AGENDA # 11
Board Meeting Date: 12/13/24

Twin Hills School District

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

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

First Interim Report

2024-25

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

First Interim Report: 2024-25

The Board is asked to review and approve the First Interim Report with a positive certification. The purpose of the Interim report is to review the financial condition of the District for the current and subsequent two fiscal years. This review is a snapshot in time and done twice each year, at the end of October and the end of January. Future year assumptions must be made and are noted with this report.

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

On June 26, 2024, Governor Newsom signed the State Budget Act for 2024-25. The overall Budget Act preserved most of the May Revise proposals and addressed the state's budget challenges through reserve drawdowns, spending reductions, new revenue proposals, internal borrowing, funding delays and shifts, and deferrals. The budget act for 24-25 and the trailer bill include:

- COLA of 1.07%
- A partial cash deferral in June of 2025.
- Provisions allowing students to make up lost instructional time.
- Forgoes a planned investment to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program.
- Suspends the August 15 summer layoff window for staff which is available to districts when COLA is below 2%

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

Report Pd	Revenue Item	2023-24	2024-25	2025-26	2026-27
Adopt Bud	Plan COLA	8.22%	1.07%	2.93%	3.08%
1st Interim	COLA	No change	No change	No change	No change

The multi-year projections for our schools included with this interim report show separate lines for Employee Benefit CalSTRS and Employee Benefit CalPERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. This issue requires continued assessment of operations to assure financial stability is attainable and sustainable. The employer costs for these retirement plans increases from 2015-16 through 2022-23 for CalSTRS and from 2015-16 through 2026-27 for CalPERS and details are located on page 13 of this report.

Since 2020-21 there have been several state and federal one time COVID funding offerings. Almost all of these offerings required a plan prior to receipt of funds as well as reporting quarterly on their use. Schools in this district have spent almost 100% of these funds. For the 2022-23 fiscal year school districts also received Art, Music, Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant funding. The Governor also added a program that year he champions called Universal Prekindergarten Planning and Implementation Grant. In 2023-24 schools began receiving Special Education Mental Health Services Funding and the district began receiving Home-to-School Transportation Reimbursement Funding. Voters approved a proposition, Proposition 28 Arts and Music in Schools, that gives schools funding for all types of art and music beginning in 2023-24. Please check the last pages of this narrative for details. 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 giving districts guidance and recommendations for preparation of the First Interim with essential parameters from the BASC Common Message and the SSC Dartboard (Exhibit A). Another tool for planning is called the 2024-25 First Interim BASC Common Message and it is available upon request. Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of assignments and reserves is included with this report (Exhibit B).

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

Overall Condition of the District

The financial condition of the District's General Fund changed since the adopted budget this year due in part to increased enrollment and ADA. Property tax is predicted to increase, which results 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. 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. The small deferral in June 2025 will not cause cash issues for any of our funds.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district, which includes all schools, was estimated at 987. That estimated enrollment has 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 now at 1st Interim we are using current year 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 are not yet complete.
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:

Special Education	$976,316
Transportation	$50,610
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 two 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 its 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.

Multiyear Commitments

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

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. The updated forecast 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 increase for all types of revenue as detailed on pages 5 through 7 is $271,682. 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 Projected Year Totals by $112,667. Changes are due to the increase in special education property taxes, decreased funding for EPA, increased secured property tax revenue and higher funded ADA at Apple Blossom.

Fund 01 – LCFF Sources		**Projected Revenue**		
Object	**Revenue Item**	**Adopt Budget**	**1st Interim**	**Difference**
8011	LCFF State Aid	$ 1,751,589	$ 1,795,588	+$ 43,999
8011	Basic Aid Supplement**	900,000	900,000	0
8012	Education Protection Account	533,794	529,795	- 3,999
8041	Secured Property Taxes	4,600,000	4,700,000	+ 100,000
8096	In Lieu Property Tax Transfer	(3,204,619)	(3,247,721)	- 43,102
8091	Revenue Transfer to F14	(50,000)	(50,000)	0
8097	Special Education Property Tax	77,000	100,000	+ 23,000
	Totals	$ 4,607,764	$ 4,727,662	+$ 119,898
	ADA–Funded / 3 year rolling avg	283.90	292.0	+8.10

Fund 03 – THCMS Charter School Revenue		**Projected Revenue**		
Object	**Revenue Item**	**Adopt Budget**	**1st Interim**	**Difference**
8011	LCFF State Aid	$ 744,350	$ 789,214	+$ 44,864
8012	Education Protection Account	435,753	372,255	- 63,498
8096	In Lieu Property Taxes	958,437	969,840	+ 11,403
	Totals	$ 2,138,540	$ 2,131,309	-$ 7,231
	ADA	195	195	0

	Total Form 01: Line A.1)	**$ 6,746,304**	**$ 6,858,971**	**+$ 112,667**

**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 1st Interim. The BAS calculation is never fully complete until after the school year is over when property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. This district uses these funds to support ongoing salary increases, enrollment issues and to maintain programs.

Federal Revenue: Federal Revenue changed since budget adoption and is now based on the First Principal Apportionment allocation information that was provided in September. We are still including COVID19 stimulus funding as the last of these funds are spent on 2024 summer school. Next is a table showing specific amounts for each type of federal revenue.

Fund 01 & Fund 03 – Federal Revenue		**Projected Revenue**		
Object	**Revenue Item**	**Adopt Budget**	**1st Interim**	**Difference**
8181	Special Ed PL 101-476	$110,000	$110,000	$ 0
8290	Title IA Improving Acad. Ach.	42,183	39,022	- 3,161
8290	Title IIA Prof. Learning	7,273	6,935	- 338

	Federal Revenue continued			
8290	COVID19 Fund 01	73,008	73,008	0
8290	COVID19 Fund 03			0
	Total Form 01: Line A.2)	**$232,464**	**$228,965**	**($ 3,449)**

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. 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	Difference
8550	Mandate Block Grant	10,122	10,282	+ 160
8560	Lottery Unrestricted and Restricted	72,210	82,992	+ 10,782
8590	ERMS (Mental Health)+Int Psch	21,400	27,897	+ 6,497
8590	STRS On-Behalf of State	206,612	211,689	+ 5,077
8590	ELOP (Res 2600)	119,000	110,202	- 8,798
8590	22-24 State Adopted Bud Cat Pgms (Res 6053, 6770 + Transportation)	163,190	162,274	- 916
	Totals	$592,534	$605,336	+$ 12,802

Fund 03 – Other State Revenue **Projected Revenue**

Object	Revenue Item	Adopt Budget	1st Interim	Difference
8550	Mandate Block Grant	$ 3,869	$ 3,910	+$ 41
8560	Lottery Unrestricted and Restricted	50,796	55,692	+ 4,896
8590	STRS On-Behalf of State	103,985	100,890	- 3,095
8590	ELO Program (Res 2600)	50,000	50,000	0
8590	22-24 State Adopted Bud Cat Pgms (Res 6546, 6770)	42,500	42,341	- 159
	Totals	$251,150	$252,833	+$ 1,683

	Total Form 01: Line A.3)	**$843,684**	**$858,169**	**+$ 14,485**

Other Local Revenue: Other Local Revenue increased due to actual donation dollars received and an increased SunRidge MOU cost. Another increase is due to an updated estimate of special education funding from the SELPA (County Office Transfers).

Fund 01 – Other Local Revenue		Projected Revenue		
Object	**Revenue Item**	**Adopt Budget**	**1st Interim**	**Difference**
8650	Leases and Rentals	$ 21,600	$ 21,600	$ 0
8660	Interest	90,000	90,000	0
8677	Interagency Services	50,000	50,000	0
8689	Reimbursements from SR/Presch	330,400	372,400	+ 42,000
8699	Donations and all other local	0	5,459	+ 5,459
8792	County Office Transfers	100,000	200,000	+ 100,000
	Totals	$592,000	$739,459	+$ 147,459

Fund 03 – Other Local Revenue		Projected Revenue		
Object	**Revenue Item**	**Adopt Budget**	**1st Interim**	**Difference**
8650	Leases and Rentals	$ 0	$ 0	$ 0
8660	Interest	16,000	16,000	0
8699	Donations and all other local	0	570	+ 570
	Totals	$ 16,000	$ 16,570	+$ 570

Total Form 01: Line A.4)	**$608,000**	**$756,029**	**+$ 148,029**

Total Revenues Form 01: Line A.5)	**$8,430,452**	**$8,702,134**	**+$ 271,682**

Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes for the 2024-25 fiscal year. These salary changes also impact the employee benefits costs. Other expenditure categories were updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs and to budget for carryover and donation amounts. The total expenditure increase from Adopted Budget is $791,660.

Fund 01& 03 Combined		Projected Expenditures		
Line #	**Section B Expenditures**	**Adopt Budget**	**1st Interim**	**Difference**
B1	Certificated Salaries	$3,290,094	$ 3,455,458	+$ 165,364
B2	Classified Salaries	1,547,773	1,567,943	+ 20,170
B3	Employee Benefits	2,265,569	2,299,142	+ 33,573
B4	Books & Supplies	192,288	480,496	+ 288,208
B5	Services & Other Oper. Expenses	1,908,483	2,130,728	+ 222,245
B6	Capital Outlay	0	0	0
B7	Other Outgo	50,000	112,100	+ 62,100
	Total Form 01: Line B.9)	**$9,254,207**	**$10,045,867**	**+$ 791,660**

Here is more information on expenditure adjustments:

- 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.

- Books & Supplies: At 1st Interim updates include 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.

- Services & Other Oper. Expenses: Updates at 1st Interim include 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.

- Other Outgo: SunRidge expense support increased by $50k and the Mental Health Resource 6546 was set up. The Mental Health funds are transferred to the SELPA.

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 for 1st Interim as we close prior year and reach a better understanding of funding needs for this year.

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

Transfers In (891x) (GF= General Fund, Sp Ed EC = Special Ed Excess Costs)	
Transfer In F01 GF from F09 Orchard View Sp Ed EC	$ 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	22,816
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 & Special 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	
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 $4,886,740. 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 $1,041,916. The ending fund balance at June 30, 2025 is now estimated to be $3,844,823. 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	$ 3,844,823
Revolving Cash	5,000
Reserved: Restricted Resource Balances	946,553
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	938,250
Reserve for Economic Uncertainties	1,885,020
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 Projection

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. Now at 1st Interim the enrollment and projected ADA are higher than the rolling average so we are back to using current year ADA for that school. 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 projections are based on the current state budget and the subsequent years are calculated using SSC (School Services of California) recommendations as shown on the 2024-25 Adopted Budget Dartboard. Included on the Multi-year Projections is a line at the bottom showing the change to the ending restricted fund balance once the ELOP unspent funding is recaptured by the state for 2021-22 and 2022-23. The Sonoma County Office of Education gives information and guidance for preparing interim reports and a copy of this bulletin from Sarah Lampenfeld, Director of Fiscal Services at SCOE, is attached (Exh A).

Due to enrollment fluctuation issues, both schools will 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 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.

Summary

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

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district. Each school has 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 it includes the updated categorical program amounts. Local is interest and one grant. The total decrease in revenue is ($45,700).

Orchard View's revenue changes since the 2024-25 Adopted Budget:

Projected Revenue	Adopted Budget	1st Interim	Difference
ADA	222	217	-5
LCFF Sources	$2,656,699	$2,595,892	-$ 60,807
Other State	247,445	251,552	+ 4,107
Local	13,000	24,000	+ 11,000
Total Revenue	**$2,917,144**	**$2,871,444**	**($ 45,700)**

Orchard View's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1st Interim	Difference
Salaries & Benefits	$2,359,355	$2,422,283	+$ 62,928
Books & Supplies	65,468	144,812	+ 79,344
Services	121,200	135,858	+ 14,658
Other Outgo	0	5,700	+ 5,700
Total Expenses	**$2,546,023**	**$2,708,653**	**+$ 162,630**
Transfer Out (Exp)	-480,000	-630,000	- 150,000
Transfer In (Rev)	+50,000	+290,000	+ 240,000
Net Increase (Decrease) to Fund Balance	**($ 58,879)**	**($ 177,209)**	**($ 118,330)**

- 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.

- 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.

Orchard View's ending fund balance at June 30, 2024 is $382,799. At 1st Interim the current estimate is that there will be a decrease of $177,209 to this fund balance. The Net Ending Fund Balance will be $205,590. Of this amount, $142,254 is restricted and includes CA Clean Energy Jobs balance of $45,523, Educator Effectiveness of $11,922, Art Music IMD BG of $16,100, 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 $63,336 is Assigned per BP3100. The actual 17% reserve should be $544,560 and to support this amount there is an assignment in Fund 01 for $481,224.

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

The multi-year projection shows Orchard View will be able to meet its obligations for this year. There is no note regarding reducing expenses on the MYP but the net ending fund balance is at 1% this year and for the two subsequent years. The district is supporting almost the full reserve for this charter as well as

transferring $250k 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 K-8)

At 1st Interim, the revenue budget for SunRidge Charter School has 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.

