 11,472.04	\$ 11,629.31	\$ 11,966.29	\$ 12,325.76
Net Change per ADA		\$ 1,343.46	\$ 917.68	\$ 157.27	\$ 336.98	\$ 359.47
Net Percent Change		14.59%	8.69%	1.37%	2.90%	3.00%

Child Development: Apple Blossom After School Program

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Child Development Fund
Expenditures by Object

49 70961 0000000
Form 12
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	407,110.00	374,000.00	-8.1%
5) TOTAL, REVENUES			407,110.00	374,000.00	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	231,568.00	226,090.00	-2.4%
3) Employee Benefits		3000-3999	69,503.00	71,370.00	2.7%
4) Books and Supplies		4000-4999	25,249.00	26,400.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	23,745.00	24,800.00	4.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,065.00	348,660.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,045.00	25,340.00	-55.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,045.00	340.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,506.34	155,551.34	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,506.34	155,551.34	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,506.34	155,551.34	25.9%
2) Ending Balance, June 30 (E + F1e)			155,551.34	155,891.34	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	151,551.34	151,891.34	0.2%
Fee driven program, all funds generated to be used by this fund only	0000	9780	151,551.34		
Fee driven program, all funds generated to be used by this fund only	0000	9780		151,891.34	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	170,636.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,452.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Cafeteria Fund: Universal Meal Program

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

49 70961 0000000
Form 13
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	115,840.00	95,000.00	-18.0%
3) Other State Revenue		8300-8599	226,470.00	245,000.00	8.2%
4) Other Local Revenue		8600-8799	2,000.00	1,000.00	-50.0%
5) TOTAL, REVENUES			344,310.00	341,000.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,945.00	55,308.00	-1.1%
3) Employee Benefits		3000-3999	31,650.00	32,522.00	2.8%
4) Books and Supplies		4000-4999	213,786.00	226,900.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	125,929.00	114,150.00	-9.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			427,310.00	428,880.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,000.00)	(87,880.00)	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,000.00	90,000.00	8.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,000.00	90,000.00	8.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,120.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,219.24	15,219.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,219.24	15,219.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,219.24	15,219.24	0.0%
2) Ending Balance, June 30 (E + F1e)			15,219.24	17,339.24	13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	457.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,762.44	12,882.24	19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(28,534.67)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(199.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Deferred Maintenance Fund

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

49 70961 0000000
Form 14
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	5,000.00	66.7%
5) TOTAL, REVENUES			53,000.00	55,000.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,500.00	54,100.00	-30.2%
6) Capital Outlay		6000-6999	87,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			165,000.00	54,100.00	-67.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,000.00)	900.00	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,000.00)	900.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,220.99	168,220.99	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,220.99	168,220.99	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,220.99	168,220.99	-40.0%
2) Ending Balance, June 30 (E + F1e)			168,220.99	169,120.99	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	168,220.99	169,120.99	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	196,342.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,803.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Special Reserve Fund: Other Than Capital Outlay

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

49 70961 0000000
Form 17
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,300.00	9,000.00	-3.2%
5) TOTAL, REVENUES			9,300.00	9,000.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,300.00	9,000.00	-3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,300.00	9,000.00	-3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,974.60	316,274.60	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,974.60	316,274.60	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,974.60	316,274.60	3.0%
2) Ending Balance, June 30 (E + F1e)			316,274.60	325,274.60	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	316,274.60	325,274.60	2.8%
Volatile State revenue/funding for schools	0000	9780	316,274.60		
Volatile State revenue/funding for schools	0000	9780		325,274.60	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	324,980.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,739.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Special Reserve Fund: Postemployment Benefits

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

49 70961 0000000
Form 20
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79,212.00	22,810.00	-71.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,212.00)	(22,810.00)	-71.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,212.00)	(7,810.00)	-87.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536,139.85	471,927.85	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,139.85	471,927.85	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,139.85	471,927.85	-12.0%
2) Ending Balance, June 30 (E + F1e)			471,927.85	464,117.85	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	471,927.85	464,117.85	-1.7%
Retirement Program Liability (CRSP)	0000	9780	471,927.85		
Retirement Program Liability (CRSP)	0000	9780		464,117.85	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	487,422.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,755.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Building Bond Fund: Measure M

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Building Fund
Expenditures by Object

49 70961 0000000
Form 21
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	5,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,766.48	161,266.48	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,766.48	161,266.48	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,766.48	161,266.48	3.5%
2) Ending Balance, June 30 (E + F1e)			161,266.48	166,766.48	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	161,266.48	166,766.48	3.4%
Measure M approved projects only	0000	9780	161,266.48		
Measure M approved projects only	0000	9780		166,766.48	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	164,902.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,449.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Capital Facilities Fund: Developer Fees

