

**Twin Hills Union School District
Board of Trustees Regular Meeting
March 13, 2025
Agenda**

March 13, 2025 @ Apple Blossom Room #13 (agenda updated 3/12/25)

MEETING STARTS 4:30PM – CLOSED SESSION immediately following Open Session

ADA Compliance

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

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

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

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

1. Call to Order
 - A. Pledge of Allegiance
 - B. Roll Call/ Establishment of Quorum
2. Approval of Agenda Action
3. Approval of Minutes: Action
 - A. Special Meeting February 11, 2025
 - B. Regular Meeting February 13, 2025
4. Celebrating Success: Apple Blossom Student Council
5. Open Session

PUBLIC COMMENT

The Board values constructive community comments and welcomes your participation in the democratic process. The President may choose to limit comments on any topic if substantial numbers of people wish to address the Board. Public comments deemed by the Board President to be unrelated to district business or are offensive or hateful will not be permitted.

NON-AGENDA ITEMS: Anyone wishing to address the Board on any topic not listed on the agenda should make a request to the Board President at this time. The President will recognize those who desire to speak, allocating each speaker a maximum of 3 minutes. Please be advised that the Board may not discuss a topic not on the agenda although

**Twin Hills Union School District
Board of Trustees Regular Meeting
March 13, 2025
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they may ask brief clarifying questions. Members of the public may also submit written or video-recorded comments to the Board no later than 5:00 p.m. the day before the board meeting and have those comments communicated at this time.

AGENDA ITEMS: If you wish to address the Board on a topic listed on the agenda, the Board President will offer an opportunity for public comment following the Board discussion on the topic.

- | | |
|---|----------------|
| 6. Consent | Action |
| The following items are presented for overall approval: | |
| A. Donation Report | |
| B. Payroll and Expenditures | |
| C. Purchase Order Report | |
| D. Employment: See attached exhibit for details | |
| 7. Board of Trustees Reports | |
| 8. Public Hearing: Initial District Proposal to THTA for <u>25-26</u> | Public Hearing |
| 9. Public Hearing: Twin Hills Charter Middle School
Charter Renewal 2025- <u>2032</u> | Public Hearing |
| 10. Public Hearing: AB1200 Collective Bargaining
Agreement 2024-25 | Public Hearing |
| 11. Request Approval of 2024-25 AB1200 Collective Bargaining Agreement
Including THUSD / THTA Tentative Agreements | Action |
| A. <u>UPDATE: Request Approval of 2024-25 CRSP MOU</u> | Action |
| 12. Request Approval of Second Interim Report with
Positive Certification plus Budget Updates | Action |
| 13. Request Approval of 2025-26 Transportation Plan | Action |
| 14. Request Approval of 2025-26 Declaration of Need for Fully
Qualified Educators | Action |
| 15. Request Approval of Overnight Field Trips | Action |
| A. SunRidge, 5 th Grade, Jug Handle State Park, April 28 – 29, 2025 | |
| B. SunRidge, 6 th Grade, Indian Grinding Rock State Park, April 28 – 30, 2025 | |
| 16. Request Approval of Orchard View School Evaluation of
Continued Enrollment | Action |
| 17. Request Approval to amend April 2025 board meeting date:
From April 10 to April 24 | Action |

Zoom info on page 3

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18. Request Approval of Employment Agreement- Part-time and Temporary: Ron Calloway Action

19. Closed Session

- A. Public Comment: At this time members of the public may express opinions or make statements regarding items in the Closed Session. Action may not be taken on statements or testimony made regarding any item not on the Agenda. In the interest of time, there will be a limit of two minutes placed on each individual making a statement. Comments for closed session are limited to ten minutes per item.
- B. a. Conference with Legal Counsel: Existing Litigation
[Govt. Code sections 54956.9(d)(1)]
Name of Case: OAH No. 2024120747
b. Public Employee – Discipline/Dismissal/Release
[Govt. Code sections 54957 and 44929.21]
- C. Return to Open Session and report on any action in Closed Session

20. Adjournment

Patty - CBO/THUSD is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://twinhillsusd-org.zoom.us/j/84543415268?pwd=wUwHScbwQF13SnZJelBsmG91YEHxT.1>

Meeting ID: 845 4341 5268

Passcode: 423834

One tap mobile

+16694449171,,84543415268#,,,,*423834# US

+16699006833,,84543415268#,,,,*423834# US (San Jose)

Dial by your location

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

Meeting ID: 845 4341 5268

Passcode: 423834

Find your local number: <https://twinhillsusd-org.zoom.us/j/kwua8oB4W>

**TWIN HILLS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING
February 11, 2025
MINUTES**

- A. The Board Meeting was called to order at 4:00 pm by Clerk Moise. President Harding via Zoom. All present.
 - 1. Pledge of Allegiance.
 - 2. Public Comment on Closed Session agenda.
- B. Closed session
- C. Reconvened to Open session
 - 1. No action to report.
 - 2. Public Comment on Open Session.
- D. Adjournment 4:45pm.

Respectfully submitted,

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

Approved:

John Moise, Board Clerk

Jeff Harding, Board President

**TWIN HILLS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
February 13, 2025
MINUTES**

1. The Board Meeting was called to order at 4:30 pm by President Harding.
 - A. Roll Call: all present
 - B. Flag salute
2. Motion to approve agenda deleting 4.B.b. by Trustee Beck and second by Trustee Moise. Approved 5-0.
3. Motion to approve the minutes of the Regular meeting of January 16, 2023 and the Special meetings on January 23, 2025, January 30, 2025, and February 6, 2025, by Trustee Houghton and second by Trustee Ost. Approved 5-0.
4. Closed Session. Returned to Open Session with nothing to report.
5. Open Session.
6. Motion to approve consent items by Trustee Moise and second by Trustee Ost. Approved 5-0.
7. Administrative reports including leave letter from Dr. Anna-Maria Guzman. Site Principals reported on Mid-Year LCAP update. SARC completion acknowledged.
8. Board of Trustees reports.
9. Motion to approve Proposition 2 OPSC Funding Determination Services by Alexis Persinger and Jack Schreder & Associates Inc. by Trustee Moise and second by Trustee Houghton. Approved 5-0
10. Motion to approve Budget Updates by Trustee Ost and second by Trustee Houghton. Approved 5-0.
11. Public Hearing on SunRidge Charter School Renewal 2025-2030.
12. Public Hearing on Initial THTA Proposal to the District for 2025-26.
13. A. Motion to acknowledge receipt of initial District proposal to THTA for 25-26 by Trustee Beck and second by Trustee Ost. Approved 4-0, Trustee Moise abstained.
14. Motion to approved Expenditure Reduction Strategies for 24-25 and 25-26 by Trustee Houghton and second by Trustee Moise. Approved 5-0.
15. Closed Session. Returned to Open Session with nothing to report.
16. Adjournment at 6:45 pm.

Respectfully submitted,

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

Approved:

John Moise, Board Clerk

Jeff Harding, Board President

TWIN HILLS UNION SCHOOL DISTRICT

Consent Calendar: Acceptance of Donations

FEBRUARY 1 THROUGH FEBRUARY 28, 2025

Date Received	Donor	Amount	Purpose
District 53, Fund 01: Apple Blossom Elementary School /General District			
02/19/25	THAB Educational Foundation	\$363.11	Teacher grant: Douglas, Liat
<u>Total</u>		<u>\$363.11</u>	
District 53, Fund 03: Twin Hills Charter Middle School			
02/19/25	THAB Educational Foundation	\$323.60	Teacher grant: Riebli, Nate
<u>Total</u>		<u>\$323.60</u>	
District 53, Fund 09: Orchard View Charter School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 12: Apple Blossom After School Program			
<u>Total</u>		<u>\$0.00</u>	
District 21, Fund 09: SunRidge Charter School			
02/01-28/25	Various families	\$5,800.00	Pledges/specialty pgm 2024-25
<u>Total</u>		<u>\$5,800.00</u>	

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

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

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

For the March 13, 2025 board meeting.

Checks Dated 02/01/2025 through 02/28/2025

Board Meeting Date March 13, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2077648	02/05/2025	TLC Services, Inc.	2,200.00
2077649	02/05/2025	Affronti, Jude	367.30
2077650	02/05/2025	Amplify Education, Inc.	4,100.80
2077651	02/05/2025	Behler, Calli	168.00
2077652	02/05/2025	CA Poets in the Schools	615.00
2077653	02/05/2025	CA Teachers Association Payment Center	129.00
2077654	02/05/2025	CA Teachers Association Payment Center	129.00
2077655	02/05/2025	CA Teachers Association Payment Center	129.00
2077656	02/05/2025	Kyocera Document Solutions Northern CA , Inc.	261.62
2077657	02/05/2025	Correa, Karen	97.02
2077658	02/05/2025	Michelle Ramirez CPR Training	720.00
2077659	02/05/2025	Recology Sonoma Marin	1,064.29
2077660	02/05/2025	Recology Sonoma Marin	518.57
2077661	02/05/2025	Shura, Samantha	6,440.00
2077662	02/05/2025	Mountain Fresh Spring Water	70.00
2077663	02/05/2025	DuVall, Maura	804.51
2077664	02/05/2025	Friedman's Home Improvement	85.32
2077665	02/05/2025	Greene, Janet	2,100.00
2077666	02/05/2025	T-Mobile	160.00
2077667	02/05/2025	T-Mobile	88.62
2077668	02/05/2025	LaLonde, Therese	164.36
2077669	02/05/2025	Acco Brands USA LLC	420.98
2077670	02/05/2025	Burke, Williams & Sorensen LLP	682.00
2077671	02/05/2025	Young, Minney & Corr, LLP	3,244.58
2077672	02/05/2025	Loud and Clear Inc.	34,902.90
2077673	02/05/2025	Mobile Modular Mgmt Corp.	1,929.00
2077674	02/05/2025	National Academy of Athletics	6,804.50
2077675	02/05/2025	ODP Business Solutions, LLC	2,791.83
2077676	02/05/2025	Pacific Gas & Electric	6,043.49
2077677	02/05/2025	Terminix Processing Center	89.00
2077678	02/05/2025	Rising Phoenix Psych Ed Svcs	19,320.00
2077679	02/05/2025	Sebastopol Hardware Center	339.40
2077680	02/05/2025	ROOTS Solutions, LLC	2,100.00
2077681	02/05/2025	Sylvan Learning Center	600.00
2077682	02/05/2025	THTR Productions LLC	7,900.00
2077683	02/05/2025	West County Transport. Agency	8,621.77
2078647	02/07/2025	ATT	365.61
2078648	02/07/2025	ATT	29.76
2078649	02/07/2025	ATT	126.13
2078650	02/07/2025	ATT	184.65
2078651	02/07/2025	ATT	31.53
2078652	02/07/2025	ATT	31.53
2078653	02/07/2025	LunchAssist, Inc.	495.00
2078654	02/07/2025	Kyocera Document Solutions-CA	285.93
2078655	02/07/2025	Kyocera Document Solutions Northern CA	412.02
2078656	02/07/2025	Alhambra	42.45
2078657	02/07/2025	Brady Industries, LLC	11,344.64
2078658	02/07/2025	Discovery Education, Inc.	3,482.85
2078659	02/07/2025	Sebastopol Auto Parts	230.59

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

 ERP for California

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Checks Dated 02/01/2025 through 02/28/2025

Board Meeting Date March 13, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2079511	02/14/2025	Augment Media dba Family Life	150.00
2079512	02/14/2025	Revolution Foods PBC	27,432.00
2079513	02/14/2025	Kyocera Document Solutions Northern CA , Inc.	440.46
2079514	02/14/2025	Kyocera Document Solutions Northern CA , Inc.	634.38
2079515	02/14/2025	Cosgrove, JP	35.00
2079516	02/14/2025	Diedrich, Courtney	565.18
2079517	02/14/2025	Alhambra	9.99
2079518	02/14/2025	Reyff Electric Co, Inc.	541.80
2079519	02/14/2025	Galbraith, Sunshine	20.00
2079520	02/14/2025	Young, Minney & Corr, LLP	180.52
2079521	02/14/2025	School & College Legal Services of Calif.	928.00
2079522	02/14/2025	Follett Software, LLC	385.00
2079523	02/14/2025	Matulich, Rosemary	35.00
2079524	02/14/2025	Myers Restaurant Supply, LLC	43,502.11
2079525	02/14/2025	Sound & Signal, Inc.	613.30
2079526	02/14/2025	Terminix Processing Center	83.00
2079527	02/14/2025	Redding, Cassandra	132.22
2079528	02/14/2025	Scholastic Inc.	204.57
2079529	02/14/2025	Sill, Kathy	113.03
2079530	02/14/2025	Walsh, Colleen	181.62
2079531	02/14/2025	Weeks Drilling & Pump Co.	1,100.00
2080926	02/21/2025	Amplify Education, Inc.	12,379.48
2080927	02/21/2025	BMO Bank N.A.	2,807.73
2080928	02/21/2025	Hobart Sales & Service	2,728.85
2080929	02/21/2025	Castleberry, Diana	101.22
2080930	02/21/2025	Copperfield's Books	351.20
2080931	02/21/2025	PresenceLearning, Inc.	10,879.00
2080932	02/21/2025	Alhambra	49.94
2080933	02/21/2025	DuVall, Maura	75.00
2080934	02/21/2025	Flyers Energy LLC	188.20
2080935	02/21/2025	Harmony Farm Supply	80.49
2080936	02/21/2025	Kim, Samantha	1,430.78
2080937	02/21/2025	Kyo Autism Therapy, LLC	369.30
2080938	02/21/2025	ODP Business Solutions, LLC	364.62
2080939	02/21/2025	Rivas, Erica	35.00
2080940	02/21/2025	FHEG Santa Rosa Junior College	1,327.59
2080941	02/21/2025	Struve, Tesse	35.00
2080942	02/21/2025	Vasquez, Alexandra	35.00
2080943	02/21/2025	West So. Cty. Union Hs Dist.	223,690.50
2081544	02/26/2025	Callaghan, Cynthia R.	1,440.00
2081545	02/26/2025	Copperfield's Books	19.73
2081546	02/26/2025	Department Of Justice	32.00
2081547	02/26/2025	Alpha Analytical Laboratories	131.00
		Total Number of Checks	92
			469,103.36

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	60	402,996.77

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

ERP for California

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Checks Dated 02/01/2025 through 02/28/2025

Board Meeting Date March 13, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
03	Charter School: Twin Hills	22	21,530.15
09	Charter School Fund: Orchrdr Vw	20	16,810.31
12	Child Development Fund	3	231.41
13	Cafeteria Fund	2	27,534.72
Total Number of Checks		92	469,103.36
Less Unpaid Tax Liability			.00
Net (Check Amount)			469,103.36

Total Expenditures February 2025

Total Vendor Warrants, February 28, 2025	\$	469,103.36
Payroll: February 10, 2025 Supplemental		15,927.25
Payroll: February 28, 2025 Regular		597,610.78
Total PR & Expenditures	\$	1,082,641.39

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

ERP for California

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Checks Dated 02/01/2025 through 02/28/2025

Board Meeting Date March 13, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2077371	02/05/2025	Anova Center for Education	4,470.52
2077372	02/05/2025	Recology Sonoma Marin	682.61
2077373	02/05/2025	Friedman's Home Improvement	38.02
2077374	02/05/2025	Haedo, Karina	1,547.49
2077375	02/05/2025	Mercurius USA	44.75
2077376	02/05/2025	ODP Business Solutions, LLC	287.62
2077377	02/05/2025	Prosser, Sasha	420.73
2077378	02/05/2025	Sebastopol Hardware Center	225.68
2077379	02/05/2025	Smith, Snowma	31.28
2077380	02/05/2025	Terminix Processing Center	141.00
2077381	02/05/2025	Thomasson, Theresa	34.83
2078399	02/07/2025	ATT	275.27
2078400	02/07/2025	Brady Industries, LLC	301.92
2078401	02/07/2025	ODP Business Solutions, LLC	518.07
2078402	02/07/2025	Rodriguez, Ana	26.88
2079260	02/14/2025	Allen, Trisha	140.08
2079261	02/14/2025	Andy's Produce Market	532.90
2079262	02/14/2025	Revolution Foods PBC	11,965.86
2079263	02/14/2025	Gosling, Maria	39.48
2079264	02/14/2025	Harmony Farm Supply	23.16
2079265	02/14/2025	Plumfield Inc. DBA Plumfield Academy	8,109.73
2079266	02/14/2025	ODP Business Solutions, LLC	1,447.26
2079267	02/14/2025	Sebastopol City of	3,581.68
2079268	02/14/2025	Sebastopol City of	887.23
2079269	02/14/2025	Kyocera Document Solutions NC	205.23
2080616	02/21/2025	Anova Center for Education	5,504.97
2080617	02/21/2025	BMO Bank N.A.	1,894.83
2080618	02/21/2025	Gosling, Maria	45.79
2080619	02/21/2025	Mercurius USA	415.11
2080620	02/21/2025	Tombe Realty, Inc.	18,586.61
2081370	02/26/2025	Fircrest Market	423.66
2081371	02/26/2025	Lima, Andrea	20.00
2081372	02/26/2025	PG&E	3,245.55
2081373	02/26/2025	VanderVennet, Dr. Julia, SAGE	5,500.00
2081374	02/26/2025	White, Barbara Dee	351.60
		Total Number of Checks	35
			71,967.40

Fund Recap

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools)	35	71,967.40
Total Number of Checks		35	71,967.40
Less Unpaid Tax Liability			.00
Net (Check Amount)			71,967.40

Total Expenditures February 2025

Total Vendor Warrants, February 28, 2025	\$	71,967.40
Payroll: February 10, 2025 Supplemental		3,552.00
Payroll: February 28, 2025 Regular		166,819.76
Total PR & Expenditures	\$	242,339.16

Description

Includes Purchase Orders dated 02/01/2025 - 02/28/2025				Board Meeting Date March 13, 2025		
PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00332	Amplify Education,	PO #7169 - TH ELA BLENDED	2THS	03	Arts Music Inst	4,100.80
P25-00333	Academic Therapy Pu	PO #7861 - AB DECODABLE BOOKS	1ABS	01	Other Local	863.11
P25-00334	Augment Media dba	PO #8329 - AB/THCMS ADVERTISING	7DSW	01	Unrestricted/no	300.00
P25-00335	BMO Bank N.A.	PO #8302 - AB PIP SUPLS	1ABS	01	Primary Interve	45.77
P25-00336	BMO Bank N.A.	PO #8303 - AB MISC SUPLS	1ABS	01	Unrestricted/no	192.90
P25-00337	Callaghan, Cynthia	PO #8314 - AB CLINICAL SUPERVISION	1ABS	01	Ed Effect	2,000.00
P25-00338	ODP Business Soluti	PO #8315 - OV SUPLS	3OVS	09	Lottery-instruc	651.20
P25-00339	ODP Business Soluti	PO #8341 - DO POSTAGE	9DSO	01	Unrestricted/no	215.71
P25-00340	Reyff Electric Co,	PO #8269 - TH GYM SCOREBOARDS REPAIR	2THS	01	Restricted Main	541.80
P25-00341	Sandborn Tree Servi	PO #8328 - AB TREE REMOVAL	1ABS	01	Restricted Main	1,800.00
P25-00342	Scholastic Inc.	PO #8270 - TH BOOKS	2THS	03	Lottery-instruc	204.57
P25-00343	Sound & Signal, Inc	PO #8327 - AB PA SYSTEM REPAIR	1ABS	01	Restricted Main	613.30
P25-00344	Sylvan Learning Cen	PO #8317 - OV MATH TUTORING	3OVS	09	Learning Recov	1,875.00
P25-00345	Westcoast Solar Ene	PO #8330 - AB/OV/THCMS SOLAR SRVC	7DSW	14	Unrestricted/no	5,000.00
P25-00346	Hobart Sales & Serv	PO #8342 - AB/TH CAFET EQUIP INSTALL/REMOVAL	7DSW	01	KIT Infr/train	2,728.85
P25-00347	Apple Inc.	PO #8318 - OV MACBOOK AIR	1ABS	09	State Lottery	1,529.91
P25-00348	BMO Bank N.A.	PO #8316 - OV ART SUPLS & CHESS SETS	3OVS	09	Arts & Music	308.22
P25-00349	Kyocera Document So	PO #8271 - TH RISO SUPLS	2THS	03	State Lottery	173.66
Total						23,144.80

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

Description

Includes Purchase Orders dated 02/01/2025 - 02/28/2025				Board Meeting Date March 13, 2025		
PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00128	BMO Bank N.A.	PO #8285 - SR LIBR TV	4HAY	09	State Lottery	609.61
P25-00129	Hallengren, Jon	PO #8289 - SR CONSTRUCTION CONSULTING	4HAY	09	Child Dev UPK	10,000.00
P25-00130	Mercurius USA	PO #8287 - SR 1ST GR	4HAY	09	Lottery - Instr	249.22
P25-00131	Mercurius USA	PO #8288 - SR 2ND GR	4HAY	09	Lottery - Instr	165.89
P25-00132	ODP Business Soluti	PO #8291 - SR WALL CLOCKS	4HAY	09	Unrestricted/no	70.20
P25-00133	SAGE Educational Ps	PO #8290 - SR INDEP EDUC EVAL	4HAY	09	Special Educati	5,500.00
Total						16,594.92

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

ERP for California

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Twin Hills USD

Monthly Personnel Report

March 13, 2025

Certificated

Additions:

Changes:

Separations:

- Kerlow-Myers, Sarah – SR Teacher resigning effective 6/11/25
- DeBoer, Kirsten – SR Teacher resigning effective 6/11/25

Classified

Additions:

Changes:

Separations:

- Wingard, Grace – AB Instructional Assistant Art & Music, SPED Instructional Assistant and Yard Assistant resigned effective 3/12/2025



February 13, 2025

To: Members of the Public
Twin Hills Teachers Association

From: Anna Maria Guzman, Ed.D., Superintendent
Twin Hills Union School District

RE: Initial Contract Proposal for Successor Agreement

In accordance with the Rules and Regulations of the Public Employment Relations Board (PERB) and the provisions of Article 26 of the current collective bargaining agreement (CBA) between the Twin Hills Union School District (District) and Twin Hills Teachers Association (THTA), the following serves as the District's initial openers for changes to the existing CBA for the 2025-26 school year.

ARTICLE 8 – TEACHING HOURS

The District has an interest in decreasing prep time.

The District has an interest in all schools providing 180 student contact days.

ARTICLE 9 – CLASS SIZE

The District has an interest in modifying 9.3 regarding Orchard View School Teachers teaching more than one class.

ARTICLE 19 – CERTIFICATED RETIREMENT SUPPORT PROGRAM

The District has an interest in revamping this program.

APPENDIX E-1 – EXTRACURRICULAR POSITIONS – CERTIFICATED STAFF

The District has an interest in removing detention from this list.

CALENDAR 25-26

The District has an interest in all four schools having the same calendar.

The District looks forward to continuing a collaborative problem solving approach to negotiating.

Twin Hills Charter Middle School

**Charter Renewal
2025**

Proposed Term: July 1, 2025 – June 30, 2032

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I. SCHOOL DESCRIPTION/FOUNDING GROUP

Twin Hills Charter Middle School (THCMS) serves students in grades six through eight in Sebastopol, West Sonoma County. The local economy includes agriculture, small manufacturing, retail, and technology-related industries. THCMS attracts families from outside the Twin Hills School District due to its reputation for offering a small, rigorous academic environment that is inclusive and supportive of diverse student needs.

Staffing currently includes certificated teachers, an administrator, classified staff, and a full-time counselor. All staff members focus on student progress, emphasizing academic rigor, high school preparation, and social-emotional wellness. THCMS offers a well-rounded elective program, including music, studio art, band, choir, Spanish, photography, yearbook, video editing, and culinary arts.

At Twin Hills Charter Middle School, we are committed to equity. We use data-driven decision-making to monitor the progress of all students, including English Learners (ELs) and students with special needs, ensuring equitable access to educational resources.

For the 2023-2024 academic year, Twin Hills Charter Middle School has demonstrated exceptional academic performance, as measured by statewide assessments. This is a testament to the high-quality education we provide. Parents actively participate in school activities such as the monthly Second Cup of Coffee with the principal and serving on the Parent Advisory Committee, playing a critical role in THCMS's success.

II. EDUCATIONAL PROGRAM

Mission Statement

Twin Hills Charter Middle School is committed to excellence. We provide students with a challenging academic environment in a supportive atmosphere. We aim to foster lifelong learning and prepare students to become responsible, positive societal contributors.

Vision Statement

Twin Hills Charter Middle School envisions a learning environment that:

- Ensures safety and order.
- Challenges and motivates students.
- It is staffed by highly qualified educators skilled in adolescent education.
- Respects individual differences and abilities.
- Encourages values of honesty, responsibility, perseverance, moral courage, and peaceful conflict resolution.
- Aligns with state standards.
- Promotes personal health, social-emotional wellness, and technological proficiency.

Charter Renewal Requirements

THCMS's charter will be renewed upon meeting at least one of the renewal criteria specified in California Education Code §47607, based on academic performance, financial management, and adherence to state and federal laws, including compliance with the Local Control and Accountability Plan (LCAP).

Target Student Population

THCMS serves students in grades 6-8, welcoming families from the broader community who seek a rigorous and supportive academic environment. THCMS is nonsectarian and will not discriminate based on race, ethnicity, gender, sexual orientation, or disability. THCMS supports a diverse population, including ELs and students with special needs, and provides equal access to high-quality education for all students.

Whom the School Attempts to Educate

Twin Hills Charter Middle School will serve children in grades sixth through eighth. THCMS will best serve families who seek an educational program based on values and principles described in our mission and vision statement and further delineated in the remainder of this charter.

Twin Hills Charter Middle School is nonsectarian in all aspects of its curriculum and its operations including admission policies and employment practices. THCMS shall not discriminate against any student on the basis of race, ethnicity, national origin, gender, sexual orientation, home language, or disability.

The students who attend THCMS come from a wide spectrum of socio-economic backgrounds. The School serves a relatively diverse student body. The CalPads, April 2017, report indicates the student population to be 70.65% Caucasian, 19.3% Hispanic, .65% Black, 8.06% Mixed Race, with the remaining 0.65% composed of Asian, Pacific Islander, and Filipino. Approximately 17.74%% of the students require Free and Reduced Lunch Program.

How Learning Best Occurs

Learning occurs best when:

- Students construct meaning through active engagement in learning experiences.
- Parents are actively involved in their children's education.
- Learning is relevant and challenging, and it actively engages students in problem-solving and critical thinking.
- Teachers hold high expectations for students and act as mentors.
- Instruction is differentiated to meet individual learning needs.
- Curriculum standards are clearly defined, and both formative and summative assessments are used to guide instruction.

What it Means to be an Educated Person Today and Tomorrow

Twin Hills Charter Middle School is committed to supporting the development of students who will achieve academic and personal habits and attitudes desired of an educated person in the 21st Century, a life long learner who has developed competence, self motivation, confidence, and responsibility.

An educated person today is:

- Demonstrates mastery of core subjects such as reading, writing, mathematics, science, and history.
- Thinks critically and solves problems effectively.
- Is proficient in the use of technology.
- Understands and respects cultural diversity.
- Possesses the skills necessary for personal responsibility and global citizenship.

Academic Performance and Annual Measurable

Goals Annual Goals

A description, for the charter school, of annual goals, for all pupils and for each subgroup of pupils identified pursuant to Section 52052, to be achieved in the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served, and specific annual actions to achieve those goals. [California Ed Code]

Twin Hills Charter Middle School has established annual goals for all pupils and for each subgroup as specified in the Education Code cited above. Annual goals are established for three years and are located in the Local Control Accountability Plan (LCAP). As part of the LCAP process these goals and metrics will be reviewed annually.

Annual Goals (24-25 School Year) and Measurable Outcomes

Goal #1: Our aim is to empower each student with the tools for continual advancement and future triumphs. To achieve this, we commit to consistently refining and adapting our district curriculum to ensure it remains robust, in sync with Common Core State Standards, and conducive to 21st century learning.

● Annual Measurable Outcomes:

- Increase the percentage of students meeting or exceeding CAASPP standards annually.
- Fully implement Common Core standards in ELA, Math, and Science.
- Reclassify 50% of students identified as English Learners annually.
- Ensure 100% of teachers are highly qualified.
- Provide all students with access to standards-aligned materials and resources.

Goal #2: Twin Hills CMS, in sustained collaboration with our community, is dedicated to creating safe, inclusive, and culturally responsive learning environments that foster social-emotional wellness. We are committed to cultivating deep parent engagement, recognizing the importance of students' mindsets, assets, and identities, and providing comprehensive wraparound services and support to meet the physical and emotional needs of students, families, and staff.

● Annual Measurable Outcomes:

- Maintain suspension and expulsion rates within state target levels (suspension rate <2%, expulsion rate 0%).
- Increase parental involvement, with at least 80% of parents attending one or more school events annually.
- Achieve high satisfaction scores (80% or above) on the Healthy Kids Survey.
- Maintain clean and safe facilities, as measured by Facility Inspection Tool (FIT) surveys.

Curriculum

The School offers all students, sixth through eighth grade, a standards-based education providing the necessary foundations for a successful learning experience. The School's educational plan consists of a broad range of goals and objectives to meet the educational needs of all its students. These goals and objectives reflect the standards currently adopted by the State of California, as well as the State's curricular frameworks and current educational practices. The School will continue to provide a rigorous academic program along with a strong music and art program.

The School will provide a curriculum that will allow students the opportunity to:

- ☐ Demonstrate skills that meet their grade level standards
- ☐ Use technology to enhance the learning process
- ☐ Practice decision-making and problem solving skills
- ☐ Develop the ability to appreciate cultural diversity in the world
- ☐ Participate in and understand a variety of cultural events, literature, and arts
- ☐ Demonstrate their understanding of interdisciplinary concepts
- ☐ Learn to read and write in two languages
- ☐ Develop attitudes and foster habits that promote personal responsibility

Plan for Students that are High and Low Achieving

The School is dedicated to supporting the learner's development by respecting individual differences, by helping them learn to live and work cooperatively, and by promoting self-esteem. School educators will teach students to assess their learning styles, to recognize their strengths and weaknesses, and to use this information to empower themselves to become life long learners. The School will continue to provide services for the special needs of all students, based on the changing demographics of the community. The School will take advantage of innovative ideas and programs, which may include: English Language Development, Academic Intervention, Speech

and Language, enrichment, and cross-age tutoring. Appropriate Special Education Programs will be offered to assist in maintaining Twin Hills Charter Middle School's commitment to educating all students.

Plan for English Learners

THCMS offers English Language Development and primary language support in all academic areas to all English Language Learners. All teachers are trained and certified in CLAD or SDAIE.

Plan for Special Education

The School shall comply with state law, the ADA, Section 504, and the current state and federal laws, with regard to serving its individuals with exceptional needs. The School pledges to work together with the Special Education Local Plan Area (SELPA) to ensure that a free and appropriate education is provided to all students with disabilities. The School will comply with all applicable provisions of law and implementing regulations related to the rights of disabled students and their parents, and will adhere to the policies, procedures and requirements of the SELPA Local Plan for Special Education. These requirements include:

- ☐ Provide assurances that all eligible individuals with disabilities shall have access to appropriate special education programs and services
- ☐ Provide assurances of its knowledge and understanding of applicable special education laws
- ☐ Provide assurances that each certificated employee is appropriately credentialed to serve in his/her assignment
- ☐ Follow all requirements of the SELPA Local Plan
- ☐ Utilize SELPA approved forms
- ☐ Provide transportation as indicated in the SELPA Local Plan
- ☐ Provide assurances that the School understands its sole legal and financial responsibility to provide appropriate services to eligible students and that the School shall not seek defense or indemnification from the SELPA or SELPA members unless liability is the result of acts or omissions of other agencies, their agents or employees, while performing services under an agreement. Twin Hills Charter Middle School is a member of Twin Hills Union School District, which remains the LEA for Special Education Services and funding.

As an LEA, the Twin Hills Union School District shall:

- ☐ Participate in governance of the SELPA in the same manner as all other LEAs in the SELPA.
- ☐ Continue to participate in, and receive the benefits of reimbursement from all SELPA fiscal pools and participate in any chargebacks in the same manner as other members.
- ☐ Receive state and federal funding for special education in accordance with the SELPA Special Education Funding Allocation Plan.

- ❑ Be responsible for all costs incurred in the provision of special education services to students enrolled in the District, including Twin Hills School.
- ❑ Document that all state and federal special education funds apportioned to the District are used for the sole purpose of providing special education instruction and/or services to identified students with disabilities.

POTENTIAL IMPROVEMENTS

To ensure continued growth and better serve our students, Twin Hills Charter Middle School acknowledges the need to provide more detailed information on how specific interventions for English Learners (ELs) and students with special needs are implemented and funded. This would ensure full compliance with special education law, including the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act.

Special Education and 504 Accommodations

- Teacher Awareness and Training: As soon as each student's 504 Plan and Individualized Education Program (IEP) are finalized, all teachers are informed. The accommodations and modifications outlined in these documents are communicated to the teaching staff, ensuring that all students receive the necessary support.
- Placement and Monitoring: Students are placed in classrooms per their 504 Plans and IEPs. Regular monitoring is conducted to assess their academic progress and ensure that accommodations and supports are applied consistently and effectively. This includes ongoing collaboration between general education teachers, special education staff, and administrators.
- Interventions for English Learners (ELs): THCMS provides targeted interventions for EL students to support language acquisition and academic progress. These interventions may include English Language Development (ELD) classes, differentiated instruction, and regular monitoring of language proficiency and academic growth through assessments.

Funding and Compliance

- Special Education Funding: THCMS allocates funding for special education services in accordance with District and state guidelines. These funds support instructional aides, specialized materials, professional development, and other resources necessary to comply with state and federal laws and Section 504 requirements.
- Annual Reviews and Updates: To ensure continued compliance with state and federal laws, THCMS will review and update 504 Plans and IEPs annually, making adjustments as needed to serve the students best. This includes collaboration with parents, District specialists, and legal representatives when required.

By clearly documenting these processes, Twin Hills Charter Middle School can demonstrate its commitment to equity and legal compliance while ensuring that all students receive the support they need to succeed academically and socially.

III. MEASURABLE STUDENT OUTCOMES

Student outcomes are based on California Common Core Standards and will be assessed through CAASPP and other state-mandated testing systems. THCMS will also use progress reports, portfolios, and student projects to evaluate student learning. To ensure personalized and equitable support, special education students and English Learners will be assessed according to their Individualized Education Plans (IEPs) or English Language Development (ELD) plans.

"Pupil outcomes" means the extent to which all students of the School demonstrate that they have attained the skills, knowledge and attributes specified as goals in the School's educational program. Measurable pupil outcomes will be defined by Common Core State Standards for each grade level span as students develop the essential skills and understandings listed below:

Language

Students will be able to read, write, listen and speak using varied forms of expression. They will demonstrate comprehension skills and the ability to critically interpret these forms of expression. English Language learners will have the opportunity to acquire English and succeed in the regular classroom. All English only students will be given the opportunity to learn Spanish as a second language.

Mathematics

Students will demonstrate number sense, basic computation skills, logical reasoning, and problem solving skills. They will be able to apply concepts and processes, including those within arithmetic, algebra, geometry, and statistics.

Science

Students will understand and apply scientific principles and methodologies associated with the various branches of science, which may include physics, chemistry, biology, ecology, astronomy, and earth sciences.

History

Students will demonstrate skills necessary to be competent, compassionate citizens of the 21st century by learning about the history and geography of the world. This will include understanding key aspects of a variety of cultures, both past and present.

Thinking Skills

Students will be able to problem solve, analyze and apply the knowledge they acquire in the core subjects.

Technology Skills

Students will be proficient in a variety of technology applications including, but not limited to, word processing, database and spreadsheet, presentation tools, utilizing the Internet and in digital citizenship.

Fine Arts

Students will be able to demonstrate creative expression and appreciation in various forms of the arts.

Life Long Learning Skills

Students will develop skills that will enable them to pursue their passions and interests throughout their adult life. These will include: study skills, research skills, self and peer evaluation techniques, and the skills necessary to complete a project, critical and creative thinking.

Social/Interpersonal Skills

Students will demonstrate citizenship and leadership skills through school community service projects. Students will master techniques necessary for collaboration and cooperative work by successfully completing group projects and/or activities.

Physical Education

Students will develop endurance, strength, flexibility, and movement skills, and setting personal physical goals. Students will learn the specific rules and techniques of team and individual sports including, but not limited to: basketball, volleyball, soccer, golf, and football.

Methods of Measuring Student Outcomes

Knowledge of core subjects will be assessed using the state testing system: CAASPP, and/or other methods mandated by the State of California. In addition, a variety of ongoing authentic assessment tools will be used to determine a student's overall academic progress. These assessments and reporting tools may include, but are not limited to, the following:

- ☐ Regular review of work in progress
- ☐ Informal and formal student, parent, and teacher conferences
- ☐ School progress reports
- ☐ Portfolio of work accomplished
- ☐ Completed projects
- ☐ Unit assessments

Progress for students with exceptional needs and English language learners will be defined appropriately according to their Individualized Education Plans and/or English proficiency levels.

An annual report will be made to the Board of Trustees whereby test scores and other pertinent information will be shared demonstrating that the students within the School are meeting or pursuing the performance standards held by the District and the State of California.

IV. GOVERNANCE STRUCTURE

THCMS is governed by the Twin Hills Union School District's Governing Board. Our Parent Advisory Committee, composed of school staff and parents, and our Leadership Team, composed of staff, will facilitate communication between THCMS and the District's governing board. The principal manages the day-to-day operations while actively seeking input from parents and staff through surveys and discussion groups.

V. HUMAN RESOURCES

THCMS will maintain high standards for all personnel who work with students, which will be reflected in hiring practices, evaluations, and professional development. All teachers will hold appropriate California teaching certificates, permits, or other documents issued by the Commission on Teacher Credentialing in compliance with Education Code §47605(l) and the Every Student Succeeds Act.

Certificated Personnel

Certificated personnel will be the certificated bargaining unit members, covered by the Collective Bargaining Agreement between the Twin Hills Teachers Association and the Twin Hills Union School District. These employees will be subject to tenure, dismissal, and working conditions outlined in the Education Code and Government Code 3540. All current union representation and contracts will apply, including those for classified staff.

Certificated teachers will teach all classes and oversee student academic progress, including grading and enrollment decisions, following District policies. The District recognizes the Twin Hills Teachers Association (THTA) as the exclusive representative of the certificated staff. Successor agreements will be negotiated as per the Education Employment Relations Act.

Employee Rights

As District employees, employees choosing to work at THCMS will maintain all rights, including pay, benefits, and employment status. THCMS will continue to employ current certificated and classified staff, subject to enrollment and funding.

STRS, PERS, and Social Security

All employees will participate in STRS, PERS, or Social Security, with appropriate contributions from both employees and the District as per Twin Hills Union School District's Board of Trustees' policies.

The District shall be deemed the exclusive public school employer of the employees of the School for the purposes of the Education Employment Relations Act, and recognizes that no employee can be forced to work for a charter entity.

Existing employee bargaining units, agreements, contracts and policies relating to District personnel will continue to be in effect. Prior to hiring, all new employees will be informed of the Charter status of the School. If the Charter is revoked or otherwise rescinded, all employees will revert to their status as employees of the Twin Hills Union School District.

Health and Safety Standards

THCMS will comply with state laws and District policies, including fingerprinting employees, student and staff immunizations, disaster response, prevention of blood-borne pathogens, drug administration, and maintaining a drug-, alcohol-, and tobacco-free workplace.

The School will continue to adhere to the existing state laws as well as current board policy when implementing its comprehensive set of health and safety policies. These policies at a minimum will address the following topics:

- Fingerprinting and criminal record summary of employees pursuant to Education Code Section 44237
- Policies for students and staff relating to documenting immunizations
- Policies for examination of faculty and staff for tuberculosis
- Policies for screening the health of students
- Policies and procedures for response to natural disasters and emergencies
- Policies relating to preventing contact with blood-borne pathogens
- Policies relating to the administration of prescription drugs and other medicines
- Policies related to the maintenance of a drug, alcohol, and tobacco-free workplace

All information related to the above referenced policies will be included in the parent/student and employee handbooks and will be reviewed on an ongoing basis, as determined by District Governing Board policies. The School shall also develop a school safety plan in accordance with Education Code section 32282(a)(2)(A)-(J).

Dispute Resolution Process

The School agrees to resolve all disputes regarding this charter in accordance with the District adopted policies, State Board of Education guidelines and the Education Code. The intent of these policies is to:

- Resolve disputes within the School pursuant to the District's policies
- Minimize the oversight burden of the State Board of Education
- Ensure a fair and timely resolution to disputes

Parents, students, board members, volunteers, and staff at the School will be provided a copy of THCMS /District policies and the dispute resolution process, and will agree to work within them.

Any disputes between THCMS and District shall attempt to be resolved first by an informal meeting with the Principal and/or designee. Should the parties fail to resolve the dispute after the informal meeting and following the District dispute resolution process; the parties will arrive at a mutually agreeable dispute resolution process on a case-by-case basis which may include mediation and/or arbitration. THCMS recognizes that this procedure shall not pre-empt the procedures set forth in Education Code section 47607 for any disputes that potentially constitute grounds for revocation.

The School's cost of dispute resolution would be funded by the District. The District agrees to work to accomplish all tasks necessary to fully implement this charter, including the submission of any necessary and duly prepared waiver requests to the State Board of Education.

VI. ADMISSION, ATTENDANCE, AND SUSPENSION/EXPULSION POLICIES

THCMS will admit students regardless of race, ethnicity, gender, disability, or sexual orientation. If applications exceed capacity, THCMS will conduct a random lottery for admissions, giving preference to students residing within the Twin Hills Union School District.

Students Guaranteed Admission:

- Students who live in the Twin Hills Union School District
- Children of District Employees
- Students currently enrolled in Apple Blossom (K-5) Elementary School

Priority Criteria for Lottery:

- Siblings of students currently enrolled

THCMS will comply with California Education Code 47605(e)(4)(A)-(E), and shall not:

- Discourage a pupil from enrolling or seeking to enroll in THCMS for any reason, including, but not limited to, academic performance, or for any protected characteristics.
- Request a pupil's records or require a parent, guardian, or pupil to submit the pupil's records to THCMS before enrollment.
- Encourage a pupil currently attending THCMS to disenroll from THCMS or transfer to another school for any reason, including, but not limited to, academic performance, or for any protected characteristics.

THCMS shall post the notice developed by the California Department of Education of the requirements of this section as required by California Education Code 47605(e)(4)(E).

Students who have been expelled from another school or have records showing recurring behavior/disciplinary problems, will require special consideration by administration before being considered eligible.

THCMS will comply with California Education Code §48900 regarding suspension and expulsion policies, ensuring due process for all students. Such policies shall include due process in accordance with Education Code Section 48915. All policies shall conform with state and federal laws. THCMS shall comply with the requirements of Education Code section 47605(c)(5)(J)(i)-(v) with respect to the expulsion, involuntary removal, or suspension of 10 days or more of any student.

Students must satisfy all state and locally required immunizations or approved medical exemption to be enrolled in THCMS.

The Board of the District shall maintain policies and procedures further detailing the admission process.

VII. FINANCIAL PLANNING, REPORTING, AND ACCOUNTABILITY

THCMS will adhere to the fiscal policies set forth by the Twin Hills Union School District, ensuring compliance with all state and federal reporting requirements, and shall participate in the Board's annual audit of fiscal and programmatic operations. The District will provide essential payroll, insurance, custodial, and maintenance services. THCMS will participate in the District's annual audit and report budget expenditures aligned with the Local Control Funding Formula (LCFF) and LCAP to ensure transparency and accountability.

The District and School shall resolve any audit exceptions and/or deficiencies in accordance with District policies and procedures.

The School will also comply with District Board Policies and provide an annual performance report. This report will, at a minimum, include the following data:

- Summary data showing student progress toward the goals and outcomes specified in Section II from assessment instruments and techniques listed in Section III.
- Data on the level of parent involvement in the District's governance (and other aspects of THCMS, if applicable) and summary data from an annual parent and student satisfaction survey.
- Data regarding the number of staff working in the School and their qualifications.

Facilities

The School will continue to operate at 1685 Watertrough Road, Sebastopol, California. The School will utilize the classrooms, multipurpose facility, library, gym, offices, and storage facilities located at the above address.

Transportation

The School will continue to participate in the District transportation program.

Closure

In the event the charter is revoked, non-renewed, or rescinded, the School will resume its operations as a non-charter school of the Twin Hills Union School District in accordance with all applicable laws. The District will document any action to rescind the charter and notify the California Department of Education, the State Superintendent of Public Instruction, and the County Superintendent of Schools, and all other required parties. The District will notify parents of the loss of the charter and inform them as soon as possible as to any changes that may occur in daily operation, policies or procedures as a result of the loss. All assets of the School gained while a charter school shall remain the property of the District.

Oversight, Reporting, Revocation, and Renewal

According to Education Code Section 47607 the charter may be revoked if the District determines that the Charter School:

- ☐ Committed a material violation of any of the conditions, standards, or procedures set forth in the charter
- ☐ Failed to meet or pursue any of the pupil outcomes identified in the charter
- ☐ Failed to meet generally accepted accounting principles, or engaged in fiscal mismanagement
- ☐ Violated any provision of law

The School agrees to work to accomplish all tasks necessary to fully implement this charter, including the submission of any necessary and duly prepared waiver requests to the State Board of Education. Annual fiscal and programmatic audits and annual performance reports will be submitted to the District's governing board in a timely manner, as well as to the State Board of Education and the State Superintendent of Public Instruction, if required. General staff input to the preparation of the annual report will be integral to its completion.

The School will submit its renewal request of its charter petition in sufficient time to allow the District staff to cooperatively resolve any issues that may be identified.

VIII. SCHOOL MANAGEMENT

The School will not be contracting with an Education Management Organization.

IX. IMPACT ON THE CHARTER AUTHORIZER

The District, as the authorizing agency, will provide fiscal and personnel services for the Charter. The District will continue to provide payroll services and liability insurance along with other insurances needed to support the School. The District will also provide the custodial and maintenance services for the School. Scheduling of repairs and building projects will be coordinated by the District office staff and the Superintendent. THCMS budget and the purchasing of materials will be developed and implemented by the District business manager and District staff.

ASSURANCES

As the authorized representative of the applicant, I hereby certify that the information submitted in this application for a charter of Twin Hills Charter Middle School to be located at 1685 Water Trough Road, Sebastopol is true to the best of my knowledge and belief; I also certify that this application does not constitute the conversion of a private school to the status of a public charter school; and further understand that if awarded a charter, the School:

1. Will meet all statewide standards and conduct the student assessments required, pursuant to Education Code §60605, and any other statewide standards authorized in statute, or student assessments applicable to students in non-charter public schools. *[Ref California Education Code §47605(d)(1)]*
2. Will not be deemed the exclusive public school employer of the employees of the charter school for the purposes of the Educational Employment Act (Chapter 10.7 (commencing with §3540) of Division 4 of Title 4 of Title 1 of the Government Code.) *[Ref California Education Code §47605(c)(6)]*
3. Will be nonsectarian in its programs, admissions policies, employment practices, and all other operations. *[Ref California Education Code §47605(e)(1)]*
4. Will not charge tuition. *[Ref California Education Code §47605(e)(1)]*
5. Will admit all students who wish to attend the School, and who submit a timely application, unless the School receives a greater number of applications than there are spaces for students, in which case each applicant will be given equal chance of admission through a random lottery process. *[Ref California Education Code §47605(e)(2)(B)]*
6. Will not discriminate against any student on the basis of ethnic background, national origin, gender, or disability. *[Ref California Education Code §47605(e)(1)]*
7. Will adhere to all provisions of federal law relating to students with disabilities, including the IDEA, Section 504 of the Rehabilitation Act of 1974, and Title II of the Americans with Disabilities Act of 1990, that are applicable to it.
8. Will meet all requirements for employment set forth in applicable provisions of law, including, but not limited to credentials, as necessary. *[Ref Criteria for Review, §11967.5.1(f)(5)]*
9. Will ensure that teachers in the School hold a Commission on Teacher Credentialing certificate, permit, or other document equivalent to that which a teacher in other public schools are required to hold. As allowed by statute, flexibility will be given to non-core, non-college preparatory teachers. *[Ref California Education Code §47605(l)]*

10. Will at all times maintain all necessary and appropriate insurance coverage through the District.
11. Will follow any and all other federal, state, and local laws and regulations that pertain to the applicant or the operation of the charter school.

Authorized Representative's Signature

Date:

Twin Hills Charter Middle School

Safety Plan for the Public

Introduction

Our middle school is committed to ensuring a safe and welcoming environment for all students, staff, and visitors. Our safety plan follows California state guidelines and is updated regularly to address the needs of our school community. We aim to foster an environment where students can focus on learning, free from safety concerns.

1. Emergency Procedures

In the event of an emergency, we have clear procedures to ensure the safety of all students and staff. We practice regular drills to prepare for situations such as:

- **Earthquakes:** Following the “Drop, Cover, and Hold On” protocol, students are taught to protect themselves and move to safe areas.
- **Fire:** Evacuation routes are posted in every classroom, and we conduct routine evacuation drills to ensure familiarity.
- **Secure the Campus and Lockdown:** In case of a threat on or near campus, our secure the campus and lockdown procedures aim to secure students and staff in safe areas within the school building.