SunRidge's revenue changes since the 2024-25 Adopted Budget:

Projected Revenue	Adopted Budget	1st Interim	Difference
ADA	235	241	+6
LCFF Sources	$2,732,887	$2,802,052	+$ 69,165
Other State	348,323	344,618	- 3,705
Local	530,000	555,000	+ 25,000
Transfers In (for BAS see below)	112,000	80,000	- 32,000
Total Revenue	**$3,723,210**	**$3,781,670**	**$ 58,460**

SunRidge's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1st Interim	Difference
Salaries & Benefits	$2,722,394	$2,770,575	+$ 48,181
Books & Supplies	211,723	297,097	+ 85,374
Services & Other Outgo	839,526	902,915	+ 63,389
Total Expense	**$3,773,643**	**$3,970,587**	**+$ 196,944**
Transfer In (BAS)	**$ 50,000**	**$ 100,000**	**+$ 50,000**
Net Increase (Decrease) to Fund Balance	**($ 433)**	**($ 88,917)**	**($ 88,484)**

- 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.

The actual beginning fund balance at July 1, 2024 is $1,002,966. After adding the increase in revenue and deducting the additional expenditures, the anticipated June 30, 2025, fund balance is $914,049. From this amount we reserve $4,000 for revolving cash; $600,543 is restricted and includes ELO-P of $374,739, 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; $655,150 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative $363,644. 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 October and projected revenue and expenses for November through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projection 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 First Interim reporting period budget updates were made 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. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. Currently I show a revenue transfer from Fund 01 in the amount of $50,000. During the summer of 2023 some rooms at Apple Blossom had new flooring installed. There is a list submitted to the board in March of each year of projects for the summer. The ending balance of $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. This is the fund we would borrow cash from if needed. 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. 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.

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.

24-25 1st Interim for MYP Includes funds received and spent in 2025-26 and 2026-27 to account for categorical funds as they expire

Categorical funding by Resource: Apple Blossom Elementary/District — As of 11/18/2024

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	$110,202	25-26							$110,202	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	$110,202	26-27							$110,202	Expanded Learning Opportunities Program ELO-P 2025-26
2600	FB	$110,202	27-28							$110,202	Expanded Learning Opportunities Program ELO-P 2026-27
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				$41,337	$2,231		$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	$74,114	$30,000		$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				$15,844	$15,000	$5,900	$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		$1,985,588		$139,727	$203,719	$439,003	$317,110	$123,220	$38,136	$724,673	

Categorical funding by Resource: Twin Hills Charter Middle School — As of 11/18/2024

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	$50,000	25-26							$50,000	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	$50,000	26-27							$50,000	Expanded Learning Opportunities Program ELO-P 2025-26
2600	FB	$50,000	27-28							$50,000	Expanded Learning Opportunities Program ELO-P 2026-27
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	$41,000	$61,906		$0	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	$26,856	25-26				$9,000	$17,856		$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		$743,820		$9,138	$923	$135,597	$83,055	$120,464	$42,341	$352,302	

Categorical funding by Resource: Orchard View School — As of 11/18/2024

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	$7,360	$11,922		$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	$46,800	$16,100		$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	$139,707	$75,281	$46,626	$117,255	

Categorical funding by Resource: SunRidge School — As of 11/18/2024

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	$105,445	25-26							$105,445	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	$105,445	26-27							$105,445	Expanded Learning Opportunities Program ELO-P 2025-26
2600	FB	$105,445	27-28							$105,445	Expanded Learning Opportunities Program ELO-P 2026-27
3219	UR	$26,485	23-24		$2,773	$23,712				$0	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
6053	UR	$55,852	25-26							$55,852	Universal Prekindergarten Planning and Implementation Grant 21-22, not 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		$1,233,828		$0	$15,564	$201,449	$153,954	$61,196	$49,216	$752,449	

FB = Fund Balance
UR = Unearned Revenue
Please note: This report does not include all categorical funding, it does not incude 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 First Interim - Current

	2023-24 PRIOR FISCAL YEAR			2023-24 Note:	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 UNDUPLICATED COUNT	Enroll-ment @ Mar 31, 2024	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom													
K-3	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=292	95.42%	27.54%	LCFF=292	95.42%	27.54%	LCFF=292	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	39	134	124	39	134	124	39
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	82	258	241	82	258	241	82
Ratio of ADA to Enrollment / Percentage Unduplicated		93.16%	35.04%			93.41%	31.78%		93.41%	31.78%		93.41%	31.78%
TOTALS ALL SITES	960	902	281	967.5	995	945	264	995	945	264	995	945	264

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.

Twin Hills USD

Enrollment and ADA

2024-25 First 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 Prior to COVID19 Pandemic			2020-21 During COVID19 Pandemic			2021-22 PRIOR FISCAL YEAR			2022-23 CURRENT FISCAL YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom												
K-3	266	247.18	64	256	247.18	60	210	186.13	52	193	179.90	53
4-6	134	129.41	35	102	129.41	28	109	100.13	21	100	92.21	19
4-6: NPS	1	1.06		1	0.00							
7-8: NPS				1	1.06		1	1.07	0		0.10	
SCOE Class TK-3 or 6-22										1	0.95	1
Totals	401	377.65	99	360	377.65	88	320	287.33	73	294	273.16	73
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	89.79%	23.47%	LCFF=293	92.91%	24.91%
				G TK-3=249, G4-5=102, NPS=2			***AB will be funded on prior year ADA 377.72***			***AB will be funded on 3 year rolling average, this year = 353.40***		
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	62	58.73	18	76	58.73	20	64	59.97	16	53	49.68	17
7-8	186	174.76	42	150	174.76	29	143	135.62	31	151	137.60	40
9-12												
Ungraded												
Totals	248	233.49	60	226	233.49	49	207	195.59	47	204	187.28	57
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.49%	22.71%		91.80%	27.94%
CHARTER SCHOOL Orchard View												
K-3	45	45.08	5	48	45.08	7	48	45.38	6	37	36.41	10
4-6	43	40.57	4	45	40.57	10	47	44.65	8	40	40.64	8
7-8	35	37.19	7	42	37.19	10	36	37.44	6	44	41.89	9
9-12	104	102.78	23	113	102.78	23	91	85.38	16	95	88.52	17
Ungraded												
Totals	227	225.62	39	248	225.62	50	222	212.85	36	216	207.46	44
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		95.88%	16.22%		96.05%	20.37%
Sub-Totals District 53	876	837	198	834	837	187	749	696	156	714	668	174
CHARTER SCHOOL SunRidge												
K-3	144	136.88	45	147	136.88	51	107	99.42	40	131	114.46	45
4-6	84	77.97	23	72	77.97	28	63	54.12	27	73	64.24	27
7-8	53	49.29	15	51	49.29	16	45	43.29	11	39	35.03	11
9-12												
Ungraded												
Totals District 21	281	264.14	83	270	264.14	95	215	196.83	78	243	213.73	83
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.55%	36.28%		87.95%	34.16%
							Funded @ 200.22 based on PY attend %					
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	893	234	957	882	257

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	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 Elementary

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						

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						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	235.00	241.00	241.00	241.00	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	6,746,304.00	6,858,971.00	847,045.87	6,858,971.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	228,965.00	(149,276.20)	228,965.00	0.00	0.0%
3) Other State Revenue		8300-8599	843,684.00	858,169.00	161,402.11	858,169.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,000.00	756,029.00	138,044.15	756,029.00	0.00	0.0%
5) TOTAL, REVENUES			8,430,452.00	8,702,134.00	997,215.93	8,702,134.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,290,094.00	3,455,458.00	977,314.99	3,455,458.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,547,773.00	1,567,943.00	452,566.18	1,567,943.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,265,569.00	2,299,142.00	591,544.20	2,299,142.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,288.00	480,495.00	119,637.58	480,495.73	(.73)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,908,483.00	2,130,728.00	618,498.89	2,130,727.75	.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	(11,917.00)	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	10,045,866.00	2,747,644.84	10,045,866.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(823,755.00)	(1,343,732.00)	(1,750,428.91)	(1,343,732.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	22,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	90,000.00	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	(67,185.09)	301,816.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,945.00)	(1,041,916.00)	(1,817,614.00)	(1,041,916.48)		
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	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,181,975.00	4,886,739.00		4,886,739.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,181,975.00	4,886,739.00		4,886,739.64		
2) Ending Balance, June 30 (E + F1e)			3,746,030.00	3,844,823.00		3,844,823.16		
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		

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	1,009,280.00	946,553.00		946,553.20		
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	1,008,250.00		1,008,249.96		
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		*844,868.00*				
Technology, Facilities, Pension & Salary	0000	9780		*1,400,000.00*				
Assignment Reduction due to Supports	0000	9780		*(1,406,618.00)*				
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				*844,868.00*		
Technology, Facilities, Pension & Salary	0000	9780				*1,400,000.00*		
Assignment Reduction due to Supports	0000	9780				*(1,406,618.04)*		
COVID19 Legal: Distance Learning	0000	9780				*100,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,885,020.00		1,885,020.00		
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	1,104,742.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	238,465.00	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	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	4,600,000.00	4,700,000.00	0.00	4,700,000.00	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	42,380.87	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	847,045.87	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	169,800.00	15,877.99	169,800.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,000.00	406,000.00	54,664.09	406,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,207,073.00	7,334,771.00	917,587.95	7,334,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,956,692.00	3,078,106.00	876,501.16	3,078,106.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,184,194.00	1,213,238.00	354,568.58	1,213,238.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,667,693.00	1,691,071.00	506,780.28	1,691,071.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,363.00	86,269.00	31,869.93	86,268.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	720,440.00	743,180.00	414,913.97	743,180.00	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	0.00	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	6,911,864.00	2,184,633.92	6,911,863.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			567,691.00	422,907.00	(1,267,045.97)	422,907.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	22,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	90,000.00	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)	(1,556,316.00)	0.00	(1,556,316.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,108,506.00)	(1,254,500.00)	(67,185.09)	(1,254,500.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(540,815.00)	(831,593.00)	(1,334,231.06)	(831,592.56)		
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	2,898,270.00		2,898,269.96		
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	1,008,250.00		1,008,249.96		
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		*844,868.00*				
Technology, Facilities, Pension & Salary	0000	9780		*1,400,000.00*				
Assignment Reduction due to Supports	0000	9780		*(1,406,618.00)*				
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				*844,868.00*		
Technology, Facilities, Pension & Salary	0000	9780				*1,400,000.00*		
Assignment Reduction due to Supports	0000	9780				*(1,406,618.04)*		
COVID19 Legal: Distance Learning	0000	9780				*100,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,885,020.00		1,885,020.00		
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	1,104,742.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	238,465.00	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	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	4,600,000.00	4,700,000.00	0.00	4,700,000.00	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	42,380.87	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	77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	228,965.00	(149,276.20)	228,965.00	0.00	0.0%
3) Other State Revenue		8300-8599	683,915.00	688,369.00	145,524.12	688,369.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	350,029.00	83,380.06	350,029.00	0.00	0.0%
5) TOTAL, REVENUES			1,223,379.00	1,367,363.00	79,627.98	1,367,363.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	333,402.00	377,352.00	100,813.83	377,352.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,579.00	354,705.00	97,997.60	354,705.00	0.00	0.0%
3) Employee Benefits		3000-3999	597,876.00	608,071.00	84,763.92	608,071.00	0.00	0.0%
4) Books and Supplies		4000-4999	131,925.00	394,226.00	87,767.65	394,227.17	(1.17)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,188,043.00	1,387,548.00	203,584.92	1,387,547.75	.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	(11,917.00)	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	3,134,002.00	563,010.92	3,134,002.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,391,446.00)	(1,766,639.00)	(483,382.94)	(1,766,639.92)		
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	1,556,316.00	0.00	1,556,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,496,316.00	1,556,316.00	0.00	1,556,316.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,870.00	(210,323.00)	(483,382.94)	(210,323.92)		
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	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,410.00	1,156,876.00		1,156,877.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,410.00	1,156,876.00		1,156,877.12		
2) Ending Balance, June 30 (E + F1e)			1,009,280.00	946,553.00		946,553.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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	1,009,280.00	946,553.00		946,553.20		
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%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	640,781.00
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	91,905.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	64,907.00
Total, Restricted Balance		946,553.20