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

49 70961 0000000
Form 25
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,000.00	11,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,000.00	11,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000.00)	(10,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,000.00)	(10,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,341.32	29,341.32	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,341.32	29,341.32	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,341.32	29,341.32	-25.4%
2) Ending Balance, June 30 (E + F1e)			29,341.32	19,341.32	-34.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,341.32	19,341.32	-34.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,400.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,376.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Special Reserve Fund: Capital Outlay

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

49 70961 0000000
Form 40
F8BZPUH864(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,891.03	97,391.03	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,891.03	97,391.03	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,891.03	97,391.03	2.6%
2) Ending Balance, June 30 (E + F1e)			97,391.03	99,891.03	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	97,391.03	99,891.03	2.6%
Capital Equipment purchases only	0000	9780	97,391.03		
Capital Equipment purchases only	0000	9780		99,891.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,936.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,319.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,402,810.00	1,015,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					50,000.00	480,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					90,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAB
F8BZPUH864(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	22,810.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,542,810.00	1,542,810.00		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

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

JPA is RESIG located at 5760 Skylane Blvd, Windsor, CA 95492

This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

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

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: District Office, 700 Watertrough Rd, Sebastopol CA

Date: 06/21-24/2024

Adoption Date: 06/27/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Apple Blossom Room #13,
700 Watertrough Rd,
Sebastopol CA

Date: June 26, 2024

Time: 4:45PM

Contact person for additional information on the budget reports:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:	n/a	X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/27/2024	X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____

Date: _____

Charter School Official

(Original signature required)

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

Title: Superintendent _____

For additional information on the budget report, please contact:

Charter School Contact:

Patty Nosecchi _____

Name _____

Business Manager _____

Title _____

707-823-0871 _____

Telephone _____

pnosecchi@twinhillsusd.org _____

E-mail Address _____

District 53

SACS Web System - SACS V9.2
6/12/2024 1:26:28 PM

49-70961-0000000

Budget, July 1
Budget 2024-25
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 Budget and 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: A Cashflow Worksheet is prepared for each school using Excel and is provided in the report.

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

Exception

Explanation: A Multiyear Projection Worksheet is prepared for each school using Excel and is provided with the report.

District 21

SACS Web System - SACS V9.2
6/14/2024 11:20:59 AM

49-70961-4930350

Budget, July 1
Budget 2024-25
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)

District 53- District/Apple Blossom Elem/Twin Hills Charter Middle School

Twin Hills Union Elementary
Sonoma County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review

49 70961 0000000
Form 01CS
F8BZPUH864(2024-25)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1.	CRITERION: Average Daily Attendance		
	STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:		
		Percentage Level	District ADA
		3.0%	0 to 300
		2.0%	301 to 1,000
		1.0%	1,001 and over
	District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	473.00	
	District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	378	378		
Charter School	218	196		
Total ADA	596	573	3.8%	Not Met
Second Prior Year (2022-23)				
District Regular	304	353		
Charter School	193	187		
Total ADA	497	541	N/A	Met
First Prior Year (2023-24)				
District Regular	318	319		
Charter School	195	195		
Total ADA	513	514	N/A	Met
Budget Year (2024-25)				
District Regular	283			
Charter School	195			
Total ADA	478			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Enrollment/ADA are generally estimated based on prior year. There was a larger than anticipated drop in enrollment at the middle school in 2021-22. COVID illnesses have been keeping the ADA lower than normal.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	356	320		
Charter School	230	207		
Total Enrollment	586	527	10.1%	Not Met
Second Prior Year (2022-23)				
District Regular	320	293		
Charter School	205	204		
Total Enrollment	525	497	5.3%	Not Met
First Prior Year (2023-24)				
District Regular	285	283		
Charter School	205	207		
Total Enrollment	490	490	0.0%	Met
Budget Year (2024-25)				
District Regular	292			
Charter School	205			
Total Enrollment	497			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Declining enrollment is a state issue and our schools are having this same issue. Projecting enrollment is a challenge due to this. Beginning 2023-24 site administrators began supplying enrollment numbers to assist in improving projections.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.6%
Second Prior Year (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.5%
First Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.4%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	278	292		
Charter School	195	205		
Total ADA/Enrollment	473	497	95.2%	Not Met
1st Subsequent Year (2025-26)				
District Regular	278	292		
Charter School	195	205		
Total ADA/Enrollment	473	497	95.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	278	292		
Charter School	195	205		
Total ADA/Enrollment	473	497	95.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