2. Communication Protocols

We prioritize timely communication during emergencies:

- **School Messaging System:** Parents and guardians will receive real-time updates via our school’s messaging system. Ensure your contact information is up to date.
- **Designated Communication Channels:** We will use the school website, social media, and local news channels to keep families informed during extended emergencies.
- **Cell phones and mobile radios:** Cell phones and mobile radios will be used by trained staff to communicate were there to be no power on campus.

3. Student Behavior and Bullying Prevention

We work proactively to maintain a positive and inclusive school culture:

- **Code of Conduct:** We expect all students to treat each other with respect and kindness. Our handbook outlines behaviors that promote a safe and supportive school environment.
- **Bullying Prevention:** Our school employs programs and counseling to address and prevent bullying. Students are encouraged to report any instances of bullying to a trusted staff member or use the anonymous reporting app StopIt.
- **Counseling and Support:** We offer counseling services to help students cope with challenges and to provide conflict resolution support when needed.

4. Campus Access and Visitor Policy

Our campus access policies help control who enters and leaves the school grounds:

- **Check-In Procedures:** All visitors, including parents and guardians, must check in at the front office and wear a visitor badge while on campus.
- **Restricted Access Areas:** Certain areas of the school, such as staff-only sections, remain off-limits to visitors during school hours.

5. Health and Wellness

The health and well-being of our students are top priorities:

- **Medical Preparedness:** The school is equipped with first aid supplies and emergency medical equipment, including AEDs, in case of emergencies.
- **Mental Health Support:** Our counselors provide mental health support, and we have partnerships with local organizations to offer additional resources.
- **Infectious Disease Response:** We follow state health guidelines to prevent the spread of infectious diseases. Measures include regular sanitation and hygiene education.

6. Parental and Community Involvement

We believe that a strong partnership with families and the community enhances safety:

- **Volunteer Opportunities:** Parents and guardians are welcome to volunteer for approved events and activities.
- **Safety Committee:** Our Parent Advisory Committee includes staff and parents who meet regularly to review and improve the school environment and safety protocols.

7. Continuous Improvement and Annual Review

Our safety plan undergoes an annual review to incorporate feedback, updates to state guidelines, and evolving best practices. Parents are welcome to provide input and participate in safety meetings.

For More Information

If you would like to learn more about our school safety procedures or have questions, please contact the school office.

Local Control and Accountability Plan 2024-25

Including:

- * 2024-25 LCFF Budget Overview for Parents**
- * 2023-24 LCAP Annual Update**
- * Local Performance Indicator Self-Reflection**

Twin Hills Charter Middle School (District 53- Fund 03)



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Twin Hills Charter Middle School

CDS Code: 49709616052302

School Year: 2024-25

LEA contact information:

Shawna Whitiestine

Principal

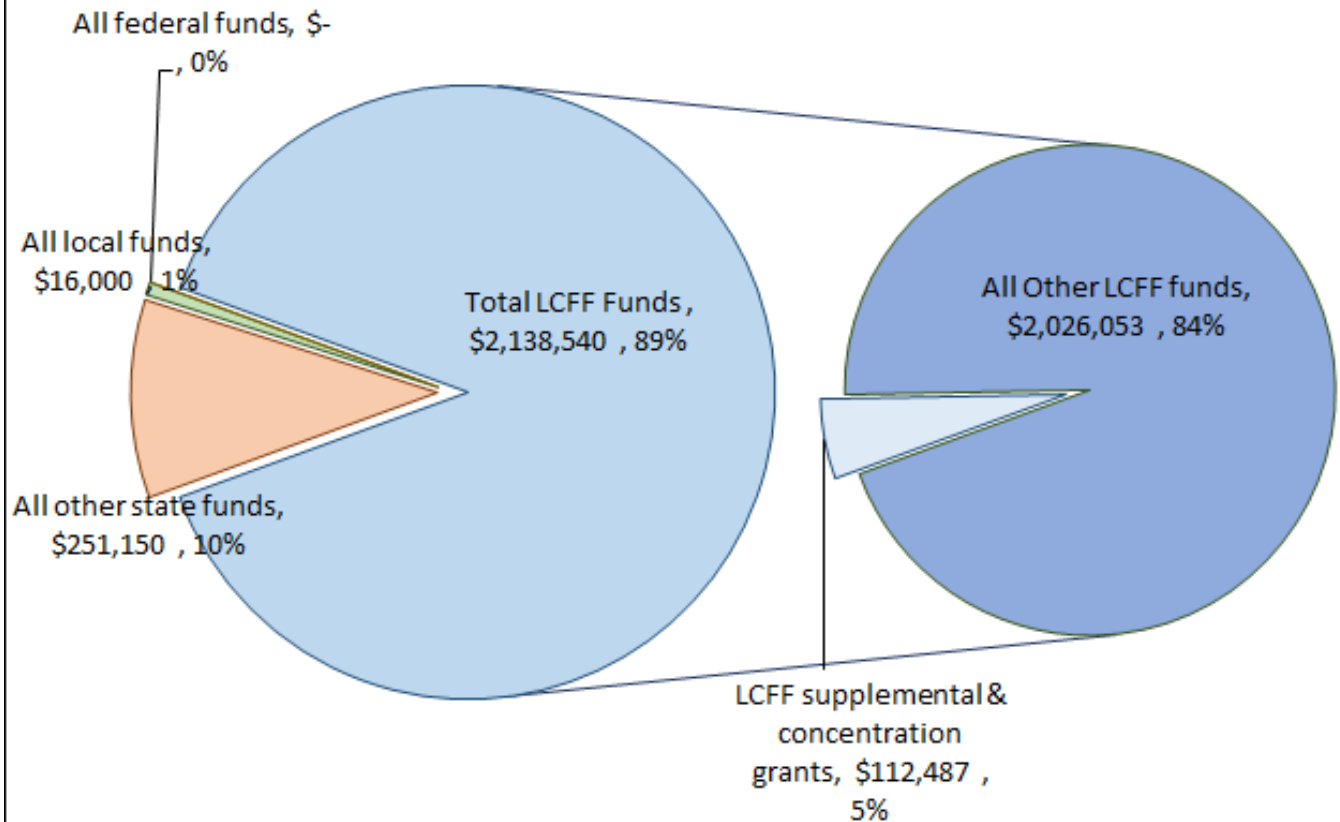
swhitestine@twinhillsusd.org

707-823-7446

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

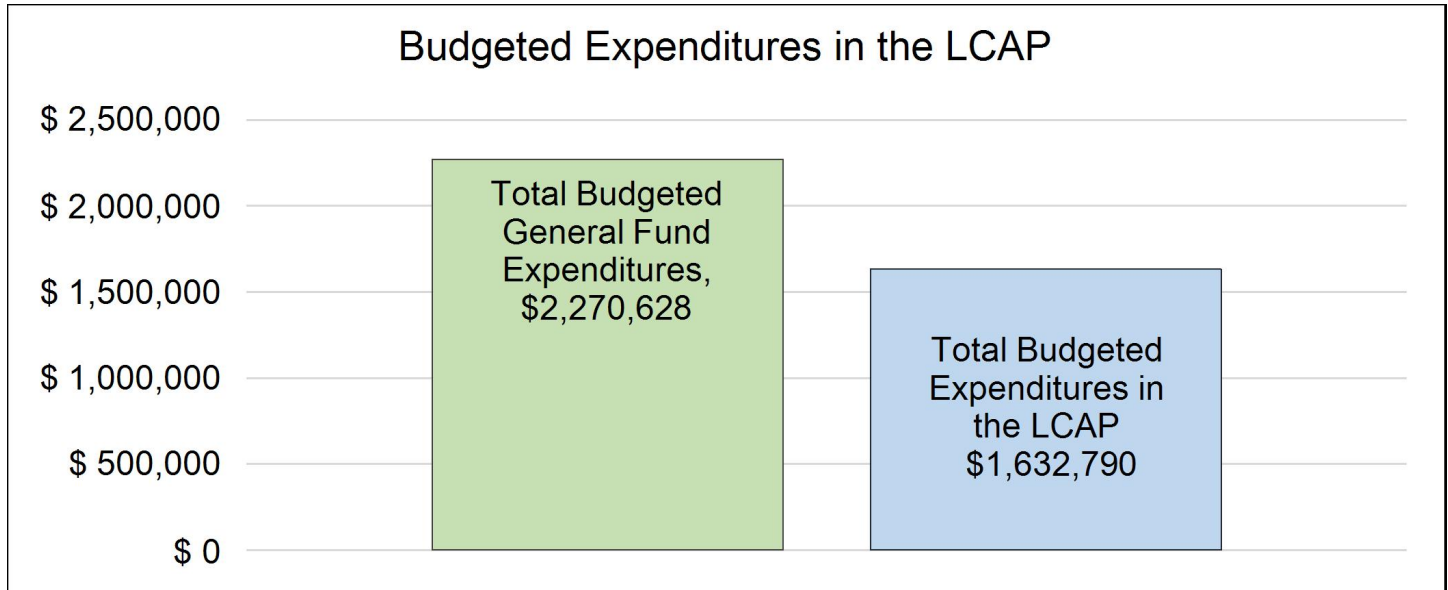


This chart shows the total general purpose revenue Twin Hills Charter Middle School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Twin Hills Charter Middle School is \$2,405,690, of which \$2,138,540 is Local Control Funding Formula (LCFF), \$251,150 is other state funds, \$16,000 is local funds, and \$0 is federal funds. Of the \$2,138,540 in LCFF Funds, \$112,487 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Twin Hills Charter Middle School plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Twin Hills Charter Middle School plans to spend \$2,270,628 for the 2024-25 school year. Of that amount, \$1,632,790 is tied to actions/services in the LCAP and \$637,838 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

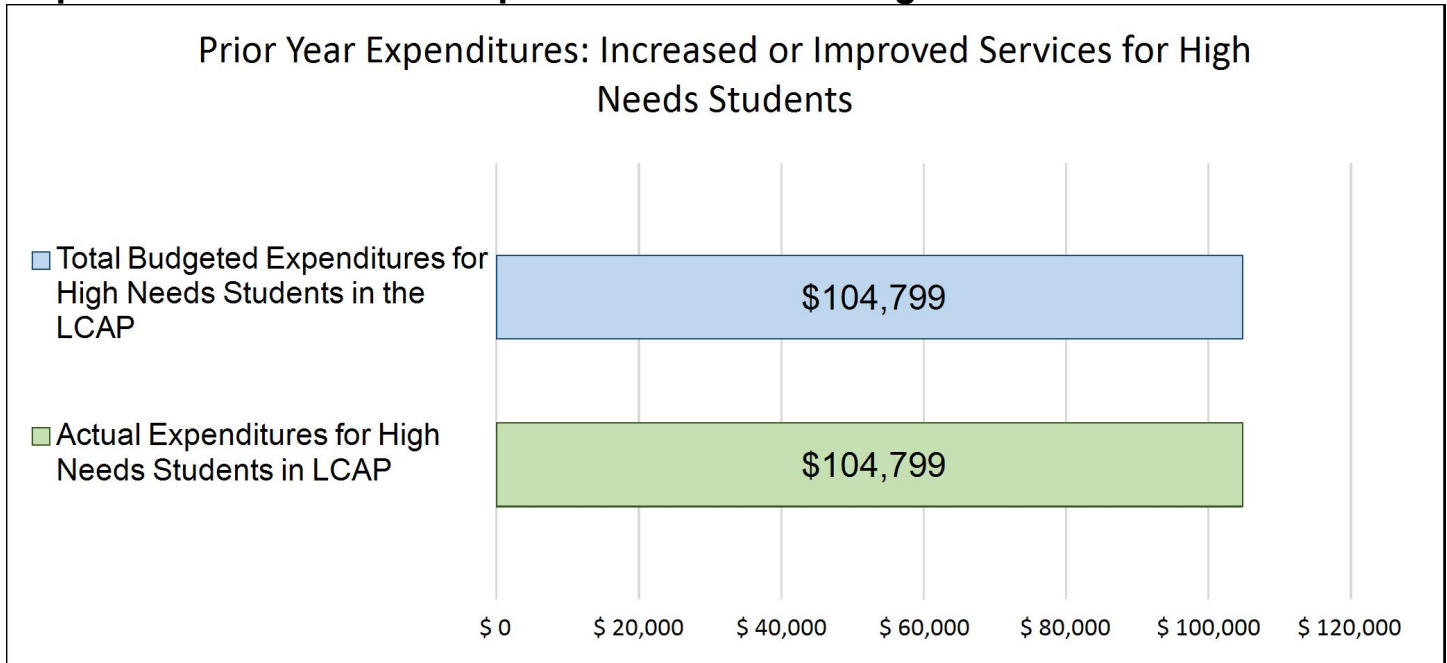
The LCAP includes specific funding for specific actions. The balance of the budget over the LCAP expenses detailed here include costs for administrative and classified staff that support all students as well as supplies and services. Please see the adopted budget for further details.

Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Twin Hills Charter Middle School is projecting it will receive \$112,487 based on the enrollment of foster youth, English learner, and low-income students. Twin Hills Charter Middle School must describe how it intends to increase or improve services for high needs students in the LCAP. Twin Hills Charter Middle School plans to spend \$112,487 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Twin Hills Charter Middle School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Twin Hills Charter Middle School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Twin Hills Charter Middle School's LCAP budgeted \$104,799 for planned actions to increase or improve services for high needs students. Twin Hills Charter Middle School actually spent \$104,799 for actions to increase or improve services for high needs students in 2023-24.



2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Twin Hills Charter Middle School	Shawna Whtiestine Principal	swhitestine@twinhillsusd.org 707-823-7446

Goals and Actions

Goal

Goal #	Description
1	To provide every student with the opportunity to attain increasing levels of achievement that prepares them for success with district curriculum that is rigorous, aligned with Common Core State Standards, and meets 21st century learning goals. Provide strong, inclusive instructional leadership that uses data in decision-making.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP	ELA 38.5 points above standard. Math 0.5 points below standard in 2019.	No CAASPP Assessment in 20-21 school year to compare;	CAASPP Assessment in 2022 shows that THCMS remains at 38% above standard. Math is now 4 points below standard.	2023 CAASPP Assessment shows that 73.7% of THCMS students are proficient or above in ELA; 57.4% are proficient or above in Math.	Maintain ELA at 40 points above standard. Increase Math to 20 points above standard.
Common Core Standards Implementation, Parent/Teacher Input	100% ELA/ELD, Math, and Science fully implemented.	Remained 100% fully implemented		Remain 100% fully implemented	Maintain 100% ELA/ELD, Math, and NGSS fully implemented.
ELPAC/Redesignation	Establish ELPAC Baseline	ELPAC scores were maintained during distance learning in 20-21 school year.		ELPAC Scores were maintained and zero students were reclassified.	Once established, increase baseline by 5%.
# of Highly Qualified Teachers	100% Highly Qualified Teachers appropriately assigned.	100% highly qualified teachers		100% highly qualified teachers	Maintain 100% highly qualified and appropriately assigned teachers.
Standards Aligned Instructional	100% of students will have access to	100% of students will have access to		100% of students will have access to	Maintain 100% of students have access

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Materials/Inventory, teacher survey	standards aligned instructional materials.	standards aligned instructional materials.		standards aligned instructional materials.	to standards aligned instructional materials.
Physical Fitness Testing	85% on average test in healthy fitness zone in 2019.	No Physical Fitness Testing Assessment in 20-21 school year to compare	85% on average test in healthy fitness zone in 2022.	Only participation percentages were shared in 2023. We had 100% participation in 3 of the 5 tests. 98% in the other 2 testing categories.	Increase by 5% number of students test on average, in healthy fitness zone.
Course Access, class schedules, teacher survey, parent survey	100% of students have access to a broad course of study.	100% of students have access to a broad course of study.		100% of students have access to a broad course of study.	Maintain 100% of students have access to a broad course of study.
Drop Out Rate	0% Dropout Rate	0% Dropout Rate		0% Dropout Rate	Maintain 0% dropout rate.

Goal Analysis

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Per the 22-23 SBAC scores, the LEA continued to be successful implementing state standards and providing intervention to those who needed it.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Professional development includes stipend for teachers that do training outside of school days/hours and consultants that provide professional development and less than expected was spent. Instructional materials was over estimated as now instruction comes as software. Intervention classes shows the full amount for the cost, not just the UPC cost. All other differences are immaterial.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

All actions were completed and successful. One area for growth is to increase the number of ELD students Reclassified.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Due to continued academic success, increase were made to number of students at or above proficiency in ELA and Math.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	To create and sustain a safe, supportive, and respectful environment for students, teachers, staff, and parents.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Youth Truth Survey	75% feel connected to school 81% of parents feel like their child is safe from violence at school.	According to 21-22 Youth Truth Survey: 57% feel connected to school. 81% of parents who completed the survey feel connected to the school.	According to 22-23 Youth Truth Survey: 51% of students feel connected to school. 85% of parents feel like their child is safe from violence at school.	Youth truth Survey is not released yet.	Increase to 80%, number of students who feel connected to school as reported on Youth Truth Survey or Healthy Kids Survey. Maintain parent report of 80% believe students are safe and connected to school.
Suspension/Expulsion Rate	Suspension Rate 1.4% Expulsion Rate = 0	During the 20-21 school year there was less than 1% suspension rate and 0% expulsion rate	5% suspension rate during the 21-22 school year and 0% expulsion rate		Return to suspension rate below 2% and maintain 0% expulsion rate.
Parent Involvement/parent survey	75% of parents attend school activities and events as measured on parent survey.	Due to COVID restrictions, parents were not permitted on campus for the majority of the school year.	61% of parents feel connected and empowered to make decisions regarding their child's school	Survey provided in February 2024 shows that 90% of parents agree that THCMS provides a high quality education and	Increase to 80%, number of parents who participate and are involved in school activities as reported on parent survey.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Attendance increased at Back to School Night, Showcase, and other school events	prepares their child for high school. The same survey shows that 80% of parents believe that THCMS encourages parent involvement.	
FIT Rating	FIT Rating Good	FIT Rating Good		FIT Rating Good	Maintain Good FIT Rating.
Attendance and Chronic Absenteeism.	96.5% Attendance Rate Chronic Truancy 0% Dropout rate 0% Chronic Absenteeism: 7.1%	Data from 21-22 School Year: 94% daily attendance rate Less than 1% Chronic Truancy	Data from 22-23 School Year: 93% Daily Attendance Rate 23% Chronis Truancy		Increase attendance rate above 96% and 0% chronic truancy and dropout rate.
Promotion Statistics	Rate of student completion of 8th grade with no more than 8% not meeting all promotion criteria.	No promotion criteria was established to due to unknown levels of learning loss during distance learning.	No promotion criteria was established to due to unknown levels of learning loss during distance learning.	Promotion criteria was reinstated in 2022-2023. 99% of students met promotion criteria.	Reinstate promotion expectations and maintain 100% meeting expectations.
Drop Out Rate	0% Drop out rate	0% Drop out rate	0% Drop out rate	0% Drop out rate	Maintain 0% dropout rate.

Goal Analysis

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Differences are immaterial.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Instructions

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Complete the prompts as instructed for each goal included in the 2023–24 LCAP. Duplicate the tables as needed. The 2023–24 LCAP Annual Update must be included with the 2024–25 LCAP.

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

- Copy and paste verbatim from the 2023–24 LCAP.

Metric:

- Copy and paste verbatim from the 2023–24 LCAP.

Baseline:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 1 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 2 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 3 Outcome:

- When completing the 2023–24 LCAP Annual Update, enter the most recent data available. Indicate the school year to which the data applies.

Desired Outcome for 2023–24:

- Copy and paste verbatim from the 2023–24 LCAP.

Timeline for completing the “Measuring and Reporting Results” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Enter information in this box when completing the 2023–24 LCAP Annual Update.	Copy and paste verbatim from the 2023–24 LCAP.

Goal Analysis

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

A description of any substantive differences in planned actions and actual implementation of these actions.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- Describe the effectiveness or ineffectiveness of the specific actions in making progress toward the goal during the three-year LCAP cycle. “Effectiveness” means the degree to which the actions were successful in producing the desired result and “ineffectiveness” means that the actions did not produce any significant or desired result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

California Department of Education
November 2023



Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Twin Hills Charter Middle School	Shawna Whtiestine Principal	swhitestine@twinhillsusd.org 707-823-7446

Plan Summary [2024-25]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Twin Hills Charter Middle School is nestled in the beautiful rolling hills of western Sonoma County. The school environment is friendly, supportive, and safe for our 6-8 grade students. Twin Hills Charter Middle School is focused on ensuring that all students are prepared for college, career, and life. About 60% of students reside outside of the district boundaries and travel from nearby communities. Twin Hills serves 200+ students. Generally about 28% of students are socioeconomically disadvantaged, less than 7% are English Learners, and 13% students with disabilities. Demographics: White 65%; Hispanic 22%; Multiple 10%. Others are below 3%. The rigorous and engaging academic program is enhanced by an abundance of elective offerings including choir, band, art, photography, culinary arts, video production, and Spanish.. An 80% guidance counselor supports students' social emotional learning. Intervention classes provide support for students below proficient, and all students have access to computers and 1:1 chromebooks.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

This annual performance review for Twin Hills Charter Middle School is based on a comprehensive analysis of the California School Dashboard (Dashboard) and local data. The review highlights our academic achievements, enrollment trends, and recognition received, alongside reflections on areas for continued growth and development.

Academic Performance:

State Test Scores: Twin Hills Charter Middle School has shown a consistent increase in state test scores across all subjects. The gains in English Language Arts (ELA) and Mathematics are a result of targeted instructional strategies, intervention programs, and extensive professional development for our teachers.

Key Performance Metrics:

ELA Proficiency: Increased by 3% from the previous year.

Math Proficiency: Increased by 7% from the previous year.

Award and Recognition: In 2024, Twin Hills Charter Middle School was awarded the Distinguished School Award. This accolade recognizes our exceptional student performance and efforts in narrowing achievement gaps. Contributing factors include innovative teaching practices, a focus on mental health support, a caring and encouraging school environment, and strong partnerships with our community.

Stable Enrollment: Despite a general trend of declining enrollments in nearby schools, Twin Hills Charter Middle School has maintained stable enrollment numbers. This reflects the school's strong reputation for academic excellence, a safe and inclusive environment, and diverse extracurricular offerings. The school continues to attract families from within and outside the district, highlighting the trust and confidence our community places in us.

Goals and Strategies:

Enhancing Academic Achievement: Continue refining data-driven instructional practices based on Dashboard insights. Expand school intervention and enrichment programs to support student learning. Provide ongoing professional development focused on differentiated instruction and culturally responsive teaching.

Supporting Student Well-being: Strengthen social-emotional learning (SEL) programs to support student mental health and well-being. Increase access to counseling services and peer support groups. Foster a positive school culture through initiatives promoting respect, responsibility, and resilience.

Engaging Families and Community: Enhance communication with parents and guardians through regular updates and involvement opportunities. Develop partnerships with local organizations and businesses to provide additional resources and learning opportunities. Organize community events that celebrate diversity and foster school spirit.

The reflection on our performance, based on the California School Dashboard and local data, underscores Twin Hills Charter Middle School's commitment to high-quality education and a supportive community environment. The rise in state test scores, the distinguished school award, and stable enrollment amidst broader declines highlight our dedicated staff, engaged students, and supportive families. We will continue to build on this foundation of success, striving for continuous improvement and excellence in all areas.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

The primary objective of the technical assistance provided to THCMS is to enhance the evaluation of effective strategies and programs, and make necessary adjustments to improve student achievement.

Scope:

The assistance encompasses various aspects, including teacher support, instructional materials, facilities, academic standards implementation, parent and family engagement, school climate, and access to a broad course of study.

Key Activities

Assessments and Analysis: Analyzed data from assessment results and local climate surveys to understand the school's environment and student needs.

Capacity Building: Provided professional development and training sessions for teachers to improve instructional practices.

Implementation: Supported the implementation of high-quality instructional materials and academic standards. Enhanced parent and family engagement programs to foster a supportive learning environment.

Stakeholders Involved: THCMS teachers, students, and parents;

Partners: District education authorities, external education consultants, and community organizations.

Progress and Milestones
Completed Tasks: Met standards for teachers, instructional materials, and facilities. Successfully implemented academic standards and improved parent and family engagement initiatives.

Ongoing Work: Continuous monitoring and evaluation of implemented strategies and programs. Regular updates and refinements based on feedback and data analysis.

The ongoing technical assistance provided to Twin Hills Charter Middle School has been instrumental in addressing critical issues, enhancing educational quality, and ultimately increasing student achievement. The collaborative efforts and strategic interventions have laid a strong foundation for continuous improvement and long-term success.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

NA

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

NA

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

NA

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
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A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Board Meeting - Twin Hills Principal Whitestone reported on LCAP related programs and activities bimonthly. The board provided general questions.

Parent Survey and Parent Meeting Input - Collaborative discussions with parents were held informally at monthly Second Cup of Coffee Meetings and formally every quarter at Parent Advisory Committee meetings. Information from school wide surveys show that overall parents are very satisfied with the academic and enrichment programs available at Twin Hills Charter Middle School. Some parents noted not enough support provided outside of the school day to struggling learners. Another concern is a lack of communication in a timely manner about curriculum being taught and ways to provide support from home. ELAC parents were very positive about the academic opportunities for their children. Parents would like to have Spanish and Arts continue.

Review of Data - Current programs and services are positively influencing student achievement. An increase of these services and the addition of services could have a positive effect on student achievement. In addition, school level data indicates social, emotional, and behavior needs of some students are increasing, which impacts their ability to fully participate and effects achievement. Continued counseling services provided by a school counselor and implementation of Advisory Program and social-emotional curriculum will be beneficial.

ELAC parents were very positive about the academic opportunities for their children.

Teachers provided input into areas of support needed for overall students and specific students.

Classified staff reviewed campus safety and yard supervision. Custodian provided information for summer projects.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Our aim is to empower each student with the tools for continual advancement and future triumphs. To achieve this, we commit to consistently refining and adapting our district curriculum to ensure it remains robust, in sync with Common Core State Standards, and conducive to 21st-century learning objectives.	Focus Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

<p>To enhance the quality of education, we are taking a comprehensive approach to recalibrating classroom instruction, guided by California Dashboard data and local indicators. Feedback from our stakeholders is integral to this process, ensuring that the voices of our community are heard and valued. Twin Hills Charter Middle School emphasizes a focus on best first instruction, aiming to deliver the most effective teaching strategies from the outset. By integrating overview and direct data, we can obtain a multi-faceted understanding of our students' needs, allowing us to tailor our instructional methods more precisely and effectively.</p> <p>This goal was developed based on data from the Dashboard released in 2023, local assessment data, as well as stakeholder input. A broad goal was selected to support the overall achievement of all students, with specific actions to support UPC students. Teachers will benefit from continued professional development in student engagement strategies and using data to inform lesson planning, which will support all students.</p> <p>We will continue to implement Common Core aligned ELA, Math, and NGSS curriculum materials that have all been adopted in recent years. The adopted materials' assessments and benchmarks will be used to evaluate student learning and guide teacher planning within grade-level teams. Additionally, we have increased academic support options during the school day to further assist students.</p> <p>By taking these steps, we aim to create an equitable and effective learning environment that fosters the academic success of every student.</p>

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASPP	In 2023, ELA 44.4 points above standard and Math 11.6 points above standard.			CAASPP in 2026-2027 school year 60 points above standard in ELA and 20 points above standard in math.	
1.2	Chronic Absenteeism	Over 20% chronic absenteeism rate in 2023.			Chronic Absenteeism for the 2026-27 School Year- 10%	
1.3	ELD Supports	Increase ELPAC scores and Redesignation rates; 9 qualified students ELD in 2024.			Drop 10% from beginning of each year to the end of that school year.	
1.4	Course Access, class schedules, teacher survey, parent survey	100% of students have access to a broad course of study.			100% of students have access to a broad course of study.	

Goal Analysis [2023-24]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Not Applicable.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Not Applicable.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Not Applicable.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Highly Qualified Teachers in all classrooms	1.1 Highly Qualified teachers in all classrooms	\$970,915.00	No
1.2	Provide Academic Support Programs	1.2 Support Programs include: Academic Support, Math Intervention, and Study Hall. All classes provided during the school day- See 1.9.	\$0.00	Yes
1.3	Special Education Services	1.3 Provide intervention services for students with disabilities and other students not meeting standards. 1.2 special education teachers with 1 full time assistant and 3 additional part time assistants. Amount shown is part of the overall contribution for special education estimated at over \$200,000.	\$42,853.00	Yes
1.4	Collaborative Team Planning Time	1.4 Grade Level and department collaborative planning	\$5,845.00	No
1.5	Professional Development to support Curriculum Planning and Student Engagement	1.5 Regular opportunity to grow and adapt professionally both within departments and as a team	\$225,531.00	No
1.6	Technology to Support Learning	1.6 Teachers will develop and implement units/lesson development with Common Core State Standards using existing curriculum and exploring new adoptions, Professional development will continue to support this work.	\$5,660.00	No

Action #	Title	Description	Total Funds	Contributing
1.7	Standards Aligned Instructional Materials	1.7 Continue to provide standards aligned instructional materials in all academic classrooms	\$18,200.00	No
1.8	Standards aligned Instructional Materials	1.8 Provide standards aligned instructional materials with ELD support included	\$36,990.00	No
1.9	Intervention classes for extra support in ELA and Math	1.9 Continue to provide intervention programs for students below proficient in reading and math. Intervention classes provided by teachers. Actual cost \$77,110, amount showing is amount contributing to UPC, amount paid with Base LCFF funds is not included.	\$42,555.00	Yes
1.10	Increased Counselor Time and Advisory Program	1.10 Provide to RFEP ELs a rigorous instructional program that is offered to all students including support programs. Monitor achievement and differentiate as needed.		Yes
1.11	1.11 Increased Counselor Time and Advisory Program	1.11 0.8% Counselor. Actual cost for counselor \$54,158 (.50FTE), 50% paid by LCFF funds. The amount paid using Supplemental Funds is shown. The balance paid using Base LCFF funds is not shown.	\$27,079.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Twin Hills Charter Middle School, in sustained collaboration with our community, is dedicated to creating safe, inclusive, and culturally responsive learning environments that foster social-emotional wellness. We are committed to cultivating deep parent engagement, recognizing the importance of students' mindsets, assets, and identities, and providing comprehensive wraparound services and support to meet the physical and emotional needs of students, families, and staff. Our goal is to ensure institutional responsiveness to the cultural and linguistic needs of our students and their families. We aim to move beyond surface-level interactions to foster meaningful and intentional family engagement, empowering parents with agency and sustaining a collaborative community where every member feels valued and supported.	

State Priorities addressed by this goal.

- Priority 3: Parental Involvement (Engagement)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

This broad goal was selected using stakeholder survey data, suspension and discipline data, and campus safety factors. The campus is clean and safe and the goal supports continued campus maintenance programs. Students, parents, and teachers report a safe and friendly environment- campus supervisors are respectful and receive regular support from the Principal. Professional development will continue for restorative resources and continued implementation of Advisory program. Continued partnership with the school counselor and use of the StopIt app for ongoing support and reporting.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Youth Truth Survey	72% enjoy school 96% of parents feel like their child is safe from violence at school.			80% enjoy school 98% of parents feel like their child is safe from violence at school	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.2	Suspension/Expulsion Rate	2023: Suspension Rate 2.9% Expulsion Rate = 0			Less than 2% suspension rate	
2.3	Parent Involvement/parent survey	75% of parents attend school activities and events as measured on parent survey.			80% of parents attending one or more school events	
2.4	Promotion Statistics	Rate of student completion of 8th grade with no more than 5% not meeting all promotion criteria.			Less than 3% not meeting promotion criteria	
2.5	Drop Out Rate	0% Drop out rate			0% Drop out rate	

Goal Analysis [2023-24]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Not Applicable.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Not Applicable.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Not Applicable.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Safe School Enviornment.	2.1 Continue to provide a safe school environment with existing character building and support programs such as reward activities, teacher mentoring of students and safe schools programs.		No
2.2	Monitor students attendance.	2.2 Monitor student attendance and complete SARB process as needed.	\$1,600.00	No
2.3	Parent Volunteer Program, Outreach, ELAC, Parent Council.	2.3 Continue parent and community volunteer program, outreach, and education, ELAC, Education activities, Site Council.	\$15,400.00	No
2.4	Custodial Services	2.4 Provide Custodial Services	\$185,524.00	No
2.5	Campus Supervision	2.5 Provide Campus Supervision	\$54,638.00	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2024-25]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$112,487	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
5.552%	0.000%	\$0.00	5.552%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	Action: Provide Academic Support Programs Need: Scope: LEA-wide Schoolwide	See Goal 1	Achievement scores and student success for students with IEPs

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.3	Action: Special Education Services Need: See description for Action 1.3 Scope: LEA-wide Schoolwide	See Goal 3	Enrollment in these programs
1.9	Action: Intervention classes for extra support in ELA and Math Need: See description for Action 1.9 Scope: LEA-wide Schoolwide	See Goal 2	Staff, student, and family surveys
1.10	Action: Increased Counselor Time and Advisory Program Need: See description for Action 1.10 Scope: LEA-wide Schoolwide	See description for Action in 1.10	See Goal 1 Metrics
1.11	Action:	See description for Action 1.11	See Goal 1 Metrics

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>1.11 Increased Counselor Time and Advisory Program</p> <p>Need: See description for Action 1.11</p> <p>Scope: LEA-wide Schoolwide</p>		

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.2	<p>Action: Provide Academic Support Programs</p> <p>Need: See description for Action 1.2</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	See description for Action 1.2	See Goal 1 Metrics
1.3	<p>Action: Special Education Services</p> <p>Need: See description for Action 1.3</p> <p>Scope:</p>	See description for Action 1.3	See Goal 1 Metrics

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
1.9	Action: Intervention classes for extra support in ELA and Math Need: See description for Action 1.9 Scope: Limited to Unduplicated Student Group(s)	See description for Action 1.9	See Goal 1 Metrics
1.10	Action: Increased Counselor Time and Advisory Program Need: See description for Action 1.10 Scope: Limited to Unduplicated Student Group(s)	See description for Action 1.10	See Goal 1 Metrics
1.11	Action: 1.11 Increased Counselor Time and Advisory Program Need: See description for Action 1.11 Scope: Limited to Unduplicated Student Group(s)	See description for Action 1.11	See Goal 1 Metrics

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

These funds will be spent on the students attending this charter. Expenditures include computer software and instructional support services including a .80 FTE Counselor and .50 FTE Intervention provided by teachers. The counselor and intervention teachers will principally serve those students in need of social/emotional and academic support. It is our experience when unduplicated students who receive tutoring and intervention supports, including counseling when needed, demonstrate improved learning and work completion. This charter school has 27.8 percent of enrollment of unduplicated pupils.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	n/a	
Staff-to-student ratio of certificated staff providing direct services to students	n/a	

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,026,053	112,487	5.552%	0.000%	5.552%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,561,640.00	\$71,150.00	\$0.00	\$0.00	\$1,632,790.00	\$1,517,600.00	\$115,190.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Highly Qualified Teachers in all classrooms	All	No					\$970,915.00	\$0.00	\$970,915.00				\$970,915.00	
1	1.2	Provide Academic Support Programs	English Learners Foster Youth Low Income	Yes	LEA-wide School wide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	
1	1.3	Special Education Services	English Learners Foster Youth Low Income	Yes	LEA-wide School wide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			\$42,853.00	\$0.00	\$42,853.00				\$42,853.00	
1	1.4	Collaborative Team Planning Time	All	No					\$5,845.00	\$0.00	\$5,845.00				\$5,845.00	
1	1.5	Professional Development to support Curriculum Planning and Student Engagement	All	No					\$221,031.00	\$4,500.00	\$221,031.00	\$4,500.00			\$225,531.00	
1	1.6	Technology to Support Learning	All	No					\$3,660.00	\$2,000.00		\$5,660.00			\$5,660.00	
1	1.7	Standards Aligned Instructional Materials	All	No					\$0.00	\$18,200.00	\$2,000.00	\$16,200.00			\$18,200.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.8	Standards aligned Instructional Materials	All	No					\$0.00	\$36,990.00	\$3,200.00	\$33,790.00			\$36,990.00	
1	1.9	Intervention classes for extra support in ELA and Math	English Learners Foster Youth Low Income	Yes	LEA-wide School wide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			\$34,555.00	\$8,000.00	\$42,555.00				\$42,555.00	
1	1.10	Increased Counselor Time and Advisory Program	English Learners Foster Youth Low Income	Yes	LEA-wide School wide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income										
1	1.11	1.11 Increased Counselor Time and Advisory Program	English Learners Foster Youth Low Income	Yes	LEA-wide School wide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			\$27,079.00	\$0.00	\$27,079.00				\$27,079.00	
2	2.1	Safe School Enviornment.	All	No												
2	2.2	Monitor students attendance.	All	No					\$0.00	\$1,600.00	\$1,600.00				\$1,600.00	
2	2.3	Parent Volunteer Program, Outreach, ELAC, Parent Council.	All	No					\$0.00	\$15,400.00	\$4,400.00	\$11,000.00			\$15,400.00	
2	2.4	Custodial Services	All	No					\$157,024.00	\$28,500.00	\$185,524.00				\$185,524.00	
2	2.5	Campus Supervision	All	No					\$54,638.00	\$0.00	\$54,638.00				\$54,638.00	

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$2,026,053	112,487	5.552%	0.000%	5.552%	\$112,487.00	0.000%	5.552 %	Total:	\$112,487.00
								LEA-wide Total:	\$112,487.00
								Limited Total:	\$112,487.00
								Schoolwide Total:	\$112,487.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Provide Academic Support Programs	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income		\$0.00	
1	1.3	Special Education Services	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income		\$42,853.00	
1	1.9	Intervention classes for extra support in ELA and Math	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income		\$42,555.00	
1	1.10	Increased Counselor Time and Advisory Program	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.11	1.11 Increased Counselor Time and Advisory Program	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income		\$27,079.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,879,999.00	\$1,819,098.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Highly Qualified Teachers in all classrooms.	No	\$1,192,491.00	\$1,168,000
1	1.2	Provide Academic Support Programs	Yes	\$0.00	\$0.00
1	1.3	Special Education Services	No Yes		
1	1.4	Collaborative Team Planning Time	No	\$7,308.00	\$0
1	1.5	Elective Courses	No	\$230,622.00	\$229,115.00
1	1.6	Professional Development to support Curriculum Planning and Student Engagement	No	\$15,961.00	\$3,200.00
1	1.7	Technology to Support Learning	No	\$13,000.00	\$18,470.00
1	1.8	Standards Aligned Instructional Materials	No	\$51,168.00	\$11,055.00
1	1.9	Intervention Classes for Extra Support in ELA and Math	Yes	\$71,523.00	\$105,063.00
1	1.10	Rigorous Instructional Program with Support for Redesignated English Learners.	Yes		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Increased Counselor Time and Advisory Program	Yes	\$52,180.00	\$52,180.00
2	2.1	Safe School Enviornment.	No		
2	2.2	Monitor students attendance.	No	\$1,500.00	\$1,532.00
2	2.3	Parent Volunteer Program, Outreach, ELAC, Parent Council.	No	\$15,005.00	\$13,708.00
2	2.4	Custodial Services	No	\$174,806.00	\$165,274.00
2	2.5	Campus Supervision	No	\$54,435.00	\$51,501.00

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$104,799	\$104,799.00	\$104,799.00	\$0.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Provide Academic Support Programs	Yes	\$0.00	\$0.00		
1	1.3	Special Education Services	Yes				
1	1.9	Intervention Classes for Extra Support in ELA and Math	Yes	\$61,538.00	\$52,619.00		
1	1.10	Rigorous Instructional Program with Support for Redesignated English Learners.	Yes				
1	1.11	Increased Counselor Time and Advisory Program	Yes	\$43,261.00	\$52,180.00		

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$2,004,579	\$104,799	0	5.228%	\$104,799.00	0.000%	5.228%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

School districts and COEs: *EC* sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section [47606.5\(d\) \(California Legislative Information\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).

- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: EC Section [42238.024\(b\)\(1\) \(California Legislative Information\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain

accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.

- If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

Actions:
Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.

- For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
- As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
- These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

- The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8).

Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.

- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as

a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.

- As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA’s current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

- This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
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2024-25 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
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Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.

- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
23-24	12	12	0	0	0	0	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

State assessment, benchmark assessment, and local informal and formal assessments are all used to monitor implementation of state academic standards. These were chosen based on alignment and positive growth examples.

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science					5

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science					5

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education					5	
Health Education Content Standards					5	
Physical Education Model Content Standards					5	
Visual and Performing Arts				4		
World Language					5	

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole			3		
Identifying the professional learning needs of individual teachers			3		
Providing support for teachers on the standards they have not yet mastered			3		

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	3
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	4

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

According to the Youth Truth and local LCAP surveys, our families and teachers feel there is opportunity for communication between staff and families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

According to the Youth Truth and local LCAP surveys, the LEA would like to increase response time and open alternative avenues of communication.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

According to the Youth Truth and local LCAP surveys, the LEA will continue to work with the ELD assistant and community lason to identify best avenues to develop engagement. This will grow from an active ELAC program.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA’s progress in providing professional learning and support to teachers and principals to improve a school’s capacity to partner with families.	3
6. Rate the LEA’s progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA’s progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	3
8. Rate the LEA’s progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Partnerships for Student Outcomes.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA continues to build partnerships with families to increase student outcomes.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Partnerships for Student Outcomes.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA will continue to provide various avenues to build partnerships.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA will continue to discuss and implement various avenues to build partnerships with underrepresented families.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	3
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA currently offers multiple opportunities for families to provide input in school decisions.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA will need to continue to build the ELAC program.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA will continue to communicate with underrepresented families to gather data to inform best practices and partnerships.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and

- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

According to the Youth Truth and local LCAP surveys the LEA students feel safe at school.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

According to the Youth Truth and local LCAP surveys many students would like the LEA to provide more relevant and hands on learning which was seen through the engagement data in both surveys.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Professional development in rigorous and engagement practices will be implemented to provide different learning avenues for all students.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

According to the Youth Truth and local LCAP surveys and the Parent Advisory Committee, the LEA continues to provide a broad course of study to 100% of the population. This is evident on academic, physical, intervention, and enrichment classes.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All students in LEA have access to above emtnioned courases.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

None

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

N/A

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the					

Coordinating Instruction	1	2	3	4	5
coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					

Coordinating Services	1	2	3	4	5
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					



AB1200
Collective Bargaining
Agreement

2024-25

Sonoma County Office of Education

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District:	Twin Hills USD		
Name of Bargaining Unit:	T.H.T.A. & All non represented		
Certificated, Classified, Other:	All employees: Certificated, Classified, Administrators		
Tentative agreement increases Certificated salary by 1.75% from July 1, 2024 through February 28, 2025, and on March 1, 2025, salary increases by 2.75%. Administrators and Classified receive the same increase.			
The proposed agreement covers the period beginning:	July 1, 2024	and ending:	continuous
	(date)		(date)
The Governing Board will act upon this agreement on:	March 13, 2025		
	(date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09

Compensation		Fiscal Impact of Proposed Agreement			
Annual Cost Prior to Proposed Agreement. Current budget @ 2nd Interim 24-25		Year 1 Increase/(Decrease) FY 2024-25	Year 2 Increase/(Decrease) FY 2025-26	Year 3 Increase/(Decrease) FY 2026-27	
1	Salary Schedule 2024-25 (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 8,329,784	\$ 173,259	\$ 233,651	\$ 238,323
			2.08%	2.75%	2.73%
2	Salary Schedule yy-yy Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
				5.00%	4.25%
	Other compensation - Oct 2024 Increase H&W Contribution to \$1,212, for 24-25 this affects 15 employees		\$ 1,609	\$ 1,640	\$ 1,675
3	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 2,135,401	\$ 44,379	\$ 59,898	\$ 61,095
			2.08%	2.75%	2.73%
4	Statutory Benefits Detail	\$ -	\$ -	\$ -	\$ -
5	Total Compensation - Add Items 1 through 4 to equal 5	\$ 10,465,185	\$ 219,247	\$ 295,189	\$ 301,093
			2.10%	2.76%	2.74%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 4,581	\$ 4,672
7	Total Number of Represented Employees (Use FTEs if appropriate)	110.20			
8	Total Compensation Average Cost per FTE	\$ 94,965	\$ 1,990	\$ 2,679	\$ 2,732
			2.10%	2.76%	2.74%

Sonoma County Office of Education

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District:	Twin Hills USD
Name of Bargaining Unit:	Twin Hills Teachers Association
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning:	July 1, 2024	and ending:	continuous
	(date)		(date)
The Governing Board will act upon this agreement on:	March 13, 2025		
	(date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09

Compensation		Annual Cost Prior to Proposed Agreement. Current budget @ 2nd Interim 24-25	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			FY 2024-25	FY 2025-26	FY 2026-27
1	Salary Schedule 2024-25 (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 5,037,870	\$ 104,787	\$ 141,312	\$ 144,138
			2.08%	2.75%	2.73%
2	Salary Schedule yy-yy (This is to include Step and Column, which is also reported separately in Item 6.)			\$ -	\$ -
	Other compensation - Oct 2024 Increase H&W Contribution to \$1,212, for 24-25 this affects 9 Teachers		\$ 961	\$ 980	\$ 1,000
3	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 1,132,875	\$ 23,564	\$ 31,777	\$ 32,413
			2.08%	2.75%	2.73%
4	Statutory Benefits - Detail				
5	Total Compensation - Add Items 1 through 4 to equal 5	\$ 6,170,745	\$ 129,312	\$ 174,069	\$ 177,551
			2.10%	2.76%	2.74%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 2,771	\$ 2,826
7	Total Number of Represented Employees (Use FTEs if appropriate)	56.80			
8	Total Compensation Average Cost per FTE	\$ 108,640	\$ 2,277	\$ 3,065	\$ 3,126
			2.10%	2.76%	2.74%

Sonoma County Office of Education

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT					
in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449					
Name of School District:		Twin Hills USD			
Name of Bargaining Unit:		NONE			
Certificated, Classified, Other:		Administrators (Superintendent, Directors, Principals and Assistant Principals)			
The proposed agreement covers the period beginning:		July 1, 2024	and ending:		continuous
		(date)			(date)
The Governing Board will act upon this agreement on:		March 13, 2025			
		(date)			
Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.					
A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09					
Compensation		Annual Cost Prior to	Fiscal Impact of Proposed Agreement		
		Proposed Agreement. Current budget @ 2nd Interim 24-25	Year 1 Increase/(Decrease) FY 2024-25	Year 2 Increase/(Decrease) FY 2025-26	Year 3 Increase/(Decrease) FY 2026-27
1	Salary Schedule 2024-25 (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 796,605	\$ 16,570	\$ 22,345	\$ 22,792
			2.08%	2.75%	2.73%
2	Salary Schedule yy-yy (This is to include Step and Column, which is also reported separately in Item 6.)				
	Other compensation - Oct 2024 Increase H&W Contribution to \$1,212, for 24-25 this affects 4 Admins		\$ 432	\$ 440	\$ 450
3	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 174,759	\$ 3,634	\$ 4,903	\$ 5,000
			2.08%	2.75%	2.73%
4	Statutory Benefits - Detail				
5	Total Compensation - Add Items 1 through 4 to equal 5	\$ 971,364	\$ 20,636	\$ 27,688	\$ 28,242
			2.12%	2.79%	2.77%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 438	\$ 447
7	Total Number of Represented Employees (Use FTEs if appropriate)	5.00			
8	Total Compensation <u>Average</u> Cost per FTE	\$ 194,273	\$ 4,127	\$ 5,538	\$ 5,648
			2.12%	2.79%	2.77%

Sonoma County Office of Education

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District:	Twin Hills USD
Name of Bargaining Unit:	NONE
Certificated, Classified, Other:	Classified (including classified admin)

The proposed agreement covers the period beginning:	July 1, 2024	and ending:	continuous
	(date)		(date)
The Governing Board will act upon this agreement on:	March 13, 2025		
	(date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09

Compensation		Annual Cost Prior to Proposed Agreement. Current budget @ 2nd Interim 24-25	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY 2024-25	Year 2 Increase/(Decrease) FY 2025-26	Year 3 Increase/(Decrease) FY 2026-27
1	Salary Schedule 2024-25 (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 2,495,309	\$ 51,902	\$ 69,994	\$ 71,393
			2.08%	2.75%	2.73%
2	Salary Schedule yy-yy (This is to include Step and Column, which is also reported separately in Item 6.)				
	Other compensation -Oct 2024 Increase H&W Contribution to \$1,212, for 24-25 this affects 2 classified staff		\$ 216	\$ 220	\$ 225
3	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 827,767	\$ 17,181	\$ 23,218	\$ 23,682
			2.08%	2.75%	2.73%
4	Statutory Benefits - Detail				
5	Total Compensation - Add Items 1 through 4 to equal 5	\$ 3,323,076	\$ 69,299	\$ 93,432	\$ 95,300
			2.09%	2.75%	2.73%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 1,372	\$ 1,399
7	Total Number of Represented Employees (Use FTEs if appropriate)	48.40			
8	Total Compensation <u>Average</u> Cost per FTE	\$ 68,659	\$ 1,432	\$ 1,930	\$ 1,969
			2.09%	2.75%	2.73%

Twin Hills USD

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

2024-25 increase salary schedule for Certificated THTA members, all Administrators and all Classified staff by 1.75% retroactively to July 1, 2024, ending on February 28, 2025. Beginning March 1, 2025 salary increase is 2.75% for all district employees. Salary increases are on schedule. The Year 1 average annualized increase is calculated at 2.08%.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

N/A

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

The attached MYPs are from the Second Interim and include separate lines for the estimated cost for salary increases for all three years. These MYPs include years 2024-25, 2025-26 and 2026-27 and these subsequent years include an additional estimated 2% for step/column and employer's costs.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

2023-24 THTA and district agreed to increase the contribution for medical coverage to \$1,200 per month for a full FTE (was \$1,100 in prior year). Monthly amount will increase on October 1, 2024 to \$1,212 per month (prior year plus COLA 1.07%). This covers employee only on all plans plus a partial contribution towards family coverage. The cap for dental for 24-25 is based on the comp family rate for an annual cost of \$1,332. Cap for individual employee vision is \$96 annually. Total annual district contribution towards health benefits for a full FTE is \$15,936.