TWIN HILLS UNION SCHOOL DISTRICT

DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2024-25 Multi-Year Projection @ First 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%			2.93%			3.08%
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	5,966,397	100,000	6,066,397	6,130,484	100,000	6,230,484
Transportation Funding: NEW 15-16		102,809	-	102,809	103,909	-	103,909	106,954	-	106,954	110,248	-	110,248
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement	*8011-BAS*	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	-	155,957	155,957	-	155,957	155,957	-	155,957	155,957
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	169,800	41,656	211,456	172,245	41,656	213,901	173,917	41,656	215,573
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	33,269	33,269	-	66,950	66,950	-	2,231	2,231	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recoverty ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	284,147	284,147	-	267,184	267,184	-	261,523	261,523	-	261,523	261,523
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	406,000	350,029	756,029	407,160	344,000	751,160	408,440	344,000	752,440
Total Revenue		8,186,475	1,565,702	9,752,177	7,334,771	1,367,363	8,702,134	7,502,756	1,233,575	8,736,331	7,673,089	1,247,754	8,920,843
Expenditures													
Certificated Salaries	1000-1999	3,107,094	419,342	3,526,436	3,078,106	357,652	3,435,758	3,027,208	352,404	3,379,612	3,076,148	359,452	3,435,600
Certificated Salaries One Time Grant Funds		-	208,761	208,761	-	19,700	19,700	-	14,700	14,700	-	-	-
Additional Adjustments		-	-	-		-	-		-	-		-	-
Classified Salaries	2000-2999	1,211,296	352,209	1,563,505	1,213,238	311,146	1,524,384	1,272,923	317,369	1,590,292	1,298,381	323,716	1,622,097
Classified Salaries One Time Grant Funds		-	41,542	41,542	-	43,559	43,559	-	9,000	9,000	-	9,000	9,000
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	192,416	44,017	236,433	204,679	38,849	243,528	208,762	39,267	248,029	212,938	40,053	252,991
Employee Benefits One Time Grant Funds		-	60,476	60,476	-	20,078	20,078	-	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	574,125	72,470	646,595	553,789	67,309	621,098	564,865	68,655	633,520
Employee Benefits PERS	3201-3300	324,101	87,875	411,976	318,976	82,078	401,054	343,308	86,959	430,267	351,452	89,022	440,474
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	562,803	67,567	630,370	593,291	82,017	675,308	590,497	83,657	674,154	602,308	85,330	687,638
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	86,268	201,809	288,077	86,240	95,207	181,447	87,965	96,776	184,741
Books and Supplies One Time Grant Funds		-	43,533	43,533	-	192,418	192,418	-	32,231	32,231	-	-	-
Services, Other Operating Expenses	5000-5999	812,054	1,186,901	1,998,955	743,180	1,193,443	1,936,623	758,045	1,194,464	1,952,509	773,205	1,218,353	1,991,558
Services One Time Grant Funds		0	211,527	211,527	0	194,105	194,105	0	169,173	169,173	0	56,127	56,127
Restricted Expense Adjustment		-	-	-	-	-	-	15,583	(15,583)	-	36,714	(36,714)	-
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	6,911,863	3,134,003	10,045,866	6,956,355	2,792,945	9,749,300	7,103,976	2,669,738	9,773,714
Excess (Deficiency)		1,212,546	(1,656,835)	(444,289)	422,908	(1,766,640)	(1,343,732)	546,401	(1,559,370)	(1,012,969)	569,113	(1,421,984)	(852,871)
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)	(1,340,000)	-	(1,340,000)	(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	-	(1,556,316)	1,556,316	-	(1,579,440)	1,579,440	-	(1,603,030)	1,603,030	-
Total Transfers/Other Uses		(1,118,533)	1,552,679	434,146	(1,254,500)	1,556,316	301,816	(1,248,734)	1,579,440	330,706	(1,284,030)	1,603,030	319,000
Net Increase (Decrease)		94,013	(104,156)	(10,143)	(831,592)	(210,324)	(1,041,916)	(702,333)	20,070	(682,263)	(714,917)	181,046	(533,871)
Fund Balance													
Beginning Balance		3,635,848	1,261,033	4,896,881	3,729,861	1,156,877	4,886,738	2,898,269	946,553	3,844,822	2,195,936	966,623	3,162,559
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,729,861	1,156,877	4,886,738	2,898,269	946,553	3,844,822	2,195,936	966,623	3,162,559	1,481,019	1,147,669	2,628,688
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	-	946,553	946,553	-	966,623	966,623	-	1,147,669	1,147,669
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	844,868	-	844,868	869,222	-	869,222	880,830	-	880,830
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		816,596	-	816,596	(6,619)	-	(6,619)	(611,076)	-	(611,076)	(950,830)	-	(950,830)
Assigned - Lottery Unrestricted		10,669	-	10,669	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000		100,000	100,000		100,000	-		-	-		-
Reserve for Economic Uncertainties	9789	1,954,810	-	1,954,810	1,885,020	-	1,885,020	1,862,790	-	1,862,790	1,865,360	-	1,865,360
Reseerve below 17% 2026-27		-		-	-		-	-		-	(389,341)		(389,341)
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	2,898,269	946,553	3,844,822	2,195,936	966,623	3,162,559	1,481,019	1,147,669	2,628,688
		Reserve Requirement			Reserve Requirement			Reserve Requirement			Reserve Requirement		
Economic Uncertainties required level per BP 3100		17%			17%			17%			17%		Actual 13%
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

Combined: District/Apple Blossom Elem/ Twin Hills CMS

TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2024-25 CASH FLOW ESTIMATES @ First Interim

APPLE B ELEM/DISTRICT		2024-25 ACTUALS				2024-25 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 25	
A: BEGIN CASH	9110	4,004,400.65	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,133,826.93	3,945,031.13	3,144,766.13	2,853,070.13	2,192,629.13	3,155,363.13	2,572,818.13			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		19,474.10	11,334.26	11,572.51		2,350,000.00				1,762,500.00	0.00	545,119.13	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					79,728.00	3,200.00	6,238.00			7,798.00		4,408.00	101,372.00	54,585.00	155,957.00
Federal COVID		2,677.60		3,379.60	59,649.60		7,301.20							73,008.00	0.00	73,008.00
Other State - see below	8300-8599															
Mandated Block Grant							10,282.00							10,282.00		10,282.00
State COVID					69,180.65								-2,230.65	66,950.00		66,950.00
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
Lottery, Unrest+Rest								20,748.00			20,748.00			41,496.00	41,496.00	82,992.00
STRS on Behalf of / State Liability														0.00	211,689.00	211,689.00
Other Local	8600-8799															0.00
Interest					31,972.45			22,500.00			19,000.00			73,472.45	16,527.55	90,000.00
Rent, Util, SR MOU, Misc		2,054.00	1,087.00	7,859.20	8,929.57	967.00	967.00	1,165.00	967.00	967.00	10,967.00	967.00	40,562.23	77,459.00	372,000.00	449,459.00
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			270,000.00				330,000.64	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	277,757.14	420,442.00	2,551,932.20	135,398.00	322,302.00	-116,390.00	1,810,053.00	-9,993.00	1,093,226.35	6,823,669.45	748,458.55	7,572,128.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	30,894.62	200,399.75	208,776.41	202,495.94	197,842.00	197,842.00	197,842.00	197,842.00	197,842.00	197,842.00	197,842.00	217,840.28	2,245,301.00		2,245,301.00
Classified Salaries	2000-2999	59,077.81	96,197.43	112,877.25	111,559.36	115,460.00	115,460.00	115,460.00	115,460.00	115,460.00	115,460.00	115,460.00	115,469.15	1,303,401.00		1,303,401.00
Employee Benefits	3000-3999	40,614.56	140,691.72	123,676.13	125,344.88	124,020.00	124,020.00	124,020.00	124,020.00	124,020.00	124,020.00	124,020.00	132,009.71	1,430,477.00	211,689.00	1,642,166.00
Books & Supplies	4000-4999	6,625.47	27,233.90	29,065.12	31,244.14	66,878.00	33,439.00	23,407.00	16,720.00	26,751.00	20,063.00	13,376.00	9,588.20	304,390.83	30,000.00	334,390.83
Services & Other Operational	5000-5999	63,740.87	83,777.98	159,964.90	268,326.66	399,890.00	119,967.00	239,934.00	159,956.00	79,978.00	239,934.00	121,854.00	32,124.34	1,969,447.75	30,000.00	1,999,447.75
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499						50,000.00				50,000.00		0.00	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						100,000.00	235,000.00			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	904,090.00	740,728.00	935,663.00	613,998.00	544,051.00	847,319.00	572,552.00	837,031.68	8,208,017.58	278,689.00	8,486,706.58
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	576,865.11	461.75								582,933.85		
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								-1,165,333.65		
TOTAL PRIOR YR		-623,346.70	12,469.46	10,973.61	822,927.42	-14,063.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208,960.28		
E: NET INC/DEC	(B-C+D)	-652,265.43	-501,907.22	-490,403.14	271,713.58	-497,711.51	1,811,204.20	-800,265.00	-291,696.00	-660,441.00	962,734.00	-582,545.00	256,194.67	-1,175,387.85		
F: ENDING CASH BALANCE	(A+E)	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,133,826.93	3,945,031.13	3,144,766.13	2,853,070.13	2,192,629.13	3,155,363.13	2,572,818.13	2,829,012.80		469,769.55	

Notes: Amount expected in or after July of 2025 for all types of revenue is extimated 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), $30k each due for supplies and services, SELPA mental health TF of $7k.

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

2024-25 Multi-Year Projection Assumptions @ 1st Interim Oct/Nov 2024

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # /LCFF Rolling % for Sup Grant	86 / 26.06%	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 279.2/ CY ADA 292.0	3 year average ADA 284.2 / 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	$106,954	$110,248
Revenue Transfer to Deferred Maintenance	$50,000	$50,000 Same as prior year	$50,000	Same as prior year
Basic Aid Supplemental Funding	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 Federal Funding (Unearned, recorded as spent)	$126,033	$73,008 ESSER Res 3214 Summer July 2024 Excel program	Prior years only	Prior years only
Other State				
Lottery Unrestricted/Restricted	Unr $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 $39.33 / *prior year ADA	Unr $40.54 / *prior year ADA
Transportation 60% Allowance new 2023-24	$52,886	$58,580.00	$59,745.00	$60,940.00
COVID19 IPI and UPK (Unearned, see Fed)	$33,269	UPK R6053 $66,950	UPK R6053 $2,231	See 20-21 through 25-26
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	ELOP R2600 $110,202 + Mental Health $22,236 + Prop 28 Art & Music in Schools $36,744	ELOP R2600 $110,202 + Mental Health $22,236 + Prop 28 Art & Music in Schools $36,744
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 $90,000, no FMV until year end	Same as PY	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	Same as prior year	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	21.5 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	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%

Assumptions Continued	2023-24	2024-25	2025-26	2026-27
District/AB 24-25 1st 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 Unr -$1,718 and Rest -$49,761 + 2%	Prior year + 2%
One Time Grant Funds	$34,106	$148,213 includes Excel summer program, air filters, computer equipment, gardening materials, musical instruments, art materials, TK materials, textbooks, kitchen equipment.	TK supplies R6053 $2,321, textbooks and instructional materials, music and art supplies R6762 $30,000	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 Rest -$20k RRM and -$2,400 Special Ed settlement + 2%	Prior year + 2%
One Time Grant Funds	$179,720	Estimated expenses $164,015 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; $4k art and music services
Restricted Expense Adjustment		See subsequent years	Annual expenses increase, revenue generally does not	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	$250,000 is current estimate	$250,000 is current estimate
Contributions: Restricted				
Special Ed Encroachment & Other transfers	$1,089,209	$1,136,316	Prior year + 2%	Prior year +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
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; ELO Res2600 $330,579; Ed Effect Res6266 $80,825; Art Music IMD BG Res6762 $104,114; Prop 28 AMIS Res6770 $37,886; Kitchen Res7029 $76,134; all others $78k	$560,538: CA Clean Energy $15,104; ELO Res2600 $440,781; Ed Effect Res6266 $53,753; Art Music IMD BG Res6762 $30,000; Prop 28 Art & Music In Schools Res6770 $20,900	$608,731: CA Clean Energy $15,104; ELO Res2600 $550,983; Prop 28 Art & Music In Schools Res6770 $42,644	$739,777: CA Clean Energy $15,104; ELO Res2600 $661,185; Prop 28 Art & Music In Schools Res6770 $63,488
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/IPI/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.
LRER BG = Learning Recovery Emergency Block Grant
MYP = Multi-year projection
NPS = Non Public School