You can see that during the COVID years ADA was at 91.6% and 92.5% keeping the standard percentage too low. As we come back to a more normal percentage of over 95%, last year shows 94.4% and current plus two subsequent years show 95.2%, this should be the standard.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	515.08	478.90	474.40	474.40
b.	Prior Year ADA (Funded)		515.08	478.90	474.40
c.	Difference (Step 1a minus Step 1b)		(36.18)	(4.50)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(7.02%)	(.94%)	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,097,643.00	5,819,304.00	5,934,398.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		65,244.78	170,505.61	182,779.46
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(5.95%)	1.99%	3.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-6.95% to -4.95%	0.99% to 2.99%	2.08% to 4.08%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,550,000.00	4,600,000.00	4,650,000.00	4,700,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,996,305.00	8,965,486.00	9,115,962.00	9,314,087.00
District's Projected Change in LCFF Revenue:		(.34%)	1.68%	2.17%
LCFF Revenue Standard		-6.95% to -4.95%	0.99% to 2.99%	2.08% to 4.08%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This criteria is not appropriate for this district as it does not include In Lieu property tax transfer amounts. Not met in 24-25 is due to declining enrollment as the rolling 3 year average also declines.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	5,263,251.39	6,095,751.38	86.3%
Second Prior Year (2022-23)	5,694,467.77	6,572,115.54	86.6%
First Prior Year (2023-24)	6,038,711.00	7,059,559.08	85.5%
Historical Average Ratio:			86.2%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.2% to 90.2%	82.2% to 90.2%	82.2% to 90.2%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	5,808,579.00	6,639,382.00	87.5%	Met
1st Subsequent Year (2025-26)	5,825,824.00	6,672,825.00	87.3%	Met
2nd Subsequent Year (2026-27)	5,935,693.00	6,817,701.00	87.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(5.95%)	1.99%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.95% to 4.05%	-8.01% to 11.99%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.95% to -0.95%	-3.01% to 6.99%	-1.92% to 8.08%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	317,489.00		
Budget Year (2024-25)	232,464.00	(26.78%)	Yes
1st Subsequent Year (2025-26)	159,456.00	(31.41%)	Yes
2nd Subsequent Year (2026-27)	159,459.00	0.00%	No

Explanation:

(required if Yes)

2023-24 and 2024-25 include COVID19 Federal funding. We spent the last of the federal COVID dollars in 2024-25.

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

First Prior Year (2023-24)	838,849.00		
Budget Year (2024-25)	843,684.00	.58%	Yes
1st Subsequent Year (2025-26)	794,007.00	(5.89%)	Yes
2nd Subsequent Year (2026-27)	811,890.00	2.25%	No

Explanation:

(required if Yes)

2023-24 and 2024-25 include COVID19 state funding and several new categorical programs such as Learning Recovery Emergency Block Grant, and Arts, Music, and Instructional Materials Discretionary Block Grant. In 2024-25 we are spending Universal PreK funds based on unearned revenue which means we report the revenue when we report the expense.

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

First Prior Year (2023-24)	879,643.00		
Budget Year (2024-25)	608,000.00	(30.88%)	Yes
1st Subsequent Year (2025-26)	609,160.00	.19%	No
2nd Subsequent Year (2026-27)	610,440.00	.21%	No

Explanation:

(required if Yes)

2023-24 includes grants and donations plus some one time payments including one from the SELPA for a prior year adjustment of \$113,000.

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

First Prior Year (2023-24)	407,600.58		
Budget Year (2024-25)	192,288.00	(52.82%)	Yes
1st Subsequent Year (2025-26)	132,687.00	(31.00%)	Yes
2nd Subsequent Year (2026-27)	134,976.00	1.73%	No

Explanation:

(required if Yes)

2023-24 includes one time expenses using COVID and other block grant funds as well as carry over and donations.

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

First Prior Year (2023-24)	2,276,599.47		
Budget Year (2024-25)	1,908,483.00	(16.17%)	Yes
1st Subsequent Year (2025-26)	1,864,054.00	(2.33%)	No
2nd Subsequent Year (2026-27)	1,899,876.00	1.92%	No

Explanation:

(required if Yes)

2023-24 includes one time expenses using COVID and other block grant funds as well as carry over and donations.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	2,035,981.00		
Budget Year (2024-25)	1,684,148.00	(17.28%)	Not Met
1st Subsequent Year (2025-26)	1,562,623.00	(7.22%)	Met
2nd Subsequent Year (2026-27)	1,581,789.00	1.23%	Met

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

First Prior Year (2023-24)	2,684,200.05		
Budget Year (2024-25)	2,100,771.00	(21.74%)	Not Met
1st Subsequent Year (2025-26)	1,996,741.00	(4.95%)	Met
2nd Subsequent Year (2026-27)	2,034,852.00	1.91%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

2023-24 and 2024-25 include COVID19 Federal funding. We spent the last of the federal COVID dollars in 2024-25.

Explanation:

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

2023-24 and 2024-25 include COVID19 state funding and several new categorical programs such as Learning Recovery Emergency Block Grant, and Arts, Music, and Instructional Materials Discretionary Block Grant. In 2024-25 we are spending Universal PreK funds based on unearned revenue which means we report the revenue when we report the expense.