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

Positive impact is to our salary schedule as we strive to be more competitive reflecting the Board's and Administration's support of our teachers and classified staff. We will be making necessary adjustments to staff as needed and reduce supply spending to make sure this district can support this increase at all sites. Starting several years ago any schools needing support to maintain the required 17% reserve have BAS funds available as a reserve in Fund 01. BAS funds will be shared to support the increased cost of this agreement.

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

Updated contract language includes plans for student toileting, notification dates changed to February 1, several Article 9 changes including TK class sizes, Orchard View case load wording and article numbering. The full contract is open for 2025-26 and THTA and the District have sunshined openers.

E. Will this agreement create or increase deficit financing in the current or subsequent year(s)?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes. The fund balance will be used to pay the increased cost when current year revenue over expenditures is not sufficient. The fund balance is large enough to support this in all years. For the subsequent years if a deficit is expected on the MYP, other expenses may be decreased to avoid large deficit spending. BAS funds will be transferred to those funds needing additional support.

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

N/A

G. Source of Funding for Proposed Agreement:

1. Current Year

State and all other routine funding sources. LCFF Base funding COLA and increased basic aid supplement funds will cover a large portion of the increased costs.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

Anticipated COLA, enrollment stability, continued cost reduction work including staff to student ratio will allow this district to afford the increased costs of this contract.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

N/A

Twin Hills USD

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Combined General Fund: D53 Fund 01, 03, 09 + D21 Fund 09**

Bargaining Unit:

T.H.T.A. + Classified + Administration

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/25)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue Sources (8010-8099)	\$ 12,257,584	\$ -	\$ 300,000	\$ 12,557,584
Remaining Revenues (8100-8799)	\$ 2,794,875	\$ -	\$ -	\$ 2,794,875
TOTAL REVENUES	\$ 15,052,459	\$ -	\$ 300,000	\$ 15,352,459
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 6,098,208	\$ 121,357	\$ -	\$ 6,219,565
Classified Salaries (2000-2999)	\$ 2,499,429	\$ 51,902	\$ -	\$ 2,551,331
Employee Benefits (3000-3999)	\$ 3,922,834	\$ 45,988	\$ -	\$ 3,968,822
Books and Supplies (4000-4999)	\$ 947,657	\$ -	\$ -	\$ 947,657
Services, Other Operating Expenses (5000-5999)	\$ 3,345,859	\$ -	\$ -	\$ 3,345,859
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 123,400	\$ -	\$ -	\$ 123,400
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
TOTAL EXPENDITURES	\$ 16,937,387	\$ 219,247	\$ -	\$ 17,156,634
OPERATING SURPLUS (DEFICIT)	\$ (1,884,928)	\$ (219,247)	\$ 300,000	\$ (1,804,175)
Transfer In and Other Sources (8910-8979)	\$ 2,046,816	\$ 35,000	\$ -	\$ 2,081,816
Transfers Out and Other Uses (7610-7699)	\$ (1,985,000)	\$ (35,000)	\$ -	\$ (2,020,000)
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,823,112)	\$ (219,247)	\$ 300,000	\$ (1,742,359)
BEGINNING BALANCE	\$ 5,989,046		\$ -	\$ 5,989,046
Prior-Year Adjustments/Restatements (9793/9795)	\$ -		\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 4,165,934	\$ (219,247)	\$ 300,000	\$ 4,246,687
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 941,022	\$ -	\$ -	\$ 941,022
Reserved for Economic Uncertainties (9770)	\$ 3,120,720	\$ 58,335	\$ -	\$ 3,179,055
Designated/Assigned Amounts (9775-9780)	\$ 104,192	\$ 22,418	\$ -	\$ 126,610
Unappropriated Amount - Unrestricted (9790)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount - Restricted (9790)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties Percentage	16.49%			16.58%

Column 1 amounts are as of 2nd Interim 2024-25 (January 31, 2025). Column 2 is the total cost to fund the salary increase of 1.75% for 7/1/24-2/28/25 and 2.75% beginning 3/1/25. Column 3 is the increase to Basic Aid Supplement funding based on the 2024-25 1st Principal Apportionment per CDE. The REU increases based on increased salary and employee benefit costs and the Designated/Assigned amounts is adjusted by the balance. The Reserve for EU percentage shows 16.49% but actually we have 17%, this report does not deduct the STRS on Behalf of State prior to making this calculation. Please note that Reserved for EU includes amounts for the charter schools equal to the required board policy of 17%. The Designated/Assigned Amounts include charter negative amounts when they can't meet the 17% reserve, this reserve difference is assigned in Fund 01. BAS funds will continue to be shared with sites as needed to assist in fund balance management.

**Public Disclosure of Proposed Collective Bargaining Agreement
Twin Hills USD**

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H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

--- Separate Fund, not included on any of the other pages of this report ---

Cafeteria Fund #13

Bargaining Unit:

NONE

For Fiscal Year 2024-25 Only	Column 1 Latest Board- Approved Budget Before Settlement (As of 1/31/25)	Column 2 Adjustments as a Result of Settlement	Column 3 Other Revisions	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 342,736	\$ -	\$ -	\$ 342,736
TOTAL REVENUES	\$ 342,736	\$ -	\$ -	\$ 342,736
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 56,155	\$ 1,150	\$ -	\$ 57,305
Employee Benefits (3000-3999)	\$ 32,829	\$ 415	\$ -	\$ 33,244
Books and Supplies (4000-4999)	\$ 227,000	\$ -	\$ -	\$ 227,000
Services, Other Operating Expenses (5000-5999)	\$ 114,632	\$ -	\$ -	\$ 114,632
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 430,616	\$ 1,565	\$ -	\$ 432,181
OPERATING SURPLUS (DEFICIT)	\$ (87,880)	\$ (1,565)	\$ -	\$ (89,445)
Transfers In and Other Sources (8910-8979)	\$ 90,000	\$ -	\$ -	\$ 90,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 2,120	\$ (1,565)	\$ -	\$ 555
BEGINNING BALANCE	\$ 14,909			\$ 14,909
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 17,029	\$ (1,565)	\$ -	\$ 15,464
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9713) + Committed	\$ 4,457	\$ -	\$ -	\$ 4,457
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 12,572	\$ (1,565)	\$ -	\$ 11,007

Revised June 2005

**Public Disclosure of Proposed Collective Bargaining Agreement
Twin Hills USD**

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H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

--- Separate Fund, not included on any of the other pages of this report ---

Child Development Fund #12

Bargaining Unit:

NONE

For Fiscal Year 2024-25 Only	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 1/31/25)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 386,980	\$ -	\$ -	\$ 386,980
TOTAL REVENUES	\$ 386,980	\$ -	\$ -	\$ 386,980
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 228,783	\$ 4,759	\$ -	\$ 233,542
Employee Benefits (3000-3999)	\$ 68,581	\$ 1,144	\$ -	\$ 69,725
Books and Supplies (4000-4999)	\$ 28,258	\$ -	\$ -	\$ 28,258
Services, Other Operating Expenses (5000-5999)	\$ 26,018	\$ -	\$ -	\$ 26,018
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 351,640	\$ 5,903	\$ -	\$ 357,543
OPERATING SURPLUS (DEFICIT)	\$ 35,340	\$ (5,903)	\$ -	\$ 29,437
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 29,000	\$ -	\$ -	\$ 29,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 6,340	\$ *	\$ -	\$ 437
BEGINNING BALANCE	\$ 113,691			\$ 113,691
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			
CURRENT-YEAR ENDING BALANCE	\$ 120,031	\$ (5,903)		\$ 114,128
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9713)	\$ 4,000	\$ -	\$ -	\$ 4,000
Assigned /fee for service (9780)	\$ 116,031	\$ (5,903)		\$ 110,128
Board Designated Amounts (9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

Revised June 2005

Twin Hills USD

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Combined General Fund**

Bargaining Unit:

NONE

	Current Year	Year 2	Year 3
	Total Current Budget After Settlement 24-25	First Subsequent Year After Settlement 25-26	Second Subsequent Year After Settlement 26-27
REVENUES			
Revenue Limit Sources (8010-8099)	\$ 12,557,584	\$ 12,824,574	\$ 13,202,311
Remaining Revenues (8100-8799)	\$ 2,794,875	\$ 2,996,358	\$ 3,272,387
TOTAL REVENUES	\$ 15,352,459	\$ 15,820,932	\$ 16,474,698
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 6,219,565	\$ 6,087,183	\$ 6,176,211
Classified Salaries (2000-2999)	\$ 2,551,331	\$ 2,458,028	\$ 2,507,006
Employee Benefits (3000-3999)	\$ 3,968,822	\$ 3,964,391	\$ 4,059,078
Salary Increase: 24-25 included above total \$173,259 25-26 and 26-27 plus 2.75% +2% estimated step.	---	\$ 293,549	\$ 299,418
Health & Welfare Increase: 24-25 included above total \$1,609 --- 24-25 plus 1.07% and subs years +2% estimated increase		\$ 1,640	\$ 1,675
Books and Supplies (4000-4999)	\$ 947,657	\$ 465,408	\$ 412,509
Services, Other Operating Expenses (5000-5999)	\$ 3,345,859	\$ 3,179,547	\$ 3,147,683
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 123,400	\$ 123,400	\$ 123,400
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -
Other Adjustments-Necessary reductions		\$ -	\$ -
TOTAL EXPENDITURES	\$ 17,156,634	\$ 16,573,146	\$ 16,726,980
OPERATING SURPLUS (DEFICIT)	\$ (1,804,175)	\$ (752,214)	\$ (252,282)
Transfers In and Other Sources (8910-8979)	\$ 2,081,816	\$ 2,105,706	\$ 2,054,000
Transfers Out and Other Uses (7610-7699)	\$ (2,020,000)	\$ (2,055,000)	\$ (2,015,000)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,742,359)	\$ (701,508)	\$ (213,282)
BEGINNING BALANCE	\$ 5,989,046	\$ 4,246,687	\$ 3,545,179
CURRENT-YEAR ENDING BALANCE	\$ 4,246,687	\$ 3,545,179	\$ 3,331,897
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$ 941,022	\$ 766,810	\$ 788,554
Reserved for Economic Uncertainties (all sites) - Unr(9770)	\$ 3,179,055	\$ 2,778,369	\$ 2,543,343
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Assigned- Unrestricted (9775-9780)	\$ 126,610	\$ -	\$ -
Board Designated Amounts - Restricted (9775-9780)	\$ -	\$ -	
Unappropriated Amounts - Unrestricted (9790)	\$ -	\$ -	
Unappropriated Amounts - Restricted (9790)	\$ -		

Please note that Reserved for EU includes amounts for the charter schools to reach the board required 17%. If charters are not able to meet the 17% reserve, an amount is assigned in Fund 01. For 25-26 and 26-27 this district does not meet the 17% board reserve and plans to reduce expenses are already in process. BAS funds will be shared with sites as needed to assist with fund balance management and cost of this salary increase.

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		Current Year	Year 2	Year 3
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 19,176,634	\$ 18,628,146	\$ 18,741,980
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	4.00%	4.00%	4.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. or \$50,000)	\$ 767,065	\$ 745,126	\$ 749,679

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 3,179,055	\$ 2,778,369	\$ 2,543,343
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790) Assigned per GASB54 for Volatile State revenue/funding. Assignment results in funds being unavailable.	\$ 332,175	\$ 341,175	\$ 350,175
e.	Total Available Reserves	\$ 3,179,055	\$ 2,778,369	\$ 2,543,343
f.	Reserve for Economic Uncertainties Percentage	16.58%	14.91%	13.57%

Reserve percentage slightly higher, this calculation does not remove STRS on Behalf of State from total expenditures before calculating reserve percentage.

3. Do unrestricted reserves meet the state minimum reserve amount?

Current Year

Yes

☒

No

☐

Year 2

Yes

☒

No

☐

Year 3

Yes

☒

No

☐

4. If no, how do you plan to restore your reserves?

Twin Hills USD

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. The absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the TWIN HILLS UNION SCHOOL District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from JULY 1, 2024 to JUNE 30, 2025.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year 2024-25 + 1.75% 7/1/25 to 2/28/25+2.75% after 3/1/25 on schedule

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase (Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	300,000
\$	219,247
\$	80,753

Subsequent Years - see MYPs for changes due to this agreement

Budget Adjustment Categories:

Revenues/Other Financing Sources (anticipated BAS increase)
Expenditures/Other Financing Uses 25-26*
Ending Balance(s) Increase (Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	300,000
\$	295,189
\$	4,811

*25-26 Salary & Benefits based on 2.75%, cost of increase 25-26 only, does not include 26-27 increase.

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

☐ I hereby certify ☐ I am unable to certify

**Designee District Superintendent
(Signature)**

Date

☐ I hereby certify ☐ I am unable to certify

**Patty Nosecchi, Chief Business Official
(Signature)**

Date

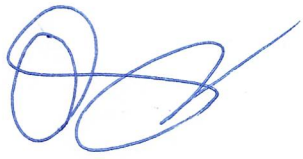
Special Note: The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

ARTICLE 12 TEACHING CONDITIONS

- 12.1 The District shall make available in each school an adequate lunch room and faculty lounge, which may be one and the same, for adult use during the school day. Adequate restroom facilities for adult use shall be provided.
- 12.2 Telephone facilities for private local calls shall be made available to Association members for their use. No long distance calls shall be made without the District's prior approval.
- 12.3 The District shall provide the teachers with safe conditions of employment as required by existing State and Federal legislation.
- 12.4 In all cases, when a school official or teacher is advised of a bomb threat, he/she shall immediately notify the Superintendent, who shall in turn promptly contact the proper law enforcement agency. The Superintendent shall evacuate all students until such time as a search reveals the bomb or lack thereof. No teacher shall be required to search for a bomb.
- 12.5 The District shall maintain adequate first aid supplies on hand at each school for the proper treatment of employees and students.
- 12.6 The District shall comply with provisions of the California Occupational Safety and Health Act in regulations relating thereto.
- 12.7 For involuntary transfers/reassignments or construction related reasons the District, upon request, shall provide assistance in transporting materials from the present work location to the new work location. The affected unit member will be paid \$150 per day for a maximum of two (2) days based on mutual agreement between the affected unit member and principal to move and set up his or her new classroom. This monetary provision shall not apply to teachers at SunRidge Charter School for movement of classroom unless it is an involuntary transfer.

TA 1/7/25
Juli M. Komalika
12.8. Prior to the start of each school year each site administrator will develop a toileting coverage plan.

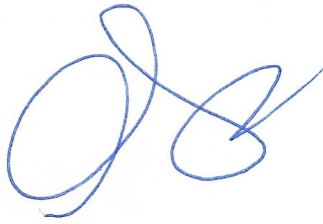
Teachers are not expected to manage toileting for students, except when faced with emergency circumstances when no instructional aide, administrator, or appropriate other additional staff are available.

 1/7/25

ARTICLE 10, 18, 19

Date change to February 1

TA 1/7/25
Zeli M. Komalinda



1/21/25

**ARTICLE 9
CLASS SIZE**

- 9.1 Except in traditional large group instruction or experimental classes where the Association has agreed in writing, the class size maximum shall be:

<u>Elementary</u>	<u>Maximum</u>
Transitional Kindergarten	20
Kindergarten – Third	24
Fourth – Fifth	28
Sixth – Eighth	28
Combination Class 4/5	26

9.1.1 The Sixth-Eighth grade maximum is determined by the total pupil contact per day (e.g. 5 periods x 28 students per day = 140) excluding specialty classes listed under 9.5 and activity classes.

9.1.2 For Kindergarten through Third grade, Primary class size numbers may increase or decrease pursuant to Local Control Funding Formula (LCFF) regulations. If the District needs to change class size ratios, it will consult with THTA. If LCFF regulations change, all affected items in this Article will be reopened for the following year.

9.1.3 The TK maximum is based on the presence of a full day assistant in each TK classroom to bring the ratio to one adult for every ten 10 students.

9.2 At SunRidge Charter School the case load for grades 1 – 8 shall be a maximum of 28 students.

9.3 At Orchard View School the case load shall be a maximum of 22 students and one ~~enrichment~~ class (1.5 hours/week). If no ~~enrichment~~ class is taught the case load is 25.

Teachers teaching a K-12 ~~enrichment~~ class:

22 students + 1 class = 100%
18 students + 1 class = 80%
13 students + 1 class = 60%
11 students + 1 class = 50%

Teachers teaching more than one class:

K-12 ~~enrichment~~ class = 3.00 students

9.4 The District will pay a class size overage of \$4.50 per student per day for classes over the maximum class size stated above. Payment shall be made at the conclusion of the school year and shall be based upon actual enrollment on a prorata basis for that period of time during the school year that the student maximums are exceeded. Orchard View School

teachers will not be required to carry more than the case load maximum listed in 9.3 (pro rated for part-time teachers).

9.5 For the purpose of this Article, traditional large group instruction includes the following:

- 9.5.1 Study Hall
- 9.5.2 Physical Education and related games
- 9.5.3 Band
- 9.5.4 Chorus
- 9.5.5 Drama
- 9.5.6 Library
- 9.5.7 Arts and Crafts
- 9.5.8 Other large group instructional classes that have the mutual agreement between teacher and principal

9.6 The goal of the District is to have small group instruction in special day classes. When Special Education capacity exceeds the current District policy (current Resolution 2021-535 – Appendix M), the teacher and principal will meet to discuss methods to address the needs of the class and the teacher.

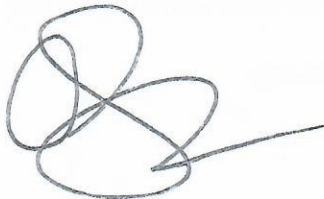
For THTA:

Date:

For the District:

Date:

Zeski M. Kenalinton 1/30/25



1/30/25

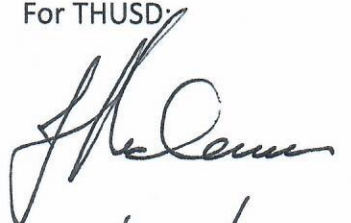
Tentative Agreement

February 27, 2025

To close negotiations for 2024-25:

1. Salary schedule for 24-25 shall be increased by 2.75% effective March 1, 2025. All bargaining unit members will receive a retroactive payment equal to 1.75% of their 23-24 salary schedule base, retroactive to July 1, 2024.
2. Effective October 1, 2024, the District contribution for medical benefits shall be \$1,212 per month for a full-time unit member.

For THUSD:



2/27/25

For THTA:



2/27/25

**TWIN HILLS UNION SCHOOL DISTRICT:
DISTRICT AND APPLE BLOSSOM - FUND 01
2024-25 Multi-Year Projection @ Second Interim
Tentative Agreement 1.75% 7/1/24 and 2.75% 3/1/25**

	Object Codes	Prior Fiscal Year Actual: 2023-24	Current Fiscal Year Budget: 2024-25	First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
		Total	Total	Total	Total
COLA (percentage)		8.22%	1.07%	2.43%	3.52%
Funded COLA		8.22%	1.07%	2.43%	3.52%
ADA for LCFF Funding purposes		320.63			
ADA for budget year		269.57	292.00	292.00	292.00
Enrollment		290.50	306.00	306.00	306.00
Revenue					
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	4,001,413	3,773,753	3,862,181	3,979,934
Transportation Funding		102,809	103,909	106,434	110,180
Revenue transfer (Def Maint, F14)	8091	(50,000)	(50,000)	(50,000)	(50,000)
Basic Aid Supplement: Cur & Subg years, estimates only		1,030,008	1,200,000	1,200,000	1,200,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		319,117	-	-	-
Federal Revenues	8100-8299	174,536	157,558	157,558	157,558
Federal Funding: COVID19 (Unearned - record as expensed)		126,033	73,008	-	-
Other State Revenues: Mandated, Lottery, Transportation	8300-8599	164,426	154,802	154,127	155,723
State Funding: IPI, Universal PreK (Unearned-see Fed)		33,269	69,181	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		188,914	174,843	58,980	58,980
ELOP funding recaptured by the State for 21-22 & 22-23		-	(210,725)	-	-
Other State: STRS/PERS on Behalf of State		190,162	211,689	222,273	233,387
Local Revenues	8600-8799	1,005,890	838,887	1,005,160	1,236,440
Total Revenue		7,286,577	6,496,905	6,716,713	7,082,202
Expenditures					
Certificated Salaries	1000-1999	2,151,929	2,228,645	2,175,110	2,207,009
Certificated Salaries One Time Grant Funds		142,633	19,261	11,700	-
Salary Increase 2024-25 1.75% / 2.75%		-	44,926	60,585	61,797
Classified Salaries	2000-2999	1,298,941	1,258,642	1,319,235	1,345,619
Classified Salaries One Time Grant Funds		41,542	43,769	9,000	9,000
Salary Increase 2024-25 1.75% / 2.75%		-	27,075	36,513	37,243
Employee Benefits -- Statutory	3301-3399;	178,440	183,724	187,803	191,561
Employee Benefits One Time Grant Funds	3501-3699	46,088	19,964	5,820	3,250
Salary Increase 2024-25 1.75% / 2.75%		-	19,443	26,221	26,745
Employee Benefits STRS/PERS on Behalf of State		190,162	211,689	222,273	233,387
Employee Benefits STRS	3101-3199	393,541	436,848	406,388	414,515
Employee Benefits PERS	3201-3299	324,849	311,461	341,181	349,275
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	430,464	479,310	477,075	486,617
	3700-3799	9,487	-	-	-
EE Benefits-H&W One Time Grant Funds		-	756	771	787
24-25 H&W Increase 10/1/24 add COLA 1.07%		-	-	-	-
Books and Supplies	4000-4999	138,289	190,645	116,330	118,650
Books and Supplies One Time Grant Funds		34,106	162,394	25,000	-
Services, Other Operating Expenses	5000-5999	1,867,656	1,958,684	1,952,450	1,991,502
Services One Time Grant Funds		179,720	154,648	57,469	17,986
Restricted Expense Adjustment (clear through unrest)		-	-	-	-
Necessary Expense Reductions - see narrative		-	-	-	-
Capital Outlay	6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7222)	7100-7199;	6,896	7,000	7,000	7,000
	7300-7499	110,026	100,000	100,000	100,000
Other Outgo: BAS & CRSP to D21 Charter	7299	-	-	-	-
Total Expenditures		7,544,769	7,858,884	7,537,924	7,601,943
Excess (Deficiency)		(258,192)	(1,361,979)	(821,211)	(519,741)
Transfers In from OVS	8910-8929	663,560	630,000	630,000	630,000
Transfers In from THCMS	8910-8929	512,470	500,000	500,000	500,000
Transfers In from F20 OPEB for CRSP	8910-8929	57,336	11,706	11,706	-
Transfers In from ABASP	8910-8929	28,894	29,000	29,000	29,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(103,000)	(90,000)	(90,000)	(90,000)
Transfers Out: BAS to Fund 03	7200+7600	(756,570)	(475,000)	(500,000)	(500,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(234,513)	(290,000)	(290,000)	(250,000)
Transfers Out BAS to Charters Salary Inc 24-25	7200+7600	-	(125,000)	(165,000)	(165,000)
Other Sources	8930-8979	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-
Contribution to Restricted Program	8980-8999	95,000	100,000	100,000	100,000
Total Transfers/Other Uses		263,177	290,706	225,706	254,000
Net Increase (Decrease)		4,985	(1,071,273)	(595,505)	(265,741)
Fund Balance					
Beginning Balance		4,242,148	4,247,133	3,056,006	2,460,501
Audit Adjustment(s)		-	(119,854)	-	-
Net Ending Balance		4,242,133	3,056,006	2,460,501	2,194,760
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711	5,000	5,000	5,000	5,000
Stores (nonspendable)	9712	-	-	-	-
Restricted (Res 2000-9999)	9740	722,338	343,913	167,050	188,794
Restricted Res2600 ELOP 23-24 Audit Adjustment		-	(119,854)	-	-
Committed	9750	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000	70,000	70,000	70,000
Assigned - Amount required for THCMS to meet BP3100		310,910	355,009	341,023	310,532
Assigned - Amount required for OV to meet BP3100		432,453	505,595	466,032	451,696
Assigned - Amount required for SR to meet BP3100		340,333	373,237	387,907	392,435
Assigned - Fund Bal Support/Pensions/Tech/Facilities		1,400,000	1,400,000	1,400,000	1,400,000
Assigned - Reduces Above Assignment		(583,404)	(1,365,807)	(1,803,090)	(2,050,604)
Assigned - Reduces Assignment change if additional \$300k in BAS		-	22,418	5,399	3,537
Assigned - Lottery Res 1100 Unrestricted		1,718	-	-	-
Assigned - COVID19 Legal: Distance Learning		100,000	-	-	-
Reserve for Economic Uncertainties	9789	1,447,785	1,466,495	1,421,180	1,423,370
Unassigned/Unappropriated Ending Bal	9790	0	0	0	0
Net Ending Balance		4,242,133	3,056,006	2,460,501	2,194,760

TWIN HILLS UNION SCHOOL DISTRICT - TWIN HILLS CHARTER MIDDLE SCHOOL: FUND 03:
2024-25 Multi-Year Projection @ Second Interim
Tentative Agreement 2024-25 1.75% 7/1/24 and 2.75% 3/1/25

	Object Codes	Prior Fiscal Year Actual: 2023-24	Current Fiscal Year Budget: 2024-25	First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
		Total	Total	Total	Total
COLA (percentage)		8.22%	1.07%	2.43%	3.52%
Funded COLA		8.22%	1.07%	2.43%	3.52%
ADA for LCFF Funding purposes		194.93	195.00	195.00	195.00
Enrollment		207.00	207.00	207.00	207.00
Revenue					
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	2,105,450	2,131,309	2,176,622	2,247,043
Federal Revenues	8100-8299	-	-	-	-
Federal Funding: COVID19 (Unearned - record as expensed)		-	-	-	-
Other State Revenues	8300-8599	70,970	59,602	59,699	59,840
State Funding: IPI (Unearned-see Fed)		-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Prop 28 AMIS		95,233	92,341	42,341	42,341
ELOP funding recaptured by the State for 21-22 & 22-23			(100,000)		
Other State: STRS/PERS on Behalf of State		113,991	100,890	105,935	111,231
Local Revenues	8600-8799	79,956	22,570	20,000	20,000
Total Revenue		2,465,600	2,306,712	2,404,597	2,480,455
Expenditures					
Certificated Salaries	1000-1999	1,374,507	1,205,157	1,202,507	1,226,557
Certificated Salaries One Time Grant Funds		66,128	3,000	3,000	-
Salary Increase 2024-25 1.75% / 2.75%		-	23,682	31,936	32,575
Classified Salaries	2000-2999	264,564	264,542	269,833	275,229
Classified Salaries One Time Grant Funds		-	1,900	-	-
Salary Increase 2024-25 1.75% / 2.75%		-	5,542	7,474	7,623
Employee Benefits -- Statutory	3301-3399;	57,993	63,308	63,800	65,076
Employee Benefits One Time Grant Funds	3501-3699	14,388	1,350	660	-
Salary Increase 2024-25 1.75% / 2.75%		-	7,174	9,674	9,867
Employee Benefits STRS/PERS on Behalf of State		113,991	100,890	105,935	111,231
Employee Benefits STRS	3101-3199	244,900	208,600	214,329	218,615
Employee Benefits PERS	3201-3299	87,127	84,354	88,751	90,856
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	199,906	198,286	199,413	203,401
EE Benefits-H&W One Time Grant Funds	3700-3799	8,826	-	-	-
24-25 H&W Increase 10/1/24 add COLA 1.07%		-	216	220	225
Books and Supplies	4000-4999	41,813	100,148	25,928	26,108
Books and Supplies One Time Grant Funds		9,427	55,061	35,000	13,000
Services, Other Operating Expenses	5000-5999	131,299	104,977	83,200	88,300
Services One Time Grant Funds		31,807	29,500	63,848	24,241
Necessary Expense Reductions - see narrative		-	-	-	-
Capital Outlay	6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282)	7100-7199	5,021	5,100	5,100	5,100
Total Expenditures		2,651,697	2,462,787	2,410,609	2,398,004
Excess (Deficiency)		(186,097)	(156,075)	(6,011)	82,451
Transfers In from General Fund 01	8910-8929	756,570	475,000	500,000	500,000
Additional transfer in required to cover salary increase			35,000	45,000	45,000
Transfers In from Fund 20 CRSP		21,869	11,110	-	-
Transfers Out to General Fund 01	7610-7629	(512,470)	(500,000)	(500,000)	(500,000)
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	(95,000)	(100,000)	(100,000)	(100,000)
Total Transfers/Other Uses		170,969	(78,890)	(55,000)	(55,000)
Net Increase (Decrease)		(15,128)	(234,965)	(61,011)	27,451
Fund Balance					
Beginning Balance		654,733	639,605	354,640	293,629
Audit Adjustment(s)		-	(50,000)	-	-
Net Ending Balance		639,605	354,640	293,629	321,080
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711	-	-	-	-
Stores (nonspendable)	9712	-	-	-	-
Restricted (Res 2000-9999)	9740	434,539	273,159	157,892	157,892
Restricted Res2600 ELOP 23-24 Audit Adjustment			(50,000)		
Lottery Res 1100 Unrestricted	9740	8,951	-	-	-
Committed	9750	-	-	-	-
Assigned: See Fund 01 for Assignment to meet 17%		(310,910)	(355,009)	(341,023)	(310,532)
Assigned - Lottery Res 1100 Unrestricted		-	-	-	-
Reserve for Economic Uncertainties	9789	507,025	486,490	476,760	473,720
Unassigned/Unappropriated Ending Balance		0	0	0	0
Net Ending Balance		639,605	354,640	293,629	321,080

Twin Hills Union School District - Orchard View Charter
2024-25 Multi-Year Projection @ Second Interim
Tentative Agreement 2024-25 1.75% 7/1/24 and 2.75% 3/1/25

	Prior Year Actual 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%	2.43%	3.52%
Funded or Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	219.46			217.00	217.00	217.00
Enrollment Estimate	228.00			224.00	224.00	224.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,570,392	2,595,892		2,595,892	2,662,046	2,751,840
Federal Revenues 8100-8299				-		
Federal Funding: COVID19 (Unearned-recorded as expended)				-		
State Revenues 8300-8599	82,652	50,946	18,614	69,560	70,233	70,523
State Funding: UPK (Unearned-recorded as expended)	6,000	-	-	-	-	-
New Grants A-G A/S and LLM, Ethnic Studies, ERMHS, Arts Music IM Disc BG, Learning Recovery ER BG, Prop 28 AMIS	47,883		46,626	46,626	46,626	46,626
State Revenues: STRS/PERS on Behalf of State	121,748		135,366	135,366	142,134	149,241
Local Revenues 8600-8799	29,649	18,000	11,250	29,250	18,000	18,000
Total Revenue	2,858,324	2,664,838	211,856	2,876,694	2,939,039	3,036,230
Expenditures						
Certificated Salaries 1000-1999	1,413,788	1,480,237		1,480,237	1,509,842	1,540,039
Certificated Salaries One Time Grant Funds	7,283		3,000	3,000	3,000	
Salary Increase 2024-25 1.75 / 2.75%		30,160		30,160	40,673	41,486
Classified Salaries 2000-2999	143,214	159,333		159,333	162,520	165,770
Classified Salaries One Time Grant Funds	5,492		29,936	29,936		
Salary Increase 2024-25 1.75 / 2.75%		3,937		3,937	5,309	5,415
Employee Benefits -- Statutory 3300-3399;						
Employee Benefits One Time Grant Funds 3500-3699	53,060	56,830		56,830	57,966	59,125
Employee Benefits One Time Grant Funds	2,083		3,384	3,384	700	
Salary Increase 2024-25 1.75 / 2.75%		7,758		7,758	10,464	10,673
Employee Benefits -- STRS/PERS on Behalf of State 310x	121,748		135,366	135,366	142,134	149,241
Employee Benefits -- STRS 3100-3199	268,005	282,728		282,728	288,380	294,147
Employee Benefits -- PERS 3200-3299	35,936	37,707		37,707	44,530	45,587
Employee & Retiree Benefits -- Health & Welfare 3400-3499;						
Welfare 3700-3799	235,582	244,914		244,914	249,812	254,808
Health & Welfare One Time Grant Funds	-			-	-	-
24-25 H&W Increase 10/1/24 add COLA 1.07%		324		324	330	337
Books and Supplies 4000-4999	30,173	75,494	52,558	128,052	33,720	34,400
Books and Supplies One Time Grant Funds			14,560	14,560	13,400	-
Services, Other Operating Expenses 5000-5999	45,398	48,850	11,331	60,181	38,860	39,640
Services, Other Operating Expenses One Time Grant Funds	70,215		89,827	89,827	45,781	40,926
Additional Adjustments 25-26				-		
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199						
7300-7399	5,653		5,700	5,700	5,700	5,700
Total Expenditures	2,437,630	2,428,272	345,662	2,773,934	2,653,121	2,687,294
Excess (Deficiency)	420,694	236,566	(133,806)	102,760	285,918	348,936
Transfers In Basic Aid Supp from F01 8910-8929	224,160	290,000		290,000	290,000	250,000
Additional transfer in required to cover salary increase		40,000		40,000	50,000	50,000
Transfers In CRSP from Fund 01 8910-8929	10,353			-		
Transfers Out to District (enter as negative) 7610-7629	(663,560)	(630,000)		(630,000)	(630,000)	(630,000)
Other Sources 8930-8979				-		
Other Uses (enter as negative) 7630-7699				-		
Contribution to Restricted Program 8980-8999				-		
Total Transfers/Other Uses	(429,047)	(300,000)	-	(300,000)	(290,000)	(330,000)
Net Increase (Decrease)	(8,353)	(63,434)	(133,806)	(197,240)	(4,082)	18,936
Fund Balance						
Beginning Balance	391,152	113,439	269,360	382,799	185,559	181,477
Beginning Fund Balance Transfers (restricted program carryovers)						
Net Ending Balance	382,799	50,005	135,554	185,559	181,477	200,413
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711						
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	269,360		135,554	135,554	113,599	113,599
Lottery Res 1100 Unrestricted 9740	39,387				-	-
Committed 9750						
Unrestricted Balance before Assignments and Reserve	74,052	50,005	-	50,005	67,878	86,814
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	506,505	555,600		555,600	533,910	538,510
Balance After Above: See THUSD Fund 01 for Assignment*	(432,453)	(505,595)	-	(505,595)	(466,032)	(451,696)
Unasn/Unappr Amt (not for charters) 9790						
Net Ending Balance	382,799	50,005	135,554	185,559	181,477	200,413
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	2%			1%	2%	2%

Twin Hills Union School District - SunRidge Charter
2024-25 Multi-Year Projection @ Second Interim
Tentative Agreement 2024-25 1.75 7/1/24 and 2.75% 3/1/25

	Prior Year Actual 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%	2.43%	3.52%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	217.99			241.00	241.00	241.00
Enrollment Estimate	234.00			258.00	258.00	258.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,500,790	2,802,721		2,802,721	2,867,291	2,963,314
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	78,729	52,505	20,664	73,169	73,749	73,922
State Funding: UPK, IPI (Unearned-recorded as expended)	-		40,000	40,000	-	-
State Funding: ELOP, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS	167,249		154,661	154,661	49,216	49,216
ELOP funding recaptured by the State for 21-22 & 22-23			(155,691)	(155,691)		
State Revenues: STRS/PERS on Behalf of State	111,043		116,788	116,788	122,627	128,759
Local Revenues: Interest + Other 8600-8799	99,986	45,500		45,500	40,000	40,000
Local Revenues: Meal Program Reimbursement 8699	108,919		130,000	130,000	135,000	140,000
Local Revenues: Parent Pledges 8699	174,694		220,000	220,000	224,400	228,900
Local Revenues: After Care Program 8689	182,157		165,000	165,000	168,300	171,700
Local Revenues: Special Ed 8792	43,062		80,000	80,000	80,000	80,000
Total Revenue	3,490,341	2,900,726	771,422	3,672,148	3,760,583	3,875,811
Expenditures						
Certificated Salaries 1000-1999	1,186,934	1,102,319	53,589	1,155,908	1,179,024	1,202,606
Certificated Salaries One Time Grant Funds	17,002		3,000	3,000	3,000	-
Salary Increase 2024-25 1.75% / 2.75%		22,589		22,589	30,463	31,072
Classified Salaries 2000-2999	606,773	339,056	323,039	662,095	697,440	711,388
Classified Salaries One Time Grant Funds	47,576		79,212	79,212		
Salary Increase 2024-25 1.75% / 2.75%		15,348		15,348	20,698	21,112
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	91,259	62,629	30,963	93,592	95,463	97,373
Employee Benefits One Time Grant Funds: Includes STRS/PERS	20,750		28,583	28,583	700	-
Salary Increase 2024-25 1.75% / 2.75%		10,004		10,004	13,539	13,810
Employee Benefits-Statutory: STRS on Behalf of State 310x	111,043	-	116,788	116,788	122,627	128,759
Employee Benefits-Statutory: STRS 3101-3199	214,380	210,561	10,256	220,817	225,194	229,698
Employee Benefits-Statutory: PERS 3201-3299	135,928	91,533	64,740	156,273	172,467	176,547
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	229,366	210,586	35,482	246,068	250,990	256,009
Employee H&W Benefits One Time Grant Funds	2,641			-		
24-25 H&W Increase 10/1/24 add COLA 1.07%		313		313	319	326
Books and Supplies 4000-4999	199,456	73,734	208,063	281,797	216,030	220,351
Books and Supplies One Time Grant Funds	15,871		15,000	15,000	-	-
Services, Other Operating Expenses 5000-5999	611,449	430,295	231,512	661,807	660,130	673,300
Services, Other Operating Expenses One time Grant Funds	87,074		62,559	62,559	51,896	43,616
Services, Other Op Exps: Pine Crest Rent	214,379	223,676		223,676	225,913	228,172
Necessary reductions				-		
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199			5,600	5,600	5,600	5,600
SELPA Obj 7282) 7300-7399	5,615					
Total Expenditures	3,797,496	2,792,643	1,268,386	4,061,029	3,971,493	4,039,739
Excess (Deficiency)	(307,155)	108,083	(496,964)	(388,881)	(210,910)	(163,928)
Transfers In BAS from D53 87,8910-8929	100,000	100,000		100,000	100,000	100,000
Additional transfer is required to cover salary increase		50,000		50,000	70,000	70,000
Transfers In CRSP from D53 87,8910-8929	10,026	-	-	-	-	-
Transfers In After Care Costs 8919	28,873	13,000		13,000	13,000	13,000
Transfers Out After Care Costs 7619	(28,873)		(13,000)	(13,000)	(13,000)	(13,000)
Other Sources 8930-8979						
Other Uses (enter as negative) 7630-7699						
Contribution to Restricted Program 8980-8999		(278,954)	278,954			
Total Transfers/Other Uses	110,026	(115,954)	265,954	150,000	170,000	170,000
Net Increase (Decrease)	(197,129)	(7,871)	(231,010)	(238,881)	(40,910)	6,072
Fund Balance						
Beginning Balance	1,200,095	327,104	675,862	1,002,966	650,482	609,572
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)			(113,603)	(113,603)		
Net Ending Balance	1,002,966	319,233	331,249	650,482	609,572	615,644
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711	4,000	4,000		4,000	4,000	4,000
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	675,862		444,852	444,852	319,269	319,269
Restricted Res 2600 ELOP 23-24 Audit Adjustment, recaptured by State			(113,603)	(113,603)		
Lottery Res 1100 Unrestricted 9740	13,832					
Committed 9760						
Unrestricted Balance before Assignments and Reserve	309,272	315,233		315,233	286,303	292,375
Assigned: 9780						
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000		18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	631,605	670,470		670,470	656,210	666,810
Assigned - Balance After Above: GASB54 - *See Notes Below	(340,333)	(373,237)		(373,237)	(387,907)	(392,435)
Unasn/Unappr Amount (not for charters) 9790						
Net Ending Balance	1,002,966	319,233	331,249	650,482	609,572	615,644
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	8%			8%	7%	7%

**Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT**

CERTIFICATED SALARY SCHEDULE

2024-25- Retro to July 1, 2024, ends Feb 28, 2025 +1.75%

STEP	I A.B. & CREDENTIAL	II A.B. & 15 UNITS	III A.B. & 30 UNITS	IV A.B. & 45 UNITS	V M.A. OR 60 UNITS	STEP
1	60,180	61,015	61,852	62,684	63,517	1
2	61,015	61,852	62,684	63,517	65,093	2
3	61,852	62,684	63,517	65,093	67,571	3
4	62,684	63,517	65,093	67,571	70,053	4
5	63,517	65,093	67,571	70,053	72,535	5
6	65,093	67,571	70,053	72,535	75,017	6
7	67,571	70,053	72,535	75,017	77,498	7
8	70,053	72,535	75,017	77,498	79,983	8
9		75,017	77,498	79,983	82,463	9
10			79,983	82,463	84,943	10
11				84,943	87,422	11
12				87,422	89,904	12
13				89,904	92,391	13
14					94,869	14
15					97,350	15
16					99,855	16
17					102,356	17
18					104,862	18
19					107,366	19
20					110,703	20

Teacher contract days for 1.0 FTE = 186 days

District Superintendent has discretion on setting step. Column based on units.

Salary to be paid in eleven (11) equal payments, August through June annually.

School Board approved: _____

**Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT**

**CERTIFICATED SALARY SCHEDULE
2024-25- Starts March 1, 2025 +2.75%**

STEP	I A.B. & CREDENTIAL	II A.B. & 15 UNITS	III A.B. & 30 UNITS	IV A.B. & 45 UNITS	V M.A. OR 60 UNITS	STEP
1	60,771	61,615	62,460	63,300	64,142	1
2	61,615	62,460	63,300	64,142	65,732	2
3	62,460	63,300	64,142	65,732	68,235	3
4	63,300	64,142	65,732	68,235	70,741	4
5	64,142	65,732	68,235	70,741	73,247	5
6	65,732	68,235	70,741	73,247	75,754	6
7	68,235	70,741	73,247	75,754	78,260	7
8	70,741	73,247	75,754	78,260	80,769	8
9		75,754	78,260	80,769	83,274	9
10			80,769	83,274	85,778	10
11				85,778	88,281	11
12				88,281	90,788	12
13				90,788	93,299	13
14					95,801	14
15					98,307	15
16					100,837	16
17					103,362	17
18					105,892	18
19					108,421	19
20					111,791	20

Teacher contract days for 1.0 FTE = 186 days
District Superintendent has discretion on setting step. Column based on units.

Salary to be paid in eleven (11) equal payments, August through June annually.

School Board approved: ____ / ____ / ____

TWIN HILLS UNION SCHOOL DISTRICT

Principal/Director Salary Schedule

2024-2025 School Year

Step	Salary	7/1/24	3/1/25
		-2/28/25 +1.75%	+2.75%
1	\$124,070	\$126,240	\$127,480
2	\$127,170	\$129,395	\$130,665
3	\$130,350	\$132,630	\$133,935
4	\$133,600	\$135,940	\$137,275
5	\$136,940	\$139,335	\$140,705
6	\$139,680	\$142,125	\$143,520
7	\$142,470	\$144,965	\$146,390
8	\$145,320	\$147,865	\$149,315
9	\$148,235	\$150,830	\$152,310
10	\$151,200	\$153,845	\$155,360

Annual Stipend: Masters Degree \$1,000

Doctorate Degree \$1,000

Health/Other Benefits: Administrators may select a medical, dental and vision insurance benefit plan from any of the plans offered other certificated employees with a total dollar allowance equal to the total of the certificated employee health plans as agreed in the collective bargaining contract.

Work Year: School Principals/Directors work year is 205 days per contract year.

Vacation: Shall be planned for the summer months and holiday periods. Vacation requests during the school year shall be submitted to the Superintendent for review and action.

Sick Leave: Shall accrue at one day per month (11 days per contract year).

Updated : 3/7/2025

Board Approved: _____

Tentative Agreement: AB1200 2024-25

TWIN HILLS UNION SCHOOL DISTRICT

CLASSIFIED SITE SALARY SCHEDULE 2024-2025

7/1/2024-2/28/2025 add 1.75%

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	RANGE	
S-1	16.50	16.50	16.50	16.50	16.50	16.50	S-1	Student
S-2	17.00	17.50	18.00	18.50	19.00	20.00	S-2	Subs
A - E	18.55	19.55	20.55	21.50	22.60	23.70	A - E	
F	18.86	19.85	20.90	21.95	22.95	24.15	F	
G	19.35	20.35	21.25	22.30	23.45	24.60	G	
H	19.65	20.70	21.60	22.75	24.05	25.10	H	
I	20.35	21.35	22.55	23.60	24.75	26.00	I	
J	20.75	21.85	22.90	24.15	25.35	26.60	J	
K	21.15	22.20	23.35	24.50	25.70	27.05	K	
L	23.00	24.15	25.35	26.65	27.95	29.20	L	

3/1/2025 add 2.75%

A - E	18.75	19.75	20.75	21.75	22.80	23.95	A - E
F	19.05	20.05	21.10	22.15	23.15	24.40	F
G	19.50	20.55	21.45	22.50	23.70	24.85	G
H	19.85	20.90	21.85	22.95	24.30	25.35	H
I	20.55	21.60	22.75	23.85	24.95	26.25	I
J	20.95	22.05	23.10	24.40	25.60	26.85	J
K	21.35	22.40	23.60	24.75	25.95	27.35	K
L	23.20	24.40	25.60	26.90	28.20	29.40	L

Longevity: Year 8 = 2.5%; Year 10 = 5%; Year 15 = 10%; Year 20 = 15%

S-1 Minimum wage effective 1/1/25 \$16.50 per hour

S-2 Substitutes

Stipends - Annual amount based on FTE, paid in equal amounts each month:

- * Night Differential: Annual \$1,300 Custodians 12 month position only, must work until 9pm to qualify
- * Hazardous Duty: Annual \$1,000 Full Inclusion IA only based on student need and subject to Superintendent's Discretion.

District will grant up to three (3) years for full-time work related experience for employees new to the district, subject to verification.

Updated: 3/7/2025

School Board approved: _____

**Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT**

**DISTRICT STAFF
CLASSIFIED SALARY SCHEDULE 2024-2025**

Add 1.75% - 7/1/24-2/28/25

RANGE	1	2	3	4	5	6	7	8	RANGE
P-1	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	P-1
D-A	17.50	18.45	19.35	20.35	21.30	22.45	23.00	23.55	D-A
D-B	19.70	20.65	21.60	22.90	24.05	25.20	25.85	26.50	D-B
D-C	21.95	23.00	24.15	25.40	26.60	28.05	29.40	30.85	D-C
D-D	26.25	27.45	28.90	30.30	31.85	33.60	35.20	37.05	D-D
D-E	27.65	29.00	30.55	32.00	33.65	35.30	37.15	38.90	D-E
D-F	28.75	29.95	31.40	32.80	34.35	36.10	37.70	39.55	D-F

Add 2.75% - 3/1/25

RANGE	1	2	3	4	5	6	7	8	RANGE
P-1	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	P-1
D-A	17.65	18.65	19.50	20.55	21.55	22.65	23.20	23.80	D-A
D-B	19.90	20.85	21.85	23.10	24.30	25.45	26.10	26.75	D-B
D-C	22.15	23.20	24.40	25.65	26.85	28.30	29.70	31.15	D-C
D-D	26.50	27.75	29.20	30.60	32.15	33.90	35.55	37.40	D-D
D-E	27.90	29.30	30.85	32.30	33.95	35.65	37.50	39.30	D-E
D-F	29.00	30.25	31.70	33.10	34.65	36.40	38.05	39.90	D-F

Longevity: Year 10 = 5%; Year 15 = 10%; Year 20 = 15%
School Year positions, vacation paid in check monthly Sept-June
Longevity: Year 10 = 3%; Year 15 = 4%; Year 20 = 5%
Year-round positions, vacation accrued

RANGE:	POSITION
P-1	Minimum Wage: effective 1/1/25
D-A	Cafeteria Assistant
D-B	Cafeteria Program Coordinator
D-C	District Office Assistant
D-C	Technology Technician
D-C	Maintenance/Custodial
D-D	Site Coordinator Grounds & Maintenance
D-D	District Technology Coordinator
D-E*	District Administrative Assistant
D-E*	District Payroll/Personnel Technician
D-F	District Technology Coordinator+AERIES Support

Note: *D-E positions are confidential

Longevity is based on time in position on this salary schedule, not years of service

12 Month Employees

Vacation days:

- 1-4 years = 10 days
- 5-9 years = 15 days
- 10-14 years = 18 days
- 15-+ years = 21 days

School Year Employees (10 Month) - See Board Policy

Updated: 3/7/2025

School Board approved: _____

Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT

SunRidge Daycare Coordinator
Salary Schedule
2024-2025 School Year

STEP	Hourly Rate	7/1/24	3/1/25
		-2/28/25 +1.75%	+2.75%
1	\$26.30	\$26.75	\$27.00
2	\$27.10	\$27.55	\$27.85
3	\$27.90	\$28.40	\$28.65
4	\$28.80	\$29.30	\$29.60
5	\$29.60	\$30.10	\$30.40

Updated: 3/7/2025
School Board Approved: _____

**Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT**

**Charter Classified Specialty Instructor Positions
Hourly Pay Schedule
2024-2025**

7/1/2024-2/28/2025 add 1.75

	Step 1	Step 2	Step 3	Step 4	Step 5
Range 1	\$ 42.75	\$ 44.90	\$ 47.10	\$ 49.55	\$ 51.90
Range 2	\$ 47.20	\$ 51.30	\$ 54.05	\$ 56.75	\$ 60.90

3/1/2025 add 2.75%

	Step 1	Step 2	Step 3	Step 4	Step 5
Range 1	\$ 43.15	\$ 45.35	\$ 47.55	\$ 50.05	\$ 52.40
Range 2	\$ 47.70	\$ 51.80	\$ 54.55	\$ 57.35	\$ 61.50

Starting pay will be based on previous experience in the specialty area in Waldorf methods schools, up to Step 3 placement maximum.