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

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2024-25 Multi-Year Projection @ First 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%			2.93%			3.08%
Funded COLA			LCFF funding used	8.22%		LCFF rolling avg/	1.07%		LCFF rolling avg/	2.93%		LCFF rolling avg/	3.08%
ADA for LCFF Funding purposes			rolling 3 yr avg	320.63		used CY	282.50		used CY	278.21		used CY	283.24
ADA for budget year		Donation Rev &		269.57	Donation Rev &		292.00	Donation Rev &		292.00	Donation Rev &		292.00
Enrollment		Exp included		290.50	Exp shown as rec'd		306.00	Exp NOT shown		306.00	Exp NOT shown		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	3,779,200	100,000	3,879,200	3,882,153	100,000	3,982,153
Transportation Funding		102,809	-	102,809	103,909	-	103,909	106,954	-	106,954	110,248	-	110,248
Revenue transfer (Def Maint, F14)	8091	(50,000)		(50,000)	(50,000)		(50,000)	(50,000)		(50,000)	(50,000)		(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only		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	-	155,957	155,957	-	155,957	155,957	-	155,957	155,957
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	126,926	24,928	151,854	129,254	24,928	154,182	130,801	24,928	155,729
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	33,269	33,269	-	66,950	66,950	-	2,231	2,231	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recoverty ER BG, Kitchen Infrastructure, Prop 28 AMIS			188,914	188,914		174,843	174,843		169,182	169,182		169,182	169,182
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	390,000	349,459	739,459	391,160	344,000	735,160	392,440	344,000	736,440
Total Revenue		5,975,287	1,311,290	7,286,577	5,144,588	1,156,834	6,301,422	5,256,568	1,018,571	6,275,139	5,365,642	1,027,454	6,393,096
Expenditures													
Certificated Salaries	1000-1999	1,732,587	419,342	2,151,929	1,870,949	357,652	2,228,601	1,822,661	352,404	2,175,065	1,847,511	359,452	2,206,963
Certificated Salaries One Time Grant Funds			142,633	142,633		16,700	16,700		11,700	11,700			-
Additional Adjustments			-	-		-	-	-		-	-	-	-
Classified Salaries	2000-2999	946,732	352,209	1,298,941	948,696	311,146	1,259,842	1,003,090	317,369	1,320,459	1,023,152	323,716	1,346,868
Classified Salaries One Time Grant Funds		-	41,542	41,542	-	43,559	43,559	-	9,000	9,000	-	9,000	9,000
Additional Adjustments		-		-			-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399; 3501-3699	134,423	44,017	178,440	141,071	38,849	179,920	144,656	39,267	183,922	147,549	40,053	187,602
Employee Benefits One Time Grant Funds			46,088	46,088		19,418	19,418		5,820	5,820		3,250	3,250
Additional Adjustments				-			-	-		-	-		-
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	364,785	72,470	437,255	339,070	67,309	406,379	345,852	68,655	414,507
Employee Benefits PERS	3201-3299	236,974	87,875	324,849	232,952	82,078	315,030	254,557	86,959	341,516	260,596	89,022	349,618
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	362,897	67,567	430,464	396,837	82,017	478,854	392,953	83,657	476,610	400,813	85,330	486,143
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	59,476	126,701	186,177	58,915	78,479	137,394	60,095	80,048	140,143
Books and Supplies One Time Grant Funds		-	34,106	34,106	-	148,213	148,213	-	32,231	32,231	-	-	-
Services, Other Operating Expenses	5000-5999	692,730	1,174,926	1,867,656	641,990	1,193,443	1,835,433	654,830	1,194,464	1,849,294	667,926	1,218,353	1,886,279
Services One Time Grant Funds		-	179,720	179,720	-	164,015	164,015	-	57,469	57,469	-	18,886	18,886
Restricted Expense Adjustment (clear through unrest)				-			-	15,583	(15,583)	-	36,714	(36,714)	-
Necessary Expense Reductions - see narrative				-	-		-	-		-	-		-
Capital Outlay	6000-6999	-		-	-		-	-		-	-		-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 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	4,756,756	2,874,950	7,631,706	4,786,315	2,549,818	7,336,133	4,890,209	2,499,438	7,389,646
Excess (Deficiency)		1,372,157	(1,630,349)	(258,192)	387,832	(1,718,116)	(1,330,284)	470,253	(1,531,247)	(1,060,994)	475,433	(1,471,984)	(996,550)
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)	-	(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)	(250,000)		(250,000)	(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	(1,456,316)	1,556,316	100,000	(1,479,440)	1,579,440	100,000	(1,503,030)	1,603,030	100,000
Total Transfers/Other Uses		(1,289,502)	1,552,679	263,177	(1,140,610)	1,556,316	415,706	(1,148,734)	1,579,440	430,706	(1,184,030)	1,603,030	419,000
Net Increase (Decrease)		82,655	(77,670)	4,985	(752,778)	(161,800)	(914,578)	(678,481)	48,193	(630,288)	(708,597)	131,046	(577,550)
Fund Balance													
Beginning Balance		3,442,140	800,008	4,242,148	3,524,795	722,338	4,247,133	2,772,017	560,538	3,332,555	2,093,536	608,731	2,702,267
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		3,524,795	722,338	4,247,133	2,772,017	560,538	3,332,555	2,093,536	608,731	2,702,267	1,384,939	739,777	2,124,717
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		560,538	560,538		608,731	608,731		739,777	739,777
Restricted COVID19 Rev 20-21, Exp 21-22	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: West County JPAs- Spec Ed & Transport.		70,000		70,000	70,000		70,000	70,000		70,000	70,000		70,000
Assigned - Amount required for THCMS to meet BP3100		310,910		310,910	352,008		352,008	378,580		378,580	379,130		379,130
Assigned - Amount required for OV to meet BP3100		432,453		432,453	481,224		481,224	482,825		482,825	474,338		474,338
Assigned - Amount required for SR to meet BP3100		340,333		340,333	363,644		363,644	386,397		386,397	406,492		406,492
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)	(1,406,619)		(1,406,619)	(2,011,076)		(2,011,076)	(2,740,171)		(2,740,171)
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	100,000		100,000			-			-
Reserve for Economic Uncertainties	9789	1,447,785		1,447,785	1,406,760		1,406,760	1,381,810		1,381,810	1,390,150		1,390,150
Unassigned/Unappropriated Ending Bal	9790	0		0	0		0	0		0	0		0
Net Ending Balance		3,524,795	722,338	4,247,133	2,772,017	560,538	3,332,555	2,093,536	608,731	2,702,267	1,384,939	739,777	2,124,716
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17%			17%			17%			17%
ELOP prior year funds to be recaptured, reducing restricted and total fund balance						**($210,725)**	**349,813**		**($210,725)**	**398,006**		**($210,725)**	**529,052**

District/
Apple
Blossom
Elem

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Hills Union Elementary (70961) - 1st Interim 2024-25	10/29/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*285*	*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	$3,029,060	$3,122,745
Grade Span Adjustment	217,349	198,170	203,870	210,140
Adjusted Base Grant	$3,414,181	$3,140,974	$3,232,930	$3,332,885
Supplemental Grant	177,947	172,502	183,113	182,975
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$3,592,128	$3,313,476	$3,416,043	$3,515,860
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	102,809	103,909	106,954	110,248
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	261,813	261,813	261,813	261,813
Add-on: Transitional Kindergarten	40,972	98,464	101,344	104,480
Total Allowance and Add-On Amounts	$405,594	$464,186	$470,111	$476,541
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$3,997,722**	**$3,777,662**	**$3,886,154**	**$3,992,401**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 3,997,722**	**$ 3,777,662**	**$ 3,886,154**	**$ 3,992,401**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 12,468	$ 12,937	$ 13,309	$ 13,673
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	3,997,722	3,777,662	3,886,154	3,992,401
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *1,578,183*	$ *1,452,279*	$ *1,467,721*	$ *1,483,172*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 474,012	$ 529,795	$ 545,230	$ 561,928
Net State Aid *(excludes Additional State Aid)*	$ 1,945,527	$ 1,795,588	$ 1,873,203	$ 1,947,301
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 3,997,722**	**$ 3,777,662**	**$ 3,886,154**	**$ 3,992,401**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 1,945,527	$ 1,795,588	$ 1,873,203	$ 1,947,301
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 474,012	$ 529,795	$ 545,230	$ 561,928
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 2,203	$ -	$ -	$ -
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				
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	$ 3,886,154	$ 3,992,401
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	$ 3,886,154	$ 3,992,401
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 3,716,966	$ 3,501,251	$ 3,596,087	$ 3,699,178
Supplemental and Concentration Grant funding in the LCAP year	$ 177,947	$ 172,502	$ 183,113	$ 182,975
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	$ 12,037.24	$ 12,387.69
Grades 4-6	$ 10,593.80	$ 10,735.92	$ 11,068.30	$ 11,390.81
Grades 7-8	$ 10,907.33	$ 11,053.45	$ 11,395.86	$ 11,727.32

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Hills Union Elementary (70961) - 1st Interim 2024-25	10/29/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
Grades 9-12	$ 12,969.48	$ 13,144.30	$ 13,551.41	$ 13,945.78
Base Grants				
Grades TK-3	$ 9,919	$ 10,025	$ 10,319	$ 10,637
Grades 4-6	$ 10,069	$ 10,177	$ 10,475	$ 10,798
Grades 7-8	$ 10,367	$ 10,478	$ 10,785	$ 11,117
Grades 9-12	$ 12,015	$ 12,144	$ 12,500	$ 12,885
Grade Span Adjustment				
Grades TK-3	$ 1,032	$ 1,043	$ 1,073	$ 1,106
Grades 9-12	$ 312	$ 316	$ 325	$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,190	$ 2,214	$ 2,278	$ 2,349
Grades 4-6	$ 2,014	$ 2,035	$ 2,095	$ 2,160
Grades 7-8	$ 2,073	$ 2,096	$ 2,157	$ 2,223
Grades 9-12	$ 2,465	$ 2,492	$ 2,565	$ 2,644
Actual - 1.00 ADA, Local UPP as follows:	*26.06%*	*27.46%*	*28.32%*	*27.45%*
Grades TK-3	$ 571	$ 608	$ 645	$ 645
Grades 4-6	$ 525	$ 559	$ 593	$ 593
Grades 7-8	$ 540	$ 575	$ 611	$ 610
Grades 9-12	$ 642	$ 684	$ 726	$ 726
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,118	$ 7,194	$ 7,405	$ 7,633
Grades 4-6	$ 6,545	$ 6,615	$ 6,809	$ 7,019
Grades 7-8	$ 6,739	$ 6,811	$ 7,010	$ 7,226
Grades 9-12	$ 8,013	$ 8,099	$ 8,336	$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -

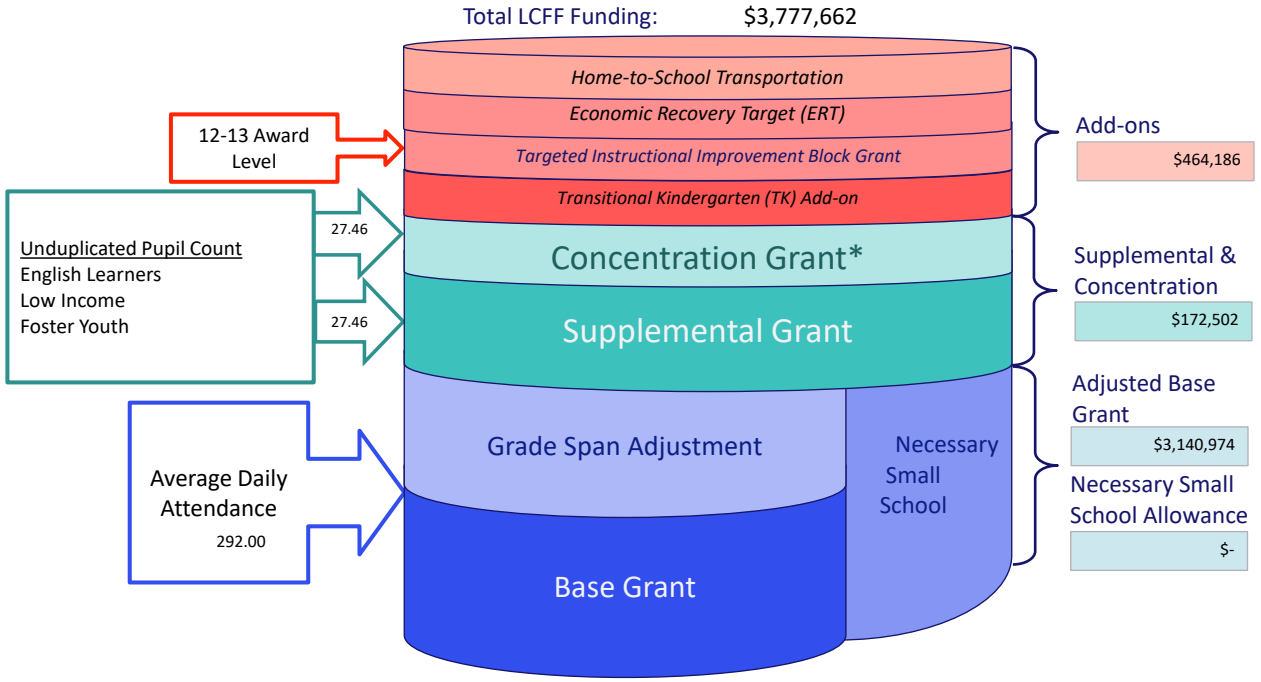
Twin Hills Union Elementary (70961) - 1st Interim 2024-25	v.25.2a					PY1	v.25.2a	10/29/2024				CY
LOCAL CONTROL FUNDING FORMULA						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base 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 (deficited)			$ -			-			$ -			-
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 Supplei						**$ 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**

Twin Hills Union Elementary (70961) - 1st Interim 2024-25	v.25.2a					CY1	v.25.2a					CY2
LOCAL CONTROL FUNDING FORMULA						**2025-26**						**2026-27**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.93%	0.00%	28.32%	28.32%			3.08%	0.00%	27.45%	27.45%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	190.00	$ 10,319	$ 1,073	$ 645	$ -	$ 2,287,076	190.00	$ 10,637	$ 1,106	$ 645	$ -	$ 2,353,661
Grades 4-6	102.00	10,475		593	-	1,128,967	101.00	10,798		593	-	1,150,472
Grades 7-8	-	10,785		611	-	-	1.00	11,117		610	-	11,727
Grades 9-12	-	12,500	325	726	-	-	-	12,885	335	726	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 3,029,060	$ 203,870	$ 183,113	$ -	$ 3,416,043		$ 3,122,745	$ 210,140	$ 182,975	$ -	$ 3,515,860
NSS Allowance		-				-		-				-
TOTAL BASE	292.00	$ 3,029,060	$ 203,870	$ 183,113	$ -	$ 3,416,043	292.00	$ 3,122,745	$ 210,140	$ 182,975	$ -	$ 3,515,860
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						106,954						110,248
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	32.00	TK Add-on rate	$ 3,167.00		101,344	TK ADA	32.00	TK Add-on rate	$ 3,265.00		104,480
ECONOMIC RECOVERY TARGET PAYMENT						**261,813**						**261,813**
LCFF Entitlement Before Adjustments						$ 3,886,154						$ 3,992,401
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 3,886,154**						**$ 3,992,401**
Local Revenue (including RDA)						(1,467,721)						(1,483,172)
Gross State Aid						**$ 2,418,433**						**$ 2,509,229**
Education Protection Account Entitlement						(545,230)						(561,928)
Net State Aid						**$ 1,873,203**						**$ 1,947,301**
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			$ 5,027.20	292.00		$ 1,467,942			$ 5,027.20	292.00		$ 1,467,942
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(1,467,721)						(1,483,172)
Less Education Protection Account Entitlement						(545,230)						(561,928)
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						**$ 1,873,203**						**$ 1,947,301**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,873,203**						**$ 1,947,301**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei						**$ 3,886,154**						**$ 3,992,401**
Change Over Prior Year			2.87%	108,492					2.73%	106,247		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,309						13,673
Per-ADA Change Over Prior Year			2.88%	372					2.73%	364		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2025-26				Increase		2026-27
State Aid			4.32%	77,615		$ 1,873,203			3.96%	74,098		$ 1,947,301
Education Protection Account						545,230						561,928
Property Taxes Net of In-Lieu Transfers			1.06%	15,442		1,467,721			1.05%	15,451		1,483,172
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			2.46%	93,057		**$ 3,886,154**			2.30%	89,549		**$ 3,992,401**