Explanation:

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

2023-24 includes grants and donations plus some one time payments including one from the SELPA for a prior year adjustment of \$113,000.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

2023-24 includes one time expenses using COVID and other block grant funds as well as carry over and donations.

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

2023-24 includes one time expenses using COVID and other block grant funds as well as carry over and donations.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,665,000.00	1,697,900.00	1,896,925.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,665,000.00	1,697,900.00	1,896,925.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,794,057.21	10,300,367.38	11,519,355.05
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,794,057.21	10,300,367.38	11,519,355.05
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.0%	16.5%	16.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.7%	5.5%	5.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	26,473.73	7,202,667.97	N/A	Met
Second Prior Year (2022-23)	11,309.67	7,677,798.23	N/A	Met
First Prior Year (2023-24)	(358,284.08)	8,102,913.08	4.4%	Met
Budget Year (2024-25) (Information only)	(540,815.00)	7,654,382.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	3,586,786.50	3,598,065.57	N/A		Met
Second Prior Year (2022-23)	3,277,026.64	3,624,539.30	N/A		Met
First Prior Year (2023-24)	3,654,596.21	3,635,848.97	.5%		Met
Budget Year (2024-25) (Information only)	3,277,564.89				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	3,335,722.00	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 budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	473	473	473
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,269,207.00	10,053,646.00	10,237,191.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,269,207.00	10,053,646.00	10,237,191.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	410,768.28	402,145.84	409,487.64
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		410,768.28	402,145.84	409,487.64

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,693,830.00	1,653,750.00	1,682,185.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,693,830.00	1,653,750.00	1,682,185.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.49%	16.45%	16.43%
District's Reserve Standard (Section 10B, Line 7):		410,768.28	402,145.84	409,487.64
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(1,507,117.00)			
Budget Year (2024-25)	(1,496,316.00)	(10,801.00)	(.7%)	Met
1st Subsequent Year (2025-26)	(1,518,240.00)	21,924.00	1.5%	Met
2nd Subsequent Year (2026-27)	(1,540,603.00)	22,363.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	1,434,212.00			
Budget Year (2024-25)	1,402,810.00	(31,402.00)	(2.2%)	Met
1st Subsequent Year (2025-26)	1,366,703.00	(36,107.00)	(2.6%)	Met
2nd Subsequent Year (2026-27)	1,355,000.00	(11,703.00)	(.9%)	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,043,354.00			
Budget Year (2024-25)	1,015,000.00	(28,354.00)	(2.7%)	Met
1st Subsequent Year (2025-26)	940,000.00	(75,000.00)	(7.4%)	Met
2nd Subsequent Year (2026-27)	940,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	15	F51 Property Tax Revenue	Total includes ACR interest/Bal per audit 6/30/23	5,066,633
Supp Early Retirement Program	5	F21 Postemployment Fund, CRSP	F01+F03+F09+D21: Objects 1199, 3xx1 (GASB Liability per audit 6/30/2023 \$1,020,701	113,725
State School Building Loans				
Compensated Absences	N/A	F01=R0000+R150/F12=R0000	F01=R0000+R8150/F12=R0000: Objects 2x and 3**2	108,837

Other Long-term Commitments (do not include OPEB):

TOTAL:				5,289,195

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	508,700	516,499	528,833	535,000
Supp Early Retirement Program	79,212	22,810	11,703	0
State School Building Loans				
Compensated Absences	0	108,837		

Other Long-term Commitments (continued):

Total Annual Payments:	587,912	648,146	540,536	535,000
Has total annual payment increased over prior year (2023-24)?	Yes	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(required if Yes
to increase in total
annual pay ments)

The compensated absence amount (vacation pay for 12 month classified employees) is based on wages and employee costs for 2023-24 and the full amount is shown as if being paid in full in 2024-25 even though that is not actually done. The actual amount due for June 30, 2024 is not yet calculated.

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
- No
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
- Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

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

The only retired person with lifetime medical benefits is a former longtime superintendent. This will not be offered again. This district does not offer medical benefits after retirement that are paid by the district. The district offers a Certificated Retirement Support Program with a cash buy out (GASB73) and information on this plan is in Fund 20.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

- a. Total OPEB liability

64,306.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

64,306.00

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

Actuarial

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

6/30/2023

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

5,500.00

5,610.00

5,720.00

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

5,500.00

5,610.00

5,720.00

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

5,500.00

5,610.00

5,720.00

- d. Number of retirees receiving OPEB benefits

1.00

1.00

1.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	32.4	29.4	29	29

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2024-25 salary, benefits, language are currently being negotiated.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	60184		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?		
2.	Cost of step & column adjustments		
3.	Percent change in step & column over prior year		

Certificated (Non-management) Step and Column Adjustments

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?		
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?		