Substitutes for classified Specialty Instructors will be paid at Step 1.
Range 2 for Classified Nurse

Updated : 3/7/2025

School Board Approved: _____

Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT

**Child Care Director
Salary Schedule
2024-2025**

STEP(S)	Annual Salary	7/1/24- 2/28/25	3/1/25
		+1.75%	+2.75%
1	\$59,720	\$60,765	\$61,360
2	\$61,510	\$62,585	\$63,200
3	\$63,360	\$64,470	\$65,100
4	\$65,260	\$66,400	\$67,055
5	\$67,210	\$68,385	\$69,060
6	\$69,230	\$70,440	\$71,135
7-9	\$71,310	\$72,560	\$73,270
10-12	\$74,160	\$75,460	\$76,200
13-15	\$77,130	\$78,480	\$79,250
16	\$80,200	\$81,605	\$82,405

Work Year: 12 months

Vacation: (based on BP 4262)

Years 1-4 10 days

Years 5-9 15 days

Years 10-14 18 days

Years 15+ 21 days

Health/Other Benefits:

Classified employees working seven hours or more per day may select benefit plans from those offered to certificated employees.

Classification:

This position is classified as a confidential employee.
employee.

Updated 3/7/2025

School Board Approved: _____

Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT

**District Maintenance Director
Salary Schedule
2024-2025**

STEP	Hourly Rate	7/1/24	3/1/25
		2/28/25 +1.75	+2.75
1	\$35.20	\$35.80	\$36.15
2	\$36.80	\$37.45	\$37.80
3	\$38.75	\$39.45	\$39.80
4	\$40.70	\$41.40	\$41.80
5	\$42.65	\$43.40	\$43.80
6	\$44.90	\$45.70	\$46.15
7	\$47.10	\$47.90	\$48.40
8	\$49.35	\$50.20	\$50.70

Longevity:

3% at 11th year of service in position

4% at 15th year of service in position

5% at 20th year of service in position

Work Year: 12 months

Vacation: (based on BP4262)

Years 1-4 10 days

Years 5-9 15 days

Years 10-14 18 days

Years 15+ 21 days

Health/Other Benefits:

Classified employees working seven hours or more per day may select benefit plans from those offered to certificated employees.

Updated: 3/7/205

School Board Approved: _____

Tentative Agreement: AB1200 2024-25
District Business Manager
Salary Schedule
2024-2025

STEP	Annual Salary	7/1/24-2/28/25	3/1/25
		+1.75%	+2.75
1	\$91,325	\$92,925	\$93,835
2	\$95,890	\$97,570	\$98,525
3	\$100,680	\$102,440	\$103,450
4	\$105,720	\$107,570	\$108,625
5	\$111,000	\$112,945	\$114,055
6	\$116,555	\$118,595	\$119,760
7	\$122,380	\$124,520	\$125,745
8	\$128,500	\$130,750	\$132,035

Longevity:

3% at 11th year of service in position

4% at 15th year of service in position

5% at 20th year of service in position

Work Year: 12 months

Vacation: (per board action on 4/26/01)

Years 1-3 15 days

Years 4-6 18 days

Years 7-on 21 days

Health/Other Benefits:

The business manager may select benefit plans from those offered to certificated employees.

Classification:

The business manager is classified as a confidential management employee.

Updated 3/7/2025

School Board Approved: _____

Tentative Agreement: AB1200 2024-25
TWIN HILLS UNION SCHOOL DISTRICT

Superintendent Salary Schedule

2024-2025 School Year

Step	Salary	Jul-Feb	Mar 1 2025
		+1.75%	+2.75%
1	\$181,935	\$185,120	\$186,940
2	\$195,910	\$199,340	\$201,300
3	\$200,575	\$204,085	\$206,090
4	\$206,425	\$210,035	\$212,100
5	\$212,390	\$216,105	\$218,230
6	\$218,535	\$222,360	\$224,545
7	\$225,090	\$229,030	\$231,280
8	\$231,840	\$235,895	\$238,215
9	\$238,800	\$242,980	\$245,365
10	\$245,950	\$250,255	\$252,715

Health/Other Benefits: 1.0 FTE Administrators may select a medical, dental and vision insurance benefit plan from any of the plans offered other certificated employees with a total dollar allowance equal to the total of the certificated employee health plans as agreed in the collective bargaining contract.

In an effort to maintain equity with other certificated and administrative personnel, the Superintendent shall receive a salary increase each year of this agreement based on the percentage increase given on the certificated teachers' unit salary and principal salary schedule for a step raise (3% per year). The Superintendent will also receive the same salary percentage increase that is negotiated with the certificated bargaining unit.

Salary includes Masters, Doctorate, Mileage

Work Year: Work year is 220 days for 1.0 FTE per contract year, 8 hours per day.

Sick Leave: Shall accrue at one day per month based on FTE.
(12 days per contract year).

Updated 3/7/25

Board Approved: _____

AGENDA # 12
Board Meeting Date: 03/13/25



Twin Hills
School District

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

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

Second Interim Report

2024-25



Second Interim Report: 2024-25

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

On January 10, 2025, Gov. Gavin Newsom released the proposed state budget for 25-26. This proposal highlighted a fully balanced budget and reinforced the Governor's commitment to key education initiatives, including the Expanded Learning Opportunities Program and Universal Transitional Kindergarten. This budget proposal projects a 2.43% COLA for 2025-26, which is lower than the estimate at 1st Interim of 2.93%. The Governor emphasized the need for fiscal prudence based on the state's heavy reliance on capital gains from high-income earners. In order to address fiscal longevity, our multi-year projections include Additional Adjustments lines as a reminder and a starting point as expense reductions will need to be made. These reductions are in development and discussions continue to happen, so no amounts currently show on these lines. The multi-year projections have been updated with these changed COLA percentages:

Report Period	Revenue Item	2024-25	2025-26	2026-27
Adopt Budget	Planning COLA	1.07%	2.93%	3.08%
First Interim	Planning COLA	1.07%	2.93%	3.08%
Second Interim	Planning COLA	1.07%	2.43%	3.52%

Please note Planning COLA is an estimate used for planning LCFF revenue for the two subsequent years and are based on the Governor's proposed budget and not a guarantee of funding. The January proposed budget begins a six-month process of enacting a new state spending plan for next fiscal year. In May there will be a revision to the proposed budget called the May Revise that will give us guidance for the 25-26 budget and future years. Receiving a COLA for the subsequent years is critical as we are still dealing with pension reform (CalSTRS and CalPERS retirement systems) and the annual 2% step increase for salaries. The multi-year projections for our schools included with this interim report show separate lines for Employee Benefits STRS and Employee Benefits PERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. A recap of these increases is on page 14 of this report.

The Governor's proposed budget for 25-26 includes some changes that are not reflected on the multi-year projections for the subsequent years as they are just proposals and due to recent events, such as the fires in southern California, we need to wait for the May Revise to understand the state's funding reality:

- ◆ \$378 million to restore Learning Recovery Emergency Block Grant funds reduced with the Budget Act of 2023. Use of these funds must be in the LCAP for 2025-26 and assessment plans developed.
- ◆ Funding for full implementation of the Expanded Learning Opportunities Program (ELOP). This district is in the planning stages to start this program.
- ◆ Maintaining a budget cushion with One-time funding of block grants for Literacy and Math Coaches, Teacher Recruitment, and a Discretionary Block Grant. The LAO supports the Governor's budget cushion block grant funding approach as it protects ongoing programs from potential future revenue drops.

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 this 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. Revenue and expenditures for these funding mechanisms are shown on separate lines of the multi-year projections with the description "One Time Grant Funds".

A copy of the LCFF Calculator is included with each school's cash flow and multi-year projection. The LCFF Calculator is a great tool but it is not a guarantee of funding, just an instrument to help us estimate revenue. Under LCFF, there are three driving factors: ADA by grade span, annual COLA which is applied to the LCFF Target Entitlement, and the unduplicated pupil count. State Aid also includes EPA (Education Protection Account) funding. This EPA funding is shown separately on the LCFF Calculator and in this narrative but not on the multi-year projections. Please see Exhibit C for LCFF key words and phrases. With the Gap Funding at 100% since 2018-19, COLA will be the key determinant of increases in state funding. This year, and in future years, increases will be limited to COLA alone and we use the SSC Dartboard Planning COLA for estimating revenue. In future years monitoring COLA to determine if it is sufficient to fund annual salary cost increases associated with step and column and the high cost of employee retirement systems will be critical.

Attached is a bulletin from SCOE, Exhibit A, giving districts guidance and recommendations for preparation of the Second Interim with essential parameters from the BASC Common Message and the SSC Dartboard. A copy of the full 2024-25 Second Interim BASC Common Message is available upon request. Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of assignments and reserves is included with this report (Exhibit B).

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

Overall Condition of the District

1st Interim: The financial condition of the District's General Fund changed since the adopted budget this year due in part to increased enrollment and ADA. Property tax is predicted to increase, which is offset by reducing state dollars, and the Basic Aid Supplement funding estimate for this year has not changed. Special education costs continue to climb, a possible result of COVID which increased student needs. Declining enrollment over the past several years appears to be headed in the other direction as we see an increase in overall enrollment. At 1st Interim it is anticipated that our schools will need to reduce expenses next year or use some of the categorical funding to assist in maintaining the level of expenses we currently incur. All charter schools will need assistance from the general fund ending balance to maintain the 17% required reserve.

2nd Interim: Unspent ELOP funding will be recaptured by the State over the next several months and there are new lines on the multi-year projections and cash flow reports showing the amounts and how this reduces the restricted fund balance.

The general fund will continue to transfer Basic Aid Supplement Funding to each charter school to assist with salary increases given over the past several years and to support overall overspending each year. In giving this support, the general fund reserve is being reduced. It is critical that all schools create concrete spending reduction plans to stop deficit spending. Maintaining an adequate reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district, which includes all schools, was estimated at 987. That estimated enrollment increased by 8 at First Interim to 995. There is an increased enrollment at Apple Blossom of 12 for a total of 306. The actual enrollment at Twin Hills CMS increased by 2 for a total of 207. Declining enrollment is a statewide, ongoing issue and we were fortunate to increase enrollment this year. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School. The Adopted Budget funded ADA for Apple Blossom Elem was 283.9 using the rolling 3 year average and at 1st Interim we started using current year ADA of 292. Charter schools are currently required to use their current year ADA and the estimate for Twin Hills Charter Middle School did not change from adopted budget, remaining at 195. Enrollment and ADA estimates have been updated for the subsequent years. Site Administration, the District and the Board continue to work on increasing enrollment at both of these schools.

Status of Negotiations

Salary and language negotiations for this fiscal year were not complete by January 31. Negotiation history for the past two years: The THTA and District agreement for 2022-23 included a 6% on schedule salary increase for all district employees and an additional 1% salary increase for certificated staff as they added 2 work days to their calendar. The health benefits

contribution was increased to \$1,100 per month. Salary and benefit agreements were also reached for 2023-24 and includes the COLA of 8.22% as an on schedule salary increase for all district employees and an increase to the health benefit contribution of an additional \$100 per month.

Retirement Packages

The retirement packages offered to qualified retirees are specified in the certificated bargaining unit contract. There is a specific formula based on age at the time of retirement used to calculate an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 2 retired employees receiving the cash buy-out (CRSP) costing over \$22k for this year. Cash buy-outs are paid through payroll in equal payments in September for three years. This district pays lifetime benefits for one retired long-term superintendent and this year the amount is \$5,841. The change in the contract several years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 23-24 audit updates the estimated OPEB liability, GASB #75, is over \$63k. We also contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is over \$991,300. Please see Fund 20 regarding Postemployment Benefits as it has a reserve for a portion of this liability.

Encroachments

Some programs have higher expenditures than revenues. This is called an encroachment. The following programs have an encroachment (amounts do not include SunRidge):

Special Education	\$1,088,201
Transportation	\$41,700
Cafeteria	\$90,000

- ❖ There is not much the District can do to eliminate the encroachment of Special Education as these costs are driven by the needs of the children in the District. Costs for special education increased the past several years in part due to COVID. We continually make an effort to control the costs which in turn would reduce this encroachment.
- ❖ Short of cutting bus service to certain areas, the District cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. Beginning 2015-16 the state began adding JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000 and we show this in the revenue section of the MYP, the state includes this amount in the LCFF Target and starting last year they began adding the COLA, the new amount for this year is \$103,909. In 22-23 the state began awarding schools a Home-to-School Transportation Reimbursement, this year this district will receive \$58,580. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation.
- ❖ Providing healthy, nutritious meals for students served by well trained staff in a properly equipped cafeteria annually costs this district \$80,000 or more. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the meals purchased from Revolution Foods through the National School Lunch Program and Universal Meal Program. Universal Meals is in it's third year and results in additional staff time as the number of meals served since we now serve breakfast as well as lunch and participation is higher as meals are free.

Multi-year Commitments

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

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Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. The updated forecast this year is due to increased enrollment as COLA or LCFF Base funding amounts were not changed when the Governor approved the state budget in July. For the previous few years we were able to take advantage of declining enrollment protection for non-charter schools that allows use of a 3 year rolling ADA average for funding but now that actual ADA is estimated to be higher than the rolling average amount, we are using current year ADA. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for categorical funding and once donations are received. For Funds 01 and 03 the total overall decrease for all types of revenue as detailed on pages 5 through 7 is -\$198,517. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources increased from Adopted Budget to 1st Interim by \$112,667 and these changes were due to changes in special education and district property taxes, EPA funding and increased ADA at Apple Blossom. There are no changes for 2nd Interim.

Fund 01 – LCFF Sources

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,751,589	\$ 1,795,588	\$1,795,588	\$ 0
8011	Basic Aid Supplement*	900,000	900,000	900,000	0
8012	Education Protection Account	533,794	529,795	529,795	0
8041	Secured Property Taxes	4,600,000	4,700,000	4,700,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(3,204,619)	(3,247,721)	(3,247,721)	0
8097	Special Ed Property Tax Transfer	77,000	100,000	100,000	0
	Totals	\$ 4,607,764	\$ 4,727,662	\$4,727,662	\$ 0
	ADA–Funded / 3 year rolling avg	283.90	292.00	292.00	0

Fund 03 - Charter School Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$ 744,350	\$ 789,214	\$ 789,214	\$ 0
8012	Education Protection Account	435,753	372,255	372,255	0
8096	In Lieu Property Taxes	958,437	969,840	969,840	0
	Totals	\$ 2,138,540	\$ 2,131,309	\$2,131,309	\$ 0
	ADA	195	195	195	0

	Total Form 01: Line A.1)	\$6,746,304	\$6,858,971	\$6,858,971	\$ 0
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****Basic Aid Supplement information:** As a sponsor of charter schools, a district must transfer a share of its property taxes to those charter schools. The amount transferred to the charter schools is based on a formula of an equal amount of taxes per ADA for both district students and charter students. If there are students attending the district's charter schools who reside outside the district's boundary, the district may be eligible for supplemental state funding based on the ADA of those students.

Approximately 70% of the students at Twin Hills' three charter schools reside in school districts other than Twin Hills. Based on these students' districts of residence, the district is eligible for this supplemental state funding. For the 2023-24 school year this district received over \$1,000,000. At budget adoption this year we included an estimate of \$900,000 and have not changed that amount for 2nd Interim. The BAS calculation is never fully complete until after the school year is over when

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property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. This district uses these funds to support ongoing salary increases, declining enrollment issues and to maintain programs.

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

Fund 01 – Federal Revenue		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8181	Special Ed PL 101-476	\$110,000	\$110,000	\$110,000	\$ 0
8290	Title IA Improving Acad. Ach.	42,183	39,022	40,172	+ 1,150
8290	Title IIA Prof. Learning	7,273	6,935	7,386	+ 451
8290	COVID19 Fund 01	73,008	73,008	73,008	0
8290	COVID19 Fund 03				0
	Total Form 01: Line A.2)	\$232,464	\$228,965	\$230,566	+\$ 1,601

Other State Revenue: Other State Revenue shows mandate block grant, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with the expense to match, please remember this is a book only entry, no money received and no money spent. ELOP is Expanded Learning Opportunity Program and is funded again this year. A new ELOP line is added showing the amount of revenue the State will recapture for 2021-22 and 2022-23 as this district does not have a program in place as of today. The line showing 22-24 State Adopted Budget Categorical Programs includes years 22-23 and 23-24 Universal PreK, the Arts, Music, Instructional Materials Discretionary Block Grant, the Learning Recovery Emergency Block Grant, and Prop 28 Art & Music in Schools plus the transportation reimbursement. Most of these categorical programs are allowed a fund balance so revenue is recorded when received as opposed to programs that use unearned revenue where revenue is only reported when expenses are made. Please see the categorical recap on the last page of this narrative that gives details on each categorical program.

Fund 01 – Other State Revenue		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8550	Mandate Block Grant	\$ 10,122	\$ 10,282	\$ 10,230	-\$ 52
8560	Lottery Unrestricted & Restricted	72,210	82,992	82,992	0
8590	ERMHS/Mental Health + Intense Preschool	21,400	27,897	27,897	0
8590	STRS On-Behalf of State	206,612	211,689	211,689	0
8590	ELOP (Res 2600)	119,000	110,202	110,202	0
8590	ELOP (Res 2600 Prior year recapture 2021-22+2022-23			-210,725	- 210,725
8590	22-24 State Adopted Bud Cat Pgms (Res 6053, 6770+Transportation adj)	163,190	162,274	167,505	+ 5,231
	Totals	\$592,534	\$605,336	\$399,790	-\$205,546

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Fund 03 – Other State Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8550	Mandate Block Grant	\$ 3,869	\$ 3,910	\$ 3,910	\$ 0
8560	Lottery Unrestricted & Restricted	50,796	55,692	55,692	0
8590	STRS on-Behalf of State	103,985	100,890	100,890	0
8590	ELO Program (Res 2600)	50,000	50,000	50,000	0
8590	ELOP (Res 2600 Prior year recapture 2021-22+2022-23)			-100,000	- 100,000
8590	22-24 State Adopt Bud Cat Pgms (Res 6546,6770)	42,500	42,341	42,341	0
	Totals	\$251,150	\$252,833	\$152,833	-\$100,000
	Total Form 01: Line A.3)	\$843,684	\$858,169	\$552,623	-\$305,546

Other Local Revenue: Other Local Revenue increased at 1st Interim due to the increased SunRidge MOU costs and SELPA funding. At 2nd Interim estimates increased due to actual donation dollars received and a higher estimate for interest revenue.

Fund 01 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 21,600	\$ 21,600	\$ 21,600	-\$ 0
8660	Interest	90,000	90,000	120,000	+ 30,000
8677	Interagency Services	50,000	50,000	50,000	0
8689	Reimbursements from SR/Presch	330,400	372,400	372,400	0
8699	Donations, all other local		5,459	74,887	+ 69,428
8792	County Office Transfers	100,000	200,000	200,000	0
	Totals	\$592,000	\$739,459	\$838,887	+\$ 99,428

Fund 03 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 0	\$ 0	\$ 1,000	+\$ 1,000
8660	Interest	16,000	16,000	21,000	+ 5,000
8699	Donations and all other local		570	570	0
	Totals	\$ 16,000	\$ 16,570	\$ 22,570	+\$ 6,000
	Total Form 01: Line A.4)	\$608,000	\$756,029	\$861,457	+\$105,428
	Total Revenues Form 01: Line A.5)	\$8,430,452	\$8,702,134	\$8,503,617	-\$198,517

Expenditure Adjustments

The changes to expenditures include any needed adjustments in salaries and benefits due to fine tuning for 2nd Interim. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. The total expenditure increase from Adopted Budget to 1st Interim was over \$790k and from 1st Interim to 2nd Interim was \$146,990.

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Fund 01& 03 Combined		Projected Expenditures			
Line #	Section B Expenditures	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
B1	Certificated Salaries	\$3,290,094	\$ 3,455,458	\$3,456,063	+\$ 605
B2	Classified Salaries	1,547,773	1,567,943	1,568,853	+ 910
B3	Employee Benefits	2,265,569	2,299,142	2,299,784	+ 642
B4	Books & Supplies	192,288	480,496	508,248	+ 27,752
B5	Services & Other Oper. Expenses	1,908,483	2,130,728	2,247,809	+ 117,081
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	50,000	112,100	112,100	0
	Total Form 01: Line B.9)	\$9,254,207	\$10,045,867	\$10,192,857	+\$146,990

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

- ❖ **Salaries and Employee Benefits:** The total salaries and employee benefits increased by over \$200,000 at 1st Interim. This is due to: Hiring of a full time special education teacher for Orchard View (+0.40 FTE from adopted budget), replacement of teaching staff with experienced teachers resulting in increased salary costs and we hired additional special education and learning loss instructional assistants. At 2nd Interim the budget increased by \$2,157 as we fine tune for closing.
- ❖ **Books & Supplies:** At 1st Interim updates included the set up of carryover of over \$122,800, including maintenance supplies, Lottery, and unspent donation balances. Carryover was also set up for food service infrastructure expenses of \$66,000 for cafeteria equipment. The 1st Interim includes setting up expenses for several categorical programs totaling over \$69,000 including Prop 28 Art and Music in Schools and Universal PreK. At 2nd interim there are a small amount of expense adjustments mainly to instructional materials and maintenance supplies.
- ❖ **Services & Other Oper.** Updates at 1st Interim included the set up of some expenditures using Art Music IMDBG, Prop 28 Art and Music in Schools, Universal PreK, and Kitchen Infrastructure expenses totaling over \$44,000. Changes since adopted budget also include a small amount of carryover and additional special education costs (mainly for additional services from West County Special Ed Consortium and psychology/counseling) of over \$145,000. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium. This is where the cost for JPA Transportation is budgeted. At 2nd interim there is a small amount of expense adjustments to special education services.
- ❖ **Other Outgo:** At 1st Interim SunRidge expense support increased by \$50k and the Mental Health Resource 6546 was set up. The Mental Health funds are transferred to the SELPA. No changes at 2nd interim.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds. Several of these amounts changed at 1st Interim as we closed prior year and reach a better understanding of funding needs for this year. There is no change for 2nd Interim.

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

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 260,000
Transfer In F01 GF from F09 Orchard View Ed Specialist	60,000
Transfer In F01 GF from F09 Orchard View Direct Costs	310,000
Transfer in F01 GF from F03 Twin Hills CMS Sp Ed EC	250,000
Transfer in F01 GF from F03 Twin Hills Charter MS Direct Costs	250,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	475,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	29,000
Transfer in F01 GF +F03 THCMS from F20 OPEB/CRSP	<u>22,816</u>

Total Form 01, Line D.1a) Total Transfers In \$1,656,816

Transfers Out includes the BAS funds to Twin Hills CMS and Orchard View to support the salary increases for the past few years and these transfers have increased since budget adoption due to overspending.

Transfers Out (761X)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 90,000
Transfer Out F03 THCMS to F01 GF Direct Costs & Sp Ex Costs	500,000
Transfer Out F01 GF to F03 THCMS BAS	475,000
Transfer Out F01 GF to F09 OV BAS	290,000
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	<u> </u>

Total Form 01, Line D.1b) Total Transfers Out \$1,355,000

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed or the 2023-24 school year. Now that last year is closed, the beginning fund balance at July 1, 2024 is in fact \$4,886,739. During the audit for 2023-24 there was an audit adjustment to this ending balance based on ELOP funding of \$169,854 as these funds are being returned for that year. The actual starting balance on July 1, 2024 is now \$4,716,885. At this point the budgeted year-end balance has been adjusted to reflect the items detailed previously in this report resulting in a net decrease to the fund balance of \$1,387,424. The ending fund balance at June 30, 2025 is now estimated to be \$3,329,461. Some portions of this balance are reserved or designated (assigned) for specific purposes, please see Exhibit B for details. Here is a breakdown of these reserves and designations and the resulting Unassigned/ Unappropriated Amount:

Ending Fund Balance @ 6/30/25	\$ 3,329,461
Revolving Cash	5,000
Reserved: Restricted Resource Balances	447,218
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	897,243
Reserve for Economic Uncertainties (REU)	1,910,000
Unassigned/Unappropriated Amount	\$ 0

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

Cash Position

A Cash Flow Projection for the current fiscal year has been completed and is attached. There is one for Apple Blossom/District and one for Twin Hills Charter Middle School. We anticipate that the District will have a positive cash balance at the end of every month and at the end of the year.

Multi-year Projections

At adopted budget this district's general fund was expected to experience a slight fluctuation in funded ADA over the next two years based on the 3 year rolling average Apple Blossom is allowed to use. At 1st Interim the enrollment and projected ADA were higher than the rolling average so we are back to using current year ADA for that school and this remains true for 2nd Interim. Due to the increased enrollment for this year we do not anticipate any changes for the next two years. The general fund has a sufficient estimated fund balance over that period. Please see the Multi-year Projections and corresponding Assumptions for details.

Please keep in mind that these 2nd Interim revenue projections for this year are based on the current state budget and the subsequent years are based on the Governor's proposal for 2025-26. The updated SSC Dartboard has a COLA of 2.43% for 25-26 instead of the 2.93% used at 1st Interim, and 26-27 COLA is 3.52% and was 3.08% at 1st Interim. The Sonoma County Office of Education gives information and guidance for preparing interim reports and a copy of this bulletin from Sarah Lampenfeld, Director of Fiscal Services at SCOPE, is attached (Exh A).

Due to enrollment fluctuation issues, both schools will continue to realign staffing to match the student enrollment during the next few years. To support this necessary transition as well as assist with the higher cost to run a middle school with departmentalized classes and offer enrichment to attract students, Basic Aid Supplement funds will be transferred to the middle school for the next few years. The current estimated transfer amount for 2024-25 is \$475,000 and increases the next two years to \$500,000 each year. Overspending of unrestricted funds is happening all 3 years which reduces the reserve. We have assignments in the ending fund balance that do not have the necessary funding to be maintained. This overspending is not sustainable and a plan to remedy this will need to be discussed and created. Always remember that the budget is a living document based on information at a specific point in time. Please note that if state funding, ADA, staffing or programs change, the budget is updated.

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

The District has been able to offset a portion of expenses for instructional assistants and enrichment programs through the THAB Educational Foundation and pledges to the Walkathon-Jogathon. During the COVID19 years we did not receive these funds. Last year Apple Blossom raised over \$35,000 through the Walkathon-Jogathon and raised over \$31,000 this year. The THAB Educational Foundation is once again supporting enrichment programs. These contributions are greatly appreciated.

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Summary

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

CHARTER SCHOOLS

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

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

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

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

Since the Adopted Budget, the most significant changes in Orchard View's budget is the decrease in revenue due to the reduction in ADA. Other State is usually Lottery and STRS on Behalf of State but now includes the updated categorical program amounts. Local is interest, grant funds and donations. The decrease in revenue at 1st Interim was -\$45,700 and the increase in revenue from 1st Interim to 2nd Interim is \$5,250. The net reduced revenue so far for this year is -\$40,450.

Orchard View's revenue changes since the 2024-25 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	222	217	217	0
LCFF Sources	\$2,656,699	\$2,595,892	\$2,595,892	\$ 0
Other State	247,445	251,552	251,552	0
Local	13,000	24,000	29,250	+ 5,250
Total Revenue	\$2,917,144	\$2,871,444	\$2,876,694	+\$ 5,250

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,359,355	\$2,422,283	\$2,433,435	+\$ 11,152
Books & Supplies	65,468	144,812	142,612	- 2,200
Services	121,200	135,858	150,008	+ 14,150
Other Outgo	0	5,700	5,700	
Total Expense	\$2,546,023	\$2,708,653	\$2,731,755	+\$ 23,102
Transfer Out (Exp)	(480,000)	(630,000)	(630,000)	0
Transfer In (Rev)	+50,000	+290,000	+290,000	0
Net Increase/(Decrease) To Fund Balance	(\$ 58,879)	(\$ 177,209)	(\$ 195,061)	(\$ 17,852)

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- ◆ At 1st Interim Salaries & Benefits increased due to the actual costs for certificated and classified staffing changes. Books & Supplies increased due to carryover and use of one time funds. Services increased due to enrichment class providers. Updates at 2nd Interim were minimal.
- ◆ Transfer Out increased at 1st Interim based on prior year district and special education costs. Transfer In increased based on the increased costs for transfer out and to cover loss in revenue due to reduced ADA and additional staffing costs. There are no changes at 2nd Interim.

Orchard View's ending fund balance at June 30, 2024 is \$382,799. At 2nd Interim the current estimate is that there will be a decrease of \$195,061 to this fund balance. The Net Ending Fund Balance will be \$187,738. Of this amount, \$135,554 is restricted and includes CA Clean Energy Jobs balance of \$45,523, Educator Effectiveness of \$7,922, Art Music IMD BG of \$13,400, Prop 28 Art & Music In Schools of \$38,399, Learning Recovery ER BG \$19,032 and A-G Grants plus other State \$11,278. The balance of \$52,184 is Assigned per BP3100. The actual 17% reserve should be \$548,490 and to support this amount there is an assignment in Fund 01 for \$496,306.

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

The multi-year projection shows Orchard View will be able to meet its obligations for this year. There is no note regarding reducing expenses on the MYP but the net ending fund balance is at 1% this year and only reaches 3% for the 26-27 fiscal year. The district is supporting almost the full reserve for this charter as well as transferring \$250k to \$290k in Basic Aid Supplement Funds per year for the next two years and the goal for this school should be to reduce expenses so they can build their reserve. Please note that if enrollment increases or if we receive additional state or federal funding, expense adjustments may not be necessary. The Orchard View LCFF multi-year revenue projection is provided with this interim report. Enrollment of 224 is expected to remain steady for this three-year period.

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

At 1st Interim, the revenue budget for SunRidge Charter School changed due to increased ADA of 6. Other State is Lottery revenue, Mandate Block Grant funding, Universal Meal Program reimbursement and the STRS On-Behalf of State plus categorical programs. Please see the last page of this narrative for categorical program details. Local consists of interest, pledges from families and After Care Program fees. Transfers In is \$80,000 from the SELPA. The Transfer In of BAS funds from the District to assist with expenses is shown below Total Expense and remains at \$100k at 2nd Interim.

SunRidge's revenue changes since the 2024-25 Adopted & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	235	241	241	0
LCFF Sources	\$2,732,887	\$2,802,052	\$2,802,721	+\$ 669
Other State	348,323	344,618	228,927	- 115,691
Local (includes Meal Reimb)	530,000	555,000	560,500	+ 5,500
Transfers In	112,000	80,000	80,000	0
Total Revenue	\$3,723,210	\$3,781,670	\$3,672,148	-\$ 109,522

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,722,394	\$2,770,575	\$2,762,336	-\$ 8,239
Books & Supplies	211,723	297,097	296,797	- 300
Services & Other Outgo	839,526	902,915	953,642	+ 50,727
Total Expense	\$3,773,643	\$3,970,587	\$4,012,775	+\$ 42,188
Transfer In	\$ 50,000	\$ 100,000	\$100,000	0
Net Increase/(Decrease) to Fund Balance	(\$ 433)	(\$ 88,917)	(\$ 240,627)	(\$ 151,710)

- ◆ At 1st Interim Salaries & Benefits increased due to the actual cost for certificated and classified staff. Some of the costs for counseling were moved from services to salaries & benefits as a mental health technician was hired along with additional after care program staff. Books and Supplies increased due to carryover of \$61k and to set up some supply costs using categorical state funding. Services increased due to budgeting additional special education non public school costs and carryover of \$12k. Minimal budget updates done at 2nd Interim

The actual beginning fund balance at July 1, 2024 is \$1,002,966. There is an audit adjustment that reduced the 23-24 fund balance. This audit adjustment happened in December of 2024 for the 2023-24 fiscal year involving the return of ELOP revenue in the amount of \$113,603 to the State. After deducting the decrease in revenue and additional expenditures of \$240,627, the anticipated June 30, 2025, fund balance is \$648,736. From this amount we reserve \$4,000 for revolving cash; \$331,249 is restricted and includes ELO-P of \$105,445, CA Clean Energy Jobs balance of \$11,604, Educator Effectiveness of \$19,317, Art Music IMD BG of \$13,189, Prop 28 Art & Music In Schools \$41,694, and \$140,000 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$662,230 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$366,743. There is an assignment in Fund 01 for the negative balance so this school will meet the 17% reserve. The two subsequent years include assignments to maintain a 17% reserve as well. Expenditure reductions will be necessary if state funding does not increase or if enrollment/ADA does not return to a more normal level. Some costs may also be covered using restricted categorical funding shown above.

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

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year but will require an assignment in Fund 01 to meet the 17% reserve. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this First Interim Report. This charter school enrollment and ADA show no change for the next 2 years.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

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

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

CalSTRS and CalPERS

The employer cost for retirement will be an ongoing issue as the cost climbed to 19.1% for CalSTRS and 27.05% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in 21-22. For the past two years and this year there is no relief from the State, schools are required to cover this cost.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%
Retirement Plan Year:	2021-22	2022-23	2023-24	2024-25	2025-26	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%	27.40%	27.50%

Necessary Expense Reductions/Additional Adjustments

Necessary Expense Reduction lines are no longer included on the MYPs as actual expense savings plans are developed by Administrators and the Board of Trustees Ad Hoc Committee. All schools need to reduce expenses in order to achieve the required 17% reserve. The only way to avoid expense reductions is if state funding or enrollment increases. Categorical program funding may allow us to slow the expense reductions by using these funds to support current programs.

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.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period there were no budget updates. For the First Interim reporting period the budget was updated to account for actual revenue and expenses for the 2024 summer program and expenses as needed for this year. The actual beginning fund balance is \$113,691 for the 2024-25 fiscal year. The revenue over expenditures is now estimated to be \$6,340. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$116,031 and is for use by this fund only as it is fee based.

Fund 13 – Cafeteria

This fund accumulates all of the revenue and expenses related to the meal program for Apple Blossom/Orchard View and Twin Hills CMS. The SunRidge meal program is accounted for separately as they are a different district number by using a special resource. Universal Meals began in August of 2022. This allows students to receive two meals each school day at no cost to the students. We currently do not sell any other items in the cafeteria as breakfast is currently being served at snack time. We were fortunate to keep our current vendor, Revolution Foods, for the 24-25 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. We continue to fine tune meal ordering to match consumption. 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 general fund annually makes a contribution to this program. The actual beginning fund balance is \$14,909 for the 2024-25 fiscal year. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$12,572.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. During the summer of 2023 and 2024 some rooms at Apple Blossom had new flooring installed. In December 2023 new lighting was installed in the gym at THCMS after 2 lights caught fire. The ending balance of \$181,661 is Committed.

Fund 17 – Special Reserve for Other than Capital Outlay Projects

This is the fund we transferred \$330,807 of 2008-09 Basic Aid Supplement funds to. Beginning that year the state budget deteriorated at an alarming pace and during the toughest years Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred out \$200,000 of these funds to Fund 20 to reserve them for Postemployment Benefits. The beginning fund balance for 2024-25 is \$323,175 and is currently estimating interest revenue in the amount of \$9,000 will be added during this fiscal year. The projected ending fund balance for 2024-25 is \$332,175. This amount is Assigned based on GASB54 for use as necessary due to the volatile state revenue and funding for schools. This is the fund cash is borrowed from first if needed throughout the year.

Fund 20 – Special Reserve for Postemployment Benefits

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2023-24 actuarial valuation states the liability is now \$63k. There is also a GASB Statement #73 that came into effect 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 23-24 audit. This new actuarial valuation indicates our liability is currently over \$952,417. 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 several retired teachers receiving CRSP and to cover these cost over \$79,212 was transferred to the schools this pertains to. For 2024-25 we have 2 retirees receiving CRSP for a cost of \$22,816. The ending Assigned fund balance is currently estimated to be \$476,898.

Fund 21 – Building (Bond) Fund

This fund is used to record the revenue from the sale of bonds and construction expenses based on the Measure M approved project list. In March of 2011 bonds were sold and after paying off the Zions Bank capital lease, \$2,047,108 was deposited into this fund. In 2010-11 and 2011-12 a large percentage of funds were spent on the solar project, modular project at THCMS, MUR upgrades at THCMS including a lighting and sound system, and energy efficient lighting in the THCMS Gym and in the AB MUR. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently there are no budgeted expenses and the only revenue budgeted is for interest in the amount of \$5,500. The beginning fund balance for this fund is \$163,987 and after adding budgeted revenue we are left with an Assigned ending balance of \$169,487. These funds can only be used for Measure M approved projects.

Fund 25 – Capital Facilities Fund

This fund is used to collect the revenue generated through developer fees. This fund's budget was not updated at 1st Interim or 2nd Interim. We currently do not collect developer fees per board direction as we are in a declining enrollment situation. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$11,000. The estimated Restricted ending fund balance is \$19,313.

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Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budgeted revenue is interest only. The budget was not updated at 1st interim this year. The fund balance is projected to be approximately \$95,947 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment individually costing over \$5,000.

Twin Hills Union School District

Second Interim Report: 2024-25

Categorical funding by Resource: Apple Blossom Elementary/District										As of 02/11/2025	
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$65,951	23-24							\$65,951	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$144,774	23-24							\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$119,854	24-25							\$119,854	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$330,579)	24-25							(\$330,579)	Funds Recaptured by the State 2024-25
2600	FB	\$110,202	25-26							\$110,202	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$110,202 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$110,202 if program exists
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)
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	\$33,269	\$25,613				\$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	\$18,125	\$27,072	\$53,753			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$21,445	23-24			\$21,445					\$0 Special Ed Mental Health 23-24
6546	FB	\$22,236	24-25				\$22,236				\$0 Special Ed Mental Health 24-25
6546	FB	\$22,236	25-26					\$22,236			\$0 Special Ed Mental Health 25-26
6546	FB	\$22,236	26-27						\$22,236		\$0 Special Ed Mental Health 26-27
6762	FB	\$184,588	25-26		\$581	\$79,893	\$79,114	\$25,000			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$37,886	25-26			\$37,886					\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$36,744	26-27				\$16,744	\$15,000	\$5,000		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$36,744	27-28						\$10,000		\$26,744 Prop 28 Art & Music In Schools 25-26
6770	FB	\$36,744	28-29								\$36,744 Prop 28 Art & Music In Schools 26-27
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)
Totals		\$1,434,605		\$139,727	\$203,719	\$439,003	\$325,241	\$115,989	\$37,236	\$173,690	

Categorical funding by Resource: Twin Hills Charter Middle School										As of 02/11/2025	
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$50,000	24-25							\$50,000	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$150,000)	24-25							(\$150,000)	Funds Recaptured by the State 2024-25
2600	FB	\$50,000	25-26							\$50,000	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$50,000 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$50,000 if program exists
6266	FB	\$56,675	25-26	\$9,138	\$923	\$15,442	\$6,660	\$24,512			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$15,614	23-24			\$15,614					\$0 Special Ed Mental Health 23-24
6546	FB	\$16,190	24-25				\$16,190				\$0 Special Ed Mental Health 24-25
6546	FB	\$16,190	25-26					\$16,190			\$0 Special Ed Mental Health 25-26
6546	FB	\$16,190	26-27						\$16,190		\$0 Special Ed Mental Health 26-27
6762	FB	\$125,652	25-26			\$22,746	\$46,000	\$56,906			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$26,856	25-26				\$16,856	\$10,000			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$26,151	26-27						\$26,151		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$26,151	27-28								\$26,151 Prop 28 Art & Music In Schools 25-26
6770	FB	\$26,151	28-29								\$26,151 Prop 28 Art & Music In Schools 26-27
7435	FB	\$92,000	27-28			\$81,795	\$10,205				\$0 Learning Recovery Emergency Block Grant (LRE)
Totals		\$493,820		\$9,138	\$923	\$135,597	\$95,911	\$107,608	\$42,341	\$102,302	

Categorical funding by Resource: Orchard View School										As of 02/11/2025	
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB		23-24							\$0	Non Classroom based, not eligible
6053	UR	\$26,005	25-26			\$6,000				\$20,005	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	\$7,662	\$13,268	\$11,360	\$7,922			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$17,579	23-24			\$17,579					\$0 Special Ed Mental Health 23-24
6546	FB	\$18,227	24-25				\$18,227				\$0 Special Ed Mental Health 24-25
6546	FB	\$18,227	25-26					\$18,227			\$0 Special Ed Mental Health 25-26
6546	FB	\$18,227	26-27						\$18,227		\$0 Special Ed Mental Health 26-27
6762	FB	\$136,740	25-26		\$29,276	\$44,564	\$49,500	\$13,400			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$27,320	25-26				\$17,320	\$10,000			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$28,399	26-27						\$28,399		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$28,399	27-28								\$28,399 Prop 28 Art & Music In Schools 25-26
6770	FB	\$28,399	28-29								\$28,399 Prop 28 Art & Music In Schools 26-27
7412-13	FB	\$8,951	25-26								\$8,951 A-G Completion Improvement Grant Program
7435	FB	\$78,347	27-28			\$9,315	\$50,000	\$19,032			\$0 Learning Recovery Emergency Block Grant (LRE)
7810	FB	\$2,327	27-28								\$2,327 Other State: Ethnic Studies
Totals		\$511,158		\$4,625	\$36,938	\$90,726	\$146,407	\$68,581	\$46,626	\$117,255	

Categorical funding by Resource: SunRidge School										As of 02/11/2025	
Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$105,691	23-24							\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$113,603	24-25							\$113,603	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$269,294)	24-25							(\$269,294)	Funds Recaptured by the State 2024-25
2600	FB	\$105,445	25-26							\$105,445	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$105,445 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$105,445 if program exists
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				\$40,000				\$15,852 Universal Prekindergarten Planning and Implementation Grant 21-22, Est expenses and def rev on MYP
6053	UR	\$48,748	25-26								\$48,748 Universal Prekindergarten Planning and Implementation Grant 22-23, not on MYP
6266	FB	\$56,771	25-26		\$9,491	\$14,303	\$13,660	\$19,317			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$17,462	23-24			\$17,462					\$0 Special Ed Mental Health 23-24
6546	FB	\$18,106	24-25				\$18,106				\$0 Special Ed Mental Health 24-25
6546	FB	\$18,106	25-26					\$18,106			\$0 Special Ed Mental Health 25-26
6546	FB	\$18,106	26-27						\$18,106		\$0 Special Ed Mental Health 26-27
6762	FB	\$126,448	25-26		\$3,300	\$80,459	\$29,500	\$13,189			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$33,362	25-26			\$4,921	\$17,857	\$10,584			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$31,110	26-27						\$31,110		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$31,110	27-28								\$31,110 Prop 28 Art & Music In Schools 25-26
6770	FB	\$31,110	28-29								\$31,110 Prop 28 Art & Music In Schools 26-27
7435	FB	\$135,423	27-28			\$60,592	\$74,831				\$0 Learning Recovery Emergency Block Grant (LRE)
Totals		\$753,644		\$0	\$15,564	\$201,449	\$193,954	\$61,196	\$49,216	\$232,285	

FB = Fund Balance

UR = Unearned Revenue

Please note: This report does not include all categorical funding, it does not include Lottery, Kitchen Infrastructure and Training, California Clean Energy, COVID Federal and State where all funds were spent, Local which includes donations and grants.

Twin Hills USD
Enrollment and ADA
2024-25 Second Interim - 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	199	190	48	199	190	48	199	190	48
4-6	110	103.26	38	113	106	101	36	106	101	36	106	101	36
4-6: NPS													
7-8: NPS													
SCOE Class TK-3 or 6-22	1.5	1.85	1	1.5	1	1		1	1		1	1	
Totals	290.5	269.57	86	294.5	306	292	84	306	292	84	306	292	84
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF= 289- 6= 283 94.75% 30.18%				LCFF=305 (w/o SCOE) 95.42% 27.54%			LCFF=305 95.42% 27.54%			LCFF=305 95.42% 27.54%		
	AB will be funded on 3 year rolling average, this year = 320.63				AB will be funded on current year 3 year average is lower.			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	64	60	16	64	60	16	64	60	16
7-8	138	128.99	43	138	143	135	32	143	135	32	143	135	32
9-12													
SCOE/NPS													
Totals	207	194.93	57	208	207	195	48	207	195	48	207	195	48
Ratio of ADA to Enrollment / Percentage Unduplicated	94.17% 27.54%				94.20% 23.19%			94.20% 23.19%			94.20% 23.19%		
CHARTER SCHOOL Orchard View													
K-3	42	42.04	11	42	32	31	7	32	31	7	32	31	7
4-6	47	46.58	17	47	48	46	11	48	46	11	48	46	11
7-8	43	41.58	10	44	37	36	10	37	36	10	37	36	10
9-12	96	89.26	18	93	107	104	22	107	104	22	107	104	22
SCOE/NPS													
Totals	228	219.46	56	226	224	217	50	224	217	50	224	217	50
Ratio of ADA to Enrollment / Percentage Unduplicated	96.25% 24.56%				96.88% 22.32%			96.88% 22.32%			96.88% 22.32%		
Sub-Totals District 53	726	684	199	729	737	704	182	737	704	182	737	704	182
CHARTER SCHOOL SunRidge													
K-3	125	116.43	46	128	134	124	40	134	124	40	134	124	40
4-6	77	73.11	26	79	87	83	35	87	83	35	87	83	35
7-8	32	28.45	10	32	35	32	8	35	32	8	35	32	8
9-12													
SCOE/NPS					2	2		2	2		2	2	
Totals District 21	234	217.99	82	239	258	241	83	258	241	83	258	241	83
Ratio of ADA to Enrollment / Percentage Unduplicated	93.16% 35.04%				93.41% 32.17%			93.41% 32.17%			93.41% 32.17%		
TOTALS ALL SITES	960	902	281	967.5	995	945	265	995	945	265	995	945	265

Public Health COVID19 State of Emergency for California ended 2/28/2023 and Federal ended 5/18/23.
SunRidge 24-25 ADA to enrollment at Adopted Budget was 91% instead of 93% to allow for possible lower enrollment. Updated at 1st Interim with current enrollment and ADA.
24-25 ADA did not change from 1st Interim for 2nd Interim, based on P-1 (August through Dec 2024).