Twin Hills Union Elementary (70961) - 1st Interim 2024-25

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	$ 13,308.75	$ 13,672.61
Net Dollar Change per ADA	$ 1,356.15	$ 1,052.94	$ 468.86	$ 371.55	$ 363.86
Net Percent Change	13.48%	9.22%	3.76%	2.87%	2.73%
Estimated LCFF Entitlement per ADA (excludes minimum state ai	$ 11,415.40	$ 12,468.33	$ 12,937.20	$ 13,308.75	$ 13,672.61
Net Change per ADA	$ 1,356.15	$ 1,052.94	$ 468.86	$ 371.55	$ 363.86
Net Percent Change	13.48%	9.22%	3.76%	2.87%	2.73%

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2024-25 CASH FLOW ESTIMATES @ First Interim

TWIN HILLS CMS		2024-25 ACTUALS				2024-25 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 25	
A: BEGIN CASH	9110	786,838.50	855,893.91	747,944.46	833,812.62	628,240.03	468,061.03	524,250.03	726,805.03	558,785.03	679,590.03	645,736.03	595,259.03			
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			93,030.00			93,030.00			93,165.00	372,255.00		372,255.00
In Lieu Property Tax+PY Rec	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								13,923.00			13,923.00			27,846.00	27,846.00	55,692.00
STRS on Behalf of / State Liability														0.00	100,890.00	100,890.00
Other Local - see below	8300-8599															
Interest					7,704.36			3,000.00			2,700.00			13,404.36	2,595.64	16,000.00
Donations & THABEF				570.00										570.00		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	254,048.00	409,031.00	148,378.00	312,396.00	163,582.00	146,959.00	380,117.45	2,583,070.36	203,751.64	2,786,822.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,683.37	101,476.54	115,915.19	104,673.17	104,600.00	104,600.00	104,600.00	104,600.00	104,600.00	104,600.00	104,600.00	143,208.73	1,210,157.00		1,210,157.00
Classified Salaries	2000-2999	7,671.76	20,241.02	22,432.91	22,508.64	23,400.00	23,400.00	23,400.00	23,400.00	23,400.00	23,400.00	23,400.00	27,887.67	264,542.00		264,542.00
Employee Benefits	3000-3999	8,623.11	59,388.02	46,340.36	46,865.42	46,800.00	46,800.00	46,800.00	46,800.00	46,800.00	46,800.00	46,800.00	67,269.09	556,086.00	100,890.00	656,976.00
Books& Supplies	4000-4999	0.00	11,156.21	6,169.63	8,143.11	14,610.00	7,305.00	14,610.00	5,844.00	10,227.00	16,072.00	16,072.00	5,895.95	116,104.90	30,000.00	146,104.90
Services & Other Operational	5000-5999	6,757.64	17,327.66	10,901.75	7,701.43	7,877.00	15,754.00	17,066.00	15,754.00	6,564.00	6,564.00	6,564.00	4,448.52	123,280.00	8,000.00	131,280.00
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	317,287.00	197,859.00	206,476.00	316,398.00	191,591.00	197,436.00	197,436.00	368,709.96	2,630,169.90	283,990.00	2,914,159.90
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		63,315.00			171,460.27									234,775.27		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev, CY Use Tax		-4,784.71			-363,063.00									-367,847.71		
TOTAL PRIOR YR		58,530.29	0.00	0.00	-191,602.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-133,072.44		
E: NET INC/DEC	(B-C+D)	69,055.41	-107,949.45	85,868.16	-205,572.59	-160,179.00	56,189.00	202,555.00	-168,020.00	120,805.00	-33,854.00	-50,477.00	11,407.49	-180,171.98		
F: ENDING CASH BAL	(A+E)	855,893.91	747,944.46	833,812.62	628,240.03	468,061.03	524,250.03	726,805.03	558,785.03	679,590.03	645,736.03	595,259.03	606,666.52		-80,238.36	

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 small amounts for supplies and services.

Twin Hills Union School District - Twin Hills Charter Middle School
2024-25 Multi-Year Projection Assumptions @ 1st Interim Oct/Nov 2024

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # /LCFF Rolling % for Sup Gra	57 / 26.05%	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 $20.65 *prior year ADA	Unr $21.29 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	$0	Prior years only	20-21 & 22-23 only	20-21 & 22-23 only
ELO-P, Educator Effectiveness, ERMHS, Art Music IMBG,Learning Recovery ERBG Prop 28 Art & Music In Schools	$95,233	$92,341	ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, 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 + Misc (Unrest)	$57,748	Unr Interest $16,000, no FMV until year end	Unr Interest $16,000	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 + estimated 2%	PY + estimated 2%
One Time Grant Funds	R7435 .20 ELD +.50 FTE Counselor	Professional Dev R6266	Professional Dev R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	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	21-22 Only	None	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
One Time Grant Funds	Cost of Counselor and ELD benefits	Cost for Prof. Dev. R6266	Cost for Prof. Dev. R6266	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 1st 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 + 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, Res6770 $9,000 musical instruments	Total one time expenses is in Services to be distributed once use of funds decided.	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. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	$31,807	Estimated expenses $3,000 R6266 Prof Dev, $11,090 R6546 Mental Health, $15,000 R6762 for software, $1,000 R7435 software	$21k R6266 Prof Dev and R6762 $61k services and software to close out resources. R6546 Mental Health $11k, R6770 $18k art and music.	Estimates: $11,090 R6546 Mental Health and $26,151 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 budgeted	Negative amount decreases fund balance overall, both Unrestricted and Restricted are negative	Net amount is positive, Unrestricted is negative and Restricted is positive.
Components of Ending Fund Balance				
Restricted	CA Clean Energy $55,590; ELO 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 $55,591; ELO Res2600 $200,000; Ed Effect Res6266 $24,512; Art Music BG Res6762 $61,905; Prop 28 AMIS Res6770 $44,007	CA Clean Energy $55,591; ELO Res2600 $250,000; Prop 28 AMIS Res6770 $52,301	CA Clean Energy $55,591; ELO Res2600 $300,000; Prop 28 AMIS Res6770 $52,301
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
Reserve for Economic Uncertainties (REU)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2023-24: Please see actual dollar amounts shown on MYP.

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

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2024-25 Multi-Year Projection @ First 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%			2.93%			3.08%
Funded COLA				8.22%			1.07%			2.93%			3.08%
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	2,187,197		2,187,197	2,248,331		2,248,331
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	42,991	16,728	59,719	43,116	16,728	59,844
State Funding: IPI (Unearned-see Fed)			-	-		-	-		-	-		-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recoverty ER BG, Prop 28 AMIS			95,233	95,233		92,341	92,341		92,341	92,341		92,341	92,341
One time Declining Enrollment Protection													
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	16,000	570	16,570	16,000		16,000	16,000		16,000
Total Revenue		2,211,188	254,412	2,465,600	2,190,183	210,529	2,400,712	2,246,188	215,004	2,461,192	2,307,447	220,300	2,527,747
Expenditures													
Certificated Salaries	1000-1999	1,374,507		1,374,507	1,207,157		1,207,157	1,204,547		1,204,547	1,228,637		1,228,637
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		-		-	-		-	-		-	-		-
Additional Adjustments		-		-			-	-		-	-		-
Employee Benefits -- Statutory	3301-3399; 3501-3699	57,993		57,993	63,608		63,608	64,106		64,106	65,388		65,388
Employee Benefits One Time Grant Funds			14,388	14,388		660	660		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	209,340		209,340	214,719		214,719	219,013		219,013
Employee Benefits PERS	3201-3299	87,127		87,127	86,024		86,024	88,751		88,751	90,856		90,856
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	199,906		199,906	196,454		196,454	197,544		197,544	201,495		201,495
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	26,792	75,108	101,900	27,325	16,728	44,053	27,870	16,728	44,598
Books and Supplies One Time Grant Funds			9,427	9,427		44,205	44,205		-	-		-	-
Services, Other Operating Expenses	5000-5999	119,324	11,975	131,299	101,190	-	101,190	103,215	-	103,215	105,279	-	105,279
Services One Time Grant Funds			31,807	31,807		30,090	30,090		111,704	111,704		37,241	37,241
Necessary Expense Reductions - see narrative				-	-		-	-		-	-		-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282)	7100-7199 7300-7399	-	5,021	5,021	-	5,100	5,100	-	5,100	5,100	-	5,100	5,100
Total Expenditures		2,370,799	280,898	2,651,697	2,155,107	259,053	2,414,160	2,170,040	243,127	2,413,167	2,213,767	170,300	2,384,067
Excess (Deficiency)		(159,611)	(26,486)	(186,097)	35,076	(48,524)	(13,448)	76,148	(28,123)	48,025	93,680	50,000	143,680
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)	(78,814)	(48,524)	(127,338)	(23,852)	(28,123)	(51,975)	(6,320)	50,000	43,680
Fund Balance													
Beginning Balance		193,708	461,025	654,733	205,066	434,539	639,605	126,252	386,015	512,267	102,400	357,892	460,292
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		205,066	434,539	639,605	126,252	386,015	512,267	102,400	357,892	460,292	96,080	407,892	503,972
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		434,539	434,539		386,015	386,015		357,892	357,892		407,892	407,892
Lottery Res 1100 Unrestricted	9740	8,951		8,951		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(310,910)		(310,910)	(352,008)		(352,008)	(378,580)		(378,580)	(379,130)		(379,130)
Assigned - Lottery Res 1100 Unrestricted		-		-	-		-	-		-	-		-
Reserve for Economic Uncertainties	9789	507,025		507,025	478,260		478,260	480,980		480,980	475,210		475,210
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		205,066	434,539	639,605	126,252	386,015	512,267	102,400	357,892	460,292	96,080	407,892	503,972
Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.				5%			4%			4%			3%
ELOP prior year funds to be recaptured, reducing restricted and total fund balance						**($100,000)**	**$286,015**		**($100,000)**	**$257,892**		**($100,000)**	**$307,892**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Hills Charter Middle (6052302) - 1st Interim 24-25	10/27/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*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	$2,084,475	$2,148,675
Grade Span Adjustment	-	-	-	-
Adjusted Base Grant	$2,001,189	$2,025,150	$2,084,475	$2,148,675
Supplemental Grant	104,262	106,159	102,722	99,656
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,105,451	$2,131,309	$2,187,197	$2,248,331
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**	**$2,187,197**	**$2,248,331**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,105,451**	**$ 2,131,309**	**$ 2,187,197**	**$ 2,248,331**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 10,801	$ 10,930	$ 11,216	$ 11,530
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,105,451	2,131,309	2,187,197	2,248,331
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *959,473*	$ *969,840*	$ *980,160*	$ *990,477*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 303,211	$ 372,255	$ 383,162	$ 394,964
Net State Aid *(excludes Additional State Aid)*	$ 842,767	$ 789,214	$ 823,875	$ 862,890
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,105,451**	**$ 2,131,309**	**$ 2,187,197**	**$ 2,248,331**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 842,767	$ 789,214	$ 823,875	$ 862,890
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 303,211	$ 372,255	$ 383,162	$ 394,964
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				
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 2,105,451	$ 2,131,309	$ 2,187,197	$ 2,248,331
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	$ 2,187,197	$ 2,248,331
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,001,189	$ 2,025,150	$ 2,084,475	$ 2,148,675
Supplemental and Concentration Grant funding in the LCAP year	$ 104,262	$ 106,159	$ 102,722	$ 99,656
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	$ 11,953.40	$ 12,287.64
Grades 4-6	$ 10,593.59	$ 10,710.48	$ 10,991.21	$ 11,298.81
Grades 7-8	$ 10,907.12	$ 11,027.26	$ 11,316.48	$ 11,632.61