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	28.2	26	26	26

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

This is a "Me Too" district and once salary and benefit changes are agreed to with THTA, the certificated teachers union, the classified will receive the same.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

1. Are savings from attrition included in the budget and MYPs?

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

Classified (Non-management) - Other

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

California Dept of Education
SACS Financial Reporting Software - SACS V9.2
File: CS_District, Version 9

Page 28

Printed: 6/14/2024 12:44 PM

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	5.0	4.0	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 27, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

A6. This district pays health benefits for one long-term superintendent and this will not be repeated.

End of School District Budget Criteria and Standards Review

Twin Hills Union School District:

Adopted Budget 2024-25

Exhibits

2024-25 Adopted Budget - Exhibit A - SCOE Guidance

SCOE BIZ

Business Services

Bulletin No. 24-19



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

May 16, 2024

To: Chief Business Officials
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: May Revision Guidance for the 2024-25 Budget Adoption

The purpose of this letter is to provide 2024-25 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in early June or as soon as it's published.

On May 10th, the Governor's May Revision was released. The May Revision's announcement provided fewer answers than expected; therefore, everyone is waiting for the details to be released, which are expected this week. What is known from the Governor's 2024-25 May Revision is January's 2024-25 Budget shortfall of \$37.9 billion grew by ~\$7.0 billion to a combined shortfall of ~\$45 billion. To address the shortfall the Governor and the Legislature passed an early action budget packet in April which solves ~\$17.3 billion of the deficits leaving the May Revision with a \$27.6 billion budget problem. As you recall, the Governor's January proposal included solutions totaling \$37.9 billion which now the May Revision builds upon with the early action budget packet plus an additional \$8.2 billion in solutions/adjustments. It's \$8.2 billion to address the additional \$7.0 billion shortfall and an erosion of \$1.2 billion in the Governor's January Budget solutions.

Here is a breakdown of the Solutions from January's Proposal to the Current May Revision Proposals:

Governor's Budget 2024-25 Solutions		Additional May Revision 24-25 Solutions and Adjustments		Combined Solutions and Adjustments = May Revision Solutions	
Category	Amount	Category	Amount	Category	Amount
Reserves	\$13.1 billion	Reserves	-\$8.9 billion	Reserves	\$3.3 billion
Reductions	\$8.5 billion	Reductions	\$10.7 billion	Reductions	\$19.2 billion
Revenue/Borrowing	\$5.7 billion	Revenue/Borrowing	\$2.0 billion	Revenue/Borrowing	\$7.7 billion
Delays	\$5.1 billion	Delays	\$520 million	Delays	\$5.62 billion
Fund Shifts	\$3.4 billion	Fund Shifts	\$3.9 billion	Fund Shifts	\$7.3 billion
Deferrals	\$2.1 billion	Deferrals	0	Deferrals	\$2.1 billion
Total	\$37.9 billion	Total	\$8.2 billion	Total	\$45.2 billion

As the details of the May Revision are still pending, the following proposed reductions to education for 2024-25 and 2025-26 are known:

- ✚ Learning Aligned Education Program – Reducing \$485 million one-time
- ✚ Golden State Teacher Grant Program – Reducing \$60.2 million one-time support
- ✚ Middle-Class Scholarship Program Reduction of \$510 million ongoing
- ✚ California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program – “Pull back” investment of \$550 million planned in 2025-26

- ✚ Children and Youth Behavioral Health Initiative – Reduction of one-time \$72.3 million in 2023-24, \$348.6 million in 2024-25, and \$5 million in 2025-26
- ✚ School Facilities Aid Program – Eliminating the remaining \$375 million one-time in planned support for the program
- ✚ Preschool Inclusivity – Eliminating planned ongoing investments of \$47.9 million in 2025-26 and \$97.9 million in 2026-27 starting in 2026-27

The most notably unclear point at this time is the Governor's decision to fund the COLA of 1.07% for fiscal year 2024-25. During the press conference, the Governor acknowledged the COLA increased by January's estimate of 0.76% to 1.07%, but it remains unclear whether or not the COLA will be funded for schools in 2024-25. What was clear is the budget shortfalls continue to be a multiyear problem. Therefore, the May Revision includes \$28.4 billion in Budget Solutions and Adjustments from the 2025-26 fiscal year, as well.

The economic outlook through 2027 shows slow but steady growth. There are still threats to the outlook largely due to the interest rates staying high. Per the May Revision (pages 25-26), "The current high interest rates could curtail interest-sensitive consumer spending and business investment which would hamper economic activity more than projected. Moreover, if interest rates stay higher for longer, business and consumers' sanguine economic outlooks could falter, and increased concerns of a near-term recession could resurface."