Twin Hills USD
Enrollment and ADA
2024-25 Second Interim - History

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	282.50	291.00	291.00	291.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	282.50	291.00	291.00	291.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.40	1.00	1.00	1.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.40	1.00	1.00	1.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	283.90	292.00	292.00	292.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Apple Blossom Elem

P 3

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	195.00	195.00	195.00	195.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	195.00	195.00	195.00	195.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	222.00	217.00	217.00	217.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	222.00	217.00	217.00	217.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	417.00	412.00	412.00	412.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	235.00	241.00	241.00	241.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	235.00	241.00	241.00	241.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,746,304.00	6,858,971.00	4,336,752.25	6,858,971.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	230,566.00	(6,902.00)	230,566.00	0.00	0.0%
3) Other State Revenue		8300-8599	843,684.00	552,623.00	467,525.35	552,622.65	(.35)	0.0%
4) Other Local Revenue		8600-8799	608,000.00	861,457.00	306,508.02	861,457.00	0.00	0.0%
5) TOTAL, REVENUES			8,430,452.00	8,503,617.00	5,103,883.62	8,503,616.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,290,094.00	3,456,063.00	1,891,886.02	3,456,063.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,547,773.00	1,568,853.00	853,303.85	1,568,853.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,265,569.00	2,299,784.00	1,102,490.09	2,299,784.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,288.00	508,248.00	158,102.56	508,248.38	(.38)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,908,483.00	2,247,809.00	1,165,007.30	2,247,808.75	.25	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	112,100.00	50,000.00	112,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,254,207.00	10,192,857.00	5,220,789.82	10,192,857.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(823,755.00)	(1,689,240.00)	(116,906.20)	(1,689,240.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	512,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	545,000.00	1,355,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			387,810.00	301,816.00	(32,185.09)	301,816.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,945.00)	(1,387,424.00)	(149,091.29)	(1,387,424.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,181,975.00	4,886,739.00		4,886,739.64	.64	0.0%
b) Audit Adjustments		9793	0.00	(169,854.00)		(169,854.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,181,975.00	4,716,885.00		4,716,885.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,181,975.00	4,716,885.00		4,716,885.64		
2) Ending Balance, June 30 (E + F1e)			3,746,030.00	3,329,461.00		3,329,461.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,009,280.00	447,218.00		447,218.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,037,920.00	967,243.00		967,242.96		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	821,178.00					
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00					
Assignment Reduction due to Supports	0000	9780	(1,353,258.00)					
COVID19 Legal Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		863,049.00				
Technology, Facilities, Pension & Salary	0000	9780		1,400,000.00				
Assignment Reduction due to Supports	0000	9780		(1,365,806.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				863,049.00		
Technology, Facilities, Pension & Salary	0000	9780				1,400,000.00		
Assignment Reduction due to Supports	0000	9780				(1,365,806.04)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,910,000.00		1,910,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,395,939.00	3,484,802.00	2,170,030.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	476,931.00	902,050.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(81,877.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	7,996.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,180.96	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,600,000.00	4,700,000.00	2,036,359.22	4,700,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,619.13	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,198.32	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	508,094.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,669,304.00	6,758,971.00	4,336,752.25	6,758,971.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,769.00	172,748.00	79,125.32	172,748.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,000.00	479,000.00	126,604.70	479,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,207,073.00	7,410,719.00	4,542,482.27	7,410,719.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,956,692.00	3,076,150.00	1,694,198.24	3,076,150.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,184,194.00	1,186,738.00	636,315.30	1,186,738.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,667,693.00	1,684,717.00	935,904.38	1,684,717.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,363.00	87,617.00	52,157.65	87,616.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	720,440.00	756,732.00	574,283.90	756,732.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,639,382.00	6,891,954.00	3,942,859.47	6,891,953.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			567,691.00	518,765.00	599,622.80	518,765.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	512,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	545,000.00	1,355,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,496,316.00)	(1,668,201.00)	0.00	(1,668,201.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,108,506.00)	(1,366,385.00)	(32,185.09)	(1,366,385.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(540,815.00)	(847,620.00)	567,437.71	(847,619.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,277,565.00	3,729,863.00		3,729,862.52	(.48)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,565.00	3,729,863.00		3,729,862.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,565.00	3,729,863.00		3,729,862.52		
2) Ending Balance, June 30 (E + F1e)			2,736,750.00	2,882,243.00		2,882,242.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,037,920.00	967,243.00		967,242.96		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	821,178.00					
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00					
Assignment Reduction due to Supports	0000	9780	(1,353,258.00)					
COVID19 Legal Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		863,049.00				
Technology, Facilities, Pension & Salary	0000	9780		1,400,000.00				
Assignment Reduction due to Supports	0000	9780		(1,365,806.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				863,049.00		
Technology, Facilities, Pension & Salary	0000	9780				1,400,000.00		
Assignment Reduction due to Supports	0000	9780				(1,365,806.04)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,910,000.00		1,910,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,395,939.00	3,484,802.00	2,170,030.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	476,931.00	902,050.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(81,877.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	7,996.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,180.96	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,600,000.00	4,700,000.00	2,036,359.22	4,700,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,619.13	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,198.32	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	508,094.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	230,566.00	(6,902.00)	230,566.00	0.00	0.0%
3) Other State Revenue		8300-8599	683,915.00	379,875.00	388,400.03	379,874.65	(.35)	0.0%
4) Other Local Revenue		8600-8799	230,000.00	382,457.00	179,903.32	382,457.00	0.00	0.0%
5) TOTAL, REVENUES			1,223,379.00	1,092,898.00	561,401.35	1,092,897.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	333,402.00	379,913.00	197,687.78	379,913.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,579.00	382,115.00	216,988.55	382,115.00	0.00	0.0%
3) Employee Benefits		3000-3999	597,876.00	615,067.00	166,585.71	615,067.00	0.00	0.0%
4) Books and Supplies		4000-4999	131,925.00	420,631.00	105,944.91	420,631.82	(.82)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,188,043.00	1,491,077.00	590,723.40	1,491,076.75	.25	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	12,100.00	0.00	12,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,614,825.00	3,300,903.00	1,277,930.35	3,300,903.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,391,446.00)	(2,208,005.00)	(716,529.00)	(2,208,005.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,496,316.00	1,668,201.00	0.00	1,668,201.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,496,316.00	1,668,201.00	0.00	1,668,201.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,870.00	(539,804.00)	(716,529.00)	(539,804.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	904,410.00	1,156,876.00		1,156,877.12	1.12	0.0%
b) Audit Adjustments		9793	0.00	(169,854.00)		(169,854.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,410.00	987,022.00		987,023.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,410.00	987,022.00		987,023.12		
2) Ending Balance, June 30 (E + F1e)			1,009,280.00	447,218.00		447,218.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,009,280.00	447,218.00		447,218.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
FEDERAL REVENUE								

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	160,202.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	78,264.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	81,905.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	56,151.00
Total, Restricted Balance		447,218.20

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

	Object Codes	Prior Fiscal Year Actual: 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%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.93%			3.08%
ADA for LCFF Funding purposes				515.56			487.00			487.00			487.00
Enrollment				498			513			513			513
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	6,000,364	106,499	6,106,863	5,805,062	100,000	5,905,062	5,938,803	100,000	6,038,803	6,126,977	100,000	6,226,977
Transportation Funding: NEW 15-16		102,809	-	102,809	103,909	-	103,909	106,434	-	106,434	110,180	-	110,180
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	1,030,008	-	1,030,008	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		319,117	-	319,117	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	-	174,536	174,536	-	157,558	157,558	-	157,558	157,558	-	157,558	157,558
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues	8300-8599	180,595	54,801	235,396	172,748	41,656	214,404	172,170	41,656	213,826	173,907	41,656	215,563
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	33,269	33,269	-	69,181	69,181	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	284,147	284,147	-	267,184	267,184	-	101,321	101,321	-	101,321	101,321
ELOP funding recaptured by the State for 21-22 & 22-23		-	-	-	-	(310,725)	(310,725)	-	-	-	-	-	-
STRS on Behalf of State		-	304,153	304,153	-	312,579	312,579	-	328,208	328,208	-	344,618	344,618
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	603,582	482,264	1,085,846	479,000	382,457	861,457	431,160	594,000	1,025,160	432,440	824,000	1,256,440
Total Revenue		8,186,475	1,565,702	9,752,177	7,410,719	1,092,898	8,503,617	7,498,567	1,322,743	8,821,310	7,693,504	1,569,153	9,262,657
Expenditures													
Certificated Salaries	1000-1999	3,107,094	419,342	3,526,436	3,076,150	357,652	3,433,802	3,025,213	352,404	3,377,617	3,074,114	359,452	3,433,566
Certificated Salaries One Time Grant Funds		-	208,761	208,761	-	22,261	22,261	-	14,700	14,700	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	1,211,296	352,209	1,563,505	1,186,738	336,446	1,523,184	1,271,699	317,369	1,589,068	1,297,132	323,716	1,620,848
Classified Salaries One Time Grant Funds		-	41,542	41,542	-	45,669	45,669	-	9,000	9,000	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	192,416	44,017	236,433	201,963	45,069	247,032	208,341	43,262	251,603	212,508	44,129	256,637
Employee Benefits One Time Grant Funds		-	60,476	60,476	-	21,314	21,314	-	6,480	6,480	-	3,250	3,250
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	304,153	304,153	-	312,579	312,579	-	328,208	328,208	-	344,618	344,618
Employee Benefits STRS	3101-3199	559,134	79,307	638,441	573,381	72,067	645,448	553,408	67,309	620,717	564,475	68,655	633,131
Employee Benefits PERS	3201-3300	324,101	87,875	411,976	313,794	82,021	395,815	342,973	86,959	429,932	351,109	89,022	440,131
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	562,803	67,567	630,370	595,579	82,017	677,596	592,831	83,657	676,488	604,688	85,330	690,018
EE Benefits-H&W One Time Grant Funds		-	18,313	18,313	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	95,005	85,097	180,102	87,616	203,177	290,793	58,330	83,928	142,258	59,490	85,268	144,758
Books and Supplies One Time Grant Funds		-	43,533	43,533	-	217,455	217,455	-	60,000	60,000	-	13,000	13,000
Services, Other Operating Expenses	5000-5999	812,054	1,186,901	1,998,955	756,732	1,306,929	2,063,661	736,040	1,299,610	2,035,650	754,200	1,325,602	2,079,802
Services One Time Grant Funds		0	211,527	211,527	0	184,148	184,148	0	121,317	121,317	0	42,227	42,227
Restricted Expense Adjustment		-	-	-	-	-	-	(2,281)	2,281	-	23,525	(23,525)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	11,917	11,917	-	12,100	12,100	-	12,100	12,100	-	12,100	12,100
Other Outgo: BAS to D21 charter	7299	110,026	-	110,026	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Total Expenditures		6,973,929	3,222,537	10,196,466	6,891,953	3,300,904	10,192,857	6,886,554	2,888,584	9,775,138	7,041,241	2,781,844	9,823,085
Excess (Deficiency)		1,212,546	(1,656,835)	(444,289)	518,766	(2,208,006)	(1,689,240)	612,013	(1,565,841)	(953,828)	652,263	(1,212,691)	(560,428)
Transfers In	8910-8929	2,040,699	-	2,040,699	1,656,816	-	1,656,816	1,670,706	-	1,670,706	1,659,000	-	1,659,000
Transfers Out (enter as negative)	7610-7629	(1,606,553)	-	(1,606,553)	(1,355,000)	-	(1,355,000)	(1,380,000)	-	(1,380,000)	(1,340,000)	-	(1,340,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,552,679)	1,552,679	-	(1,668,201)	1,668,201	-	(1,443,565)	1,443,565	-	(1,234,435)	1,234,435	-
Total Transfers/Other Uses		(1,118,533)	1,552,679	434,146	(1,366,385)	1,668,201	301,816	(1,152,859)	1,443,565	290,706	(915,435)	1,234,435	319,000
Net Increase (Decrease)		94,013	(104,156)	(10,143)	(847,619)	(539,805)	(1,387,424)	(540,846)	(122,276)	(663,122)	(263,172)	21,744	(241,428)
Fund Balance													
Beginning Balance		3,635,848	1,261,033	4,896,881	3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338
Audit Adjustment(s)		-	-	-	-	(169,854)	(169,854)	-	-	-	-	-	-
Net Ending Balance		3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338	2,078,224	346,686	2,424,910
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	1,156,877	1,156,877	-	617,072	617,072	-	324,942	324,942	-	346,686	346,686
Restricted Res2600 ELOP 23-24 Audit Adjustment		-	-	-	-	(169,854)	(169,854)	-	-	-	-	-	-
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		772,786	-	772,786	863,049	-	863,049	829,171	-	829,171	814,683	-	814,683
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		816,596	-	816,596	34,193	-	34,193	(403,090)	-	(403,090)	(650,604)	-	(650,604)
Assigned - Lottery Unrestricted		10,669	-	10,669	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,954,810	-	1,954,810	1,910,000	-	1,910,000	1,840,315	-	1,840,315	1,839,145	-	1,839,145
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338	2,078,224	346,686	2,424,910
Reserve Requirement													
Economic Uncertainties required level per BP 3100													
		17%			17%			17%			17%		
Additional Reserves:		Interest			Interest			Interest			Interest		
FUND 17 Calculation of Estimated Ending FB per year		\$ 306,975	\$ 16,200	\$ 323,175	\$ 323,175	\$ 9,000	\$ 332,175	\$ 332,175	\$ 9,000	\$ 341,175	\$ 341,175	\$ 9,000	\$ 350,175

District/Apple Blossom Elem/ Twin Hills CMS

**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2024-25 CASH FLOW ESTIMATES @ Second Interim**

APPLE B ELEM/DISTRICT		2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED	
DESCRIPT	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
A: BEGIN CASH	ACCT #S														JU-AU 25	
9110		4,004,400.65	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,257,537.55	4,659,067.70	4,080,781.62	3,561,059.62	2,804,284.62	3,711,160.62	3,052,895.62			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		19,474.10	11,334.26	11,572.51	13,284.54	2,684,495.89	35,286.95			1,762,500.00	0.00	162,051.75	4,700,000.00		4,700,000.00
LCFF State Aid	8010-8019	96,889.00	96,889.00	174,401.00	174,401.00	174,401.00	174,401.00	174,401.00	145,961.00	145,961.00	145,961.00	145,961.00	145,961.00	1,795,588.00		1,795,588.00
Basic Aid Supplement	8011	58,743.00	58,743.00	105,737.00	105,737.00	105,737.00	105,737.00	105,737.00	50,765.00	50,765.00	50,765.00	50,765.00	50,769.00	900,000.00		900,000.00
Education Protection Act	8012			145,435.00			145,435.00			145,435.00			93,490.00	529,795.00		529,795.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00		-50,000.00
In Lieu & Spec Ed Prop Tax	8080-8099		-179,658.00	-359,316.00	-239,544.00	-239,544.00	-239,544.00	-239,544.00	-189,544.00	-503,671.00	-251,839.00	-251,839.00	-201,839.00	-2,895,882.00	-251,839.00	-3,147,721.00
Federal	8100-8299					11,490.00		22,143.00			7,878.00		6,047.00	47,558.00	110,000.00	157,558.00
Federal COVID		2,677.60		3,379.60			7,301.00				25,000.00		34,649.80	73,008.00	0.00	73,008.00
Other State - see below	8300-8599															
Mandated Block Grant							10,230.00							10,230.00		10,230.00
State COVID					69,180.65									69,180.65		69,180.65
Block Grants, ERMHS, Transportation		11,671.00	11,671.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,018.00	233,423.00	0.00	233,423.00
ELOP funds recaptured by the State R2600										-52,681.00	-52,681.00	-52,681.00	-52,682.00	-210,725.00		-210,725.00
Lottery, Unrest+Rest & Other							2,968.50	16,060.55			20,748.00		31.50	39,808.55	46,183.45	85,992.00
STRS on Behalf of / State Liability														0.00	211,689.00	211,689.00
Other Local	8600-8799															0.00
Interest					31,972.45			33,585.42			28,000.00			93,557.87	26,442.13	120,000.00
Rent, Util, SR MOU, Misc		2,054.00	1,087.00	7,859.20	8,929.57	50,597.26	8,679.22	160.00	33,395.00	6,967.00	10,967.00	967.00	15,224.75	146,887.00	372,000.00	518,887.00
Special Ed			25,718.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	-34,032.00	200,000.00		200,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929				11,705.36	255,000.00			255,000.00				345,000.64	866,706.00	304,000.00	1,170,706.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		172,034.60	33,924.10	132,983.06	218,107.54	415,118.80	2,943,856.61	141,982.92	339,730.00	-163,071.00	1,791,452.00	-62,674.00	685,690.44	6,649,135.07	818,475.58	7,467,610.65
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	30,894.62	200,399.75	208,776.41	202,495.94	198,493.45	196,897.93	199,557.93	197,000.00	197,000.00	197,000.00	197,000.00	222,389.97	2,247,906.00		2,247,906.00
Classified Salaries	2000-2999	59,077.81	96,197.43	112,877.25	111,559.36	112,550.01	111,274.19	109,614.74	113,000.00	113,000.00	113,000.00	113,000.00	137,260.21	1,302,411.00		1,302,411.00
Employee Benefits	3000-3999	40,614.56	140,691.72	123,676.13	125,344.88	121,391.83	124,196.03	121,582.39	121,600.00	121,600.00	121,600.00	121,600.00	147,409.46	1,431,307.00	211,689.00	1,642,996.00
Books & Supplies	4000-4999	6,625.47	27,233.90	29,065.12	31,244.14	10,219.02	14,084.11	5,585.60	57,652.00	35,304.00	28,243.00	35,304.00	32,479.12	313,039.48	40,000.00	353,039.48
Services & Other Operational	5000-5999	63,740.87	83,777.98	159,964.90	268,326.66	332,401.87	123,835.95	69,381.14	370,200.00	126,800.00	274,733.00	128,687.00	71,482.38	2,073,331.75	40,000.00	2,113,331.75
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499							50,000.00			50,000.00			100,000.00	7,000.00	107,000.00
Interfund TF out (Cafet)	7600-7629			90,000.00										90,000.00		90,000.00
Interfund TF out (BAS/OPEB)	7600-7629							335,000.00			100,000.00		330,000.00	765,000.00		765,000.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		200,953.33	548,300.78	634,359.81	828,970.98	775,056.18	570,288.21	890,721.80	859,452.00	593,704.00	884,576.00	595,591.00	941,021.14	8,322,995.23	298,689.00	8,621,684.23
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		-21,196.41	9,060.00	17,743.40	636,514.71	461.75	40,450.00	101,440.00						784,473.45		
Prior year Clear Due To/From					791,360.08									791,360.08		
Accounts Payable	95x															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-602,150.29	3,409.46	-6,769.79	-545,297.77	-14,525.26	-12,488.25	69,012.80					-119,854.00	-1,228,663.10		June R2600 ELOP 23-24
TOTAL PRIOR YR		-623,346.70	12,469.46	10,973.61	882,577.02	-14,063.51	27,961.75	170,452.80	0.00	0.00	0.00	0.00	-119,854.00	347,170.43		
E: NET INC/DEC	(B-C+D)	-652,265.43	-501,907.22	-490,403.14	271,713.58	-374,000.89	2,401,530.15	-578,286.08	-519,722.00	-756,775.00	906,876.00	-658,265.00	-375,184.70	-1,326,689.73		
F: ENDING CASH BALANCE	(A+E)	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,257,537.55	4,659,067.70	4,080,781.62	3,561,059.62	2,804,284.62	3,711,160.62	3,052,895.62	2,677,710.92		519,786.58	

Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at over \$700,000. 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 (\$211,689). Expenses to be made after June 30, 2025 shows the book entry amount for STRS on Behalf of State (will not be paid), \$40k each due for supplies and services, SELPA mental health TF of \$7k. State categorical ELOP 21-22 and 22-23 funding of \$210,725 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

Twin Hills Union School District - District & Apple Blossom Elementary School											
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025											
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 Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year	
LCFF Revenue Sources											
Funded/Planning COLA	8.22%			1.07%			2.43%			3.52%	
Unduplicated Count # /LCFF Rolling % for Sup Grant	86 / 26.06%			84 / 27.46%			84 / 28.32%			84 / 27.45%	
Funded ADA / Actual ADA	3 year average ADA 320.63 / CY ADA 269.57			3 year average ADA 283.50/ CY ADA 292.0			3 year average ADA 278.7/ CY ADA 292.0			3 year average ADA 283.7 / CY ADA 292.0	
Enrollment (w/LCFF - TK below age 5)	291			306			306			306	
Enrollment notes:	1.5 SCOE 6/22 pgm			1 SCOE student (included above)			1 SCOE student (included above)			1 SCOE student (included above)	
Property Taxes % inc/dec	\$4.69 Million			\$4.7 Million			\$4.75 Million			\$4.8 Million	
In Lieu Property Tax per ADA	\$4,922			\$4,974			\$5,026			\$5,079	
Transportation Funding	\$102,809			\$103,909			\$106,434			\$110,180	
Revenue Transfer to Deferred Maintenance	\$50,000			\$50,000 Same as prior year			\$50,000			Same as prior year	
Basic Aid Supplemental Funding	23-24=\$1,030,008 + 22-23 \$319,117			\$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 Fed Funding (Unearned, record 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 \$211: Rest \$102			Unr \$191 Rest \$82 ADA*1.04446			Unr \$191 Rest \$82 ADA*1.04446			Unr \$191 Rest \$82 ADA*1.04446	
Mandated Block Grant	Unr \$37.81			Unr \$38.21 *prior year ADA			Unr \$39.14 *prior year ADA			Unr \$40.52 *prior year ADA	
Transportation 60% Allowance new 2023-24	\$52,886			\$58,580.00			\$59,745.00			\$60,939.00	
COVID19 IPI and UPK (Unearned, see Fed)	\$33,269			UPK R6053 \$69,181			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	\$188,914			ELOP R2600 \$110,202 + Mental Health \$22,236 + Special Ed Preschoo \$5,661 + Prop 28 Art & Music in Schools \$36,744			Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744			Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744	
ELO-P funding recaptured by the State 21 - 23				(210,725) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.			24-25 Only			24-25 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)	\$202,706			Unr Interest \$120,000, no FMV until year end			Unr Interest \$110,000			Same as PY	
Other Local, see Narrative	SR MOU, rents, other			Unr SunRidge MOU \$278k, 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	\$413,906			Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs			Prior year plus \$250,000 SELPA funding based on their updated formula			Prior year plus \$230,000 SELPA funding based on their updated formula	
Expenditures											
Certificated Salaries											
Staffing (FTEs)	21.5 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent			20.0 FTE Teachers & Student Support: Teachers 14.0 FTE; AB, TH, OV, Dist Special Ed 3.4 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.9 FTE. Admin=1.0 FTE Site Admin, 1.0 FTE Superintendent			Unrest: Prior year minus retirement of .50 FTE teacher, minus .40 FTE counselor. Rest: Prior year minus .40 FTE Special Ed			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 shown is for prof development using R6266			None, funding ended 6/30/26	
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			18.4 FTE (includes AB+TH Special Ed Instr Assist 3.75 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.63 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+0.66 FTE R6053 TKIA and YA			0.94 FTE TK IAs R6053, 0.25 FTE Art IA R6770 (FTE also included above)			0.25 FTE Art IA R6770.			Same as prior year.	
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 + R6770 AMIS			R6770 AMIS (Prop 28)	
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 = 27.4%			STRS = 19.1%; PERS = 27.5%	

District/Apple Blossom Elem

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

Assumptions Continued	2023-24			2024-25			2025-26			2026-27		
District/AB 24-25 2nd Interim	Prior Fiscal Year Actual			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. Updated based on current year. One time purchases, carryover, and donations received are now budgeted			Prior year minus carryover and one time: Unr -\$14,700 and Rest -\$62,435 + 2%			Prior year + 2%		
One Time Grant Funds		\$34,106		\$162,294 includes Excel summer program, air filters, computer equipment, gardening materials, musical instruments, art materials, TK materials, textbooks, kitchen equipment.			Textbooks and instructional materials, music and art supplies R6762 \$25,000			Total one time expenses is in Services to be distributed once use of funds decided.		
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 minus Unr \$11,950; Rest -\$30k RRM and -\$2,400 Special Ed settlement + 2%			Prior year + 2%		
One Time Grant Funds		\$179,720		Estimated expenses \$154,648 for Summer School R3214, prof. dev. R6266, garden and music instruction R6762, and mental health services R6546			Estimated expenses \$39k Prof Dev R6266; \$15k Mental Health R6546; \$3k art and music services			Estimated expenses \$15k Mental Health R6546; \$3k art and music services		
Restricted Expense Adjustment				See subsequent years			Balances restricted ending balance by adjusting through unrestricted			Adj needed, annual expenses increase, revenue generally does not		
Necessary Expense Reductions				See subsequent years			Plan to be developed			Same as prior year.		
Other Outgo (Mental Health TF to SELPA)	\$6,896			R6546 \$7,000			Same as prior year			Same as prior year.		
Capital Outlay	\$0			None anticipated to date			None			None		
Other Outgo: BAS to D21 SunRidge	\$100,000 Exp support + \$10,026 CRSP			\$100,000 Expense support			\$100,000 Expense support			\$100,000 Expense support		
Transfers In												
MOU amounts from Charters+ABASP	\$1,204,924			\$1,130,000 Charters+\$29k ABASP			\$1,130,000 Charters+ \$29k ABASP			Same as prior year		
CRSP from Fund 20	\$57,336			\$11,706			\$11,706			\$0		
Transfers Out												
Contribution to Cafeteria Fund		\$103,000		\$90,000 is current estimate			\$90,000 is current estimate			Same as prior year		
Basic Aid Supplement Funds to THCMS		\$756,570		\$475,000 is current estimate			\$500,000 is current estimate			\$500,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV		CRSP \$10,353 BAS \$224,160		\$290,000 is current estimate			\$290,000 is current estimate			\$250,000 is current estimate		
Contributions: Restricted												
Special Ed Encroachment & Other transfers		\$1,089,209			\$1,248,201		Prior year - SELPA revenue inc. \$250k + 2%			Prior year - SELPA revenue inc. \$230k +2%		
Routine Restricted Maintenance		\$341,200			\$300,000		No change			No change		
PIP Program		\$27,270			\$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		
Audit Adjustment: Res2600 ELOP 23-24				(1119,854) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance			24-25 only			24-25 only		
Components of Ending Fund Balance												
Nonspendable (Revolving Fund cash)		\$5,000		Revolving funds, no change			Same as prior year			Same as prior year		
Restricted		CACE \$15,104; ELOP \$330,579; Ed Effect \$80,825; Art Music IMD BG \$104,114; Prop 28 AMIS \$37,886; Kitchen \$76,134; all others \$78k		\$224,059: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Ed Effect Res6266 \$53,753; Art Music IMD BG Res6762 \$25,000; Prop 28 Art & Music In Schools Res6770 \$20,000			\$167,050: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Prop 28 Art & Music In Schools Res6770 \$41,744			\$188,794: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Prop 28 Art & Music In Schools Res6770 \$63,488		
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment				(1119,854) this year only, ELOP State funding recapture for 23-24, decreases Retricted above			24-25 only			24-25 only		
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/IP/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

District/Apple Blossom Elem

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

	Object Codes	Prior Fiscal Year Actual: 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%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.43%			3.52%
ADA for LCFF Funding purposes			LCFF funding used rolling 3 yr avg	320.63		LCFF rolling avg not used, CV higher			LCFF rolling avg not used			LCFF rolling avg not used	
ADA for budget year Enrollment		Donation Rev & Exp included		269.57	Donation Rev & Exp shown as rec'd		292.00	Donation Rev & Exp NOT shown		292.00	Donation Rev & Exp NOT shown		292.00
				290.50			306.00			306.00			306.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,894,914	106,499	4,001,413	3,673,753	100,000	3,773,753	3,762,181	100,000	3,862,181	3,879,934	100,000	3,979,934
Transportation Funding		102,809		102,809			103,909			106,434			110,180
Revenue transfer (Def Maint, F14)	8091	(50,000)		(50,000)			(50,000)			(50,000)			(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only		1,030,008		1,030,008	900,000		900,000			900,000			900,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		319,117		319,117	-		-	-		-	-		-
Federal Revenues	8100-8299	-	174,536	174,536	-	157,558	157,558	-	157,558	157,558	-	157,558	157,558
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues: Mandated, Lottery, Transportation	8300-8599	132,605	31,821	164,426	129,874	24,928	154,802	129,199	24,928	154,127	130,795	24,928	155,723
State Funding: IPI, Universal Prek (Unearned-see Fed)		-	33,269	33,269	-	69,181	69,181	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	188,914	188,914	-	174,843	174,843	-	58,980	58,980	-	58,980	58,980
ELOP funding recaptured by the State for 21-22 & 22-23		-	-	-	-	(210,725)	(210,725)	-	-	-	-	-	-
Other State: STRS/PERS on Behalf of State		-	190,162	190,162	-	211,689	211,689	-	222,273	222,273	-	233,387	233,387
Local Revenues	8600-8799	545,834	460,056	1,005,890	457,000	381,887	838,887	411,160	594,000	1,005,160	412,440	824,000	1,236,440
Total Revenue		5,975,287	1,311,290	7,286,577	5,214,536	982,369	6,196,905	5,258,974	1,157,739	6,416,713	5,383,349	1,398,853	6,782,202
Expenditures													
Certificated Salaries	1000-1999	1,732,587	419,342	2,151,929	1,870,993	357,652	2,228,645	1,822,706	352,404	2,175,110	1,847,557	359,452	2,207,009
Certificated Salaries One Time Grant Funds		-	142,633	142,633	-	19,261	19,261	-	11,700	11,700	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	946,732	352,209	1,298,941	922,196	336,446	1,258,642	1,001,866	317,369	1,319,235	1,021,903	323,716	1,345,619
Classified Salaries One Time Grant Funds		-	41,542	41,542	-	43,769	43,769	-	9,000	9,000	-	9,000	9,000
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;												
Employee Benefits One Time Grant Funds	3501-3699	134,423	44,017	178,440	138,655	45,069	183,724	144,541	43,262	187,803	147,432	44,129	191,561
Additional Adjustments		-	46,088	46,088	-	19,964	19,964	-	5,820	5,820	-	3,250	3,250
Employee Benefits STRS/PERS on Behalf of State		-	190,162	190,162	-	211,689	211,689	-	222,273	222,273	-	233,387	233,387
Employee Benefits STRS	3101-3199	314,234	79,307	393,541	364,781	72,067	436,848	339,079	67,309	406,388	345,860	68,655	414,515
Employee Benefits PERS	3201-3299	236,974	87,875	324,849	229,440	82,021	311,461	254,222	86,959	341,181	260,253	89,022	349,275
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	362,897	67,567	430,464	397,293	82,017	479,310	393,418	83,657	477,075	401,287	85,330	486,617
EE Benefits-H&W One Time Grant Funds		-	9,487	9,487	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	72,527	65,762	138,289	62,576	128,069	190,645	49,130	67,200	116,330	50,110	68,540	118,650
Books and Supplies One Time Grant Funds		-	34,106	34,106	-	162,394	162,394	-	25,000	25,000	-	-	-
Services, Other Operating Expenses	5000-5999	692,730	1,174,926	1,867,656	651,755	1,306,929	1,958,684	652,840	1,299,610	1,952,450	665,900	1,325,602	1,991,502
Services One Time Grant Funds		-	179,720	179,720	-	154,648	154,648	-	57,469	57,469	-	17,986	17,986
Restricted Expense Adjustment (clear through unres)		-	-	-	-	-	-	(2,281)	2,281	-	23,525	(23,525)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obi 7222)	7100-7199;												
	7300-7499	-	6,896	6,896	-	7,000	7,000	-	7,000	7,000	-	7,000	7,000
Other Outgo: BAS & CRSP to D21 Charter	7299	110,026		110,026	100,000		100,000	100,000		100,000	100,000		100,000
Total Expenditures		4,603,130	2,941,639	7,544,769	4,737,689	3,028,995	7,766,684	4,755,521	2,658,313	7,413,834	4,863,827	2,611,544	7,475,371
Excess (Deficiency)		1,372,157	(1,630,349)	(258,192)	476,847	(2,046,626)	(1,569,779)	503,453	(1,500,574)	(997,121)	519,522	(1,212,691)	(693,169)
Transfers In from OVS	8910-8929	663,560		663,560	630,000		630,000	630,000		630,000	630,000		630,000
Transfers In from THCMS	8910-8929	512,470		512,470	500,000		500,000	500,000		500,000	500,000		500,000
Transfers In from F20 OPEB for CRSP	8910-8929	57,336		57,336	11,706		11,706	11,706		11,706	-		-
Transfers In from ABASP	8910-8929	28,894		28,894	29,000		29,000	29,000		29,000	29,000		29,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(103,000)		(103,000)	(90,000)		(90,000)	(90,000)		(90,000)	-		(90,000)
Transfers Out: BAS to Fund 03	7200+7600	(756,570)		(756,570)	(475,000)		(475,000)	(500,000)		(500,000)	(500,000)		(500,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(234,513)		(234,513)	(290,000)		(290,000)	(290,000)		(290,000)	(250,000)		(250,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,457,679)	1,552,679	95,000	(1,568,201)	1,668,201	100,000	(1,343,565)	1,443,565	100,000	(1,134,435)	1,234,435	100,000
Total Transfers/Other Uses		(1,289,502)	1,552,679	263,177	(1,252,495)	1,668,201	415,706	(1,052,859)	1,443,565	390,706	(815,435)	1,234,435	419,000
Net Increase (Decrease)		82,655	(77,670)	4,985	(775,648)	(378,425)	(1,154,073)	(549,406)	(57,009)	(606,415)	(295,913)	21,744	(274,169)
Fund Balance													
Beginning Balance		3,442,140	800,008	4,242,148	3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791
Audit Adjustment(s)		-	-	-	(119,854)		(119,854)	-	-	-	-	-	-
Net Ending Balance		3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791	1,903,828	188,794	2,092,622
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		722,338	722,338		343,913	343,913		167,050	167,050		188,794	188,794
Restricted Res2600 ELOP 23-24 Audit Adjustment		-	-	-	-	(119,854)	-	-	-	-	-	-	-
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		310,910		310,910	347,205		347,205	326,490		326,490	290,809		290,809
Assigned - Amount required for OV to meet BP3100		432,453		432,453	496,306		496,306	447,487		447,487	425,050		425,050
Assigned - Amount required for SR to meet BP3100		340,333		340,333	366,743		366,743	381,684		381,684	389,633		389,633
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)	(1,365,807)		(1,365,807)	(1,803,090)		(1,803,090)	(2,050,604)		(2,050,604)
Assigned - See Reduces Above Assignments, decreases amount		382,750		382,750	-		-	-		-	-		-
Assigned - Lottery Res 1100 Unrestricted		1,718		1,718	-		-	-		-	-		-
Assigned - COVID19 Legal: Distance Learning		100,000		100,000	-		-	-		-	-		-
Reserve for Economic Uncertainties		1,447,785		1,447,785	1,429,700		1,429,700	1,372,170		1,372,170	1,373,940		1,373,940
Unassigned/Unappropriated Ending Bal	9790	0		0	0		0	0		0	0		0
Net Ending Balance		3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791	1,903,828	188,794	2,092,622
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17%			17%			17%			17%

**District/
Apple
Blossom
Elem**

Twin Hills Union Elementary (70961) - 2nd Interim 2024-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
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	306	306	306
Unduplicated Pupil Count (UPC)	86	84	84	84
Unduplicated Pupil Percentage (UPP)	26.06%	27.46%	28.32%	27.45%
Current Year LCFF Average Daily Attendance (ADA)	269.57	292.00	292.00	292.00
Funded LCFF ADA	320.63	292.00	292.00	292.00
LCFF ADA Funding Method	3PY Average	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$3,196,832	\$2,942,804	\$3,014,358	\$3,120,702
Grade Span Adjustment	217,349	198,170	202,920	210,140
<i>Adjusted Base Grant</i>	<i>\$3,414,181</i>	<i>\$3,140,974</i>	<i>\$3,217,278</i>	<i>\$3,330,842</i>
Supplemental Grant	177,947	172,502	182,226	182,863
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$3,592,128	\$3,313,476	\$3,399,504	\$3,513,705
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	102,809	103,909	106,434	110,180
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	98,464	100,864	104,416
Total Allowance and Add-On Amounts	\$405,594	\$464,186	\$469,111	\$476,409
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$3,997,722	\$3,777,662	\$3,868,615	\$3,990,114
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,468	\$ 12,937	\$ 13,249	\$ 13,665
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	3,997,722	3,777,662	3,868,615	3,990,114
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,578,183	\$ 1,452,279	\$ 1,467,721	\$ 1,483,172
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 474,012	\$ 529,795	\$ 542,605	\$ 561,588
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 1,945,527	\$ 1,795,588	\$ 1,858,289	\$ 1,945,354
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,945,527	\$ 1,795,588	\$ 1,858,289	\$ 1,945,354
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 474,012	\$ 529,795	\$ 542,605	\$ 561,588
(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)	\$ 4,690,846	\$ 4,700,000	\$ 4,750,000	\$ 4,800,000
In-Lieu of Property Taxes (Object Code 8096)	(3,112,663)	(3,247,721)	(3,282,279)	(3,316,828)
Entitlement and Source Reconciliation				

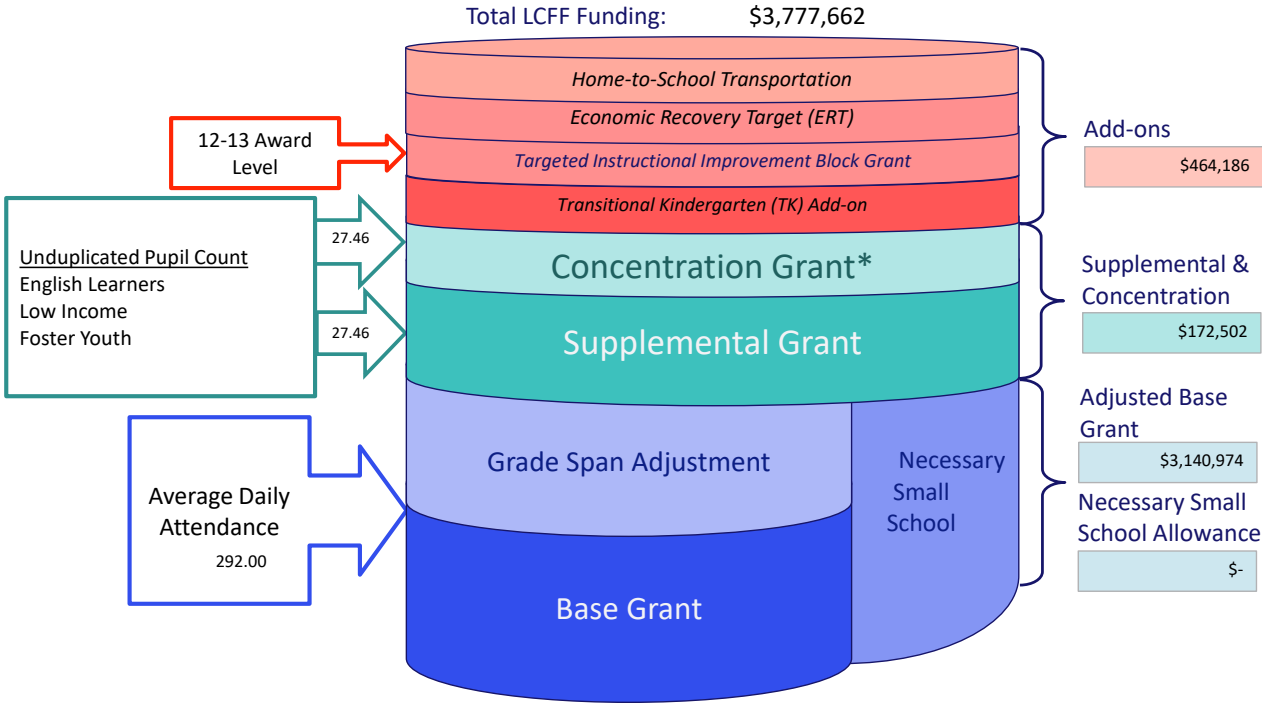
Twin Hills Union Elementary (70961) - 2nd Interim 2024-25					
	2023-24	2024-25	2025-26	2026-27	
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 3,716,966	\$ 3,501,251	\$ 3,579,955	\$ 3,697,071	
Supplemental and Concentration Grant funding in the LCAP year	\$ 177,947	\$ 172,502	\$ 182,226	\$ 182,863	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	4.79%	4.93%	5.09%	4.95%	
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 11,521.77	\$ 11,675.85	\$ 11,979.13	\$ 12,380.31	
Grades 4-6	\$ 10,593.80	\$ 10,735.92	\$ 11,014.42	\$ 11,383.43	
Grades 7-8	\$ 10,907.33	\$ 11,053.45	\$ 11,340.92	\$ 11,720.99	
Grades 9-12	\$ 12,969.48	\$ 13,144.30	\$ 13,484.84	\$ 13,937.34	
Base Grants					
Grades TK-3	\$ 9,919	\$ 10,025	\$ 10,269	\$ 10,630	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,424	\$ 10,791	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,733	\$ 11,111	
Grades 9-12	\$ 12,015	\$ 12,144	\$ 12,439	\$ 12,877	
Grade Span Adjustment					
Grades TK-3	\$ 1,032	\$ 1,043	\$ 1,068	\$ 1,106	
Grades 9-12	\$ 312	\$ 316	\$ 323	\$ 335	
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	
Grades TK-3	\$ 2,190	\$ 2,214	\$ 2,267	\$ 2,347	
Grades 4-6	\$ 2,014	\$ 2,035	\$ 2,085	\$ 2,158	
Grades 7-8	\$ 2,073	\$ 2,096	\$ 2,147	\$ 2,222	
Grades 9-12	\$ 2,465	\$ 2,492	\$ 2,552	\$ 2,642	
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$ 571	\$ 608	\$ 642	\$ 644	
Grades 4-6	\$ 525	\$ 559	\$ 590	\$ 592	
Grades 7-8	\$ 540	\$ 575	\$ 608	\$ 610	
Grades 9-12	\$ 642	\$ 684	\$ 723	\$ 725	
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	
Grades TK-3	\$ 7,118	\$ 7,194	\$ 7,369	\$ 7,628	
Grades 4-6	\$ 6,545	\$ 6,615	\$ 6,776	\$ 7,014	
Grades 7-8	\$ 6,739	\$ 6,811	\$ 6,976	\$ 7,222	
Grades 9-12	\$ 8,013	\$ 8,099	\$ 8,295	\$ 8,588	
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	

Twin Hills Union Elementary (70961) - 2nd Interim 2024-25										v.25.2b		PY1		v.25.2b		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%		26.06%		26.06%		1.07%		0.00%		27.46%		27.46%											
3PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										210.61	\$	9,919	\$	1,032	\$	571	\$	-	\$	2,426,599	190.00	\$	10,025	\$	1,043	\$	608	\$	-	\$	2,218,412				
Grades 4-6										110.02		10,069				525	-	1,165,529	102.00		10,177				559	-	1,095,064								
Grades 7-8										-		10,367				540	-	-	-		10,478				575	-	-								
Grades 9-12										-		12,015		312		642	-	-	-		12,144		316		684	-	-								
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-								
Total Base, Supplemental, and Concentration Grant											\$	3,196,832	\$	217,349	\$	177,947	\$	-	\$	3,592,128		\$	2,942,804	\$	198,170	\$	172,502	\$	-	\$	3,313,476				
NSS Allowance												-						-			-								-						
TOTAL BASE										320.63	\$	3,196,832	\$	217,349	\$	177,947	\$	-	\$	3,592,128	292.00	\$	2,942,804	\$	198,170	\$	172,502	\$	-	\$	3,313,476				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																	\$	-											\$	-					
Home-to-School Transportation (COLA added commencing 2023-24)																		102,809												103,909					
Small School District Bus Replacement Program (COLA added commencing 2023-24)																		-												-					
Transitional Kindergarten (Commencing 2022-23)										TK ADA		13.46	TK Add-on rate	\$	3,044.00		40,972				TK ADA		32.00	TK Add-on rate	\$	3,077.00						98,464			
ECONOMIC RECOVERY TARGET PAYMENT																		261,813											261,813						
LCFF Entitlement Before Adjustments																	\$	3,997,722											\$	3,777,662					
Miscellaneous Adjustments																		-												-					
ADJUSTED LCFF ENTITLEMENT																	\$	3,997,722										\$	3,777,662						
Local Revenue (including RDA)																		(1,578,183)												(1,452,279)					
Gross State Aid																	\$	2,419,539											\$	2,325,383					
Education Protection Account Entitlement																		(474,012)												(529,795)					
Net State Aid																	\$	1,945,527											\$	1,795,588					
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										\$	5,027.20	320.63		\$	1,611,871	\$	5,027.20	292.00		\$	1,467,942														
2012-13 NSS Allowance (deficit)										\$	-			-	\$	-			-																
Minimum State Aid Adjustments														-				-																	
Less Current Year Property Taxes/In-Lieu														(1,578,183)				(1,452,279)																	
Less Education Protection Account Entitlement														(474,012)				(529,795)																	
Subtotal State Aid for Historical RL/Charter General BG														\$	-			\$	-																
Categorical Minimum State Aid														855,303				855,303																	
Charter School Categorical Block Grant adjusted for ADA										-		-		-			-																		
Minimum State Aid Guarantee Before Proration Factor														\$	855,303			\$	855,303																
Proration Factor														0.00%			0.00%																		
Minimum State Aid Guarantee														\$	855,303			\$	855,303																
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														\$	1,945,527			\$	1,795,588																
ADDITIONAL STATE AID														\$	-			\$	-																
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$	1,945,527			\$	1,795,588																
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier														\$	3,997,722			\$	3,777,662																
Change Over Prior Year										-0.90%	(36,480)					-5.50%	(220,060)																		
LCFF Entitlement Per ADA (excluding Categorical MSA)														12,468				12,937																	
Per-ADA Change Over Prior Year										9.22%	1,053					3.76%	469																		
Basic Aid Status (school districts only)														Non-Basic Aid			Non-Basic Aid																		
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2023-24		Increase		2024-25																			
State Aid										-6.64%	(138,335)		\$	1,945,527	-7.71%	(149,939)		\$	1,795,588																
Education Protection Account													474,012				529,795																		
Property Taxes Net of In-Lieu Transfers										-5.40%	(90,070)		1,578,183	-7.98%	(125,904)		1,452,279																		
Charter In-Lieu Taxes										0.00%	-		-	0.00%	-		-																		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-5.66%	(228,405)		\$	3,997,722	-6.90%	(275,843)		\$	3,777,662																

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FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Components of LCFF Entitlement

	2024-25	
Base Grant	\$ 2,942,804	292.00 ADA
Grade Span Adjustment	\$ 198,170	\$ 3,140,974 Adjusted Base Grant
Supplemental Grant	\$ 172,502 27.46%	
Concentration Grant	\$ - 27.46%	\$ 172,502 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	\$ -	\$ 464,186 Add-ons
Add-on Economic Recovery Target	\$ 261,813	
Add-on: Transitional Kindergarten	\$ 98,464	
Total	\$ 3,777,662	\$ 3,777,662



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

	LCFF Entitlement per ADA					
	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA (LCFF & NSS)	353.40	320.63	292.00	292.00	292.00	
LCFF Sources per ADA, including NSS	\$ 11,415.40	\$ 12,468.33	\$ 12,937.20	\$ 13,248.68	\$ 13,664.77	
Net Dollar Change per ADA	\$ 1,356.15	\$ 1,052.94	\$ 468.86	\$ 311.48	\$ 416.09	
Net Percent Change	13.48%	9.22%	3.76%	2.41%	3.14%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 11,415.40	\$ 12,468.33	\$ 12,937.20	\$ 13,248.68	\$ 13,664.77	
Net Change per ADA	\$ 1,356.15	\$ 1,052.94	\$ 468.86	\$ 311.48	\$ 416.09	
Net Percent Change	13.48%	9.22%	3.76%	2.41%	3.14%	

**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2024-25 CASH FLOW ESTIMATES @ Second Interim**

TWIN HILLS CMS	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT	ACCT #S															
A: BEGIN CASH	9110	786,838.50	855,893.91	747,944.46	833,812.62	628,240.03	475,294.25	545,458.01	767,472.40	595,368.40	683,950.40	624,308.10	544,349.10			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid+PY Recomp	8015	41,643.00	41,643.00	74,958.00	74,958.00	74,958.00	74,958.00	74,958.00	66,228.00	66,228.00	66,228.00	66,228.00	66,226.00	789,214.00		789,214.00
Education Protection Account	8012			93,030.00			93,031.00			93,030.00			93,164.00	372,255.00		372,255.00
In Lieu Property Tax+PY Recomp	8096		55,379.00	110,759.00	73,839.00	73,839.00	73,839.00	73,839.00	73,839.00	144,827.00	72,420.00	72,420.00	72,420.00	897,420.00	72,420.00	969,840.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,910.00							3,910.00		3,910.00
New Block Grants		4,618.00	4,618.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,306.00	92,341.00		92,341.00
Lottery, Unrest+Rest								12,529.30			15,316.70			27,846.00	27,846.00	55,692.00
ELOP funds recaptured by the State R2600										-25,000.00	-25,000.00	-25,000.00	-25,000.00	-100,000.00		-100,000.00
STRS on Behalf of / State Liability														0.00	100,890.00	100,890.00
Other Local - see below	8300-8599															
Interest					7,704.36			5,603.97			5,000.00			18,308.33	2,691.67	21,000.00
Donations, THABEF, Facility Use				570.00				400.00	400.00				200.00	1,570.00		1,570.00
Interfund TF in	8910-8929				11,109.55			235,000.00					240,000.45	486,110.00		486,110.00
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		46,261.00	101,640.00	287,628.00	175,921.91	157,108.00	254,049.00	410,641.27	148,778.00	287,396.00	142,275.70	121,959.00	355,316.45	2,488,974.33	203,847.67	2,692,822.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,683.37	101,476.54	115,915.19	104,673.17	107,028.54	106,704.39	105,888.79	106,000.00	106,000.00	106,000.00	106,000.00	129,787.01	1,208,157.00		1,208,157.00
Classified Salaries	2000-2999	7,671.76	20,241.02	22,432.91	22,508.64	22,432.91	22,432.91	22,432.91	22,432.00	22,432.00	22,432.00	22,432.00	36,560.94	266,442.00		266,442.00
Employee Benefits	3000-3999	8,623.11	59,388.02	46,340.36	46,865.42	48,541.63	47,096.79	48,137.22	47,000.00	47,000.00	47,000.00	47,000.00	62,905.45	555,898.00	100,890.00	656,788.00
Books & Supplies	4000-4999	0.00	11,156.21	6,169.63	8,143.11	4,778.04	2,573.19	1,225.02	9,313.00	13,969.00	17,073.00	17,073.00	13,735.70	105,208.90	50,000.00	155,208.90
Services & Other Operational	5000-5999	6,757.64	17,327.66	10,901.75	7,701.43	7,272.66	5,077.96	8,538.83	16,137.00	9,413.00	9,413.00	9,413.00	11,523.07	119,477.00	15,000.00	134,477.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00	5,100.00	5,100.00
Interfund TF out	7600-7629					120,000.00			120,000.00				120,000.00	360,000.00	140,000.00	500,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		35,735.88	209,589.45	201,759.84	189,891.77	310,053.78	183,885.24	186,222.77	320,882.00	198,814.00	201,918.00	201,918.00	374,512.17	2,615,182.90	310,990.00	2,926,172.90
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		63,315.00			171,460.27			2,616.89						237,392.16		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-4,784.71			-363,063.00			-5,021.00					-50,000.00	-422,868.71	June R2600 ELOP 23-24	
TOTAL PRIOR YR		58,530.29	0.00	0.00	-191,602.73	0.00	0.00	-2,404.11	0.00	0.00	0.00	0.00	-50,000.00	-185,476.55		
E: NET INC/DEC	(B-C+D)	69,055.41	-107,949.45	85,868.16	-205,572.59	-152,945.78	70,163.76	222,014.39	-172,104.00	88,582.00	-59,642.30	-79,959.00	-69,195.72	-311,685.12		
F: ENDING CASH BAL	(A+E)	855,893.91	747,944.46	833,812.62	628,240.03	475,294.25	545,458.01	767,472.40	595,368.40	683,950.40	624,308.10	544,349.10	475,153.38		-107,142.33	

Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at \$100,000+. 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 (\$100,890).