Twin Hills Charter Middle (6052302) - 1st Interim 24-25	10/27/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
Grades 9-12	$ 12,969.24	$ 13,113.15	$ 13,457.02	$ 13,833.14
Base Grants				
Grades TK-3	$ 9,919	$ 10,025	$ 10,319	$ 10,637
Grades 4-6	$ 10,069	$ 10,177	$ 10,475	$ 10,798
Grades 7-8	$ 10,367	$ 10,478	$ 10,785	$ 11,117
Grades 9-12	$ 12,015	$ 12,144	$ 12,500	$ 12,885
Grade Span Adjustment				
Grades TK-3	$ 1,032	$ 1,043	$ 1,073	$ 1,106
Grades 9-12	$ 312	$ 316	$ 325	$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,190	$ 2,214	$ 2,278	$ 2,349
Grades 4-6	$ 2,014	$ 2,035	$ 2,095	$ 2,160
Grades 7-8	$ 2,073	$ 2,096	$ 2,157	$ 2,223
Grades 9-12	$ 2,465	$ 2,492	$ 2,565	$ 2,644
Actual - 1.00 ADA, Local UPP as follows:	*26.05%*	*26.21%*	*24.64%*	*23.19%*
Grades TK-3	$ 571	$ 580	$ 561	$ 545
Grades 4-6	$ 525	$ 533	$ 516	$ 501
Grades 7-8	$ 540	$ 549	$ 531	$ 516
Grades 9-12	$ 642	$ 653	$ 632	$ 613
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,118	$ 7,194	$ 7,405	$ 7,633
Grades 4-6	$ 6,545	$ 6,615	$ 6,809	$ 7,019
Grades 7-8	$ 6,739	$ 6,811	$ 7,010	$ 7,226
Grades 9-12	$ 8,013	$ 8,099	$ 8,336	$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -

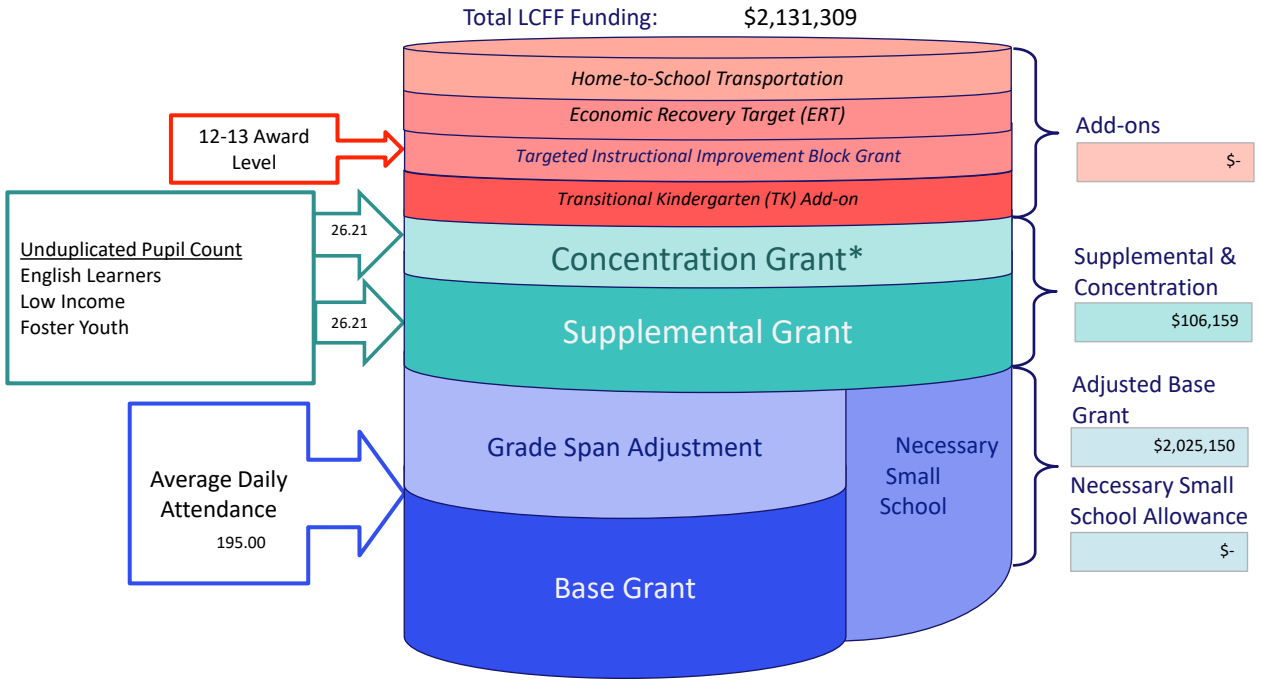
Twin Hills Charter Middle (6052302) - 1st Interim 24-25	v.25.2a					PY1	v.25.2a					10/27/2024	CY
LOCAL CONTROL FUNDING FORMULA						**2023-24**							**2024-25**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		8.22%	0.00%	26.05%	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 (deficited)			$ -			-			$ -			-	
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 Supplei						**$ 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) - 1st Interim 24-25	v.25.2a					CY1	v.25.2a					CY2
LOCAL CONTROL FUNDING FORMULA						**2025-26**						**2026-27**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.93%	0.00%	24.64%	24.64%			3.08%	0.00%	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	-	$ 10,319	$ 1,073	$ 561	$ -	$ -	-	$ 10,637	$ 1,106	$ 545	$ -	$ -
Grades 4-6	60.00	10,475		516	-	659,472	60.00	10,798		501	-	677,929
Grades 7-8	135.00	10,785		531	-	1,527,725	135.00	11,117		516	-	1,570,402
Grades 9-12	-	12,500	325	632	-	-	-	12,885	335	613	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,084,475	$ -	$ 102,722	$ -	$ 2,187,197		$ 2,148,675	$ -	$ 99,656	$ -	$ 2,248,331
NSS Allowance		-				-		-				-
TOTAL BASE	195.00	$ 2,084,475	$ -	$ 102,722	$ -	$ 2,187,197	195.00	$ 2,148,675	$ -	$ 99,656	$ -	$ 2,248,331
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 3,167.00		-	TK ADA	-	TK Add-on rate	$ 3,265.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,187,197						$ 2,248,331
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,187,197**						**$ 2,248,331**
Local Revenue (including RDA)						(980,160)						(990,477)
Gross State Aid						**$ 1,207,037**						**$ 1,257,854**
Education Protection Account Entitlement						(383,162)						(394,964)
Net State Aid						**$ 823,875**						**$ 862,890**
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 (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(980,160)						(990,477)
Less Education Protection Account Entitlement						(383,162)						(394,964)
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						2,187,197						2,248,331
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						**$ 823,875**						**$ 862,890**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 823,875**						**$ 862,890**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei						**$ 2,187,197**						**$ 2,248,331**
Change Over Prior Year			2.62%	55,888					2.80%	61,134		
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,216						11,530
Per-ADA Change Over Prior Year			2.62%	286					2.80%	314		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2025-26				Increase		2026-27
State Aid			4.39%	34,661		$ 823,875			4.74%	39,015		$ 862,890
Education Protection Account						383,162						394,964
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)			2.11%	44,981		**$ 2,187,197**			2.26%	49,332		**$ 2,248,331**

Twin Hills Charter Middle (6052302) - 1st Interim 24-25

Components of LCFF Entitlement

		2024-25				
Base Grant	$	2,025,150			195.00	ADA
Grade Span Adjustment	$	-		$	2,025,150	Adjusted Base Grant
Supplemental Grant	$	106,159	26.21%			
Concentration Grant	$	-	26.21%	$	106,159	Supplemental & Concentration
Allowance: Necessary Small School	$	-		$	-	Allowance
Add-on: Targeted Instructional Improvement Block Grant	$	-				
Add-on: Home-to-School Transportation	$	-				
Add-on: Small School District Bus Replacement Program	$	-		$	-	Add-ons
Add-on Economic Recovery Target	$	-				
Add-on: Transitional Kindergarten	$	-				
Total	$	2,131,309		$	2,131,309	



*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)		187.28		194.93		195.00		195.00		195.00
LCFF Sources per ADA, including NSS	$	9,963.49	$	10,801.06	$	10,929.79	$	11,216.39	$	11,529.90
Net Dollar Change per ADA	$	1,195.87	$	837.57	$	128.73	$	286.61	$	313.51
Net Percent Change		13.64%		8.41%		1.19%		2.62%		2.80%
Estimated LCFF Entitlement per ADA (excludes minimum state ai	$	9,963.49	$	10,801.06	$	10,929.79	$	11,216.39	$	11,529.90
Net Change per ADA	$	1,195.87	$	837.57	$	128.73	$	286.61	$	313.51
Net Percent Change		13.64%		8.41%		1.19%		2.62%		2.80%

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	693,252.00	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	9,999.77	251,552.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	24,000.00	11,082.02	24,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,917,144.00	2,871,444.00	714,333.79	2,871,444.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,442,436.00	1,474,577.00	400,033.52	1,474,577.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,965.00	189,269.00	43,723.78	189,269.00	0.00	0.0%
3) Employee Benefits		3000-3999	754,954.00	758,437.00	176,250.92	758,437.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,468.00	144,812.00	30,151.64	144,811.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,200.00	135,858.00	47,681.03	135,858.47	(.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	(5,653.00)	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	2,708,653.00	692,187.89	2,708,653.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			371,121.00	162,791.00	22,145.90	162,790.97		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
b) Transfers Out		7600-7629	480,000.00	630,000.00	0.00	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)	0.00	(340,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,879.00)	(177,209.00)	22,145.90	(177,209.03)		
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	205,591.00		205,590.31		
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	142,255.00		142,254.15		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	63,929.00	63,336.00		63,336.16		
BP3100: 17% Reserve	0000	9780		*544,560.00*				
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780		*(481,224.00)*				
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				*544,560.00*		
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780				*(481,223.84)*		
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	311,606.00	1,075,749.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	598,128.00	440,885.00	111,471.00	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	229,099.00	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	693,252.00	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%

Resource	Description	2024-25 Projected Totals
6230	California Clean Energy Jobs Act	45,522.95
6266	Educator Effectiveness, FY 2021-22	11,922.40
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,099.80
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		142,254.15

TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2024-25 CASH FLOW ESTIMATES @ First Interim

ORCHARD VIEW		2024-25 ACTUALS				2024-25 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 25	
A: BEGIN CASH	9110	530,697.96	640,086.89	528,692.10	648,552.99	461,645.32	263,746.32	442,623.32	424,667.32	232,211.32	374,438.32	453,458.32	415,838.32			
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							15,493.00			15,493.00			30,986.00	30,985.00	61,971.00
STRS on Behalf of State	8590													0.00	135,366.00	135,366.00
Other Local	8660-8799				11,082.02			3,000.00			7,800.00			21,882.02	2,117.98	24,000.00
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	187,486.00	406,546.00	205,979.00	180,060.00	367,259.00	299,647.00	176,354.00	372,831.00	2,913,550.02	247,893.98	3,161,444.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,862.50	126,973.22	129,998.90	132,198.90	132,200.00	132,200.00	132,200.00	132,200.00	132,200.00	132,200.00	132,200.00	149,143.48	1,474,577.00		1,474,577.00
Classified Salaries	2000-2999	1,804.28	10,884.69	13,940.40	17,094.41	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	19,545.22	189,269.00		189,269.00
Employee Benefits	3000-3999	4,158.38	67,106.46	51,360.88	53,625.20	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00	68,820.08	623,071.00	135,366.00	758,437.00
Books & Supplies	4000-4999	0.00	2,493.61	15,448.48	12,209.55	33,962.00	11,592.00	11,587.00	10,623.00	7,246.00	4,344.00	4,344.00	961.92	114,811.56	30,000.00	144,811.56
Services & Other Operatnl	5000-5999	3,223.30	24,259.81	9,984.53	10,213.39	12,223.00	11,877.00	8,148.00	7,693.00	13,586.00	12,083.00	5,430.00	2,137.44	120,858.47	15,000.00	135,858.47
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	385,385.00	227,669.00	223,935.00	372,516.00	225,032.00	220,627.00	213,974.00	450,608.14	3,017,587.03	321,066.00	3,338,653.03
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		72,698.00			239,268.84									311,966.84		
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									-400,566.61		
TOTAL PRIOR YR		71,462.39	0.00	72.08	-160,134.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-88,599.77	0.00	
E: NET INC/DEC	(B-C+D)	109,388.93	-111,394.79	119,860.89	-186,907.67	-197,899.00	178,877.00	-17,956.00	-192,456.00	142,227.00	79,020.00	-37,620.00	-77,777.14	-192,636.78		
F: ENDING CASH BAL	(A+E)	640,086.89	528,692.10	648,552.99	461,645.32	263,746.32	442,623.32	424,667.32	232,211.32	374,438.32	453,458.32	415,838.32	338,061.18		-73,172.02	

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 small amounts for 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 @ 1st Interim Oct/Nov 2024