As everyone waits for the important details of the May Revision and ultimately the 2025 Budget Act, LEAs need to continue to develop the 2024-25 Budget with prudence. LEAs should maintain adequate reserves and avoid deficit spending. Planning is key to avoiding a qualified or negative interim certification in the future especially given the uncertainty of ahead with the State's Budget. LCAP development should include the possibility of the 1.07% COLA and carryover from prior years to ensure the minimum requirements are met once finalized and adopted by the local school boards.

2023-24 and 2024-25 Cash Flow Projections

Cash remains King! Therefore, now is the time to **update your 2023-24 Cash Flow** with actuals through April 2024 and revise your estimates for May and June 2024. Accurate 2023-24 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance will be your 2024-25 July 1 beginning balance estimate plus reasonable estimates throughout the 2025-25 projections.

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

The following should be considered when preparing the 2024-25 Adopted Budget, which is due to SCOE within 5 days of adoption or no later than July 1, 2024 (whichever is sooner):

- ✚ **Common Message (to follow)**
Please read *The Common Message – May Revision 2024-2025* (will follow this memo once available).
- ✚ **Dartboard (attached)**
Use the *SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision* (will follow once available) for economic planning factors. Parameters, such

as the COLA, PERS, and STRS contribution rates have **changed** since the January budget proposal and preparation of 2023-24 Second Interim Reports.

LCFF Calculator

Use the latest calculator and be sure to incorporate the May Revision's estimates for the 2024-25 Adopted Budget. *See the Next Fiscal Year Manual for LCFF calculator instructions.*

SCOE recommends sending LCFF calculators to your Fiscal Advisor before finalizing projections for the 2024-25 Adopted Budget.

Reserves ~ Transparency requirements

Education Code 42127 (a) (2) (B) & (C) requires school districts to provide additional disclosures on the combined assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainty, as defined by State regulations. At the *public hearing* on the proposed 2024-25 budget, prescribed information must be provided for public review and comment.

Local Reserve Cap

The reserve cap remains in place for 2024-25, resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [includes the Reserve for Economic Certainty]) for districts that are not Basic Aid or districts with fewer than 2,501 average daily attendance (ADA). **If the reserve cap applies to your school district, please plan to ensure compliance with the law.**

STRS and PERS contribution rates:

Please note that PERS contribution rates have changed since the January proposed budget and preparation of 2023-24 Second Interim Reports.

Employer Contribution Rates – May Revise 2024	2023-24	2024-25	2025-26	2023-24
STRS – Actual and projected rates	19.10%	19.10%	19.10%	19.10%
PERS – Actual and projected rates	26.68%	27.05%	27.60%	28.00%

Transportation:

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

- Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on. Requirements for funding will include a Transportation Plan (updated annually or as noted on the plan), and

annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

- What is the calculation for the additional 60%?
 - Take the prior year's total expenditures in function 3600, excluding capital outlay and nonagency expenditures, and multiply the total by 60%. Then subtract the prior year's transportation add-on (found on the LCFF calculator's summary page).
 - Example: 2023-24's transportation expenses equal \$200,000 and the 2023-24 add-on (found on LCFF calculator) equals \$90,000. $\$200,000 \times 60\% = \$120,000 - \$90,000 = \underline{\$30,000}$ transportation reimbursement outside of the LCFF add-on.

Prop 28:

In November 2022 voters approved Proposition 28, which dedicates funding to arts and music education. The funding is dependent on the amount of funding allocated to public education, equal to 1% of the prior year's Prop 98 minimum guarantee. This funding is going and requires tracking and reporting by fiscal year. Please review the Next Fiscal Year Manual's reference section on how to track the funds by project year as recommended by the CDE.

Routine Restricted Maintenance Account:

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

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

Expanded Transitional Kindergarten:

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

Basic Aid/ Excess Tax School Districts

- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- Basic Aid/Excess Tax School Districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

 **RDA Residual (8047 – RDAX) tax revenues** ~ Basic Aid/Excess Tax school districts should budget no more than 50% of their prior *full* year RDA Residual tax revenues or what has been received this fiscal year to date, whichever is greater.

 **RDA asset liquidation (8047-LQID) tax revenues** ~ Basic Aid/Excess Tax school districts should only budget these tax revenues upon receipt.

 **District of Choice (DOC) funding** ~ Remember this funding extends to July 1, 2028, and is included in the audit guide. Don't forget to follow all the guidelines in Ed Code 48301 through 48317.

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

Basic Aid Supplemental Funding (BAS)

For districts that sponsor charter schools and receive BAS funding, please remember that this funding has been capped at the sponsoring district's in-lieu of property tax transfer

amount related to out-of-district charter school students. In addition, the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to its BAS funding. Due to volatility in property taxes to school districts and continued debate over this funding, the County recommends basic aid supplemental funding only be used for one-time purposes.