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 \$140,000 plus amounts estimated as unspent for supplies and services.

State categorical ELOP 21-22 and 22-23 funding of \$100,000 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

**Twin Hills Union School District - Twin Hills Charter Middle School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025**

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 Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # /LCFF Rolling % for Sup Grant	57 / 26.05%	48 / 26.21%	48 / 24.64%	48 / 23.19%
Funded ADA	194.93	195.00	195.00	195.00
Enrollment	207.00	207.00	207.00	207.00
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	\$0	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.55 *prior year ADA	Unr \$21.27 *prior year ADA
COVID19 IPI (Unearned, see Federal)	\$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	\$95,233	\$92,341 = ELOP, Mental Health, Prop 28 Art & Music In Schools	Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23		(\$100,000) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.	24-25 Only	24-25 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)	\$57,748	Unr Interest \$21,000, no FMV until year end plus gym rent \$1,000	Unr Interest \$20,000	Same as PY
Donations (Rest)	\$22,208	Currently received to date \$570	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.7 FTE Teachers, .50 FTE counselor, 1.0 FTE Site Admin	9.9 FTE Teachers includes 2.1 FTE Electives and 0.6 FTE Academic Intervention. 0.70 FTE Counselor. 1.00 FTE Site Administrator	9.7 FTE Teachers includes 2.1 FTE Electives and 0.6 FTE Academic Intervention. 0.50 FTE Counselor (-.20 FTE). 1.00 FTE Site Administrator	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY minus CRSP and minus .20 FTE counseling	PY + estimated 2%
One Time Grant Funds	R7435 .20 ELD +.50 FTE Counselor	Professional Dev R6266	\$15,400 + estimated 2%	None, funding ended 6/30/26
Additional Adjustments			Professional Dev R6266	To be determined
Classified Salaries				
Staffing (FTEs)	5.90 FTE (maint 1.0 FTE pd F01)	5.9 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	None	R6546 ERMHS counseling apx 0.10 FTE	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+Mental Health	Cost for Prof. Dev. R6266	None, funding ended 6/30/26
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 = 27.4%	STRS = 19.1%; PERS = 27.5%
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 2nd Interim/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 now included.	Unrestricted prior year minus one time and carryover \$15k + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$9,427	R6762 \$22k textbooks + \$4k HVAC filters +\$5k tech eq, Res6770 \$14k musical instruments and video eq, R7435 \$9k instr and counsel materials.	\$30k R6762 AMIMDBG and \$5k R6770 Art & Music in Schools.	\$13k R6770 Art & Music in Schools (Prop 28).
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 minus one time and carryover \$21k + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$31,807	Estimated expenses \$3,000 R6266 Prof Dev, \$8,500 R6546 Mental Health, \$15,000 R6762 for software, \$2,000 AMIS, \$1,000 R7435	\$21k R6266 Prof Dev and R6762 \$27k services and software to close out resources. R6546 Mental Health \$11k, R6770 \$5k art and music.	Estimates: \$11,090 R6546 Mental Health and \$13,151 R6770
Other Outgo (Mental Health TF to SELPA)	\$5,021	R6546 \$5,100	Same as prior year	Same as prior year.
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$756,570	\$475,000 is current estimate	\$500,000	\$500,000
CRSP from Fund 20	\$21,869 = 2 Teachers	\$11,110 = 1 Teacher	None	None
Transfers Out				
MOU amount for District Costs	\$255,900	\$250,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$256,570	\$250,000 current estimate	Same as prior year	No change
Contribution	\$95,000	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative amount decreases fund balance	Negative amount decreases fund balance overall, note Restricted is negative as carryover (\$50,000) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance	Negative amount decreases fund balance overall, Unrestricted is positive and Restricted is	Net amount is positive, Unrestricted is positive and Restricted is zero.
Audit Adjustment: Res2600 ELOP 23-24			24-25 only	24-25 only
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$55,590; ELOP Res2600 \$150,000; Ed Effect Res6266 \$31,172; Art Music BG Res6762 \$102,906; Prop 28 AMIS Res6770 \$26,856; Learning Recovery EBG Res7435 \$10,205; Lottery+Local year end \$57,810	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Ed Effect Res6266 \$24,512; Art Music BG Res6762 \$56,906; Prop 28 AMIS Res6770 \$36,151	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Prop 28 AMIS Res6770 \$52,302	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Prop 28 AMIS Res6770 \$52,302
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment		(\$50,000) this year only, ELOP State funding recapture for 23-24, decreases Retricted above	24-25 only	24-25 only
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Unassigned/Unappropriated		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
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 @ Second Interim

	Object Codes	Prior Fiscal Year Actual: 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%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.43%			3.52%
ADA for LCFF Funding purposes				194.93			195.00			195.00			195.00
Enrollment				207.00			207.00			207.00			207.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	2,105,450		2,105,450	2,131,309		2,131,309	2,176,622		2,176,622	2,247,043		2,247,043
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)				-			-			-			-
Other State Revenues	8300-8599	47,990	22,980	70,970	42,874	16,728	59,602	42,971	16,728	59,699	43,112	16,728	59,840
State Funding: IPI (Unearned-see Fed)				-			-			-			-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Prop 28 AMIS			95,233	95,233		92,341	92,341		42,341	42,341		42,341	42,341
ELOP funding recaptured by the State for 21-22 & 22-23						(100,000)	(100,000)						
Other State: STRS/PERS on Behalf of State			113,991	113,991		100,890	100,890		105,935	105,935		111,231	111,231
Local Revenues	8600-8799	57,748	22,208	79,956	22,000	570	22,570	20,000		20,000	20,000		20,000
Total Revenue		2,211,188	254,412	2,465,600	2,196,183	110,529	2,306,712	2,239,593	165,004	2,404,597	2,310,155	170,300	2,480,455
Expenditures													
Certificated Salaries	1000-1999	1,374,507		1,374,507	1,205,157		1,205,157	1,202,507		1,202,507	1,226,557		1,226,557
Certificated Salaries One Time Grant Funds			66,128	66,128		3,000	3,000		3,000	3,000			-
Additional Adjustments				-			-			-			-
Classified Salaries	2000-2999	264,564	-	264,564	264,542		264,542	269,833	-	269,833	275,229	-	275,229
Classified Salaries One Time Grant Funds			-	-		1,900	1,900		-	-		-	-
Additional Adjustments			-	-			-		-	-		-	-
Employee Benefits -- Statutory	3301-3399;	57,993		57,993	63,308		63,308	63,800		63,800	65,076		65,076
Employee Benefits One Time Grant Funds	3501-3699		14,388	14,388		1,350	1,350		660	660			-
Additional Adjustments				-			-			-			-
Employee Benefits STRS/PERS on Behalf of State			113,991	113,991		100,890	100,890		105,935	105,935		111,231	111,231
Employee Benefits STRS	3101-3199	244,900		244,900	208,600		208,600	214,329		214,329	218,615		218,615
Employee Benefits PERS	3201-3299	87,127		87,127	84,354		84,354	88,751		88,751	90,856		90,856
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	199,906		199,906	198,286		198,286	199,413		199,413	203,401		203,401
	3700-3799												
EE Benefits-H&W One Time Grant Funds			8,826	8,826			-			-			-
Additional Adjustments				-			-			-			-
Books and Supplies	4000-4999	22,478	19,335	41,813	25,040	75,108	100,148	9,200	16,728	25,928	9,380	16,728	26,108
Books and Supplies One Time Grant Funds			9,427	9,427		55,061	55,061		35,000	35,000		13,000	13,000
Services, Other Operating Expenses	5000-5999	119,324	11,975	131,299	104,977	-	104,977	83,200		83,200	88,300		88,300
Services One Time Grant Funds			31,807	31,807		29,500	29,500		63,848	63,848		24,241	24,241
Necessary Expense Reductions - see narrative				-			-			-			-
Capital Outlay	6000-6999			-			-			-			-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282)	7100-7199		5,021	5,021		5,100	5,100		5,100	5,100		5,100	5,100
	7300-7399												
Total Expenditures		2,370,799	280,898	2,651,697	2,154,264	271,909	2,426,173	2,131,033	230,271	2,361,304	2,177,414	170,300	2,347,714
Excess (Deficiency)		(159,611)	(26,486)	(186,097)	41,919	(161,380)	(119,461)	108,560	(65,267)	43,293	132,741	-	132,741
Transfers In from General Fund 01	8910-8929	756,570		756,570	475,000		475,000	500,000		500,000	500,000		500,000
Transfers In from Fund 20 CRSP		21,869		21,869	11,110		11,110	-		-	-		-
Transfers Out to General Fund 01	7610-7629	(512,470)		(512,470)	(500,000)		(500,000)	(500,000)		(500,000)	(500,000)		(500,000)
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	(95,000)		(95,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		170,969	-	170,969	(113,890)	-	(113,890)	(100,000)	-	(100,000)	(100,000)	-	(100,000)
Net Increase (Decrease)		11,358	(26,486)	(15,128)	(71,971)	(161,380)	(233,351)	8,560	(65,267)	(56,707)	32,741	0	32,741
Fund Balance													
Beginning Balance		193,708	461,025	654,733	205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547
Audit Adjustment(s)				-		(50,000)	(50,000)			-			-
Net Ending Balance		205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547	174,396	157,892	332,288
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		434,539	434,539		273,159	273,159		157,892	157,892		157,892	157,892
Restricted Res 2600 ELOP 23-24 Audit Adjustment				-		(50,000)	(50,000)			-			-
Lottery Res 1100 Unrestricted	9740	8,951		8,951		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(310,910)		(310,910)	(347,205)		(347,205)	(326,490)		(326,490)	(290,809)		(290,809)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	507,025		507,025	480,300		480,300	468,145		468,145	465,205		465,205
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547	174,396	157,892	332,288
Reserve percentage is based on Reserve of Economic Uncertainties + Assigned Fund 01 to meet 17% divided by Total Expenditures and Transfers Out.													
				7%			5%			5%			6%

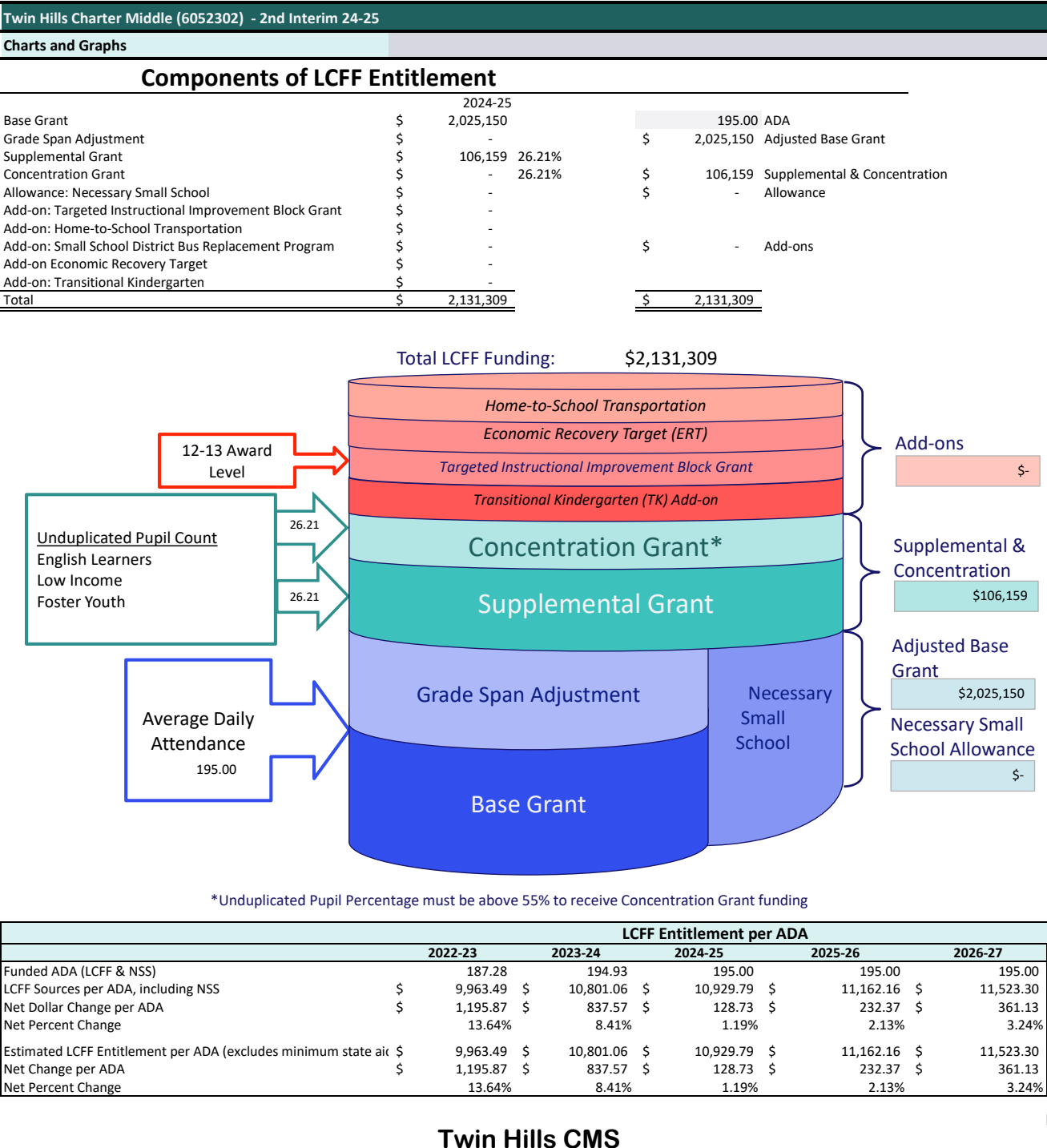
Twin Hills CMS

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
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	207	207	207
Unduplicated Pupil Count (UPC)	57	48	48	48
Unduplicated Pupil Percentage (UPP)	26.05%	26.21%	24.64%	23.19%
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 Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,001,189	\$2,025,150	\$2,074,395	\$2,147,445
Grade Span Adjustment	-	-	-	-
<i>Adjusted Base Grant</i>	\$2,001,189	\$2,025,150	\$2,074,395	\$2,147,445
Supplemental Grant	104,262	106,159	102,227	99,598
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,105,451	\$2,131,309	\$2,176,622	\$2,247,043
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	\$2,131,309	\$2,176,622	\$2,247,043
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,105,451	\$ 2,131,309	\$ 2,176,622	\$ 2,247,043
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,801	\$ 10,930	\$ 11,162	\$ 11,523
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,105,451	2,131,309	2,176,622	2,247,043
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 959,473	\$ 969,840	\$ 980,160	\$ 990,477
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 303,211	\$ 372,255	\$ 381,301	\$ 394,723
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 842,767	\$ 789,214	\$ 815,161	\$ 861,843
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,105,451	\$ 2,131,309	\$ 2,176,622	\$ 2,247,043
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 842,767	\$ 789,214	\$ 815,161	\$ 861,843
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 303,211	\$ 372,255	\$ 381,301	\$ 394,723
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 1,229	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	959,473	969,840	980,160	990,477
Entitlement and Source Reconciliation				

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25							
	2023-24		2024-25		2025-26		2026-27
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	2,105,451	\$	2,131,309	\$	2,176,622	\$ 2,247,043
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,105,451	\$	2,131,309	\$	2,176,622	\$ 2,247,043
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,001,189	\$	2,025,150	\$	2,074,395	\$ 2,147,445
Supplemental and Concentration Grant funding in the LCAP year	\$	104,262	\$	106,159	\$	102,227	\$ 99,598
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		5.21%		5.24%		4.93%	4.64%
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,521.55	\$	11,648.18	\$	11,895.69	\$ 12,280.32
Grades 4-6	\$	10,593.59	\$	10,710.48	\$	10,937.69	\$ 11,291.49
Grades 7-8	\$	10,907.12	\$	11,027.26	\$	11,261.92	\$ 11,626.33
Grades 9-12	\$	12,969.24	\$	13,113.15	\$	13,390.91	\$ 13,824.77
Base Grants							
Grades TK-3	\$	9,919	\$	10,025	\$	10,269	\$ 10,630
Grades 4-6	\$	10,069	\$	10,177	\$	10,424	\$ 10,791
Grades 7-8	\$	10,367	\$	10,478	\$	10,733	\$ 11,111
Grades 9-12	\$	12,015	\$	12,144	\$	12,439	\$ 12,877
Grade Span Adjustment							
Grades TK-3	\$	1,032	\$	1,043	\$	1,068	\$ 1,106
Grades 9-12	\$	312	\$	316	\$	323	\$ 335
Supplemental Grant							
		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,190	\$	2,214	\$	2,267	\$ 2,347
Grades 4-6	\$	2,014	\$	2,035	\$	2,085	\$ 2,158
Grades 7-8	\$	2,073	\$	2,096	\$	2,147	\$ 2,222
Grades 9-12	\$	2,465	\$	2,492	\$	2,552	\$ 2,642
Actual - 1.00 ADA, Local UPP as follows:							
		26.05%		26.21%		24.64%	23.19%
Grades TK-3	\$	571	\$	580	\$	559	\$ 544
Grades 4-6	\$	525	\$	533	\$	514	\$ 500
Grades 7-8	\$	540	\$	549	\$	529	\$ 515
Grades 9-12	\$	642	\$	653	\$	629	\$ 613
Concentration Grant (>55% population)							
		65%		65%		65%	65%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	7,118	\$	7,194	\$	7,369	\$ 7,628
Grades 4-6	\$	6,545	\$	6,615	\$	6,776	\$ 7,014
Grades 7-8	\$	6,739	\$	6,811	\$	6,976	\$ 7,222
Grades 9-12	\$	8,013	\$	8,099	\$	8,295	\$ 8,588
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 Charter Middle (6052302) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY					
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25					
LCFF ENTITLEMENT CALCULATION																					
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
		8.22%		0.00%		26.05%	26.05%			1.07%		0.00%		26.21%	26.21%						
Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total			Current Year	ADA	Base	Grade Span	Supplemental	Concentration	Total					
Grades TK-3		-	\$ 9,919	\$ 1,032	\$ 571	\$ -	\$ -			-	\$ 10,025	\$ 1,043	\$ 580	\$ -	\$ -	\$ -					
Grades 4-6		65.94	10,069		525	-	698,542			60.00	10,177		533	-	-	642,629					
Grades 7-8		128.99	10,367		540	-	1,406,909			135.00	10,478		549	-	-	1,488,680					
Grades 9-12		-	12,015	312	642	-	-			-	12,144	316	653	-	-	-					
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-	-					
Total Base, Supplemental, and Concentration Grant			\$ 2,001,189	\$ -	\$ 104,262	\$ -	\$ 2,105,451				\$ 2,025,150	\$ -	\$ 106,159	\$ -	\$ 2,131,309						
NSS Allowance			-				-				-				-						
TOTAL BASE		194.93	\$ 2,001,189	\$ -	\$ 104,262	\$ -	\$ 2,105,451			195.00	\$ 2,025,150	\$ -	\$ 106,159	\$ -	\$ 2,131,309						
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	\$ 3,044.00	-	TK ADA	-	TK Add-on rate	\$ 3,077.00	-					
ECONOMIC RECOVERY TARGET PAYMENT							-										-				
LCFF Entitlement Before Adjustments							\$ 2,105,451										\$ 2,131,309				
Miscellaneous Adjustments							-										-				
ADJUSTED LCFF ENTITLEMENT							\$ 2,105,451										\$ 2,131,309				
Local Revenue (including RDA)							(959,473)										(969,840)				
Gross State Aid							\$ 1,145,978										\$ 1,161,469				
Education Protection Account Entitlement							(303,211)										(372,255)				
Net State Aid							\$ 842,767										\$ 789,214				
MINIMUM STATE AID CALCULATION																					
				12-13 Rate	2023-24 ADA		N/A					12-13 Rate	2024-25 ADA		N/A						
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,289.42	194.93	\$ 1,031,067						\$ 5,289.42	195.00	\$ 1,031,437								
2012-13 NSS Allowance (deficit)			\$ -		-						\$ -		-								
Minimum State Aid Adjustments					-								-								
Less Current Year Property Taxes/In-Lieu					(959,473)								(969,840)								
Less Education Protection Account Entitlement					(303,211)								(372,255)								
Subtotal State Aid for Historical RL/Charter General BG					\$ -								\$ -								
Categorical Minimum State Aid					-								-								
Charter School Categorical Block Grant adjusted for ADA			481.92	194.93	93,941						481.92	195.00	93,974								
Minimum State Aid Guarantee Before Proration Factor					\$ 93,941								\$ 93,974								
Proration Factor					0.00%								0.00%								
Minimum State Aid Guarantee					\$ 93,941								\$ 93,974								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement					2,105,451								2,131,309								
Minimum State Aid plus Property Taxes including RDA					1,053,414								1,063,814								
Offset					-								-								
Minimum State Aid Prior to Offset					93,941								93,974								
Total Minimum State Aid with Offset					93,941								93,974								
State Aid Before Additional State Aid					\$ 842,767								\$ 789,214								
ADDITIONAL STATE AID					\$ -								\$ -								
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 842,767								\$ 789,214								
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier										\$ 2,105,451						\$ 2,131,309					
Change Over Prior Year			12.83%	239,488							1.23%	25,858									
LCFF Entitlement Per ADA (excluding Categorical MSA)						10,801									10,930						
Per-ADA Change Over Prior Year			8.41%	838							1.19%	129									
Basic Aid Status (school districts only)					-								-								
LCFF SOURCES INCLUDING EXCESS TAXES																					
				Increase	2023-24							Increase	2024-25								
State Aid		2.20%	18,158	\$ 842,767						-6.35%	(53,553)	\$ 789,214									
Education Protection Account				303,211								372,255									
Property Taxes Net of In-Lieu Transfers		0.00%	-	-						0.00%	-	-									
Charter In-Lieu Taxes		8.53%	75,405	959,473						1.08%	10,367	969,840									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.01%	93,563	\$ 2,105,451						-2.05%	(43,186)	\$ 2,131,309									

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25				v.25.2b		CY1		v.25.2b		CY2					
LOCAL CONTROL FUNDING FORMULA						2025-26		2026-27							
LCFF ENTITLEMENT CALCULATION															
Calculation Factors		COLA & Augmentation 2.43%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 24.64% 24.64%				COLA & Augmentation 3.52%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 23.19% 23.19%					
Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		-	\$ 10,269	\$ 1,068	\$ 559	\$ -	\$ -	-		\$ 10,630	\$ 1,106	\$ 544	\$ -	\$ -	\$ -
Grades 4-6		60.00	10,424		514	-	656,262	60.00		10,791		500	-	677,489	
Grades 7-8		135.00	10,733		529	-	1,520,360	135.00		11,111		515	-	1,569,554	
Grades 9-12		-	12,439	323	629	-	-	-		12,877	335	613	-	-	-
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 2,074,395	\$ -	\$ 102,227	\$ -	\$ 2,176,622			\$ 2,147,445	\$ -	\$ 99,598	\$ -	\$ 2,247,043	
NSS Allowance			-				-			-				-	
TOTAL BASE		195.00	\$ 2,074,395	\$ -	\$ 102,227	\$ -	\$ 2,176,622	195.00		\$ 2,147,445	\$ -	\$ 99,598	\$ -	\$ 2,247,043	
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	\$ 3,152.00		-	TK ADA		-	TK Add-on rate	\$ 3,263.00		-	
ECONOMIC RECOVERY TARGET PAYMENT							-							-	
LCFF Entitlement Before Adjustments							\$ 2,176,622							\$ 2,247,043	
Miscellaneous Adjustments							-							-	
ADJUSTED LCFF ENTITLEMENT							\$ 2,176,622							\$ 2,247,043	
Local Revenue (including RDA)							(980,160)							(990,477)	
Gross State Aid							\$ 1,196,462							\$ 1,256,566	
Education Protection Account Entitlement							(381,301)							(394,723)	
Net State Aid							\$ 815,161							\$ 861,843	
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			\$ 5,289.42	195.00		\$ 1,031,437			\$ 5,289.42	195.00		\$ 1,031,437			
2012-13 NSS Allowance (deficit)			\$ -			-			\$ -			-			
Minimum State Aid Adjustments						-						-			
Less Current Year Property Taxes/In-Lieu						(980,160)						(990,477)			
Less Education Protection Account Entitlement						(381,301)						(394,723)			
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		93,974			
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						2,176,622						2,247,043			
Minimum State Aid plus Property Taxes including RDA						1,074,134						1,084,451			
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						\$ 815,161						\$ 861,843			
ADDITIONAL STATE AID						\$ -						\$ -			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 815,161						\$ 861,843			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier															
Change Over Prior Year			2.13%	45,313		\$ 2,176,622				3.24%	70,421		\$ 2,247,043		
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,162							11,523		
Per-ADA Change Over Prior Year			2.12%	232		-				3.23%	361		-		
Basic Aid Status (school districts only)						-						-			
LCFF SOURCES INCLUDING EXCESS TAXES															
			Increase	2025-26					Increase	2026-27					
State Aid		3.29%	25,947	\$ 815,161				5.73%	46,682	\$ 861,843					
Education Protection Account				381,301						394,723					
Property Taxes Net of In-Lieu Transfers		0.00%	-	-				0.00%	-	-					
Charter In-Lieu Taxes		1.06%	10,320	980,160				1.05%	10,317	990,477					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.70%	36,267	\$ 2,176,622				2.62%	56,999	\$ 2,247,043					



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,656,699.00	2,595,892.00	1,354,593.00	2,595,892.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	247,445.00	251,552.00	48,146.23	251,552.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	29,250.00	15,288.19	29,250.00	0.00	0.0%
5) TOTAL, REVENUES			2,917,144.00	2,876,694.00	1,418,027.42	2,876,694.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,442,436.00	1,483,237.00	798,307.87	1,483,237.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,965.00	189,269.00	96,893.41	189,269.00	0.00	0.0%
3) Employee Benefits		3000-3999	754,954.00	760,929.00	342,481.76	760,929.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,468.00	142,612.00	42,697.54	142,611.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,200.00	150,008.00	69,175.63	150,008.47	(.47)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	5,700.00	0.00	5,700.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,546,023.00	2,731,755.00	1,349,556.21	2,731,755.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			371,121.00	144,939.00	68,471.21	144,938.97		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	290,000.00	100,000.00	290,000.00	0.00	0.0%
b) Transfers Out		7600-7629	480,000.00	630,000.00	135,000.00	630,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,000.00)	(340,000.00)	(35,000.00)	(340,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,879.00)	(195,061.00)	33,471.21	(195,061.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	297,588.00	382,800.00		382,799.34	(.66)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,588.00	382,800.00		382,799.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,588.00	382,800.00		382,799.34		
2) Ending Balance, June 30 (E + F1e)			238,709.00	187,739.00		187,738.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	174,780.00	135,555.00		135,554.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	63,929.00	52,184.00		52,184.16		
BP3100: 17% Reserve	0000	9780		548,490.00				
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780		(496,306.00)				
BP3100: 17% Reserve	0000	9780	491,075.00					
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780	(427,146.00)					
BP3100: 17% Reserve	0000	9780				548,490.00		
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780				(496,305.84)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	967,428.00	1,075,749.00	612,083.00	1,075,749.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	598,128.00	440,885.00	222,942.00	440,885.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	41,076.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,091,143.00	1,079,258.00	478,492.00	1,079,258.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,656,699.00	2,595,892.00	1,354,593.00	2,595,892.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					0.00	
Every Student Succeeds Act			0.00	0.00	0.00	0.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								

Resource	Description	2024-25 Projected Totals
6230	California Clean Energy Jobs Act	45,522.95
6266	Educator Effectiveness, FY 2021-22	7,922.40
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,399.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	38,399.00
7412	A-G Access/Success Grant	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00
7435	Learning Recovery Emergency Block Grant	19,032.00
7810	Other Restricted State	2,327.00
Total, Restricted Balance		135,554.15

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2024-25 CASH FLOW ESTIMATES @ Second Interim**

ORCHARD VIEW	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT																
A: BEGIN CASH	9110	530,697.96	640,086.89	528,692.10	648,552.99	461,645.32	306,296.03	392,899.63	472,970.63	272,976.63	404,736.63	472,274.63	417,560.63			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF + PY Recomputation	8011+8019	55,644.00	55,644.00	100,159.00	100,159.00	100,159.00	100,159.00	100,159.00	92,733.00	92,733.00	92,733.00	92,733.00	92,734.00	1,075,749.00	0.00	1,075,749.00
Education Protection Account	8012			111,471.00			111,471.00			111,471.00			106,472.00	440,885.00		440,885.00
In Lieu Property Tax + PY Rec	8096		62,348.00	124,696.00	83,131.00	83,131.00	83,131.00	83,131.00	83,131.00	158,859.00	79,425.00	79,425.00	79,425.00	999,833.00	79,425.00	1,079,258.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant	8550						7,589.00							7,589.00		7,589.00
New Block Grants	85xx	2,331.00	2,331.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,200.00	46,626.00		46,626.00
Lottery, Unrest+Rest	8560							14,126.18			15,493.00			29,619.18	32,351.82	61,971.00
STRS on Behalf of State	8590													0.00	135,366.00	135,366.00
Other Local	8660-8799				11,082.02	250.00		3,956.17			9,400.00			24,688.19	4,561.81	29,250.00
Interfund TF in	8910-8929							100,000.00			100,000.00		90,000.00	290,000.00		290,000.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		57,975.00	120,323.00	340,522.00	198,568.02	187,736.00	306,546.00	305,568.35	180,060.00	367,259.00	301,247.00	176,354.00	372,831.00	2,914,989.37	251,704.63	3,166,694.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,862.50	126,973.22	129,998.90	132,198.90	131,441.32	132,097.52	134,735.51	134,785.00	134,785.00	134,785.00	134,785.00	145,789.13	1,483,237.00		1,483,237.00
Classified Salaries	2000-2999	1,804.28	10,884.69	13,940.40	17,094.41	17,482.65	17,843.49	17,843.49	17,800.00	17,800.00	17,800.00	17,800.00	21,175.59	189,269.00		189,269.00
Employee Benefits	3000-3999	4,158.38	67,106.46	51,360.88	53,625.20	55,130.64	54,462.67	56,637.53	56,500.00	56,500.00	56,500.00	56,500.00	57,081.24	625,563.00	135,366.00	760,929.00
Books & Supplies	4000-4999	0.00	2,493.61	15,448.48	12,209.55	1,804.77	4,014.17	6,726.96	10,469.00	11,414.00	11,409.00	9,983.00	6,639.02	92,611.56	50,000.00	142,611.56
Services & Other Operatnl	5000-5999	3,223.30	24,259.81	9,984.53	10,213.39	2,225.91	11,524.55	7,744.14	10,500.00	15,000.00	13,215.00	12,000.00	10,117.84	130,008.47	20,000.00	150,008.47
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499												0.00	0.00	5,700.00	5,700.00
Interfund TF out	7600-7629					135,000.00			150,000.00				210,000.00	495,000.00	135,000.00	630,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		20,048.46	231,717.79	220,733.19	225,341.45	343,085.29	219,942.40	223,687.63	380,054.00	235,499.00	233,709.00	231,068.00	450,802.82	3,015,689.03	346,066.00	3,361,755.03
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		72,698.00			239,268.84			3,843.28						315,810.12		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup. Unearned Rev. CY Use Tax		-1,235.61		72.08	-399,403.08			-5,653.00						-406,219.61		
TOTAL PRIOR YR		71,462.39	0.00	72.08	-160,134.24	0.00	0.00	-1,809.72	0.00	0.00	0.00	0.00	0.00	-90,409.49	0.00	
E: NET INC/DEC	(B-C+D)	109,388.93	-111,394.79	119,860.89	-186,907.67	-155,349.29	86,603.60	80,071.00	-199,994.00	131,760.00	67,538.00	-54,714.00	-77,971.82	-191,109.15		
F: ENDING CASH BAL	(A+E)	640,086.89	528,692.10	648,552.99	461,645.32	306,296.03	392,899.63	472,970.63	272,976.63	404,736.63	472,274.63	417,560.63	339,588.81		-94,361.37	

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 \$135,000 plus estimated amounts for unspent supplies and services.

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 (\$135,366).

Twin Hills Union School District - Orchard View Charter School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025

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 Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # / LCFF Rolling % for Sup Grant	56 / 20.42%	50 / 22.46%	50 / 23.08%	50 / 22.32%
Funded ADA	219.46	217.00	217.00	217.00
Enrollment	228.00	224.00	224.00	224.00
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 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 \$20.55; 9-12 \$57.11 *prior year ADA	Unr K-8 \$21.27; 9-12 \$59.12 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$6,000	None, no TK students	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	\$47,883	\$46,626	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	\$21,684	\$18,000 Interest only, no FMV until year end	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$7,965	\$11,250	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.8 FTE Teachers, 1.0 FTE Site Admin	13.8 FTE Teachers, +1.0 Ed Specialist (Fund01 has \$) + 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	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	2.5 FTE	2.7 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	.21 FTE Art R6770 + .26 FTE Math R7435	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	Prof Dev R6266, AMIS R6770, LREGB R7435	Professional Dev R6266	None
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 = 27.4%	STRS = 19.1%; PERS = 27.5%
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 2nd Interim/Page 2 of 2	2023-24	2024-25	2025-26	2026-27
Expenditures - continued				
Books and Supplies		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - carryover and 1x \$95k + 2%	Prior year + 2%
One Time Grant Funds		\$14,560: R6762 \$3,500 supplies, R6770 \$2,888 art, R7435 \$3,172 math+\$5,000 counseling	Instructional materials and supplies AMIMDBG R6762 \$13,400	None. Possible to use some one time grant funds from Services below.
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - carryover and 1x \$22k + 2%	Prior year + 2%
One Time Grant Funds	\$70,215	\$89,827 includes enrichment indep. contractors+software R6762, counseling and psych services R7435+R6546, conferences R6266.	Professional Dev R6266 \$4,222; Mental Health R6546 \$12,527; AMIS R6770 \$10,000; LREBG R7435 \$19,032	Mental Health R6546 \$12,527; AMIS R6770 \$28,399
Other Outgo (Mental Health TF to SELPA)	\$5,653	R6546 \$5,700	Same as prior year	Same as prior year
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$224,160	\$290,000	\$290,000	\$250,000
Transfer In CRSP from Fund 01	\$10,353 for 1 retiree, year 3 of 3	None	None	None
Transfers Out				
MOU amount for District Costs	\$315,300	\$310,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$348,260	\$320,000 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 \$19,282, AMBG R6762 \$62,900, AMIS R6770 \$27,320, LRERBG R7435 \$69,032, A-G BG R7412+7413+7810 \$11,278	CA Clean Energy \$45,523; Ed Effect R6266 \$7,922; Art Music BG R6762 \$13,400; Prop 28 Art & Music IS R6770 \$38,399; LRER BG R7435 \$19,032, A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$56,798; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$56,798; A-G BG R7412+ 7413+ 7810 \$11,278
NEW: Unrestricted balance before Assignments and Reserve		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
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 @ Second Interim**

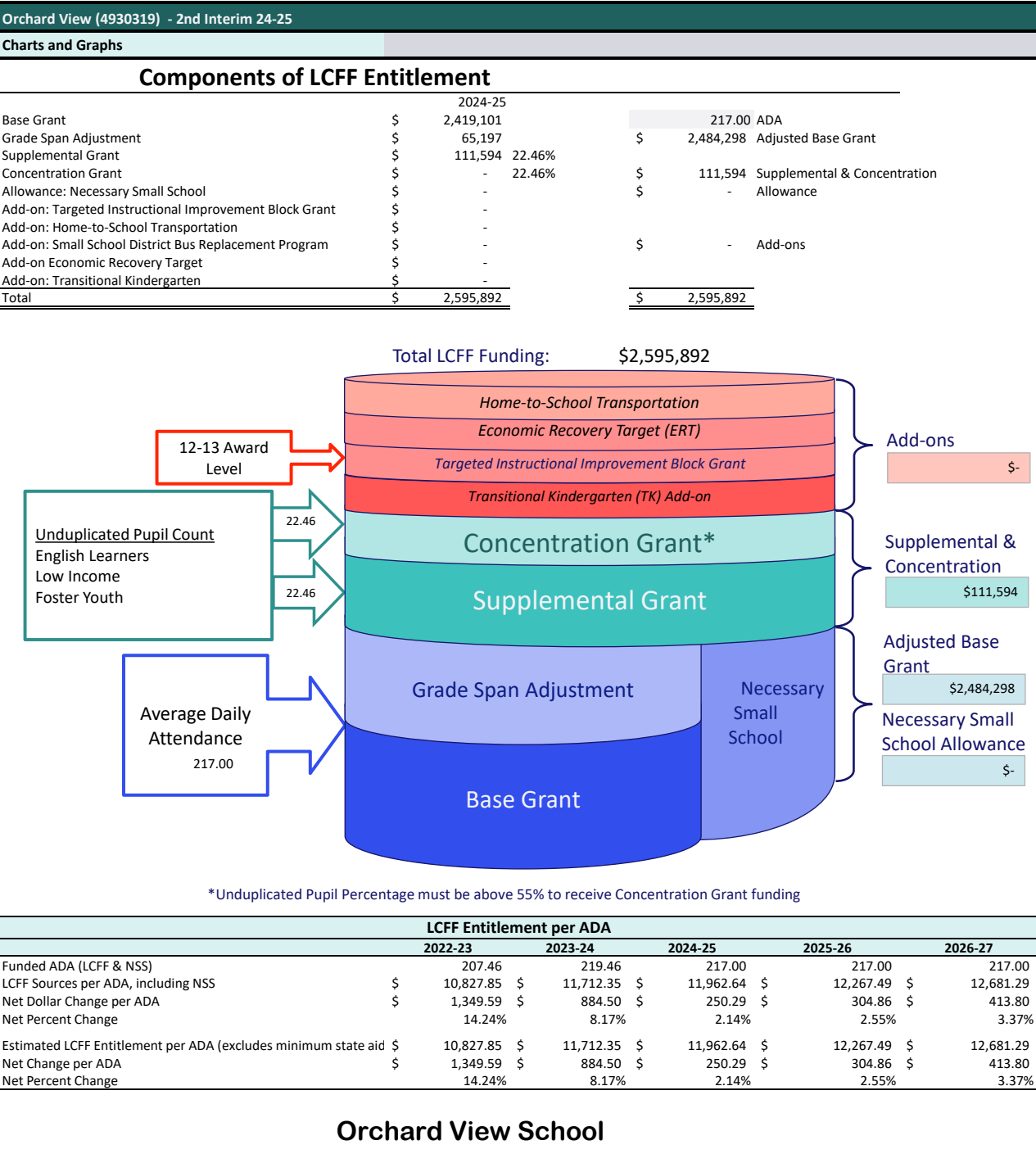
	Prior Year Actual Fiscal Year: 2023-24	Current Budget Fiscal Year: 2024-25			First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
COLA (percentage)	8.22%			1.07%	2.43%	3.52%
Funded or Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	219.46			217.00	217.00	217.00
Enrollment Estimate	228.00			224.00	224.00	224.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,570,392	2,595,892		2,595,892	2,662,046	2,751,840
Federal Revenues 8100-8299				-		
Federal Funding: COVID19 (Unearned-recorded as expended)				-		
State Revenues 8300-8599	82,652	50,946	18,614	69,560	70,233	70,523
State Funding: UPK (Unearned-recorded as expended)	6,000	-	-	-	-	-
New Grants A-G A/S and LLM, Ethnic Studies, ERMHS,				-		
Arts Music IM Disc BG, Learning Recovery ER BG, Prop 28 AMIS	47,883		46,626	46,626	46,626	46,626
State Revenues: STRS/PERS on Behalf of State	121,748		135,366	135,366	142,134	149,241
Local Revenues 8600-8799	29,649	18,000	11,250	29,250	18,000	18,000
Total Revenue	2,858,324	2,664,838	211,856	2,876,694	2,939,039	3,036,230
Expenditures						
Certificated Salaries 1000-1999	1,413,788	1,480,237		1,480,237	1,509,842	1,540,039
Certificated Salaries One Time Grant Funds	7,283		3,000	3,000	3,000	
Additional Adjustments 25-26				-	-	-
Classified Salaries 2000-2999	143,214	159,333		159,333	162,520	165,770
Classified Salaries One Time Grant Funds	5,492		29,936	29,936		
Additional Adjustments 25-26				-	-	-
Employee Benefits -- Statutory 3300-3399;						
Employee Benefits 3500-3699	53,060	56,830		56,830	57,966	59,125
Employee Benefits One Time Grant Funds	2,083		3,384	3,384	700	
Additional Adjustments 25-26				-	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	121,748		135,366	135,366	142,134	149,241
Employee Benefits -- STRS 3100-3199	268,005	282,728		282,728	288,380	294,147
Employee Benefits -- PERS 3200-3299	35,936	37,707		37,707	44,530	45,587
Employee & Retiree Benefits -- Health & Welfare 3400-3499;						
Welfare 3700-3799	235,582	244,914		244,914	249,812	254,808
Health & Welfare One Time Grant Funds	-			-	-	-
Additional Adjustments 25-26				-	-	-
Books and Supplies 4000-4999	30,173	75,494	52,558	128,052	33,720	34,400
Books and Supplies One Time Grant Funds			14,560	14,560	13,400	-
Services, Other Operating Expenses 5000-5999	45,398	48,850	11,331	60,181	38,860	39,640
Services, Other Operating Expenses One Time Grant Funds	70,215		89,827	89,827	45,781	40,926
Additional Adjustments 25-26				-	-	-
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer 7100-7199 to SELPA Obj 7282)	5,653		5,700	5,700	5,700	5,700
Total Expenditures	2,437,630	2,386,093	345,662	2,731,755	2,596,345	2,629,383
Excess (Deficiency)	420,694	278,745	(133,806)	144,939	342,694	406,847
Transfers In Basic Aid Supp from F01 8910-8929	224,160	290,000		290,000	290,000	250,000
Transfers In CRSP from Fund 01 8910-8929	10,353			-		
Transfers Out to District (enter as negative) 7610-7629	(663,560)	(630,000)		(630,000)	(630,000)	(630,000)
Other Sources 8930-8979				-		
Other Uses (enter as negative) 7630-7699				-		
Contribution to Restricted Program 8980-8999				-		
Total Transfers/Other Uses	(429,047)	(340,000)	-	(340,000)	(340,000)	(380,000)
Net Increase (Decrease)	(8,353)	(61,255)	(133,806)	(195,061)	2,694	26,847
Fund Balance						
Beginning Balance	391,152	113,439	269,360	382,799	187,738	190,432
Beginning Fund Balance Transfers (restricted program carryovers)						
Net Ending Balance	382,799	52,184	135,554	187,738	190,432	217,279
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711						
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	269,360		135,554	135,554	113,599	113,599
Lottery Res 1100 Unrestricted 9740	39,387				-	-
Committed 9750						
Unrestricted Balance before Assignments and Reserve	74,052	52,184	-	52,184	76,833	103,680
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	506,505	548,490		548,490	524,320	528,730
Balance After Above: See THUSD Fund 01 for Assignment*	(432,453)	(496,306)	-	(496,306)	(447,487)	(425,050)
Unasgn/Unappr Amt (not for charters) 9790						
Net Ending Balance	382,799	52,184	135,554	187,738	190,432	217,279
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 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%		1%		2%	3%

Orchard View (4930319) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
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	224	224	224
Unduplicated Pupil Count (UPC)	56	50	50	50
Unduplicated Pupil Percentage (UPP)	20.42%	22.46%	23.08%	22.32%
Current Year LCFF Average Daily Attendance (ADA)	219.46	217.00	217.00	217.00
Funded LCFF ADA	219.46	217.00	217.00	217.00
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,389,528	\$2,419,101	\$2,477,887	\$2,565,120
Grade Span Adjustment	71,234	65,197	66,700	69,126
<i>Adjusted Base Grant</i>	\$2,460,762	\$2,484,298	\$2,544,587	\$2,634,246
Supplemental Grant	100,498	111,594	117,459	117,594
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,561,260	\$2,595,892	\$2,662,046	\$2,751,840
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	\$2,595,892	\$2,662,046	\$2,751,840
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,570,392	\$ 2,595,892	\$ 2,662,046	\$ 2,751,840
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,712	\$ 11,963	\$ 12,267	\$ 12,681
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,570,392	2,595,892	2,662,046	2,751,840
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 1,080,213	\$ 1,079,258	\$ 1,090,742	\$ 1,102,223
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 363,313	\$ 440,885	\$ 451,598	\$ 467,495
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 1,126,866	\$ 1,075,749	\$ 1,119,706	\$ 1,182,122
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,570,392	\$ 2,595,892	\$ 2,662,046	\$ 2,751,840
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,126,866	\$ 1,075,749	\$ 1,119,706	\$ 1,182,122
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 363,313	\$ 440,885	\$ 451,598	\$ 467,495
(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)	1,080,213	1,079,258	1,090,742	1,102,223
Entitlement and Source Reconciliation				

Orchard View (4930319) - 2nd Interim 24-25					
	2023-24		2024-25		2026-27
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	2,570,392	\$	2,595,892	\$ 2,751,840
Additional State Aid	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,570,392	\$	2,595,892	\$ 2,751,840
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,469,894	\$	2,484,298	\$ 2,544,587
Supplemental and Concentration Grant funding in the LCAP year	\$	100,498	\$	111,594	\$ 117,459
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		4.07%		4.49%	4.62%
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,398.24	\$	11,565.17	\$ 11,860.32
Grades 4-6	\$	10,480.22	\$	10,634.15	\$ 10,905.17
Grades 7-8	\$	10,790.39	\$	10,948.67	\$ 11,228.44
Grades 9-12	\$	12,830.43	\$	13,019.70	\$ 13,351.09
Base Grants					
Grades TK-3	\$	9,919	\$	10,025	\$ 10,269
Grades 4-6	\$	10,069	\$	10,177	\$ 10,424
Grades 7-8	\$	10,367	\$	10,478	\$ 10,733
Grades 9-12	\$	12,015	\$	12,144	\$ 12,439
Grade Span Adjustment					
Grades TK-3	\$	1,032	\$	1,043	\$ 1,068
Grades 9-12	\$	312	\$	316	\$ 323
Supplemental Grant		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,190	\$	2,214	\$ 2,267
Grades 4-6	\$	2,014	\$	2,035	\$ 2,085
Grades 7-8	\$	2,073	\$	2,096	\$ 2,147
Grades 9-12	\$	2,465	\$	2,492	\$ 2,552
Actual - 1.00 ADA, Local UPP as follows:		20.42%		22.46%	23.08%
Grades TK-3	\$	447	\$	497	\$ 523
Grades 4-6	\$	411	\$	457	\$ 481
Grades 7-8	\$	423	\$	471	\$ 495
Grades 9-12	\$	503	\$	560	\$ 589
Concentration Grant (>55% population)		65%		65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,118	\$	7,194	\$ 7,369
Grades 4-6	\$	6,545	\$	6,615	\$ 6,776
Grades 7-8	\$	6,739	\$	6,811	\$ 6,976
Grades 9-12	\$	8,013	\$	8,099	\$ 8,295
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%	0.0000%
Grades TK-3	\$	-	\$	-	\$ -
Grades 4-6	\$	-	\$	-	\$ -
Grades 7-8	\$	-	\$	-	\$ -
Grades 9-12	\$	-	\$	-	\$ -

Orchard View (4930319) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY																			
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25																			
LCFF ENTITLEMENT CALCULATION																																			
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
										8.22%		0.00%		20.42%		20.42%		1.07%		0.00%		22.46%		22.46%											
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										42.04	\$	9,919	\$	1,032	\$	447	\$	-	\$	479,182	31.00	\$	10,025	\$	1,043	\$	497	\$	-	\$	358,520				
Grades 4-6										46.58		10,069				411	-	488,169	46.00		10,177				457	-	489,171								
Grades 7-8										41.58		10,367				423	-	448,664	36.00		10,478				471	-	394,152								
Grades 9-12										89.26		12,015		312		503	-	1,145,245	104.00		12,144		316		560	-	1,354,049								
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant											\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260		\$	2,419,101	\$	65,197	\$	111,594	\$	-	\$	2,595,892				
NSS Allowance												-						-		-		-		-		-		-		-		-			
TOTAL BASE										219.46	\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260	217.00	\$	2,419,101	\$	65,197	\$	111,594	\$	-	\$	2,595,892				
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													
Miscellaneous Adjustments																						\$ -													
ADJUSTED LCFF ENTITLEMENT																						\$ 2,570,392													
Local Revenue (including RDA)																						(1,080,213)													
Gross State Aid																						\$ 1,490,179													
Education Protection Account Entitlement																						(363,313)													
Net State Aid																						\$ 1,126,866													
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		217.00		\$ 1,221,595															
2012-13 NSS Allowance (deficit)										\$ -				\$ -		\$ -				\$ -															
Minimum State Aid Adjustments														\$ -						\$ -															
Less Current Year Property Taxes/In-Lieu														(1,080,213)						(1,079,258)															
Less Education Protection Account Entitlement														(363,313)						(440,885)															
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		217.00		98,850															
Minimum State Aid Guarantee Before Proration Factor														\$ 99,971						\$ 98,850															
Proration Factor														0.00%						0.00%															
Minimum State Aid Guarantee														\$ 99,971						\$ 98,850															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																2,561,260																			
Minimum State Aid plus Property Taxes including RDA																1,180,184																			
Offset																\$ -																			
Minimum State Aid Prior to Offset																99,971																			
Total Minimum State Aid with Offset																99,971																			
State Aid Before Additional State Aid																\$ 1,126,866																			
ADDITIONAL STATE AID																\$ -																			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$ 1,126,866																			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$ 2,570,392																			
Change Over Prior Year										14.43%		324,047				0.99%		25,500																	
LCFF Entitlement Per ADA (excluding Categorical MSA)																11,712																			
Per-ADA Change Over Prior Year										8.16%		884				2.14%		251																	
Basic Aid Status (school districts only)																\$ -																			
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2023-24		Increase		2024-25																			
State Aid										4.19%		45,285		\$ 1,126,866		-4.54%		(51,117)		\$ 1,075,749															
Education Protection Account												363,313						440,885																	
Property Taxes Net of In-Lieu Transfers										0.00%		\$ -				0.00%		\$ -																	
Charter In-Lieu Taxes										10.30%		100,884		1,080,213		-0.09%		(955)		1,079,258															
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										6.51%		146,169		\$ 2,570,392		-2.03%		(52,072)		\$ 2,595,892															