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

	2023-24		2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual		Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources					
Funded/Planning COLA	8.22%		1.07%	2.93%	3.08%
Unduplicated Count # / LCFF Rolling % for Sup Grant	56 / 20.42%		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 $20.65; 9-12 $57.39 *prior year ADA	Unr K-8 $21.29; 9-12 $59.16 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	$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		$13,000 Interest only, no FMV until year end	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	$7,965	#	$11,000	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 1st 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 $78,381 + 2%	Prior year + 2%
One Time Grant Funds		R6762 $1,300 op supplies, R6770 $2888 art, R7435 $6772 math+$5000 counseling	None. Possible to use some one time grant funds from Services below.	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 $11,031 + 2%	Prior year + 2%
One Time Grant Funds	$70,215	$81,727 includes enrichment indep. contractors+software R6762, counseling and psych services R7435+R6546, conferences R6266.	Professional Dev R6266 $8,222; Mental Health R6546 $12,527; AMIMDBG R6762 $16,100; 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	$250,000	$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 $11,922; Art Music BG R6762 $16,100; 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
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 @ First 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%	2.93%	3.08%
Funded or Estimated COLA		8.22%	1.07%	2.93%	3.08%
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					
LCFF Sources: LCFF, Education Protection Account, In Lieu Property Tax	8010-8099	2,570,392	2,595,892	2,675,095	2,753,496
Federal Revenues	8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)					
State Revenues	8300-8599	82,652	69,560	70,273	70,529
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
State Revenues: STRS/PERS on Behalf of State		121,748	135,366	142,134	149,241
Local Revenues	8600-8799	29,649	24,000	13,000	13,000
Total Revenue		2,858,324	2,871,444	2,947,128	3,032,892
Expenditures					
Certificated Salaries	1000-1999	1,413,788	1,471,577	1,501,009	1,531,029
Certificated Salaries One Time Grant Funds		7,283	3,000	3,000	
Additional Adjustments 25-26				-	-
Classified Salaries	2000-2999	143,214	159,333	162,520	165,770
Classified Salaries One Time Grant Funds		5,492	29,936		
Additional Adjustments 25-26				-	-
Employee Benefits -- Statutory	3300-3399; 3500-3699	53,060	57,472	58,621	59,794
Employee Benefits One Time Grant Funds		2,083	3,384	700	
Additional Adjustments 25-26				-	-
Employee Benefits -- STRS/PERS on Behalf of State	310x	121,748	135,366	142,134	149,241
Employee Benefits -- STRS	3100-3199	268,005	281,073	286,693	292,427
Employee Benefits -- PERS	3200-3299	35,936	37,707	44,530	45,587
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	235,582	243,435	248,304	253,270
Health & Welfare One Time Grant Funds		-		-	-
Additional Adjustments 25-26				-	-
Books and Supplies	4000-4999	30,173	128,852	51,480	52,511
Books and Supplies One Time Grant Funds			15,960	-	-
Services, Other Operating Expenses	5000-5999	45,398	54,131	43,962	44,840
Services, Other Operating Expenses One Time Grant Funds		70,215	81,727	65,881	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
Total Expenditures		2,437,630	2,708,653	2,614,534	2,641,095
Excess (Deficiency)		420,694	162,791	332,594	391,797
Transfers In Basic Aid Supp from F01	8910-8929	224,160	290,000	250,000	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)
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)	(380,000)	(380,000)
Net Increase (Decrease)		(8,353)	(177,209)	(47,406)	11,797
Fund Balance					
Beginning Balance		391,152	382,799	205,590	158,184
Beginning Fund Balance Transfers (restricted program carryovers)					
Net Ending Balance		382,799	205,590	158,184	169,981
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711				
Stores (nonspendable)	9712				
Restricted (Res 2000-9999)	9740	269,360	142,254	113,599	113,599
Lottery Res 1100 Unrestricted	9740	39,387		-	-
Committed	9750				
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19		-	-	-	-
Assigned - Common Core IM + Technology		-	-	-	-
Assigned - STRS/PERS 20% by 2020-21		-	-	-	-
Assigned - Per Board Policy 3100 (17%)	9780	506,505	544,560	527,410	530,720
Assigned - Balance After Above GASB54 -*See Note Below		(432,453)	(481,224)	(482,825)	(474,338)
Unasgn/Unappr Amt (not for charters)	9790				
Net Ending Balance		382,799	205,590	158,184	169,981

Beginning 2011-12 Charter Schools were no longer allwed Unassigned/Unapropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54).

*Note: This Assigned Balance is a negative amount for three of the four years and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.

Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	*2%*	*1%*	*1%*	*1%*

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Orchard View (4930319) - 1st Interim 24-25	10/27/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*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	$2,489,999	$2,566,707
Grade Span Adjustment	71,234	65,197	67,063	69,126
Adjusted Base Grant	$2,460,762	$2,484,298	$2,557,062	$2,635,833
Supplemental Grant	100,498	111,594	118,033	117,663
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,561,260	$2,595,892	$2,675,095	$2,753,496
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**	**$2,675,095**	**$2,753,496**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,570,392**	**$ 2,595,892**	**$ 2,675,095**	**$ 2,753,496**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,712	$ 11,963	$ 12,328	$ 12,689
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,570,392	2,595,892	2,675,095	2,753,496
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *1,080,213*	$ *1,079,258*	$ *1,090,742*	$ *1,102,223*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 363,313	$ 440,885	$ 453,802	$ 467,779
Net State Aid *(excludes Additional State Aid)*	$ 1,126,866	$ 1,075,749	$ 1,130,551	$ 1,183,494
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,570,392**	**$ 2,595,892**	**$ 2,675,095**	**$ 2,753,496**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 1,126,866	$ 1,075,749	$ 1,130,551	$ 1,183,494
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 363,313	$ 440,885	$ 453,802	$ 467,779
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 1,448	$ -	$ -	$ -
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				
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 2,570,392	$ 2,595,892	$ 2,675,095	$ 2,753,496
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	$ 2,675,095	$ 2,753,496
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,469,894	$ 2,484,298	$ 2,557,062	$ 2,635,833
Supplemental and Concentration Grant funding in the LCAP year	$ 100,498	$ 111,594	$ 118,033	$ 117,663
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	4.07%	4.49%	4.62%	4.46%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,398.24	$ 11,565.17	$ 11,917.85	$ 12,267.21
Grades 4-6	$ 10,480.22	$ 10,634.15	$ 10,958.53	$ 11,280.02

Orchard View (4930319) - 1st Interim 24-25	10/27/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
Grades 7-8	$ 10,790.39	$ 10,948.67	$ 11,282.84	$ 11,613.26
Grades 9-12	$ 12,830.43	$ 13,019.70	$ 13,417.00	$ 13,810.14
Base Grants				
Grades TK-3	$ 9,919	$ 10,025	$ 10,319	$ 10,637
Grades 4-6	$ 10,069	$ 10,177	$ 10,475	$ 10,798
Grades 7-8	$ 10,367	$ 10,478	$ 10,785	$ 11,117
Grades 9-12	$ 12,015	$ 12,144	$ 12,500	$ 12,885
Grade Span Adjustment				
Grades TK-3	$ 1,032	$ 1,043	$ 1,073	$ 1,106
Grades 9-12	$ 312	$ 316	$ 325	$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,190	$ 2,214	$ 2,278	$ 2,349
Grades 4-6	$ 2,014	$ 2,035	$ 2,095	$ 2,160
Grades 7-8	$ 2,073	$ 2,096	$ 2,157	$ 2,223
Grades 9-12	$ 2,465	$ 2,492	$ 2,565	$ 2,644
Actual - 1.00 ADA, Local UPP as follows:	*20.42%*	*22.46%*	*23.08%*	*22.32%*
Grades TK-3	$ 447	$ 497	$ 526	$ 524
Grades 4-6	$ 411	$ 457	$ 484	$ 482
Grades 7-8	$ 423	$ 471	$ 498	$ 496
Grades 9-12	$ 503	$ 560	$ 592	$ 590
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,118	$ 7,194	$ 7,405	$ 7,633
Grades 4-6	$ 6,545	$ 6,615	$ 6,809	$ 7,019
Grades 7-8	$ 6,739	$ 6,811	$ 7,010	$ 7,226
Grades 9-12	$ 8,013	$ 8,099	$ 8,336	$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -

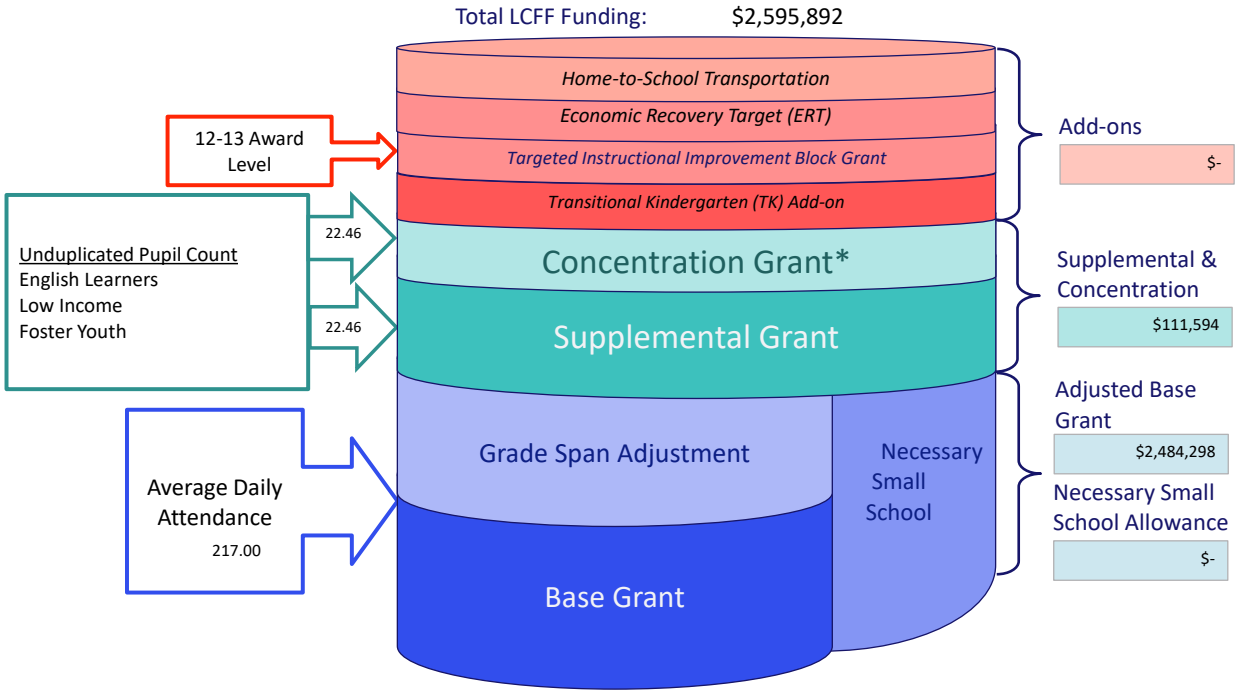
Orchard View (4930319) - 1st Interim 24-25	v.25.2a					PY1	v.25.2a	10/27/2024				CY
LOCAL CONTROL FUNDING FORMULA						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	20.42%	20.42%			1.07%	0.00%	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						$ 2,595,892
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,570,392**						**$ 2,595,892**
Local Revenue (including RDA)						(1,080,213)						(1,079,258)
Gross State Aid						**$ 1,490,179**						**$ 1,516,634**
Education Protection Account Entitlement						(363,313)						(440,885)
Net State Aid						**$ 1,126,866**						**$ 1,075,749**
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 (deficited)			$ -			-			$ -			-
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						2,595,892
Minimum State Aid plus Property Taxes including RDA						1,180,184						1,178,108
Offset						-						-
Minimum State Aid Prior to Offset						99,971						98,850
Total Minimum State Aid with Offset						99,971						98,850
State Aid Before Additional State Aid						**$ 1,126,866**						**$ 1,075,749**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,126,866**						**$ 1,075,749**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei						**$ 2,570,392**						**$ 2,595,892**
Change Over Prior Year			14.43%	324,047					0.99%	25,500		
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,712						11,963
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) - 1st Interim 24-25	v.25.2a					CY1	v.25.2a					CY2
LOCAL CONTROL FUNDING FORMULA						**2025-26**						**2026-27**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.93%	0.00%	23.08%	23.08%			3.08%	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	$ 10,319	$ 1,073	$ 526	$ -	$ 369,453	31.00	$ 10,637	$ 1,106	$ 524	$ -	$ 380,283
Grades 4-6	46.00	10,475		484	-	504,092	46.00	10,798		482	-	518,881
Grades 7-8	36.00	10,785		498	-	406,182	36.00	11,117		496	-	418,077
Grades 9-12	104.00	12,500	325	592	-	1,395,368	104.00	12,885	335	590	-	1,436,255
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,489,999	$ 67,063	$ 118,033	$ -	$ 2,675,095		$ 2,566,707	$ 69,126	$ 117,663	$ -	$ 2,753,496
NSS Allowance		-				-		-				-
TOTAL BASE	217.00	$ 2,489,999	$ 67,063	$ 118,033	$ -	$ 2,675,095	217.00	$ 2,566,707	$ 69,126	$ 117,663	$ -	$ 2,753,496
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 3,167.00		-	TK ADA	-	TK Add-on rate	$ 3,265.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,675,095						$ 2,753,496
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,675,095**						**$ 2,753,496**
Local Revenue (including RDA)						(1,090,742)						(1,102,223)
Gross State Aid						**$ 1,584,353**						**$ 1,651,273**
Education Protection Account Entitlement						(453,802)						(467,779)
Net State Aid						**$ 1,130,551**						**$ 1,183,494**
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 (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(1,090,742)						(1,102,223)
Less Education Protection Account Entitlement						(453,802)						(467,779)
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						2,675,095						2,753,496
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						**$ 1,130,551**						**$ 1,183,494**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,130,551**						**$ 1,183,494**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei						**$ 2,675,095**						**$ 2,753,496**
Change Over Prior Year			3.05%	79,203					2.93%	78,401		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,328						12,689
Per-ADA Change Over Prior Year			3.05%	365					2.93%	361		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2025-26				Increase		2026-27
State Aid			5.09%	54,802		$ 1,130,551			4.68%	52,943		$ 1,183,494
Education Protection Account						453,802						467,779
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			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)			2.55%	66,286		**$ 2,675,095**			2.41%	64,424		**$ 2,753,496**