 LCAP Public Hearing reminder

The **LCAP public hearing** must be on the same day as the budget public hearing and requires the agenda to be posted at least 72 hours prior to the public hearing. The public meeting for the **LCAP adoption and budget adoption** may be no sooner than the subsequent day. LCAPs must be adopted by June 30 prior to the fiscal year for which it is created.

Please remember that the local indicator results must be reported to your local governing board/body on or before July 1, 2024, at the same meeting at which the LCAP is adopted.

 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.
- **Reminder -Learning Recovery Emergency Block Grant – Trailer Bill released with January’s Budget Proposal (likely to remain):** The 2024-25 Governor’s Budget proposals included updates to the Learning Recovery Emergency Block Grant. The Education Omnibus Trailer Bill proposes to amend Education Code Sections 32526, 52073.3, and 5207.5 and adds Ed Code Section 52064.4. The amendments would require evidence-based actions, needs assessments, and LCAP reporting. As proposed on July 1, 2024, LEAs shall develop a needs assessment regarding the use and expenditures of any unencumbered block grant funds. Additionally, Section 52064.4 adds that all funds received by the LEA pursuant to Section 32526 that are not encumbered as of July 1, 2024, shall be included in the LCAP for the period of July 1, 2025, through June 30, 2028. This would require identifying at least one metric to monitor the impact of each identified action(s) or service(s).
- 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.

One-Time Funding*	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

Please contact Sarah Lampenfeld or your SCOE Fiscal Advisor if you have questions, or need assistance/advice. We are here to assist LEAs however possible.

2024-25 Adopted Budget - Exhibit A - Dartboard

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. 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	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

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 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
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	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 2024-25 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.



CALIFORNIA COUNTY
SUPERINTENDENTS

The Common Message

May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topics

Background & Introduction	Committee	
Key Guidance/May Revision	Scott Price, Riverside	Mike Simonson, San Diego
Local Control Funding Formula	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Attendance Recovery and Instructional Continuity	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Equity Multiplier	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Learning Recovery Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Arts and Music Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
A-G Completion Improvement Grant	CDE	DOF
Expanded Learning Opportunity Program (ELOP)	Josh Schultz, Napa	Shannon Hansen, San Benito
Planning Factors/MYPs	Nick Schweizer, Sacramento	Shannon Hansen, San Benito
Reserves / Reserve Cap	Lisa Rico, Tuolumne	Karen Kimmel, LACOE
Proposition 98 Risk Factors	Scott Price, Riverside	Mike Simonson, San Diego
Summary	Scott Price, Riverside	Mike Simonson, San Diego

Table of Contents

<i>Writers and Contributors</i>	<i>2</i>
<i>Sources</i>	<i>4</i>
<i>Background</i>	<i>5</i>
<i>Key Guidance Based on Governor’s May Revision.....</i>	<i>5</i>
<i>Local Control Funding Formula</i>	<i>7</i>
<i>Attendance Recovery and Instructional Continuity</i>	<i>7</i>
<i>Equity Multiplier and Local Accountability Plan.....</i>	<i>9</i>
<i>Learning Recovery & Arts and Music Block Grants.....</i>	<i>9</i>
<i>Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)</i>	<i>10</i>
<i>A-G Completion Improvement Grant</i>	<i>10</i>
<i>Expanded Learning Opportunities Program (ELOP).....</i>	<i>10</i>
<i>Planning Factors for 2024-25 and MYPs.....</i>	<i>10</i>
<i>Reserves / Reserve Cap.....</i>	<i>12</i>
<i>Proposition 98 Risk Factors.....</i>	<i>12</i>
<i>Summary.....</i>	<i>13</i>

Sources

Association of California School Administrators
Ball / Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 24-19 dated May 16, 2024. Information included should be used in conjunction with the Common Message in preparation and submission of the LEA's 2024-25 Adopted Budget Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Services Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), that can be used to provide guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in their county.

Key Guidance Based on Governor's May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor's May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency

Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.

- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor’s Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor’s Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining

enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.

- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a

plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revision** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG

needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
-----------------	---------	---------	---------

Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
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	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ⁵	\$39.33 ^{5,6}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

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

⁵These rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

⁶These rates are calculated based on preliminary COLA projections.

Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an

accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

2024-25 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

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

2024-25 Adopted Budget Attachment Balances in Excess of Minimum Reserve

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

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

2024-25

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	24-25 Budget
01	General Fund	\$2,731,749.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$325,274.00
Total Assigned and Unassigned Ending Fund Balances		\$3,057,023.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$410,768.00
Remaining Balance to Substantiate Need		\$2,646,255.00

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	24-25 Budget	Description of Need
01	General Fund (Assigned)	\$1,283,062.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,693,830- standard 4% \$410,768
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$265,502 is included above.
01	General Fund (Assigned)	\$427,146.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$394,032.00	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)	(\$1,353,259.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$100,000.00	** assignments will be reduced by this amount
			COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$325,274.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,646,255.00	
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

2024-25 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2024-25

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	24-25 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$491,075.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$427,146.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$63,929.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09			
Form	Fund	24-25 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$621,665.00	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)	(\$394,032.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$245,633.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

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

Funds 12 through 40			
Form	Fund	24-25 Budget	Description of Need
12	After School Program	<u>\$151,891.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$151,891.00</u>	
20	Post Employment Benefits	<u>\$464,118.00</u>	Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$464,118.00</u>	
21	Bond Building Fund	<u>\$166,766.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$166,766.00</u>	
40	Special Reserve for Capital Outlay Projects	<u>\$99,891.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$99,891.00</u>	

2024-25 Adopted Budget ✎ EXHIBIT B ✎ Assigned/Unassigned Detail



**Twin Hills
School District**

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

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

2024-25 Adopted Budget Attachment Balances in Excess of Minimum Reserve

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

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

2025-26

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2025-26 Budget
01	General Fund	\$2,292,457.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$334,274.00
Total Assigned and Unassigned Ending Fund Balances		\$2,626,731.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$402,146.00
Remaining Balance to Substantiate Need		\$2,224,585.00

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

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

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

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

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

Form	Fund	2025-26 Budget	Description of Need
01	General Fund (Assigned)	\$1,251,604.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,653,750 - standard 4% \$402,146
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$319,652 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$451,097.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$456,233.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$1,838,623.00)	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	\$334,274.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools
Total of Substantiated Needs		\$2,224,585.00	
Remaining Unsubstantiated Balance		\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2025-26 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$488,320.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$451,097.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$37,223.00	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2025-26 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$628,545.00	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)	(\$456,233.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$190,312.00	Unrestricted Ending Fund Balance for Reserve (See Note)

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

Please see page 1 of this Exhibit for important information.

2024-25 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

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

2024-25 Adopted Budget Attachment Balances in Excess of Minimum Reserve

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

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

2026-27

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2026-27 Budget
01	General Fund	\$1,850,669.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$343,274.00
Total Assigned and Unassigned Ending Fund Balances		\$2,193,943.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$409,488.00
Remaining Balance to Substantiate Need		\$1,784,455.00

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

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

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

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

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

Form	Fund	2026-27 Budget	Description of Need
01	General Fund (Assigned)	\$1,272,697.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,682,185 - standard 4% \$409,488
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$304,950 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$448,921.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$493,146.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$2,343,583.00)	Assignment adjustment: Negative amount indicates that some 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	\$343,274.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$1,784,455.00	
Remaining Unsubstantiated Balance		\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2026-27 Budget
D53 09	Orchard View Charter (Assigned)	\$496,490.00
09	Orchard View Charter (Assigned)	(\$448,921.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$47,569.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required amount not available, SEE amount Assigned in Fund 01
Unrestricted Ending Fund Balance for Reserve (see Note)

SunRidge Charter D21 Fund 09

Form	Fund	2026-27 Budget
D21 09	SunRidge Charter (Assigned)	\$634,055.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	(\$493,146.00)
Equals =	Total of Assigned Fund Balances in D21	\$158,909.00

Description of Need

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

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



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
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 TK-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.

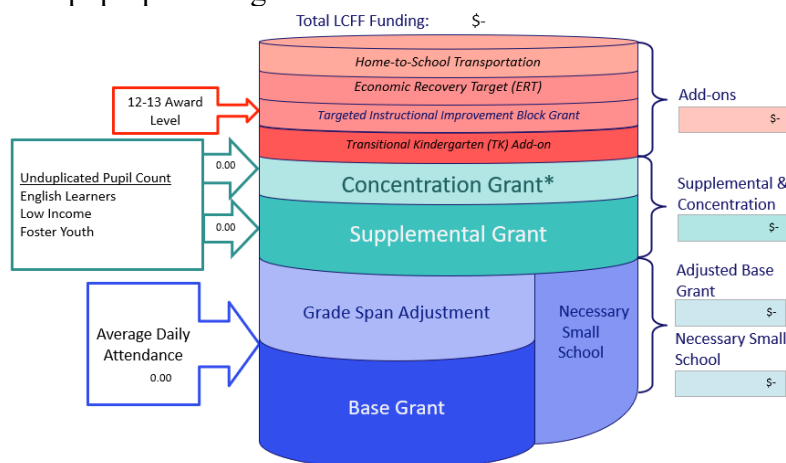
Unduplicated pupil count: Number of students receiving free and reduced lunch. Number of students considered English Learners (EL). Number of foster youth. If a student is EL and receives free lunch, they are only counted once.

Grade Span Adjustments: Grade span TK-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.



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



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 includes as a goal: "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 and declining 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.