Orchard View (4930319) - 2nd Interim 24-25										v.25.2b		CY1		v.25.2b		CY2																			
LOCAL CONTROL FUNDING FORMULA										2025-26		2026-27																							
LCFF ENTITLEMENT CALCULATION																																			
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
										2.43%		0.00%		23.08% 23.08%		3.52%		0.00%		22.32% 22.32%															
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										31.00	\$	10,269	\$	1,068	\$	523	\$	-	\$	367,670	31.00	\$	10,630	\$	1,106	\$	524	\$	-	\$	380,057				
Grades 4-6										46.00		10,424				481	-		501,638	46.00		10,791				482	-		518,545						
Grades 7-8										36.00		10,733				495	-		404,224	36.00		11,111				496	-		417,852						
Grades 9-12										104.00		12,439		323		589	-		1,388,514	104.00		12,877		335		590	-		1,435,386						
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant											\$	2,477,887	\$	66,700	\$	117,459	\$	-	\$	2,662,046		\$	2,565,120	\$	69,126	\$	117,594	\$	-	\$	2,751,840				
NSS Allowance												-		-		-		-		-		-		-		-		-		-					
TOTAL BASE										217.00	\$	2,477,887	\$	66,700	\$	117,459	\$	-	\$	2,662,046	217.00	\$	2,565,120	\$	69,126	\$	117,594	\$	-	\$	2,751,840				
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	\$	3,152.00		-																-		
ECONOMIC RECOVERY TARGET PAYMENT																		-													-				
LCFF Entitlement Before Adjustments																		\$	2,662,046													\$	2,751,840		
Miscellaneous Adjustments																		-															-		
ADJUSTED LCFF ENTITLEMENT																		\$	2,662,046													\$	2,751,840		
Local Revenue (including RDA)																		(1,090,742)															(1,102,223)		
Gross State Aid																		\$	1,571,304														\$	1,649,617	
Education Protection Account Entitlement																		(451,598)															(467,495)		
Net State Aid																		\$	1,119,706														\$	1,182,122	
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		217.00		\$	1,221,595				\$	5,629.47		217.00					\$	1,221,595			
2012-13 NSS Allowance (deficit)													\$	-				-				\$	-									-			
Minimum State Aid Adjustments																		-														-			
Less Current Year Property Taxes/In-Lieu																		(1,090,742)													(1,102,223)				
Less Education Protection Account Entitlement																		(451,598)													(467,495)				
Subtotal State Aid for Historical RL/Charter General BG																		\$	-												\$	-			
Categorical Minimum State Aid																		-													-				
Charter School Categorical Block Grant adjusted for ADA														455.53		217.00		98,850				455.53		217.00								98,850			
Minimum State Aid Guarantee Before Proration Factor																		\$	98,850												\$	98,850			
Proration Factor																		0.00%													0.00%				
Minimum State Aid Guarantee																		\$	98,850												\$	98,850			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																		2,662,046													2,751,840				
Minimum State Aid plus Property Taxes including RDA																		1,189,592													1,201,073				
Offset																		-												-					
Minimum State Aid Prior to Offset																		98,850													98,850				
Total Minimum State Aid with Offset																		98,850													98,850				
State Aid Before Additional State Aid																		\$	1,119,706												\$	1,182,122			
ADDITIONAL STATE AID																		\$	-											\$	-				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																		\$	1,119,706												\$	1,182,122			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																		\$	2,662,046												\$	2,751,840			
Change Over Prior Year														2.55%		66,154								3.37%		89,794									
LCFF Entitlement Per ADA (excluding Categorical MSA)																		12,267													12,681				
Per-ADA Change Over Prior Year															2.54%		304								3.37%		414								
Basic Aid Status (school districts only)																		-												-					
LCFF SOURCES INCLUDING EXCESS TAXES																																			
State Aid														4.09%		Increase 43,957		2025-26 \$ 1,119,706						5.57%		Increase 62,416		2026-27 \$ 1,182,122							
Education Protection Account																		451,598												467,495					
Property Taxes Net of In-Lieu Transfers														0.00%		-		-											-						
Charter In-Lieu Taxes														1.06%		11,484		1,090,742						1.05%		11,481				1,102,223					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)														2.14%		55,441		\$ 2,662,046						2.78%		73,897				\$ 2,751,840					



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,732,887.00	2,802,721.00	1,318,205.00	2,802,721.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	348,323.00	228,927.00	257,861.54	228,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	692,000.00	740,500.00	297,331.41	740,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,773,210.00	3,772,148.00	1,873,397.95	3,772,148.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,193,368.00	1,158,908.00	632,410.36	1,158,908.00	0.00	0.0%
2) Classified Salaries		2000-2999	674,078.00	741,307.00	375,621.29	741,307.00	0.00	0.0%
3) Employee Benefits		3000-3999	854,948.00	862,121.00	405,232.37	862,121.00	0.00	0.0%
4) Books and Supplies		4000-4999	211,723.00	296,799.00	130,413.37	296,797.19	1.81	0.0%
5) Services and Other Operating Expenditures		5000-5999	839,526.00	948,042.00	270,367.94	948,041.70	.30	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	5,600.00	0.00	5,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,773,643.00	4,012,777.00	1,814,045.33	4,012,774.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(433.00)	(240,629.00)	59,352.62	(240,626.89)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	13,000.00	0.00	13,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	13,000.00	0.00	13,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(433.00)	(240,629.00)	59,352.62	(240,626.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	872,107.00	1,002,966.00		1,002,966.15	.15	0.0%
b) Audit Adjustments		9793	0.00	(113,603.00)		(113,603.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,107.00	889,363.00		889,363.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,107.00	889,363.00		889,363.15		
2) Ending Balance, June 30 (E + F1e)			871,674.00	648,734.00		648,736.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	622,041.00	331,247.00		331,249.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	245,633.00	313,487.00		313,486.93		
RESIG Deductible-8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	621,665.00					
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(394,032.00)					
RESIG Deductible-8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		662,230.00				
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		(366,743.00)				
RESIG Deductible-8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				662,230.00		
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				(366,743.07)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,090,550.00	1,154,390.00	598,730.00	1,154,390.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	487,298.00	449,708.00	203,386.00	449,708.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	40,801.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	105,445.00
6230	California Clean Energy Jobs Act	11,604.30
6266	Educator Effectiveness, FY 2021-22	19,317.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,188.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	41,694.00
9010	Other Restricted Local	140,000.00
Total, Restricted Balance		331,249.33

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2024-25 CASH FLOW ESTIMATES @ Second Interim**

SUNRIDGE	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT																
A: BEGIN CASH	9110	1,400,545.32	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	1,000,286.67	1,082,951.81	1,037,121.09	950,909.09	1,046,187.09	1,051,044.09	957,818.09			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	54,430.00	54,430.00	97,974.00	97,974.00	97,974.00	97,974.00	97,974.00	110,998.00	110,998.00	110,998.00	110,998.00	111,668.00	1,154,390.00		1,154,390.00
Education Protection Account	8012			101,693.00			101,693.00			101,693.00			144,629.00	449,708.00		449,708.00
In Lieu Property Tax	8096		61,931.00	123,861.00	82,574.00	82,574.00	82,574.00	82,574.00	82,574.00	199,985.00	99,994.00	99,994.00	99,994.00	1,098,629.00	99,994.00	1,198,623.00
Federal COVID	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,373.00							4,373.00		4,373.00
Lottery, Unrest+Rest	8560							14,003.34			17,199.00			31,202.34	37,593.66	68,796.00
State COVID, ELOP, Universal TK, Art Music																
IM Disc BG, Learning ER BG		7,733.00	7,733.00	13,920.00	13,920.00	13,920.00	13,920.00	53,920.00	13,920.00	13,920.00	13,920.00	13,920.00	13,915.00	194,661.00		194,661.00
State ELOP return prior year, no program										-38,922.00	-38,922.00	-38,922.00	-38,925.00	-155,691.00		-155,691.00
STRS on Behalf of State	8590													0.00	116,788.00	116,788.00
Other Local - Interest	8600-8799				15,151.45		201.28	11,519.08			11,000.00			37,871.81	7,628.19	45,500.00
Other Local - After Care Prog.	8689			13,000.00	19,500.00	21,000.00	19,000.00	20,000.00	17,000.00	17,000.00	17,000.00	17,000.00	4,500.00	165,000.00		165,000.00
Universal Meal Program	8699							40,934.62			39,000.00		30,065.38	110,000.00	20,000.00	130,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799				30,500.00	19,000.00	21,000.00	15,000.00	25,000.00	25,000.00	25,000.00	25,000.00	34,500.00	220,000.00		220,000.00
BAS/CRSP TF in from D53	8781							50,000.00			50,000.00			100,000.00		100,000.00
Special Ed Revenue TF	8930-8979												80,000.00	80,000.00		80,000.00
After Care Program TF	8919												13,000.00	13,000.00		13,000.00
TOTAL RECEIPTS		62,163.00	124,094.00	350,448.00	259,619.45	234,468.00	340,735.28	385,925.04	249,492.00	429,674.00	345,189.00	227,990.00	493,346.38	3,503,144.15	282,003.85	3,785,148.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,193.37	96,460.23	104,644.67	104,562.10	104,128.76	106,934.13	103,487.10	103,300.00	103,300.00	103,300.00	103,300.00	113,297.64	1,158,908.00		1,158,908.00
Classified Salaries	2000-2999	4,284.31	48,834.48	63,460.93	63,229.53	66,115.30	64,999.13	64,697.61	70,000.00	70,000.00	70,000.00	70,000.00	85,685.71	741,307.00		741,307.00
Employee Benefits	3000-3999	6,725.98	74,497.76	62,995.38	64,785.16	65,097.00	65,806.22	65,324.87	66,400.00	66,400.00	66,400.00	66,400.00	74,500.63	745,333.00	116,788.00	862,121.00
Books & Supplies	4000-4999	257.28	7,944.79	43,581.53	26,255.97	24,141.81	13,930.72	14,301.27	26,712.00	32,648.00	38,584.00	26,712.00	21,727.82	276,797.19	20,000.00	296,797.19
Services	5000-5999	6,719.39	12,483.04	33,278.46	27,886.60	17,203.50	35,348.47	6,620.48	50,706.00	43,462.00	43,462.00	36,218.00	38,977.76	352,365.70	372,000.00	724,365.70
Rent @ Pinecrest	5600	18,222.18	19,672.77	18,586.61	18,586.61	18,586.61	18,586.61	18,586.61	18,586.00	18,586.00	18,586.00	18,586.00	18,504.00	223,676.00		223,676.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499													0.00	5,600.00	5,600.00
Interfund TF out	7600-7629												13,000.00	13,000.00		13,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		48,402.51	259,893.07	326,547.58	305,305.97	295,272.98	305,605.28	273,017.94	335,704.00	334,396.00	340,332.00	321,216.00	365,693.56	3,511,386.89	514,388.00	4,025,774.89
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		86,122.33	5,387.52	0.00	162,754.26	-12.20	22,400.00	1,654.46						278,306.37		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books																
sup, Unearned Rev. CY Use Tax		-3,317.59	38,769.40	22,525.21	-532,427.63	24,569.71	25,135.14	-160,392.28					-113,603.00	-698,741.04	June=ELOP 23-24	
TOTAL PRIOR YR		82,804.74	44,156.92	22,525.21	-369,673.37	24,557.51	47,535.14	-158,737.82	0.00	0.00	0.00	0.00	-113,603.00	-420,434.67	0.00	
E: NET INC/DEC	(B-C+D)	96,565.23	-91,642.15	46,425.63	-415,359.89	-36,247.47	82,665.14	-45,830.72	-86,212.00	95,278.00	4,857.00	-93,226.00	14,049.82	-428,677.41		
F: ENDING CASH BAL	(A+E)	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	1,000,286.67	1,082,951.81	1,037,121.09	950,909.09	1,046,187.09	1,051,044.09	957,818.09	971,867.91		-232,384.15	

Notes: Revenue expected in July and August 2025 is over \$160,000 for In Lieu property tax, lottery, meal program 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 \$372,000, supplies of \$20k and SCOE transfer of \$5,600.
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).
State categorical ELOP 21-22 and 22-23 funding of \$155,691 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

Twin Hills Union School District - SunRidge Charter School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025

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 Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # / LCFF Rolling % for Sup Grant	82 / 35.22%	83 / 33.74%	83 / 33.07%	83 / 32.17%
Actual ADA / Funded ADA	217.99	241.00	241.00	241.00
Enrollment	234.00	258.00 includes 2 NPS students	258.00 includes 2 NPS students	258.00 includes 2 NPS students
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	\$23,712	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.55 *prior year ADA	\$21.27 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$23,712	20-21 through 23-24	20-21 through 23-24	20-21 through 23-24
ELO-P, Educator Effectiveness, ERMHS, Art Music IM BG, Learning Recovery ER BG Prop 28 Art & Music In Schools	\$167,249	\$154,661	Mental Health, Prop 28 Art & Music In Schools	Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23		(\$155,691) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.	24-25 Only	24-25 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	\$99,986	Interest \$45k, no FMV until year end	Interest \$40k	Same as PY
Meal Program-Fed & State Tfd from D53	\$108,919	\$130,000	Prior Year +\$5,000	Prior Year +\$5,000
Parent Pledges	\$174,694	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$182,157	Estimate based on prior year \$165,000	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$43,062	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k
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	None, funding ended 6/30/26
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 + 0.60 FTE Cafeteria + 2.7 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, 0.70 FTE Counselor R7435, 0.03 FTE Music R6770	Garden IA moved to unrestricted. No Counselor R7435, no Music R6770	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	None, funding ended 6/30/26
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 = 27.4%	STRS = 19.1%: PERS = 27.5%
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 2nd Interim/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 now budgeted.	Prior year - carryover and one time costs \$70,000 + 2%	Prior year + 2%
One Time Grant Funds	\$15,871	\$15,000	None	None
Services, Other Operating Expenses	Includes MOU to District \$277,600	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$278,000. Carryover and donations are now set up. Special Education costs increased.	Prior year - carryover and one time costs \$14,600 +2%	Prior year + 2%
One Time Grant Funds	\$87,074	Estimated expenses using grant funds \$62k+. UPK \$40k, Prof Dev \$10k, Mental Health \$7k, LREBG \$5k	Professional Development estimated \$15k, Mental Health \$12k, AMIMDBG \$13k, Art & Music in Schools \$10k	The last year for Prof Dev and AMIMDBG was 2025-26. This year is Mental Health \$12k, Art & Music in Schools \$31k.
Rent: Pine Crest Campus	\$214,379	\$223,676	Prior year plus 1%	Prior year plus 1%
Other Outgo (Mental Health TF to SELPA)	\$5,615	Res6546 \$5,600	Same as prior year	Same as prior year
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	\$100,000 BAS for exp support	\$100,000 BAS from Fund 01-D53/Exp Support	\$100,000 BAS from Fund 01-D53/Exp Support	\$100,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53	\$10,026 1 retiree/yr 3 of 3	None anticipated	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$208,297 Cafeteria \$43,800	Special Education encroachment \$248,954 Cafeteria \$30,000	Same as prior year, nets to zero	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance (\$113,603) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance	Negative amount decreases fund balance	Positive amount increases fund balance
Audit Adjustment: Res2600 ELOP 23-24			24-25 only	24-25 only
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$269,294; Ed Effect R6266 \$32,977; Art Music BG R6762 \$42,689; Prop 28 Art&Music IS R6770 \$28,441; LRER BG R7435 \$74,831; AC Pgm \$197,492	CA Clean Energy \$11,604; ELOP Res2600 \$105,445; Ed Effect Res6266 \$19,317; Art Music BG Res6762 \$13,189; Prop 28 Art&Music IS Res6770 \$41,694; AC Pgm \$140,000 (\$113,603) this year only, ELOP State funding recapture for 23-24, decreases Retriected above	CA Clean Energy \$11,604; ELOP Res2600 \$105,445; Prop 28 Art&Music IS Res6770 \$62,220; AC Pgm \$140,000	CA Clean Energy \$11,604; ELOP Res2600 \$105,445 Prop 28 Art&Music IS Res6770 \$62,220; AC Pgm \$140,000
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	24-25 only	24-25 only
NEW: Unrestricted balance before Assignments and Reserve		MYP & SACS show each Assignment w/amount, Narrative has additional details	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B		BP 3100 17% requirement	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		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	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
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 @ Second Interim**

	Prior Year Actual 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%	2.43%	3.52%
Funded COLA-Increase to Base/Actual COLA/Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	217.99			241.00	241.00	241.00
Enrollment Estimate	234.00			258.00	258.00	258.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,500,790	2,802,721		2,802,721	2,867,291	2,963,314
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	78,729	52,505	20,664	73,169	73,749	73,922
State Funding: UPK, IPI (Unearned-recorded as expended)	-		40,000	40,000	-	-
State Funding: ELOP, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS	167,249		154,661	154,661	49,216	49,216
ELOP funding recaptured by the State for 21-22 & 22-23			(155,691)	(155,691)		
State Revenues: STRS/PERS on Behalf of State	111,043		116,788	116,788	122,627	128,759
Local Revenues: Interest + Other 8600-8799	99,986	45,500		45,500	40,000	40,000
Local Revenues: Meal Program Reimbursement 8699	108,919		130,000	130,000	135,000	140,000
Local Revenues: Parent Pledges 8699	174,694		220,000	220,000	224,400	228,900
Local Revenues: After Care Program 8689	182,157		165,000	165,000	168,300	171,700
Local Revenues: Special Ed 8792	43,062		80,000	80,000	80,000	80,000
Total Revenue	3,490,341	2,900,726	771,422	3,672,148	3,760,583	3,875,811
Expenditures						
Certificated Salaries 1000-1999	1,186,934	1,102,319	53,589	1,155,908	1,179,024	1,202,606
Certificated Salaries One Time Grant Funds	17,002		3,000	3,000	3,000	-
Additional Adjustments for 25-26				-	-	-
Classified Salaries 2000-2999	606,773	339,056	323,039	662,095	697,440	711,388
Classified Salaries One Time Grant Funds	47,576		79,212	79,212		
Additional Adjustments for 25-26				-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;						
3501-3699	91,259	62,629	30,963	93,592	95,463	97,373
Employee Benefits One Time Grant Funds: Includes STRS/PERS	20,750		28,583	28,583	700	-
Additional Adjustments for 25-26				-	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	111,043	-	116,788	116,788	122,627	128,759
Employee Benefits-Statutory: STRS 3101-3199	214,380	210,561	10,256	220,817	225,194	229,698
Employee Benefits-Statutory: PERS 3201-3299	135,928	91,533	64,740	156,273	172,467	176,547
Employee & Retiree Benefits -- Health & Welfare 3400-3499;						
3700-3799	229,366	210,586	35,482	246,068	250,990	256,009
Employee H&W Benefits One Time Grant Funds	2,641			-		
Employee H&W Benefits Proposed Adjustments				-	-	-
Books and Supplies 4000-4999	199,456	73,734	208,063	281,797	216,030	220,351
Books and Supplies One Time Grant Funds	15,871		15,000	15,000	-	-
Services, Other Operating Expenses 5000-5999	611,449	430,295	231,512	661,807	660,130	673,300
Services, Other Operating Expenses One time Grant Funds	87,074		62,559	62,559	51,896	43,616
Services, Other Op Exps: Pine Crest Rent	214,379	223,676		223,676	225,913	228,172
Necessary reductions				-	-	-
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199						
7300-7399	5,615		5,600	5,600	5,600	5,600
Total Expenditures	3,797,496	2,744,389	1,268,386	4,012,775	3,906,474	3,973,419
Excess (Deficiency)	(307,155)	156,337	(496,964)	(340,627)	(145,891)	(97,608)
Transfers In BAS from D53 87,8910-8929	100,000	100,000		100,000	100,000	100,000
Transfers In CRSP from D53 87,8910-8929	10,026	-	-	-	-	-
Transfers In After Care Costs 8919	28,873	13,000		13,000	13,000	13,000
Transfers Out After Care Costs 7619	(28,873)		(13,000)	(13,000)	(13,000)	(13,000)
Other Sources 8930-8979						
Other Uses (enter as negative) 7630-7699						
Contribution to Restricted Program 8980-8999		(278,954)	278,954			
Total Transfers/Other Uses	110,026	(165,954)	265,954	100,000	100,000	100,000
Net Increase (Decrease)	(197,129)	(9,617)	(231,010)	(240,627)	(45,891)	2,392
Fund Balance						
Beginning Balance	1,200,095	327,104	675,862	1,002,966	648,736	602,845
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)			(113,603)	(113,603)		
Net Ending Balance	1,002,966	317,487	331,249	648,736	602,845	605,236
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711	4,000	4,000		4,000	4,000	4,000
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	675,862		444,852	444,852	319,269	319,269
Restricted Res 2600 ELOP 23-24 Audit Adjustment, recaptured by State			(113,603)	(113,603)		
Lottery Res 1100 Unrestricted 9740	13,832					
Committed 9760						
Unrestricted Balance before Assignments and Reserve	309,272	313,487		313,487	279,576	281,967
Assigned: 9780						
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000		18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	631,605	662,230		662,230	643,260	653,600
Assigned - Balance After Above: GASB54 - *See Notes Below (340,333)		(366,743)	(366,743)		(381,684)	(389,633)
Unasn/Unappr Amount (not for charters) 9790						
Net Ending Balance	1,002,966	317,487	331,249	648,736	602,845	605,236
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:	8%			8%	7%	7%

Sunridge Charter (4930350) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
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	83	83	83
Unduplicated Pupil Percentage (UPP)	35.22%	33.74%	33.07%	32.17%
Current Year LCFF Average Daily Attendance (ADA)	217.99	241.00	241.00	241.00
Funded LCFF ADA	217.99	241.00	241.00	241.00
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,185,955	\$2,443,289	\$2,502,697	\$2,590,746
Grade Span Adjustment	120,156	130,375	133,500	138,250
<i>Adjusted Base Grant</i>	\$2,306,111	\$2,573,664	\$2,636,197	\$2,728,996
Supplemental Grant	162,443	173,671	174,358	175,584
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,468,554	\$2,747,335	\$2,810,555	\$2,904,580
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	55,386	56,736	58,734
Total Allowance and Add-On Amounts	\$32,236	\$55,386	\$56,736	\$58,734
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,500,790	\$2,802,721	\$2,867,291	\$2,963,314
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,500,790	\$ 2,802,721	\$ 2,867,291	\$ 2,963,314
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,472	\$ 11,630	\$ 11,897	\$ 12,296
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,500,790	2,802,721	2,867,291	2,963,314
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,072,977	\$ 1,198,623	\$ 1,211,377	\$ 1,224,128
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 331,444	\$ 449,708	\$ 460,635	\$ 476,850
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 1,096,369	\$ 1,154,390	\$ 1,195,279	\$ 1,262,336
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,500,790	\$ 2,802,721	\$ 2,867,291	\$ 2,963,314
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,096,369	\$ 1,154,390	\$ 1,195,279	\$ 1,262,336
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 331,444	\$ 449,708	\$ 460,635	\$ 476,850
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,370	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,072,977	1,198,623	1,211,377	1,224,128
Entitlement and Source Reconciliation				

Sunridge Charter (4930350) - 2nd Interim 24-25						
	2023-24		2024-25		2025-26	
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-
Total LCFF Entitlement	\$	2,500,790	\$	2,802,721	\$	2,867,291
Additional State Aid	\$	-	\$	-	\$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-
Total Funding Sources	\$	2,500,790	\$	2,802,721	\$	2,867,291
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,338,347	\$	2,629,050	\$	2,692,933
Supplemental and Concentration Grant funding in the LCAP year	\$	162,443	\$	173,671	\$	174,358
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		6.95%		6.61%		6.47%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	11,722.39	\$	11,814.87	\$	12,086.83
Grades 4-6	\$	10,778.26	\$	10,863.74	\$	11,113.44
Grades 7-8	\$	11,097.25	\$	11,185.06	\$	11,442.88
Grades 9-12	\$	13,195.31	\$	13,300.80	\$	13,606.08
Base Grants						
Grades TK-3	\$	9,919	\$	10,025	\$	10,269
Grades 4-6	\$	10,069	\$	10,177	\$	10,424
Grades 7-8	\$	10,367	\$	10,478	\$	10,733
Grades 9-12	\$	12,015	\$	12,144	\$	12,439
Grade Span Adjustment						
Grades TK-3	\$	1,032	\$	1,043	\$	1,068
Grades 9-12	\$	312	\$	316	\$	323
Supplemental Grant						
		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	2,190	\$	2,214	\$	2,267
Grades 4-6	\$	2,014	\$	2,035	\$	2,085
Grades 7-8	\$	2,073	\$	2,096	\$	2,147
Grades 9-12	\$	2,465	\$	2,492	\$	2,552
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$	771	\$	747	\$	750
Grades 4-6	\$	709	\$	687	\$	689
Grades 7-8	\$	730	\$	707	\$	710
Grades 9-12	\$	868	\$	841	\$	844
Concentration Grant (>55% population)						
		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	7,118	\$	7,194	\$	7,369
Grades 4-6	\$	6,545	\$	6,615	\$	6,776
Grades 7-8	\$	6,739	\$	6,811	\$	6,976
Grades 9-12	\$	8,013	\$	8,099	\$	8,295
Actual - 1.00 ADA, Local UPP >55% as follows:						
		0.0000%		0.0000%		0.0000%
Grades TK-3	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-

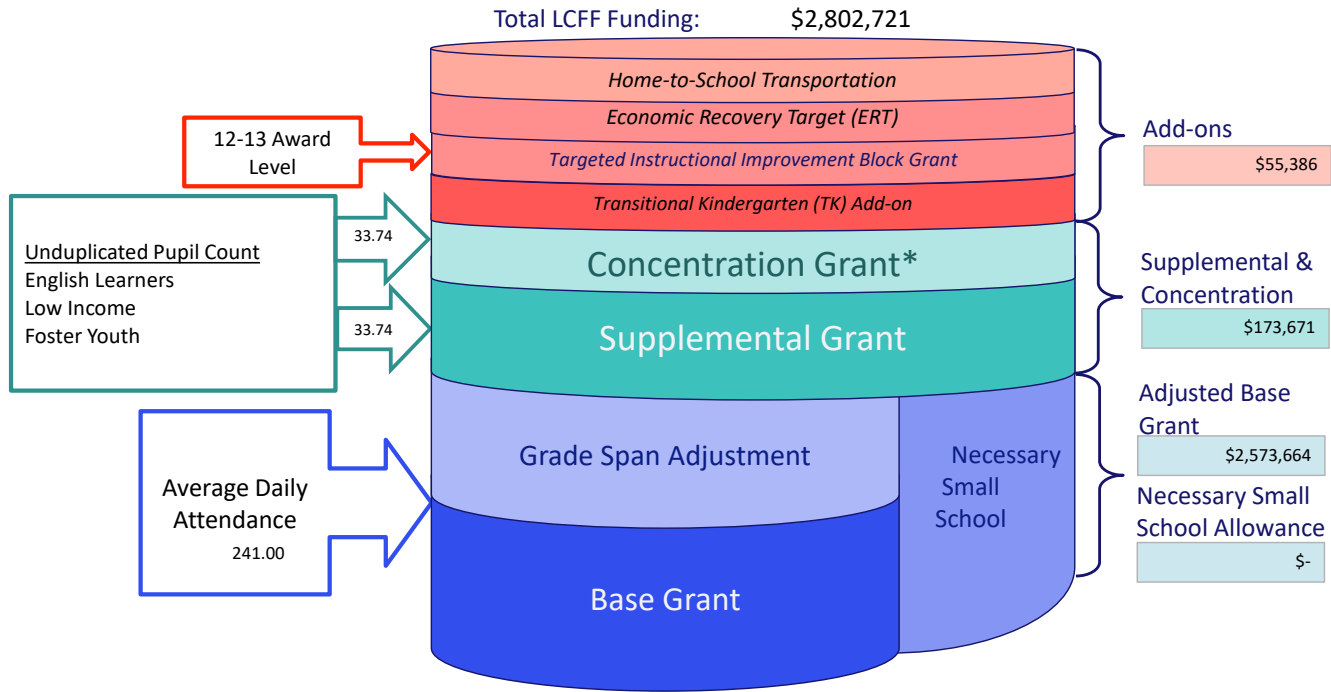
Sunridge Charter (4930350) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY						
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25						
LCFF ENTITLEMENT CALCULATION																						
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors										8.22%		0.00%		35.22% 35.22%		1.07%		0.00%		33.74% 33.74%		
										Current Year						Current Year						
										ADA		Base		Grade Span		Supplemental		Concentration		Total		
Grades TK-3										116.43	\$	9,919	\$	1,032	\$	771	\$	-	\$	1,364,838		
Grades 4-6										73.11		10,069				709	-		787,999			
Grades 7-8										28.45		10,367				730	-		315,717			
Grades 9-12										-		12,015		312		868	-		-			
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant											\$	2,185,955	\$	120,156	\$	162,443	\$	-	\$	2,468,554		
NSS Allowance												-						-		-		
TOTAL BASE										217.99	\$	2,185,955	\$	120,156	\$	162,443	\$	-	\$	2,468,554		
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	10.59	TK Add-on rate	\$	3,044.00								
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		2023-24 ADA								
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,170.29	217.99		\$	1,127,072			\$	1,246,040	
2012-13 NSS Allowance (deficit)												\$	-						\$	-		
Minimum State Aid Adjustments																						
Less Current Year Property Taxes/In-Lieu																						
Less Education Protection Account Entitlement																						
Subtotal State Aid for Historical RL/Charter General BG																						
Categorical Minimum State Aid																						
Charter School Categorical Block Grant adjusted for ADA													448.54	217.99								
Minimum State Aid Guarantee Before Proration Factor																						
Proration Factor																						
Minimum State Aid Guarantee																						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																						
LCFF Entitlement																						
Minimum State Aid plus Property Taxes including RDA																						
Offset																						
Minimum State Aid Prior to Offset																						
Total Minimum State Aid with Offset																						
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 Supplier																						
Change Over Prior Year													10.86%	245,006								
LCFF Entitlement Per ADA (excluding Categorical MSA)																						
Per-ADA Change Over Prior Year													8.70%	918								
Basic Aid Status (school districts only)																						
LCFF SOURCES INCLUDING EXCESS TAXES																						
State Aid													2.33%	24,969		\$	1,096,369					
Education Protection Account																						
Property Taxes Net of In-Lieu Transfers													0.00%	-								
Charter In-Lieu Taxes													6.35%	64,050								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)													3.95%	89,019		\$	2,500,790					

Sunridge Charter (4930350) - 2nd Interim 24-25		v.25.2b		CY1		v.25.2b		CY2						
LOCAL CONTROL FUNDING FORMULA				2025-26		2026-27								
LCFF ENTITLEMENT CALCULATION														
Calculation Factors		COLA & Augmentation 2.43%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 33.07% 33.07%		COLA & Augmentation 3.52%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 32.17% 32.17%					
Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		125.00	\$ 10,269	\$ 1,068	\$ 750	\$ -	\$ 1,510,854	125.00	\$ 10,630	\$ 1,106	\$ 755	\$ -	\$ 1,561,387	
Grades 4-6		84.00	10,424		689	-	933,529	84.00	10,791		694	-	964,765	
Grades 7-8		32.00	10,733		710	-	366,172	32.00	11,111		715	-	378,428	
Grades 9-12		-	12,439	323	844	-	-	-	12,877	335	850	-	-	
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant			\$ 2,502,697	\$ 133,500	\$ 174,358	\$ -	\$ 2,810,555		\$ 2,590,746	\$ 138,250	\$ 175,584	\$ -	\$ 2,904,580	
NSS Allowance			-				-		-				-	
TOTAL BASE		241.00	\$ 2,502,697	\$ 133,500	\$ 174,358	\$ -	\$ 2,810,555	241.00	\$ 2,590,746	\$ 138,250	\$ 175,584	\$ -	\$ 2,904,580	
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	18.00	TK Add-on rate	\$ 3,152.00		56,736	TK ADA	18.00	TK Add-on rate	\$ 3,263.00		58,734	
ECONOMIC RECOVERY TARGET PAYMENT							-						-	
LCFF Entitlement Before Adjustments							\$ 2,867,291						\$ 2,963,314	
Miscellaneous Adjustments							-						-	
ADJUSTED LCFF ENTITLEMENT							\$ 2,867,291						\$ 2,963,314	
Local Revenue (including RDA)							(1,211,377)						(1,224,128)	
Gross State Aid							\$ 1,655,914						\$ 1,739,186	
Education Protection Account Entitlement							(460,635)						(476,850)	
Net State Aid							\$ 1,195,279						\$ 1,262,336	
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				\$ 5,170.29	241.00	\$ 1,246,040		\$ 5,170.29	241.00	\$ 1,246,040				
2012-13 NSS Allowance (deficit)				\$ -		-		\$ -		-				
Minimum State Aid Adjustments						-				-				
Less Current Year Property Taxes/In-Lieu						(1,211,377)				(1,224,128)				
Less Education Protection Account Entitlement						(460,635)				(476,850)				
Subtotal State Aid for Historical RL/Charter General BG						\$ -				\$ -				
Categorical Minimum State Aid						84,609				84,609				
Charter School Categorical Block Grant adjusted for ADA				448.54	241.00	108,098		448.54	241.00	108,098				
Minimum State Aid Guarantee Before Proration Factor						\$ 192,707				\$ 192,707				
Proration Factor						0.00%				0.00%				
Minimum State Aid Guarantee						\$ 192,707				\$ 192,707				
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						2,810,555				2,904,580				
Minimum State Aid plus Property Taxes including RDA						1,404,084				1,416,835				
Offset						-				-				
Minimum State Aid Prior to Offset						192,707				192,707				
Total Minimum State Aid with Offset						192,707				192,707				
State Aid Before Additional State Aid						\$ 1,195,279				\$ 1,262,336				
ADDITIONAL STATE AID						\$ -				\$ -				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 1,195,279				\$ 1,262,336				
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 2,867,291				\$ 2,963,314				
Change Over Prior Year				2.30%	64,570			3.35%	96,023					
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,897				12,296				
Per-ADA Change Over Prior Year				2.30%	267			3.35%	399					
Basic Aid Status (school districts only)						-				-				
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase		2025-26			Increase		2026-27				
State Aid		3.54%	40,889		\$ 1,195,279			5.61%	67,057	\$ 1,262,336				
Education Protection Account					460,635					476,850				
Property Taxes Net of In-Lieu Transfers		0.00%	-		-			0.00%	-	-				
Charter In-Lieu Taxes		1.06%	12,754		1,211,377			1.05%	12,751	1,224,128				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.91%	53,643		\$ 2,867,291			2.78%	79,808	\$ 2,963,314				

Sunridge Charter (4930350) - 2nd Interim 24-25

Components of LCFF Entitlement

	2024-25	
Base Grant	\$ 2,443,289	241.00 ADA
Grade Span Adjustment	\$ 130,375	\$ 2,573,664 Adjusted Base Grant
Supplemental Grant	\$ 173,671 33.74%	
Concentration Grant	\$ - 33.74%	\$ 173,671 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	\$ -	\$ 55,386 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 55,386	
Total	\$ 2,802,721	\$ 2,802,721



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

LCFF Entitlement per ADA						
	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA (LCFF & NSS)	213.73	217.99	241.00	241.00	241.00	
LCFF Sources per ADA, including NSS	\$ 10,554.36	\$ 11,472.04	\$ 11,629.55	\$ 11,897.47	\$ 12,295.91	
Net Dollar Change per ADA	\$ 1,343.46	\$ 917.68	\$ 157.51	\$ 267.93	\$ 398.44	
Net Percent Change	14.59%	8.69%	1.37%	2.30%	3.35%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid	\$ 10,554.36	\$ 11,472.04	\$ 11,629.55	\$ 11,897.47	\$ 12,295.91	
Net Change per ADA	\$ 1,343.46	\$ 917.68	\$ 157.51	\$ 267.93	\$ 398.44	
Net Percent Change	14.59%	8.69%	1.37%	2.30%	3.35%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374,000.00	386,980.00	212,687.47	386,980.00	0.00	0.0%
5) TOTAL, REVENUES			374,000.00	386,980.00	212,687.47	386,980.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%
3) Employee Benefits		3000-3999	71,370.00	68,581.00	39,688.59	68,581.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,400.00	28,258.00	15,179.49	28,258.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	26,018.00	11,566.65	26,018.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			348,660.00	351,640.00	197,871.53	351,640.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,340.00	35,340.00	14,815.94	35,340.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	29,000.00	0.00	29,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(29,000.00)	0.00	(29,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340.00	6,340.00	14,815.94	6,340.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,551.00	113,691.00		113,690.85	(.15)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,551.00	113,691.00		113,690.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,551.00	113,691.00		113,690.85		
2) Ending Balance, June 30 (E + F1e)			155,891.00	120,031.00		120,030.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	151,891.00	116,031.00		116,030.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Fee driven program, all funds generated to be used by this fund only .	0000	9780		116,031.00				
Fee driven program, all funds generated to be used by this fund only	0000	9780	151,891.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780				116,030.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,166.47	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	365,000.00	365,500.00	190,004.00	365,500.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	17,480.00	20,517.00	17,480.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,000.00	386,980.00	212,687.47	386,980.00	0.00	0.0%
TOTAL, REVENUES			374,000.00	386,980.00	212,687.47	386,980.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%

Child Development Fund: Apple Blossom After School Program

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,000.00	95,489.00	39,041.13	95,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	245,000.00	246,247.00	94,158.88	246,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	731.38	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			341,000.00	342,736.00	133,931.39	342,736.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,308.00	56,155.00	29,708.73	56,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,522.00	32,829.00	17,819.45	32,829.00	0.00	0.0%
4) Books and Supplies		4000-4999	226,900.00	227,000.00	128,979.60	227,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,150.00	114,632.00	44,790.37	114,632.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			428,880.00	430,616.00	221,298.15	430,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,880.00)	(87,880.00)	(87,366.76)	(87,880.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,000.00	90,000.00	90,000.00	90,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			90,000.00	90,000.00	90,000.00	90,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,120.00	2,120.00	2,633.24	2,120.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,219.00	14,909.00		14,909.20	.20	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,219.00	14,909.00		14,909.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,219.00	14,909.00		14,909.20		
2) Ending Balance, June 30 (E + F1e)			17,339.00	17,029.00		17,029.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	457.00	457.00		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,882.00	12,572.00		12,572.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	3,320.94	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	53,320.94	55,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,100.00	54,100.00	24,990.58	54,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	14,500.00	14,500.00	14,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,100.00	68,600.00	39,490.58	68,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900.00	(13,600.00)	13,830.36	(13,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	(13,600.00)	13,830.36	(13,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,221.00	195,261.00		195,260.50	(.50)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,221.00	195,261.00		195,260.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,221.00	195,261.00		195,260.50		
2) Ending Balance, June 30 (E + F1e)			169,121.00	181,661.00		181,660.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	169,121.00	181,661.00		181,660.50		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	6,381.23	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	6,381.23	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	6,381.23	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,275.00	323,175.00		323,174.54	(.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,275.00	323,175.00		323,174.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,275.00	323,175.00		323,174.54		
2) Ending Balance, June 30 (E + F1e)			325,275.00	332,175.00		332,174.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	325,275.00	332,175.00		332,174.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Volatile State revenue/funding for schools	0000	9780		332,175.00				
Volatile State revenue/funding for schools	0000	9780	325,275.00					
Volatile State revenue/funding for schools	0000	9780				332,174.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	6,381.23	9,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	9,385.55	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	9,385.55	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,810.00)	(22,816.00)	(22,814.91)	(22,816.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,810.00)	(7,816.00)	(13,429.36)	(7,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	471,928.00	484,715.00		484,714.54	(.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,928.00	484,715.00		484,714.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,928.00	484,715.00		484,714.54		
2) Ending Balance, June 30 (E + F1e)			464,118.00	476,899.00		476,898.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	464,118.00	476,899.00		476,898.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Retirement Program Liability (CRSP)	0000	9780		476,899.00				
Retirement Program Liability (CRSP)	0000	9780	464,118.00					
Retirement Program Liability (CRSP)	0000	9780				476,898.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	9,385.55	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,810.00)	(22,816.00)	(22,814.91)	(22,816.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	3,237.99	5,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	3,237.99	5,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	5,500.00	3,237.99	5,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	161,266.00	163,987.00		163,987.15	.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,266.00	163,987.00		163,987.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,266.00	163,987.00		163,987.15		
2) Ending Balance, June 30 (E + F1e)			166,766.00	169,487.00		169,487.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	166,766.00	169,487.00		169,487.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Measure M approved projects only	0000	9780		169,487.00				
Measure M approved projects only	0000	9780	166,766.00					
Measure M approved projects only	0000	9780				169,487.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	3,237.99	5,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	578.80	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	578.80	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,000.00	11,000.00	0.00	11,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000.00)	(10,000.00)	578.80	(10,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,000.00)	(10,000.00)	578.80	(10,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,341.00	29,313.00		29,313.46	.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,341.00	29,313.00		29,313.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,341.00	29,313.00		29,313.46		
2) Ending Balance, June 30 (E + F1e)			19,341.00	19,313.00		19,313.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,341.00	19,313.00		19,313.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,845.15	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	1,845.15	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	1,845.15	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,391.00	93,447.00		93,447.33	.33	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,391.00	93,447.00		93,447.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,391.00	93,447.00		93,447.33		
2) Ending Balance, June 30 (E + F1e)			99,891.00	95,947.00		95,947.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	99,891.00	95,947.00		95,947.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Capital Equipment purchases only	0000	9780		95,947.00				
Capital Equipment purchases only	0000	9780	99,891.00					
Capital Equipment purchases only	0000	9780				95,947.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,845.15	2,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2025

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Patty Nosecchi

Telephone: 707-823-0871

Title: Business Manager

E-mail: pnosecchi@twinhillsusd.org

Criteria and Standards Review Summary

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

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

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Second Interim
Projected Totals 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)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	(\$150,523.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	2600	(\$150,523.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

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: Cashflow worksheets are provided for each school using Excel.

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

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

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,656,816.00	1,355,000.00		
Fund Reconciliation								
08I 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								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					290,000.00	630,000.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	29,000.00		
Fund Reconciliation								
13I 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								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	22,816.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,036,816.00	2,036,816.00		

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 INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).	
Signed: _____	Date: _____
Charter School Official (Original signature required)	
Printed Name: _____	Title: _____

For additional information on the interim report, please contact:	
Charter School Contact:	
Patty Nosecchi	
Name	
Business Manager	
Title	
707-823-0871	
Telephone	
pnosecchi@twinhillsusd.org	
E-mail Address	

Second Interim
Projected Totals 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)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	(\$50,246.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	2600	(\$50,246.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2024-25)	District Regular	291.00	291.00		
	Charter School	195.00	195.00		
	Total ADA	486.00	486.00	0.0%	Met
	1st Subsequent Year (2025-26)	District Regular	291.00	291.00	
Charter School		195.00	195.00		
Total ADA		486.00	486.00	0.0%	Met
2nd Subsequent Year (2026-27)		District Regular	291.00	291.00	
	Charter School	195.00	195.00		
	Total ADA	486.00	486.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

All Criteria and Standards pages are District 53 Funds 01 + 03
District/Apple Blossom Elem/Twin Hills CMS
Charters Orchard View and SunRidge are not included

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	
1st Subsequent Year (2025-26)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	
2nd Subsequent Year (2026-27)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	

2B. Comparison of District Enrollment to the Standard

- DATA ENTRY: Enter an explanation if the standard is not met.
- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.7%
Second Prior Year (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.4%
First Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.5%
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: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

When comparing 2024-25 at 94.9% to 2023-24 at 94.5% we only exceed that percentage by a very small amount. During previous years we were dealing with COVID absences which have been declining as the years to on.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	9,086,852.00	9,086,852.00	0.0%	Met
1st Subsequent Year (2025-26)	9,275,470.00	9,247,356.00	(.3%)	Met
2nd Subsequent Year (2026-27)	9,467,083.00	9,463,508.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
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)	5,956,843.79	6,973,928.83	85.4%
	Historical Average Ratio:		86.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 90.1%	82.1% to 90.1%	82.1% to 90.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)		
Current Year (2024-25)	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	5,947,605.00	6,891,953.56	86.3%	Met
1st Subsequent Year (2025-26)	5,994,464.00	6,886,554.00	87.0%	Met
2nd Subsequent Year (2026-27)	6,104,026.00	7,041,241.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2024-25)	228,965.00	230,566.00	.7%	No
1st Subsequent Year (2025-26)	155,957.00	157,558.00	1.0%	No
2nd Subsequent Year (2026-27)	155,957.00	157,558.00	1.0%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	858,169.00	552,622.65	-35.6%	Yes
1st Subsequent Year (2025-26)	805,863.00	643,355.00	-20.2%	Yes
2nd Subsequent Year (2026-27)	821,714.00	661,502.00	-19.5%	Yes

Explanation:

(required if Yes)

2024-25 includes ELOP Res2600 revenue for this year and a negative amount of revenue for 2021-22 and 2022-23 as these funds will be recaptured by the State as the funds were not spent on a program. Subsequent years, 2025-26 and 2026-27, no longer include ELOP as we will need to opt in and have a program running.

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

Current Year (2024-25)	756,029.00	861,457.00	13.9%	Yes
1st Subsequent Year (2025-26)	751,160.00	1,025,160.00	36.5%	Yes
2nd Subsequent Year (2026-27)	752,440.00	1,256,440.00	67.0%	Yes

Explanation:

(required if Yes)

For all years interest revenue is estimated to increase. For 24-25 donations and miscellaneous funding was budgeted as received. For 25-26 and 26-27 the SELPA funding model will change increasing special education funding by \$250k in 25-26 and by \$480k in 26-27.

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

Current Year (2024-25)	480,495.73	508,248.38	5.8%	Yes
1st Subsequent Year (2025-26)	213,678.00	202,258.00	-5.3%	Yes
2nd Subsequent Year (2026-27)	184,741.00	157,758.00	-14.6%	Yes

Explanation:

(required if Yes)

2024-25 includes restricted categorical expenditures as plans for spending are included in the budget. 25-26 and 26-27 have reduced expenses as carryover and one time spending were researched and fine tuned.

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

Current Year (2024-25)	2,130,727.75	2,247,808.75	5.5%	Yes
1st Subsequent Year (2025-26)	2,121,682.00	2,156,967.00	1.7%	No
2nd Subsequent Year (2026-27)	2,047,685.00	2,122,029.00	3.6%	No

Explanation:

(required if Yes)

Special education service and consortium costs increased for 24-25 at 2nd Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	1,843,163.00	1,644,645.65	-10.8%	Not Met
1st Subsequent Year (2025-26)	1,712,980.00	1,826,073.00	6.6%	Not Met
2nd Subsequent Year (2026-27)	1,730,111.00	2,075,500.00	20.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	2,611,223.48	2,756,057.13	5.5%	Not Met
1st Subsequent Year (2025-26)	2,335,360.00	2,359,225.00	1.0%	Met
2nd Subsequent Year (2026-27)	2,232,426.00	2,279,787.00	2.1%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	2024-25 includes ELOP Res2600 revenue for this year and a negative amount of revenue for 2021-22 and 2022-23 as these funds will be recaptured by the State as the funds were not spent on a program. Subsequent years, 2025-26 and 2026-27, no longer include ELOP as we will need to opt in and have a program running.
Explanation: Other Local Revenue (linked from 6A if NOT met)	For all years interest revenue is estimated to increase. For 24-25 donations and miscellaneous funding was budgeted as received. For 25-26 and 26-27 the SELPA funding model will change increasing special education funding by \$250k in 25-26 and by \$480k in 26-27.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	2024-25 includes restricted categorical expenditures as plans for spending are included in the budget. 25-26 and 26-27 have reduced expenses as carry over and one time spending were researched and fine tuned.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Special education service and consortium costs increased for 24-25 at 2nd Interim.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	296,568.06	300,000.00 Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		300,000.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.5%	16.5%	16.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	5.5%	5.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(847,619.56)	8,246,953.56	10.3%	Not Met
1st Subsequent Year (2025-26)	(540,846.00)	8,266,554.00	6.5%	Not Met
2nd Subsequent Year (2026-27)	(263,172.00)	8,381,241.00	3.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	Deficit spending exceeds the standard due to additional funds shared by the district fund with the charter schools to assist with overspending. District Administration will be meeting with the Board Budget Ad Hoc Committee and Site Administrators to come up with concrete spending reduction plans for all schools.
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9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	3,329,461.16	Met
1st Subsequent Year (2025-26)	2666338.0	Met
2nd Subsequent Year (2026-27)	2424910.0	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	3,152,864.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$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 Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	486	486	486
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (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 MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,547,857.13	11,155,138.00	11,163,085.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,547,857.13	11,155,138.00	11,163,085.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	461,914.29	446,205.52	446,523.40
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)	461,914.29	446,205.52	446,523.40

10C. Calculating the District's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except Line 4)				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,910,000.00	1,840,315.00	1,839,145.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,910,000.00	1,840,315.00	1,839,145.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.54%	16.50%	16.48%
District's Reserve Standard (Section 10B, Line 7):		461,914.29	446,205.52	446,523.40
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(1,556,316.00)	(1,668,201.00)	7.2%	111,885.00	Not Met
1st Subsequent Year (2025-26)	(1,579,440.00)	(1,443,565.00)	-8.6%	(135,875.00)	Not Met
2nd Subsequent Year (2026-27)	(1,603,030.00)	(1,234,435.00)	-23.0%	(368,595.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	1,656,816.00	1,656,816.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	1,670,706.00	1,670,706.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	1,659,000.00	1,659,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	1,355,000.00	1,355,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	1,340,000.00	1,380,000.00	3.0%	40,000.00	Met
2nd Subsequent Year (2026-27)	1,340,000.00	1,340,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

2024-25 includes an increased contribution to special education Res6500 due to increased costs for services and for the consortium. 2025-26 and 2026-27 contributions decreased as the new SELPA funding model takes 2 years to be fully implemented.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) 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 as of July 1, 2024-25
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	15	F51 Property Tax Revenue	Total includes ACR interest/Bal per audit 6/30/24.	4,941,916
Supp Early Retirement Program	5	F21 Postemployment Fund, CRSP	F01+F03+F09+D21: Objects 1199, 3xx1 (GASB Liability per actuary study 6/30/2024 \$991,391	34,522
State School Building Loans				
Compensated Absences	N/A	F01=R0000+R150/F12=R0000	F01=R0000+R8150/F12=R0000: Objects 2x and 3**2	106,668

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

TOTAL:				5,083,106

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	508,700	516,499	528,833	535,000
Supp Early Retirement Program	79,212	22,816	11,706	0
State School Building Loans				
Compensated Absences	0	106,668		

Other Long-term Commitments (continued):

Total Annual Payments:	587,912	645,983	540,539	535,000
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2024-25 annual payments include paying 100% of compensated absences (vacation pay for 12 month classified employees) being paid during this year which does not actually happen.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

First Interim
(Form 01CSI, Item S7A) Second Interim

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

63,559.00	63,559.00
0.00	0.00
63,559.00	63,559.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2024

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

- 3 OPEB Contributions

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

First Interim
(Form 01CSI, Item S7A) Second Interim

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

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

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

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

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

- d. Number of retirees receiving OPEB benefits

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

1	1
1	1
1	1

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B)

Second Interim

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

3

Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current 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	29.9	28.4	28.4

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

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, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

34,145

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

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

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, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

20,965

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

		Current 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 interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current 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	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_District, Version 8

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Printed: 3/3/2025 0:06 A

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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

End of School District Second Interim Criteria and Standards Review



**Twin Hills
School District**

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

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

Second Interim Report 2024-25

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 25-12



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

February 5, 2025

To: District and Charter School Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2024-25 Second Interim Guidance and the Governor's 2025-26 Budget Proposal

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

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 18*
3 rd Interim**	July 1 through April 30 (Year End Projection)	June 1

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

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

Governor's Proposed Budget

On January 6, 2025, the Governor provided a preview of the proposed 2025-26 State Budget, with the full release by the Department of Finance (DOF) on January 10th. The proposal highlighted a fully balanced budget and reinforced the Governor's commitment to key education initiatives, including the Expanded Learning Opportunities Program and Universal Transitional Kindergarten.

The budget proposal projects a 2.43% cost-of-living adjustment (COLA) for 2025-26, a decrease from the 2.93% forecasted in the June 2024 Enacted Budget. Additionally, the Governor emphasized the need for fiscal prudence, noting the state's heavy reliance on capital gains from high-income earners.

Some of the major components include:

- 🚩 2.43% statutory COLA, applied to the base grants and other education programs funded outside of the LCFF, such as Special Education, Child Nutrition, Mandated Block Grant, and the Equity Multiplier.
 - It is Important to mention that two more data points, the 4th quarter data from 2024 and the 1st quarter of 2025, are needed for the final calculation of the 2025-26 COLA.
- 🚩 Projects Prop 98 is a Test 2 for 2023-24 and Test 1 for 2024-25 and 2025-26, which means the local reserve cap will not be triggered for 2025-26.
- 🚩 **The LCFF deferrals proposed in the Budget Act of 2024 have NOT been eliminated.**

- ✚ \$435 million more for full implementation of the Expanded Learning Opportunities Program (ELOP).
 - Proposes to lower the UPP for ELOP to 55% from 75%
- ✚ \$1.8 billion one-time Student Support and Professional Development Discretionary Block Grant (SSPD).
 - Similar to Arts, Music, and Instructional Materials Block Grant where the dollars are intended to support rising costs and specified state priorities; however, will be fully discretionary per the DOF.
 - Individual allocations are not available and it's not recommended that LEAs budget these dollars in their Second Interim.
- ✚ Ongoing and one-time support to Universal Transitional Kindergarten.
 - Includes \$1.5 billion to Prop 98 to support lowering the average student-to-adult ratio from 12:1 to 10:1 in TK classrooms.
 - The proposal includes a significant increase to the LCFF TK add-on, which School Services of California did NOT recommend budgeting in 2nd Interim.
- ✚ Ongoing and one-time support for curriculum and instruction such as \$300K for personal finance curriculum, \$10 million one-time for statewide use of English language proficiency screeners for TK students, and \$40 million one-time for purchasing screening materials and training for educators to administer literacy screening beginning in 2025-26.
- ✚ \$150 million one-time Prop 98 for specialized kitchen equipment, infrastructure, and training to promote more freshly prepared meals with local ingredients.
- ✚ \$378.6 million to restore Learning Recovery Emergency Block Grant reduced with the Budget Act of 2023.
 - Individual allocations are not available and it's not recommended that LEAs budget these dollars in their Second Interim.

Guidelines ~ It is anticipated that the Common Message for the 2024-25 Second Interim Report will be issued shortly, and will be e-mailed to you as soon as it becomes available. Please read the Common Message carefully as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

✚ **Dartboard:**

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget for economic planning factors.

✚ **Cost of Living Adjustment:**

- The 2024-25 cost-of-living adjustment (COLA) is 1.07%.
- Per SSC's Dartboard, the recommended planning COLA is 2.43% in 2025-26 and 3.52% in 2026-27.

✚ **LCFF Revenue Estimates:**

- Please use the most recent version (v25.2b) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on January 17, 2025:

- Instructions to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instruction' tab.
- Please remember your Fiscal Advisor is available to review your LCFF calculators.

Multi-Year Projections (MYP) Advice:

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with educational partners. **Document thoroughly.**
- 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.
- **Consider running scenarios of MYPs with a lower COLA in the subsequent years to assess your LEAs tolerance of lower COLAs than currently projected.**
 - As LEAs consider budget reductions, please remember the process can look different for each LEA. An important key ingredient is transparency. [Here](#) is a draft Fiscal Recovery planning template created by SCOE staff to help LEAs facing reductions and/or creating a Fiscal Recovery Plan.

Changes to enrollment or Average Daily Attendance (ADA):

Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening for thorough and reasonable projections in subsequent years. Review P-1 ADA and analyze projections to see if projections are on track or if they should be revised.

Local Control Accountability Plan (LCAP):

Remember to track progress on LCAP expenditures to ensure planned actions are implemented and supplemental and concentration funds are monitored. To avoid large carryover balances at year-end it's important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period. Plus, review supplemental and concentration estimates to determine if actions need to be added due to an increase in projected funding.

- **LCFF Equity Multiplier:** Funding will be paid through the Principal Apportionment to eligible schools (aggregated to the LEA) and is established at P-1 of each year. The funding must be used for evidence-based supports and services for students and the 2025-26 LCAP will need to address school sites that receive the funding.

 **Mid-Year LCAP Report:** School districts shall present a report on the annual update to the LCAP and the LCFF Budget Overview for Parents (BOP) **on or before February 28th of each year at a regularly scheduled meeting of the governing board of the school district.** The report shall include both of the following: **all available midyear outcome data related to metrics identified in the current year's local control and accountability plan and all available midyear expenditures and implementation data on all actions identified in the current year's LCAP.**

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

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

Reserves:

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

- The Reserve cap was not operative in 2024-25 and is not expected for 2025-26.

Routine Restricted Maintenance Account:

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

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Exclude Federal CRRS/ARP Act expenditures.
 - Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5632, 5633, 5634, 5316, 7027

Other Recommendations

Expanded Transitional Kindergarten:

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2024-25 to 2025-26 are as follows:

- 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, 2025.
- 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 were introduced, which is defined as a child whose 4th birthday will be between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom. These early enrollment children may be enrolled in TK only if all the following criteria are met:
 - Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP
 - 10:1 ratio if the TK includes an early enrollment child
 - Prioritize the additional ECE qualifications, to the extent possible
 - TK class enrollment with an early enrollment must not exceed 20 students

Transportation funding:

A school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the prior year's LCFF add-on (add-on is adjusted by COLA annually). Requirements for funding will include a Transportation Plan (updated annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

Arts and Music in Schools (Prop 28):

Funding is calculated at the school site level. Funding for fiscal year 2024-25 statewide is ~\$907M.

- LEAs that receive AMS funds are required to prepare four documents, 1) School Site Expenditure Plan (annual), 2) Annual Report (available annually from 5/1 to 9/30), 3) Annual Certification (available for 2024-25 from 5/1/2025 through 6/30/2025), and 4) Expenditures Report (due after the 3-year expenditure spending period). Documents are submitted through the Arts and Music in Schools Portal.

Basic Aid Supplemental Funding (BAS):

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

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

Basic Aid/ Excess Tax/Community Funded School Districts:

- Final 2023-24 property tax information is the only available information at this

time. Estimates for 2024-25 from the Sonoma County Auditor/Tax Collectors were distributed in November 2024.

- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full*-year RDA Residual (8047 – RDAX) tax revenues.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ SB 897 was signed into law and takes effect January 1, 2025, which includes additional program changes and extends the program now in perpetuity. Program changes incorporated into law are combined with existing changes created by AB 185 such as registration of the program with the State Superintendent of Public Instruction (SPI) and the County, required public disclosure, and reduced funding, to name a few continue. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% of the school district LCFF base grant that would have been apportioned to the school district of residence. See Ed Codes 48301 through 48317 for program requirements.
- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

Sonoma SELPA Fiscal Allocation Model

On February 3, 2025, the Superintendent's Council approved a funding methodology that will allocate AB 602 funds based on ADA, along with additional funding for students requiring specialized health services. The new funding model will be phased in, with full implementation in fiscal year 2026-27. Each LEA should review the model and assess its impact on their budget. For questions, please contact the SELPA or me.

Expanded Learning Opportunities Program (ELO-P):

LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer comprehensive after-school and intersession expanded learning opportunities to all unduplicated pupils. The 2024-25 Budget Act established the following expenditure deadlines and annual reporting:

- Requires unspent funds from fiscal years 2021-22 and 2022-23 to be returned to CDE if not spent by September 30, 2024.
 - Recouping of 2021-22 and 2022-23 funds will happen in March through May 2025.

- An expenditure deadline of two years is established starting with the fiscal 2023-24 appropriations.
- Starting in fiscal year 2025-26, LEAs must annually declare to CDE their intent to operate an Expanded Learning Opportunity Program.
- ***The 2025-26 Budget Proposal expands ELOP access to all TK-6 students in LEAs with 55% or more unduplicated pupils, increasing the number of LEAs eligible for the Tier I per-pupil rate.***

Universal Meals and Meal reimbursement:

All LEAs are required to provide two free meals per day to any student who requests a meal. To receive state and federal reimbursement, LEAs must participate in the National School Lunch Program and Federal School Breakfast Program.

- Locally, LEAs must determine how to utilize both federal meal applications and alternative income forms to maximize the LCFF unduplicated pupil count.
- **School Nutrition policy changes with the 2024-25 Budget Act:**
 - A one-year extension to the 2021 Kitchen Infrastructure and Training (KIT) funding now requires LEAs to report how funds were used to the CDE by June 30, 2025.
 - ***2025-26 Budget Proposal includes another round of one-time Kitchen Infrastructure and Training (KIT) funding.***

K-3 Grade Span Adjustment (GSA):

School districts must maintain an average K-3 class size of 24 **by school site** unless a collectively bargained alternative to the statutory requirements has been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please review the actual 2024-25 enrollment **by school site** now .

Adult-to-child ratios for Transitional Kindergarten:

Through fiscal year 2024-25, the adult-to-child ratios for TK classrooms remain at 1 adult to 12 children. Starting in fiscal year 2025-26, this ratio may be reduced to 1:10* outlined in *Education Code (EC) section 48000(g)*.

- ***2025-26 Budget Proposal includes an increase to the LCFF TK add-on from \$3,077 (2024-25) to \$6,404 (2025-26). It is not recommended that LEAs include the higher TK add-on. However, if an LEA chooses to do so, please evaluate your risk tolerance in case the funding does not materialize.***

*See the TK section for Early Enrollment Children requirements for the current year.

Form AB 2756 Reporting Requirements:

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

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

Districts should adjust their fiscal year (FY) 2024-25 budget to reflect the STRS On-Behalf pension contribution. An estimate for FY 2024-25 was included in the [2023-24 Year-End Close manual](#). This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year to year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

Cashflow Report:

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

- Cash in all funds must be positive by June 30, 2025.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- **Budget Deferrals:** The Budget Act defers LCFF payments of \$3.6 billion, from 2023-24 to 2024-25, and \$246.6 million from 2024-25 to 2025-26.
- Changes in property valuations can affect the cash flow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment:* Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf24adv.asp>.
 - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by-program funding by name are available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400, and Object 8012, and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2425.asp>.
- A Cash Flow report template may be found on the SCOE website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

Reminder of Spending Deadlines:

<u>One-Time Funding*</u>	Resource Number	Spending deadline
A-G Completion Improvement Grant Program	7412,7413	June 30, 2026
American Rescue Plan - Homeless Children and Youth II (ARP-HCY II)	5634	September 30, 2024
Educator Effectiveness Block Grant	6266	June 30, 2026
ESSER III	3213, 3214	September 30, 2024
Expanded Learning Opportunities Grant	3218, 3219, 7425, 7426	September 30, 2024
In-Person Instruction Grant	7422	September 30, 2024
Learning Recovery Block Grant	7435	June 30, 2028
Literacy Coaches and Reading Specialists Grant Program	6211	2022-23's allocation June 30, 2027
		2023-24's allocation June 30, 2028
Art, Music, Instructional Material, Discretionary Block Grant	6762	June 30, 2026
Expanded Learning Opportunities Program FY 2021-22	2600	September 30, 2024 (updated with Budget Act)
Expanded Learning Opportunities Program FY 2022-23	2600	September 30, 2024 (updated with Budget Act)
Expanded Learning Opportunities Program FY 2023-24	2600	June 30, 2025 (updated with Budget Act)
Universal Prekindergarten Planning & Implementation Grant	6053	June 30, 2026
Kitchen Infrastructure and Training	7028/7029	June 30, 2025

*Not inclusive list

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and the SACS dataset submitted via the SACS web application (see Interim Reporting manual for the submission process) by the deadlines listed on page 1. We will not print off your website and we require the documents be combined (not individual attachments for SCOE to combine).

The following information/forms are requested (**D=District, E=External Charter**):

- ✚ **LCFF Calculator – FCMAT Calculator (D,E)** ~ Use the FCMAT Calculator v25.2b version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✚ **Balancing Spreadsheet (D,E)**~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software that assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-Year Projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Combined District and Charter School Enrollment and ADA Data ~ For districts with conversion charter schools included in the General Fund**, please consider completing a spreadsheet that combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the district. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✚ **Cashflow (D,E)** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✚ **Multi-Year Projection (D,E)** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted, and combined totals.
- ✚ **Narrative and budget assumptions (D,E)**, as submitted to your Board.
- ✚ **Narrative of Special Funds (D)**, if not included in the items above (DISTRICT only).
- ✚ **AB2756 Reporting Requirements form (D)**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Interim SACS forms (D, E (if charter uses SACS))** :
 - Certification Page, original signature, or a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Technical Review Check (Exceptions only)



External Charter Schools only:

- SACS Standard form or Alternative form*

*Alternative Form – Each form listed is REQUIRED

- ✓ Financial report financial data for revenues, expenses, assets & liabilities
- ✓ Certification with original signatures (charter school and district)

2024-25 2nd Interim - Exhibit A - SSC Dartboard

SSC School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.43%	3.52%	3.63%	3.49%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.43%	\$244	\$247	\$255	\$295
2025-26 Base Grants	\$10,269	\$10,424	\$10,733	\$12,439
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,068	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,337	\$10,424	\$10,733	\$12,762
Transitional Kindergarten (TK) Add-On ⁴	\$6,404	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.85%	2.92%	2.70%	2.76%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99	\$43.46
	Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89	\$83.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04	\$22.81
	Grades 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27	\$63.41
Interest Rate for Ten-Year Treasuries		4.39%	4.49%	4.41%	4.30%	4.30%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	27.40%	27.50%	28.50%	28.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Additional 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.

⁴Funding 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.

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.

2024-25 2nd Interim - Exhibit A - Common Message Planning Factors
Common Message: Planning Factors for 2024-25 and Multiyear Projections

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$16.90 ²	\$17.40 ³
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio, 10-to-1 begins in 2025-26	\$3,077.00 ⁴	\$3,152.00 ⁴	\$3,263.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21	\$39.14	\$40.52
Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06
Charter Schools			
Grades K-8 per ADA	\$20.06	\$20.55	\$21.27
Grades 9-12 per ADA	\$55.76	\$57.12	\$59.13

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year. The rates do not reflect the budget proposal to increase the rate to \$6,404 in 2025-26 and to \$6,629 in 2026-27.

2024-25 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

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2024-25 2nd Interim Attachment Balances in Excess of Minimum Reserve

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

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

2024-25

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	24-25 Budget
01	General Fund	\$2,877,242.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$332,175.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,209,417.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criterial and Standards	\$461,914.00
	Remaining Balance to Substantiate Need	\$2,747,503.00

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)	\$1,448,086.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,910,000 - standard 4% \$461,914
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 \$347,205 is included above.
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$496,306.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$366,743.00	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)	(\$1,365,807.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$0.00	** assignments will be reduced by this amount
01	General Fund (Assigned)	\$0.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$332,175.00	Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	\$2,747,503.00	
	Remaining Unsubstantiated Balance	\$0.00	

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

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

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

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

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

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

2024-25 2nd Interim ✕ 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)	\$548,490.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$496,306.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$52,184.00</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)	\$662,230.00	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)	(\$366,743.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$313,487.00</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>\$116,031.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$116,031.00</u>	
20	Post Employment Benefits	<u>\$476,899.00</u>	Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$476,899.00</u>	
21	Bond Building Fund	<u>\$169,487.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$169,487.00</u>	
40	Special Reserve for Capital Outlay Projects	<u>\$95,947.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$95,947.00</u>	

2024-25 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
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2024-25 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

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	\$2,336,396.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$341,175.00
Total Assigned and Unassigned Ending Fund Balances		\$2,677,571.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$446,206.00
Remaining Balance to Substantiate Need		\$2,231,365.00

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)	\$1,394,109.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,840,315 - standard 4% \$446,206
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
01	General Fund (Assigned)	\$0.00	West Count JPA: Transportation
01	General Fund (Assigned)	\$447,487.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$326,490 is included above
01	General Fund (Assigned)	\$381,684.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$600,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$300,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	(\$1,803,090.00)	** reduces this amount first
01	General Fund (Assigned)	\$0.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$341,175.00	Assignment adjustment: Negative amount indicates one of the above
Total of Substantiated Needs		\$2,231,365.00	** assignments will be reduced by this amount
Remaining Unsubstantiated Balance		\$0.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools
			Note: General Fund unable to support full 17% for charters (\$426,081)

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)	\$524,320.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$447,487.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$76,833.00	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)	\$643,260.00	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)	(\$381,684.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$279,576.00	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 2nd Interim ✨ EXHIBIT B ✨ Assigned/Unassigned Detail



**Twin Hills
School District**

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

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2024-25 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

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	\$2,073,224.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$350,175.00
Total Assigned and Unassigned Ending Fund Balances		\$2,423,399.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$446,523.00
Remaining Balance to Substantiate Need		\$1,976,876.00

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)	\$1,392,622.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
		\$0.00	\$1,839,145 - standard 4% \$446,523
01	General Fund (Assigned)	\$40,000.00	Amount below 17% reserve
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 \$290,809 is included above
01	General Fund (Assigned)	\$0.00	
01	General Fund (Assigned)	\$425,050.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$389,633.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
			Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$300,000.00	** Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$2,050,604.00)	COVID19 Legal for Distance Learning / No expense reductions
01	General Fund (Assigned)	\$0.00	Volatile State revenues/funding for schools, cash to cover deferrals
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$350,175.00	
Total of Substantiated Needs		\$1,976,876.00	

Remaining Unsubstantiated Balance

\$0.00

Note: General Fund unable to support full 17% for charters (\$164,079)

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)	\$528,730.00
09	Orchard View Charter (Assigned)	(\$425,050.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$103,680.00

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)	\$653,600.00
09	SunRidge Charter (Assigned)	\$18,000.00
	SunRidge Charter (Assigned)	(\$389,633.00)
Equals =	Total of Assigned Fund Balances in D21	\$281,967.00

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**

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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.

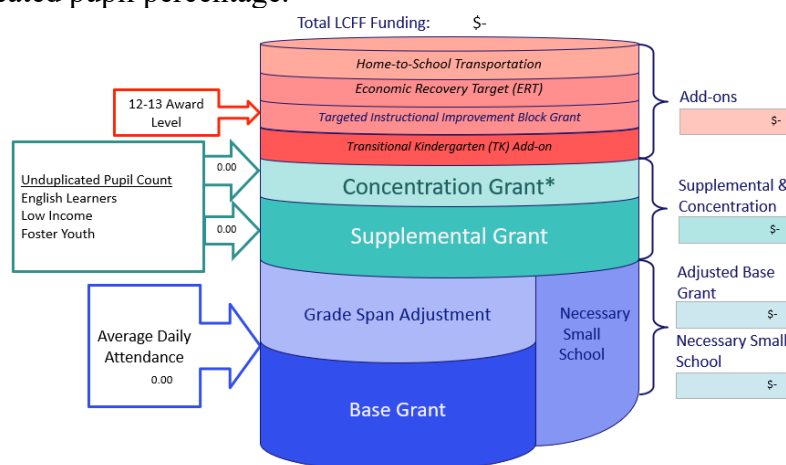
Target Entitlement: Amount at full funding.

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

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

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





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Fund 14 – Deferred Maintenance

This fund was created by the State to accumulate revenue they gave districts for deferred maintenance projects that were identified on the District's Five Year Deferred Maintenance Plan. Due to the state budget crisis in 2007-08, the state eliminated the local match requirement for a five-year period, 2008-09 through 2012-13. The local match required districts to transfer the same amount of money the state gave the district annually. LCFF now includes an amount for basic deferred maintenance and districts are allowed to transfer this amount to Fund 14 and the board has committed these funds for deferred maintenance. The LCAP 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.

TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

2nd Interim: January 2025 - Page 1 of 1		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		<i>Increases FB</i>	<i>Decreases FB</i>	<i>Decreases FB</i>	<i>Increases FB</i>		
District 53, Fund 01							
BR 32	Rev/ Fund Balance: Other State		210,725			(210,725)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 03	Fund Balance					(119,854)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	210,725	-	-	(330,579)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 32	Rev/ Fund Balance: Other State		100,000			(100,000)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 03	Fund Balance					(50,000)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	100,000	-	-	(150,000)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 12: Child Development							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 13	Rev/ Fund Balance: Other State		155,691			(155,691)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 04	Fund Balance					(113,603)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	155,691	-	-	(269,294)	Net Increase/(Decrease) to Fund Balance

For the March 13, 2025 board meeting

Transportation Plan for THUSD 2025-26

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. **Twin Hills USD contracts with West County Transportation Agency of Santa Rosa, CA 95407, in order to provide transportation services for our students (home to school), as well as Special Education students at various school sites.**

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. **In regards to Special Education Transportation, West County Transportation Agency requires drivers who are especially competent to give the best service and protection for your child. To assure safe drivers for the children, the West County Transportation Agency requires all school bus drivers to attend regularly scheduled safety meetings and in-service training sessions to improve their skills in transporting special education children. In addition, state law requires each driver to have a valid School Bus Driver Certificate and first aid training, to pass a physical examination, and to obtain a traffic and criminal clearance. Electric wheelchairs transported on school buses shall be capable of being locked in gear when placed in a school bus or shall have an independent braking system capable of holding the wheelchair in place. Wheelchair power shall be turned off prior to being transported in a school bus. Batteries used to propel electric wheelchairs shall be both leak-resistant and spill-resistant or shall be placed in a leak-resistant container. Batteries shall be secured to the wheelchair frame in such a manner as to prevent separation in the event of an accident. Any wheelchair, which does not meet minimum state requirements, shall not be transported. It is the parent's responsibility to provide all equipment, which meets the minimum safety requirements.**

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. **Twin Hills Union contracts with West County Transportation Agency of Santa Rosa, CA 95407 in order to provide transportation services for our students at Apple Blossom and Twin Hills Middle School (home to school). The school communicates with families via "Parentsquare", a multi-lingual media platform messaging via SMS and email, traditional school newsletters, parent conferences and school events, in order to promote unduplicated pupils access to home-to-school transportation at no-cost to the pupils. West County Transportation Agency meets the needs of all students, in terms of logistics and route planning.**

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. **West County Transportation Agency engages THUSD constituents who utilize transportation services through public Zoom meetings, via their website, and through direct communication with Twin Hills Union staff. West County Transportation Agency takes responsibility for articulating with regional local transit authorities, local air pollution control districts and air quality management districts on behalf of the district. THUSD as well as relevant Twin Hills Union Special Education staff, engage our constituents who utilize transportation services, as well as our staff, in order to receive elicited feedback in order to improve the services.**

Revenue Calculation 2024-25

		Update Final 2023-24
Total 2023-24 Transportation Expenses (Function 3600)	204,190	267,961
Less Capital Outlay (object 6XXX, Function 3600)	-	-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-	-
Estimated 60% Reimbursement	122,514	160,777
Less 2023-24 Transportation add-on (from LCFF Calculator)	103,909	102,809
Prior year true-up by CDE		612
Total Revenue (Object 8590, Resource 0000)	18,605	58,580

Expenditures and Other Financing Uses 2023-24

2000-2999 - Classified Salaries	-	-
3000-3999 - Employee Benefits	-	-
4000-4999 - Books and Supplies	-	-
5000-5999 - Services and other Operating Expenditures	204,190.00	267,961
6000-6999 - Capital Outlay	-	-
7000-7999 - Other Outgo	-	-
Total Expenditures	204,190.00	267,961

Board Approval Date: March 13, 2025

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.



State of California
Commission on Teacher Credentialing
Certification Division
651 Bannon Street, Suite 601
Sacramento, CA 95811

Email: credentials@ctc.ca.gov
Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2025-2026

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Twin Hills Union School District District CDS Code: 4970961

Name of County: Sonoma County County CDS Code: 4910496

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 3/13/2025 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► Enclose a copy of the board agenda item

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2026.

Submitted by (Superintendent, Board Secretary, or Designee):

Cheryl Wills District Payroll & Personnel
Name Signature Title

707-823-5832 707-823-0871
Fax Number Telephone Number Date

700 Watertrough Road, Sebastopol CA 95472
Mailing Address

cwills@twinhillsusd.org
Email Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____ Name	_____ Signature	_____ Title
_____ Fax Number	_____ Telephone Number	_____ Date
_____ Mailing Address		
_____ EMail Address		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	<u>2</u>
Bilingual Authorization (applicant already holds teaching credential)	<u>2</u>
List target language(s) for bilingual authorization: <u>Spanish</u>	
Resource Specialist	<u>1</u>
Teacher Librarian Services	<u> </u>
Emergency Transitional Kindergarten (ETK)	<u>2</u>

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	2
Single Subject	7
Special Education	2
TOTAL	11

Authorizations for Single Subject Limited Assignment Permits

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	1
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	1
English	1	Science: Chemistry	1
Foundational-Level Math	1	Science: Geoscience	
Foundational-Level Science	1	Science: Physics	
Health		Social Science	1
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?

☒ Yes ☐ No

If no, explain. North Coast School of Education

Does your agency participate in a Commission-approved college or university internship program?

☒ Yes ☐ No

If yes, how many interns do you expect to have this year? 2

If yes, list each college or university with which you participate in an internship program.

Calteach, Dominican University, Sonoma State University, USF

If no, explain why you do not participate in an internship program.

The district participates in the North Coast School of Education Induction program through Sonoma County Office of Education

February 7, 2025

Dear Twin Hills Union School District Board Members:

I would like to request permission to take my 5th grade class of 30 students to Jug Handle State Park for a field trip on April 28, returning April 29, 2025. This field trip will review some of the curriculum we studied during our botany block earlier this year. In addition the class has been working hard to develop appropriate class norms and behaviors and this trip is also something of a reward for positive behavior and to encourage community building within the class as a whole.

Approximately 7 parents will accompany our group. The itinerary is attached along with the cost per student and standards covered.

Very truly yours,

Cristina Gosling
SunRidge School
2024-25 5th Grade Teacher

Proposed Itinerary for Jug Handle

Monday April 28th.

Leave Sunridge at 8:45 am

Lunch/snack at beach 11:30 am.

Check in campsite 2:00 - set up camp.

Meet with guest services for talk and tour 2:30 - 4:00

Return to campsite for down time 4-5

Make dinner 5-6

Dinner and clean up 6-7

Campfire 7- 8

Get read for bed 8 - 9.

Lights out at 9.

Tuesday April 29th.

Get up 7:00. Breakfast.

8 to 10 hike.

10- 10:30 snack

10:30 - 11:30 Pack up camp.

11:30 to 12. Quick lunch

12:00 Check out.

Return to Sunridge - hopefully arriving back by 3:00

Cost for each student \$12

TWIN HILLS UNION SCHOOL DISTRICT FIELD TRIP CHECKLIST

To be completed and returned to the Principal/Director at least two (2) weeks prior to the proposed field trip

TEACHER TO COMPLETE AND RETURN:

1. TEACHER'S NAME Cristina Gosting CLASSES INVOLVED 5
DATE OF FIELD TRIP 4/28/25 ALTERNATE DATE N/A # OF STUDENTS 30
DESCRIPTION/DESTINATION Jug Handle State Park

CORRELATION WITH SUBJECT MATTER BEING STUDIED (Attach a copy of your lesson plan detailing activities to be presented before and after the field trip):

Biology, but trip is mostly intended to
strengthen class bonds and build inter-class
connections

DEPARTURE TIME: 8:45 RETURN TIME: 3:15 (next day)
4-28-25 4-29-25

2. INFORMATIONAL LETTER/PERMISSION NOTE: Develop an informational letter using District form E 6153 (2) as a guideline. Obtain approval from the school principal and attach completed District provided permission form E 6153 (3) and send home.

-COLLECT ALL PERMISSION NOTES (Keep on file until June).

-I HAVE ENCOURAGED PARENTS OF CHILDREN WHO ARE ALLERGIC TO BEE STINGS OR INSECT BITES OR ON MEDICATION TO ATTEND THE FIELD TRIP YES/NO

-I KNOW WHERE THE FIELD TRIP FIRST AID KIT AND MY STUDENT HEALTH PROBLEMS SUMMARY ARE LOCATED AND WILL TAKE EACH ALONG ON THE FIELD TRIP YES/NO

3. TRANSPORTATION WILL BE BY: (check mode below)

☐ DISTRICT SCHOOL BUS (THIS DATE HAS BEEN CLEARED WITH BUS SUPERVISOR YES/NO)

☐ OTHER SCHOOL BUS

☒ PRIVATE VEHICLE

☐ CHARTER BUS (I HAVE COMPLETED THE CHARTER BUS CHECKLIST E 6153 (5) YES/NO)

☐ WALKING

4. NAME(S) OF CHAPERONE(S) William Horton, Nick Ludvigson, Sofia

5. COST OF TRANSPORTATION: 0 COST TO STUDENTS: \$30

6. DATE SUBMITTED TO PRINCIPAL/DIRECTOR: 2/4/25

7. CALENDAR: AFTER ADMINISTRATIVE APPROVAL, I WILL WRITE THE DATE, TIME, AND DESTINATION ON THE OFFICE SCHOOL CALENDAR.

8. INFORM ALL AFFECTED SPECIALTY TEACHERS (Gardening, Games, Choir, Music, RSP, Handwork, Woodwork and Exploratory Classes) of date and time.

9. INFORM ALL AFFECTED DISTRICT PERSONNEL (SP.ED, Adaptive P.E., Speech, O.T.) of date and time.

PRINCIPAL/DIRECTOR TO COMPLETE:

PRINCIPAL/DIRECTOR'S RECOMMENDATION: APPROVE/DENY

SIGNATURE: [Signature] DATE: 2/7/25

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP CHECKLIST

To be completed and returned to the Principal/Director at least two (2) weeks prior to the proposed field trip

TEACHER TO COMPLETE AND RETURN:

- TEACHER'S NAME Ms. Colby - Sereano CLASSES INVOLVED 6th
DATE OF FIELD TRIP 4/28-4/30 ALTERNATE DATE _____ # OF STUDENTS 28
DESCRIPTION/DESTINATION Indian Grinding Rock, Black Chasm Caves, Interpretive Center, Jackson, Kennedy Mine Tour
CORRELATION WITH SUBJECT MATTER BEING STUDIED (Attach a copy of your lesson plan detailing activities to be presented before and after the field trip): Native American
mineralogy, geology, history, mining history

DEPARTURE TIME: 9am 4/28 RETURN TIME: by 5pm on Wed. 4/30

- INFORMATIONAL LETTER/PERMISSION NOTE: Develop an informational letter using District form E 6153 (2) as a guideline. Obtain approval from the school principal and attach completed District provided permission form E 6153 (3) and send home.

-COLLECT ALL PERMISSION NOTES (Keep on file until June).

-I HAVE ENCOURAGED PARENTS OF CHILDREN WHO ARE ALLERGIC TO BEE STINGS OR INSECT BITES OR ON MEDICATION TO ATTEND THE FIELD TRIP YES/NO

-I KNOW WHERE THE FIELD TRIP FIRST AID KIT AND MY STUDENT HEALTH PROBLEMS SUMMARY ARE LOCATED AND WILL TAKE EACH ALONG ON THE FIELD TRIP YES/NO

- TRANSPORTATION WILL BE BY: (check mode below)

☐ DISTRICT SCHOOL BUS (THIS DATE HAS BEEN CLEARED WITH BUS SUPERVISOR YES/NO)

☐ OTHER SCHOOL BUS

☒ PRIVATE VEHICLE

☐ CHARTER BUS (I HAVE COMPLETED THE CHARTER BUS CHECKLIST E 6153 (5) YES/NO)

☐ WALKING

- NAME(S) OF CHAPERONE(S) John Kirchner, Shawn Heady, Julianna Rosengart, Thomas Paine, Lexie Pence, Michael Trierweiler, Brian Weiss

5. COST OF TRANSPORTATION: \$50 per car COST TO STUDENTS: \$120.-

6. DATE SUBMITTED TO PRINCIPAL/DIRECTOR: 3/4/25

- CALENDAR: AFTER ADMINISTRATIVE APPROVAL, I WILL WRITE THE DATE, TIME, AND DESTINATION ON THE OFFICE SCHOOL CALENDAR.

- INFORM ALL AFFECTED SPECIALTY TEACHERS (Gardening, Games, Choir, Music, RSP, Handwork, Woodwork and Exploratory Classes) of date and time.

- INFORM ALL AFFECTED DISTRICT PERSONNEL (SP.ED, Adaptive P.E., Speech, O.T.) of date and time.

PRINCIPAL/DIRECTOR TO COMPLETE:

PRINCIPAL/DIRECTOR'S RECOMMENDATION: APPROVE/DENY

SIGNATURE: _____ DATE: 3/5/25

*4 breakdown of costs + itinerary are attached.

TWIN HILLS UNION SCHOOL DISTRICT
FILED TRIP PERMISSION FORM

SUNRIDGE SCHOOL
 7285 Hayden Ave
 Sebastopol, CA 95472

Date _____

My child, _____, has permission to go with
 the _____ class under the supervision of the sponsoring
 teacher to visit Indian Grinding Rock on 4/28-30, 2025.

Departure Time: 9 AM on 4/28

Place: Sun Ridge

Returning Time: 5pm on 4/30

Transportation by: private car

Cost to students: \$120.-

I can/cannot (circle one) help as a chaperone.*

In case of emergency, I can be reached by telephone at # _____.

If I am unavailable or time is of the essence, I authorize my son/daughter be taken to
 the nearest medical facility to receive emergency treatment.

My child's doctor is _____, phone# _____.

*My child is/is not (circle one) on special medication.

*My child does/does not (circle one) require and EPI pen.

*My child is/is not (circle one) allergic to bee stings or insect bites. (if yes to any of the
 above, you are encouraged to attend; if you cannot attend, please include written
 instructions on this form).

NOTE: 1) Twin Hills Union School District does not provide student health insurance.
 However, I may contact the school office for information regarding a low cost
 student insurance plan offered through a private company.
 2) Twin Hills Union School District expects responsible behavior from each
 student to, from, and during field trip activity.

 Signature of Parent or Guardian

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP INFORMATION LETTER

Dear Parents,

On 4/28/25 (Monday) our class, along with
 (day & date)

0 will visit Indian Grinding Rock
 (other classes) (destination) State Park
Volcano, CA by private car
 (city) (transportation) Campground

Our class will depart from Sun Ridge at 9 am
 (time)

This visit is in conjunction with our class study of geology,
mining history, California history
 (describe curricular area being studied)

Special items for the field trip:

- Your child (will) need a sack lunch from home including something to drink (no glass please). *See packing list!
- * Warm clothing, coat, extra socks, hat.

The permission form attached must be completed, signed, and returned to school prior to the field trip. Students without written permission will not be allowed to attend the activity. Supervision and class work will be provided at school.

6th Grade Indian Grinding Rock Field Trip Costs

April 28 – April 30

- ◇ **Lodging:** \$170
- ◇ **Food:**(Allowing \$37 per person for 2 dinners, 2 lunches, 2 breakfasts and 4 snacks for 38 people = \$1,406)
- ◇ **State Park Interpretive Center:** \$140 (Often these are free, but the ranger who does this tour has not gotten back to me. If there is a fee, this would be it.)
- ◇ **State Indian Museum:** \$134 (This is a backup activity if another activity falls through.)
- ◇ **Black Chasm Caves:** \$612 (We may get a discount; I was unable to reach anyone by phone as their opening day is March 28.)
- ◇ **Kennedy Mine Tour:** \$350
- ◇ **Gas for 10 vehicles at \$50:** \$500

Total Costs = \$3,312/28 students is approx. \$120 per student

*(Suggested Donation
per student)*

Indian Grinding Rock Camping Trip Itinerary

April 28-30, 2025

SunRidge 6th Grade

Monday, April 28

9:00 - Leave SunRidge

(Eat snack in the car when you're passing Vallejo)

12:00 Kennedy Mine (eat lunch on picnic tables)

1:30 Tour at Kennedy Mine

3:00 Head to Indian Grinding Rock State Campground

4:30 - Set up camp

4:45 - Group A: Set up for dinner, the rest journal about our day.

5:30 - Dinner

6:15 - Everyone washes their own dishes,

Group B: Clean up crew , the rest brush teeth/shower and lay out
PJ's

7:00 - Games or stories

8:00 - Bed

9:00 - Lights out.

Tuesday, April 29

7:00 Group C gets up and sets out breakfast.

7:30 The rest of the students get up.

8:00 Breakfast

8:45 Groups D and E clean up. Group E sets up lunch and snack.

9:00 - Pack up lunch and snack.

9:30 Leave for Grinding Rock Museum

12:00 Head back to campground. Group E sets up for lunch and snack.

12:30 Eat lunch and pack snacks.

1:15 Group A cleans up from lunch. Rest do activity. _____

2:00 Leave for Jackson - Walking tour of historic Jackson and visit museum there. (free)

5:00 Group B prepares dinner.

6:00 Eat dinner

6:45 Group C cleans up, while rest of students journal.

8:00 Bed

9:00 Lights out.

Wednesday

6:30 Group D makes breakfast, everyone else packs up everything.

7:00 Breakfast

7:45 Group E & A clean up and get lunch items out. Then everyone packs up lunch and snacks!

8:30 Group B helps clean up and pack up.

9:00 Leave for Black Chasm Cavern

1:00 Leave for home.

Orchard View School
Evaluation of Continued Enrollment
School Year 2024-25

Date		Teacher of Record	
Student Name		Student Grade	

Policy:

As outlined in the Twin Hills Union School District Board policy on independent study, attendance credit is based solely on work completed during the designated learning period. The maximum length of time between the date the assignment is made and the date it is due is 20 school days. Failure to complete four or more assignments within a learning period, missed meetings, lack of satisfactory educational progress, or other violations of the terms of the Written Agreement will result in an evaluation to determine whether it is in the best interest of the student to remain in independent study. Violations of any applicable Board Policy, Education Code Section 51747(a) and (b) outlined in the Written Agreement will be considered a "missed assignment."

Reason for Evaluation:

	Failure to Complete Assignments and Tests: The student has not turned in assignments, completed required tests, or engaged in activities that show progress, missing four or more assignments in 20 school days.
	Lack of engagement in the independent study program: Missing academic assessments or failure to complete required assessments
	Missing a meeting with the Teacher of Record which results in the teacher's inability to evaluate that the pupil is working on assignments or making progress.
	Failure to Learn Key Concepts: The student does not demonstrate understanding or mastery of important lessons and skills in their courses, as determined by their teacher.
	Failure to Participate in Required Supports (if applicable) The student does not take part in special supports (e.g., IEP goals, MTSS interventions, English Learner support), which are necessary for their success.
	Failure to Make Progress in Classes The student does not show progress toward completing courses or meeting grade-level or graduation requirements.

Explanation/Background: (include dates of missed meetings, list of missed assignments or details on other violations)

___ FIRST OCCURRENCE ___ SECOND OCCURANCE ___ THRID OCCURRENCE

Note: The student's Written and Work Record are incorporated herein.

After review of this student's history and conversation with the student/parent/guardian, the following determination has been made:

	The student may continue in independent study.
	The student may continue in independent study, but progress will be monitored. The plan for improvement is outlined below.
	Voluntary disenrollment
	Involuntary removal procedures to be implemented

Plan for Improvement: The educational team shall meet and agree upon a plan to help support the student. In the space below, outline what each member of the educational team will do to help address the identified barriers and issues.

Student	Parent/Guardian	Teacher/School

Signatures and Dates:

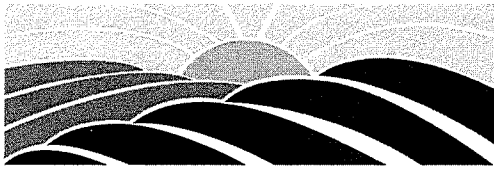
I have read this plan, and I understand that this evaluation is being made to determine whether it is in the best interest of the student to remain in independent study. In addition, I understand that further violation may result in a determination that the student is not a good candidate for continued enrollment at Orchard View School.

Student		Date:
Parent/Legal Guardian		Date:
Teacher of Record		Date:
Other		Date:

Board Policies Pursuant to Education Code Sections 51747(a) and (b):

- a. For pupils in all grade levels and programs offered by Orchard View School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be 20 consecutive school days.
- b. The Executive Director/Principal or designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study upon the following triggers:
 - i. When any pupil fails to complete 4 assignments during any period of 20 consecutive school days.
 - ii. In the event Student's educational progress falls below satisfactory levels as determined by ALL of the following indicators:
 1. The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5).
 2. The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
 3. Learning required concepts, as determined by the teacher or teacher(s) of record.
 4. Progressing toward successful completion of the course of study or individual course, as determined by the teacher or teacher(s) of record.

Updated 1.7.25



Twin Hills School District

Agenda Item #17

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

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

Dates for 2025 Regular Monthly School Board Meetings:

Suggestion: 2nd Thursday of all months except for January* and June* - no meeting scheduled for July

*January 16, 2025 (third week)

February 13, 2025 (last year did 3rd week, 2025 would be 2/20)

March 13, 2025

Change: April 10, 2025 to April 24, 2025

May 8, 2025

*June 24, 2025 Tuesday 4:30pm
Budget and LCAP Public Hearings

*June 26, 2025 Thursday 4:30pm
Budget and LCAP Approvals

August 14, 2025

September 11, 2025

October 9, 2025

November 13, 2025

December 11, 2025

Meeting Start Time: 4:30 pm

TWIN HILLS UNION SCHOOL DISTRICT

EMPLOYMENT AGREEMENT

Interim Superintendent

This Employment Agreement made and entered into this 13th day of March 2025, by and between the Board of Trustees of the Twin Hills Union School District, hereinafter referred to as District, and Ron Calloway, hereinafter referred to as Interim Superintendent.

WHEREAS, the District and the Interim Superintendent believe that a written Employment Agreement is necessary to describe specifically their relationship and to serve as the basis of effective communication between them as they fulfill their administrative functions in the operation of the education program of the schools. Under this Agreement, the Interim Superintendent will serve as the district superintendent for the paid hours under this Agreement and can perform a wide range of duties typical for leaders serving in this job classification; and,

NOW, THEREFORE, the District and the Interim Superintendent, for the consideration herein specified, agree as follows:

1. Term. District hereby employs the Interim Superintendent for a period beginning on April 4, 2025 and terminating on May 9, 2025, subject to the terms and conditions set forth below. This Employment Agreement may be extended to June 6, 2025, upon mutual agreement of the parties.
2. Hourly Payment. The Interim Superintendent's hourly pay shall be equal to the prorated hourly salary for a superintendent on the District's Board approved salary schedule, commensurate with the Interim Superintendent's level of experience and attainment of a Masters degree: \$140.31/hour. Payment to the Interim Superintendent shall be made monthly.
3. Hours. The Interim Superintendent shall serve in the role of superintendent on a part-time basis with the total number of hours under this Employment Agreement to be determined mutually by the Interim Superintendent and the Board. The Interim Superintendent shall suggest a weekly schedule of hours in which to provide leadership and support for district schools, to be approved by the Board Clerk. The parties agree that the Interim Superintendent will be afforded a flexible schedule and not expected to serve in a full-time capacity. The Interim Superintendent shall submit a monthly timecard to the District with the hours worked.
4. Expense Reimbursement. The District shall reimburse the Interim Superintendent for actual and necessary expenses incurred by the Interim Superintendent within the scope of his employment, including transportation, so long as such expenses are permitted by District policy or incurred with prior approval of the District. For reimbursement, the Interim Superintendent shall submit an expense claim and appropriate written documentation to the District for the Interim Superintendent's reimbursable expenses for the prior month.

5. Health Benefits. The Interim Superintendent has waived all rights to access health benefits that might be provided to other District employees.
6. Retirement Benefits. It is understood that the Interim Superintendent currently receives retirement benefits from the State Teachers Retirement System (STRS). As such, the District shall not contribute to STRS for the creditable earnings of the Interim Superintendent.
7. Sick Leave/Earned Vacation. The Interim Superintendent shall earn Paid Sick Days ("PSD") consistent with California Labor Code section 245. Each day that the Interim Superintendent performs work shall count as a day for the purposes of eligibility. The Interim Superintendent shall earn PSD at a rate of one (1) hour for every thirty (30) hours accounted for by the District. The Interim Superintendent, during the term of this Agreement, is a temporary, part-time, hourly employee and not entitled to earn or accrue vacation days.
8. Credentials. The Interim Superintendent represents that he possesses current credentials required for the job of Interim Superintendent, including a California Administrative Services credential.
9. Evaluation and Supervision. The Interim Superintendent reports directly to the Governing Board while the Superintendent is on a leave of absence, but shall not be formally evaluated in the role due to the limited nature of the assignment.
10. Termination of Employment Agreement. Either party may terminate this Agreement without cause. Parties agree to provide written notice of at least five (5) workdays prior to terminating this contract.
11. General Provisions.
 - a. Governing Law. This Agreement, and the rights and obligations of the parties, shall be construed and enforced in accordance with the laws of the State of California.
 - b. Entire Agreement. The Agreement contains the entire agreement and understanding between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.
 - c. No Assignment. The Interim Superintendent may not assign or transfer any rights granted or obligations assumed under this Agreement.
 - d. Modification. This Agreement cannot be changed or supplemented orally. It may be modified or superseded only by a written instrument executed by both of the parties.

Ron Calloway, Interim Superintendent

Jeff Harding, THUSD Board President

ACCEPTANCE OF OFFER

I accept the above offer of employment and the terms and conditions thereof and will report for duty as directed above.

I have not entered into a contract of employment with the governing board of another school district or any other employer that will in any way conflict with the terms of this employment agreement.

I hold legal and valid credentials which can be verified by the District.

Date

Ron Calloway, Interim Superintendent