Orchard View (4930319) - 1st Interim 24-25

Components of LCFF Entitlement

		2024-25				
Base Grant	$	2,419,101			217.00	ADA
Grade Span Adjustment	$	65,197		$	2,484,298	Adjusted Base Grant
Supplemental Grant	$	111,594	22.46%			
Concentration Grant	$	-	22.46%	$	111,594	Supplemental & Concentration
Allowance: Necessary Small School	$	-		$	-	Allowance
Add-on: Targeted Instructional Improvement Block Grant	$	-				
Add-on: Home-to-School Transportation	$	-				
Add-on: Small School District Bus Replacement Program	$	-		$	-	Add-ons
Add-on Economic Recovery Target	$	-				
Add-on: Transitional Kindergarten	$	-				
Total	$	2,595,892		$	2,595,892	



*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)	207.46	219.46	217.00	217.00	217.00
LCFF Sources per ADA, including NSS	$ 10,827.85	$ 11,712.35	$ 11,962.64	$ 12,327.63	$ 12,688.92
Net Dollar Change per ADA	$ 1,349.59	$ 884.50	$ 250.29	$ 364.99	$ 361.29
Net Percent Change	14.24%	8.17%	2.14%	3.05%	2.93%
Estimated LCFF Entitlement per ADA (excludes minimum state aid	$ 10,827.85	$ 11,712.35	$ 11,962.64	$ 12,327.63	$ 12,688.92
Net Change per ADA	$ 1,349.59	$ 884.50	$ 250.29	$ 364.99	$ 361.29
Net Percent Change	14.24%	8.17%	2.14%	3.05%	2.93%

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	2,802,052.00	674,868.00	2,802,052.00	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	344,618.00	42,467.74	344,618.00	0.00	0.0%
4) Other Local Revenue		8600-8799	692,000.00	735,000.00	79,676.43	735,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,773,210.00	3,881,670.00	797,012.17	3,881,670.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,193,368.00	1,163,708.00	317,860.37	1,163,708.00	0.00	0.0%
2) Classified Salaries		2000-2999	674,078.00	743,490.00	179,809.25	743,490.00	0.00	0.0%
3) Employee Benefits		3000-3999	854,948.00	863,377.00	209,004.28	863,377.00	0.00	0.0%
4) Books and Supplies		4000-4999	211,723.00	297,099.00	78,039.57	297,097.19	1.81	0.0%
5) Services and Other Operating Expenditures		5000-5999	839,526.00	897,315.00	155,435.66	897,314.70	.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	3,970,589.00	940,149.13	3,970,586.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(433.00)	(88,919.00)	(143,136.96)	(88,916.89)		
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)	(88,919.00)	(143,136.96)	(88,916.89)		
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	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,107.00	1,002,966.00		1,002,966.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,107.00	1,002,966.00		1,002,966.15		
2) Ending Balance, June 30 (E + F1e)			871,674.00	914,047.00		914,049.26		
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	600,541.00		600,543.33		
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	309,506.00		309,505.93		
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		*655,150.00*				
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		*(363,644.00)*				
RESIG Deductibel-8th Grade FT	0000	9780				*18,000.00*		
BP3100: 17% Reserve	0000	9780				*655,150.00*		
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				*(363,644.07)*		
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	1,153,721.00	304,808.00	1,153,721.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	487,298.00	449,708.00	101,693.00	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	374,739.00
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		600,543.33

TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2024-25 CASH FLOW ESTIMATES @ First Interim

SUNRIDGE		2024-25 ACTUALS				2024-25 PROJECTIONS									DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 25	
A: BEGIN CASH	9110	1,400,545.32	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	955,399.53	1,027,401.53	1,016,979.53	931,231.53	1,073,854.53	1,138,787.53	1,088,668.53			
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	110,999.00	1,153,721.00		1,153,721.00
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							17,199.00			17,199.00			34,398.00	34,398.00	68,796.00
State COVID, ELO, 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	13,920.00	13,920.00	13,920.00	13,920.00	13,920.00	13,915.00	154,661.00		154,661.00
STRS on Behalf of State	8590													0.00	116,788.00	116,788.00
Other Local - Interest	8600-8799				15,151.45			10,000.00			8,000.00			33,151.45	6,848.55	40,000.00
Other Local - After Care Prog.	8689			13,000.00	19,500.00	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	20,000.00	20,000.00	9,500.00	165,000.00		165,000.00
Universal Meal Program	8699							40,000.00			40,000.00		30,000.00	110,000.00	20,000.00	130,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799				30,500.00	20,000.00	30,000.00	20,000.00	25,000.00	20,000.00	25,000.00	20,000.00	29,500.00	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	229,468.00	397,534.00	298,667.00	249,492.00	463,596.00	385,111.00	264,912.00	531,537.00	3,616,641.45	278,028.55	3,894,670.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,193.37	96,460.23	104,644.67	104,562.10	104,560.00	104,560.00	104,560.00	104,560.00	104,560.00	104,560.00	104,560.00	113,927.63	1,163,708.00		1,163,708.00
Classified Salaries	2000-2999	4,284.31	48,834.48	63,460.93	63,229.53	66,000.00	71,000.00	71,000.00	71,000.00	71,000.00	71,000.00	71,000.00	71,680.75	743,490.00		743,490.00
Employee Benefits	3000-3999	6,725.98	74,497.76	62,995.38	64,785.16	64,800.00	67,200.00	67,200.00	67,200.00	67,200.00	67,200.00	67,200.00	69,584.72	746,589.00	116,788.00	863,377.00
Books & Supplies	4000-4999	257.28	7,944.79	43,581.53	26,255.97	29,710.00	23,768.00	20,797.00	26,739.00	32,681.00	38,623.00	26,739.00	10,000.62	287,097.19	10,000.00	297,097.19
Services	5000-5999	6,719.39	12,483.04	33,278.46	27,886.60	26,946.00	40,418.00	26,946.00	47,155.00	26,946.00	20,209.00	26,946.00	5,705.21	301,638.70	372,000.00	673,638.70
Rent @ Pinecrest	5600	18,222.18	19,672.77	18,586.61	18,586.61	18,586.61	18,586.00	18,586.00	18,586.00	18,586.00	18,586.00	18,586.00	18,505.22	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	310,602.61	325,532.00	309,089.00	335,240.00	320,973.00	320,178.00	315,031.00	302,404.15	3,479,198.89	504,388.00	3,983,586.89
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									254,264.11		
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									-474,450.61		
TOTAL PRIOR YR		82,804.74	44,156.92	22,525.21	-369,673.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-220,186.50	0.00	
E: NET INC/DEC	(B-C+D)	96,565.23	-91,642.15	46,425.63	-415,359.89	-81,134.61	72,002.00	-10,422.00	-85,748.00	142,623.00	64,933.00	-50,119.00	229,132.85	-82,743.94		
F: ENDING CASH BAL	(A+E)	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	955,399.53	1,027,401.53	1,016,979.53	931,231.53	1,073,854.53	1,138,787.53	1,088,668.53	1,317,801.38		-226,359.45	

Notes: Revenue expected in July and August 2025 is over $160,000 for In Lieu proptery 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 $10k 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).

Twin Hills Union School District - SunRidge Charter School
2024-25 Multi-Year Projection Assumptions @ 1st Interim Oct/Nov 2024
General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for SunRidge School, District #21

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.93%	3.08%
Unduplicated Count # / LCFF Rolling % for Sup Grant	82 / 35.22%	82 / 33.61%	82 / 32.80%	82 / 31.78%
Actual ADA / Funded ADA	217.99	241.00	241.00	241.00
Enrollment	234.00	258.00	258.00	258.00
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 $20.65 *prior year ADA	$21.29 *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	ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, 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 Adj, Grants/Donations & Other	$99,986	Interest $40k, 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 1st 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 $60,955 + 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 $12,170 + 2%	Prior year + 2%
One Time Grant Funds	$87,074	Estimated expenses using grant funds $25k+	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	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	$4,000	$4,000	Same as prior year	Same as prior year
Restricted	CACE $11,604; ELO R2600 $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	CA Clean Energy $11,604; ELO Res2600 $374,739; Ed Effect Res6266 $19,317; Art Music BG Res6762 $13,189; Prop 28 Art&Music IS Res6770 $41,694; AC Pgm $140,000	CA Clean Energy $11,604; ELO Res2600 $480,184; Prop 28 Art&Music IS Res6770 $62,220; AC Pgm $140,000	CA Clean Energy $11,604; ELO Res2600 $585,628; Prop 28 Art&Music IS Res6770 $62,220; AC Pgm $140,000
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments

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

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

Twin Hills Union School District - SunRidge Charter
2024-25 Multi-Year Projection @ First 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%	2.93%	3.08%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA		8.22%	1.07%	2.93%	3.08%
ADA: Current Year / LCFF Funding		217.99	241.00	241.00	241.00
Enrollment Estimate		234.00	258.00	258.00	258.00
	Object Codes				
Revenue					
LCFF Sources: LCFF, Education Protection Account, In Lieu Property Tax	8010-8099	2,500,790	2,802,052	2,878,825	2,961,976
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	73,169	73,773	73,927
State Funding: UPK, IPI (Unearned-recorded as expended)		-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS		167,249	154,661	154,661	154,661
One time Declining Enrollment Protection					
State Revenues: STRS/PERS on Behalf of State		111,043	116,788	122,627	128,759
Local Revenues: Interest + Other	8600-8799	99,986	40,000	40,000	40,000
Local Revenues: Meal Program Reimbursement	8699	108,919	130,000	135,000	140,000
Local Revenues: Parent Pledges	8699	174,694	220,000	224,400	228,890
Local Revenues: After Care Program	8689	182,157	165,000	168,300	171,670
Local Revenues: Special Ed	8792	43,062	80,000	80,000	80,000
Total Revenue		3,490,341	3,781,670	3,877,586	3,979,883
Expenditures					
Certificated Salaries	1000-1999	1,186,934	1,160,708	1,183,920	1,207,600
Certificated Salaries One Time Grant Funds		17,002	3,000	3,000	-
Additional Adjustments for 25-26				-	-
Classified Salaries	2000-2999	606,773	666,095	701,520	715,550
Classified Salaries One Time Grant Funds		47,576	77,395		
Additional Adjustments for 25-26				-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp	3301-3399; 3501-3699	91,259	94,474	96,363	98,291
Employee Benefits One Time Grant Funds: Includes STRS/PERS		20,750	27,927	700	-
Additional Adjustments for 25-26				-	-
Employee Benefits-Statutory: STRS on Behalf of State	310x	111,043	116,788	122,627	128,759
Employee Benefits-Statutory: STRS	3101-3199	214,380	221,697	226,129	230,652
Employee Benefits-Statutory: PERS	3201-3299	135,928	156,423	173,585	177,691
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	229,366	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	282,097	225,565	230,076
Books and Supplies One Time Grant Funds		15,871	15,000	-	-
Services, Other Operating Expenses	5000-5999	611,449	648,607	649,166	662,149
Services, Other Operating Expenses One time Grant Funds		87,074	25,032	51,896	43,615
Services, Other Op Exps: Pine Crest Rent		214,379	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
Total Expenditures		3,797,496	3,970,587	3,916,974	3,984,164
Excess (Deficiency)		(307,155)	(188,917)	(39,388)	(4,281)
Transfers In BAS from D53	87,8910-8929	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
Transfers Out After Care Costs	7619	(28,873)	(13,000)	(13,000)	(13,000)
Other Sources	8930-8979				
Other Uses (enter as negative)	7630-7699				
Contribution to Restricted Program	8980-8999				
Total Transfers/Other Uses		110,026	100,000	100,000	100,000
Net Increase (Decrease)		(197,129)	(88,917)	60,612	95,719
Fund Balance					
Beginning Balance		1,200,095	1,002,966	914,049	974,661
Beginning Fund Balance Transfers (restricted program carryovers)					
Net Ending Balance		1,002,966	914,049	974,661	1,070,380
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711	4,000	4,000	4,000	4,000
Stores (nonspendable)	9712				
Restricted (Res 2000-9999)	9740	675,862	600,543	694,008	799,452
Lottery Res 1100 Unrestricted	9740	13,832			
Committed	9760				
Assigned:	9780				
Assigned - RESIG deductible, 8th grade field trip		18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)		631,605	655,150	645,050	655,420
Assigned - Balance After Above: GASB54 - *See Notes Below		(340,333)	(363,644)	(386,397)	(406,492)
Unasgn/Unappr Amount (not for charters)	9790				
Net Ending Balance		1,002,966	914,049	974,661	1,070,380

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%*	*6%*
ELOP prior year funds to be recaptured by CDE during 2024-25 reducing restricted and overall ending fund balances.	Recapture Amount	-155,691	-155,691	-155,691	
	Ending Fund Balance	758,358	818,970	914,690	

Printed 12/5/2024 9:09 PM

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Sunridge Charter (4930350) - 1st Interim 24-25

	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*234*	*258*	*258*	*258*
Unduplicated Pupil Count (UPC)	*82*	*82*	*82*	*82*
Unduplicated Pupil Percentage (UPP)	*35.22%*	*33.61%*	*32.80%*	*31.78%*
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	$2,515,051	$2,592,562
Grade Span Adjustment	120,156	130,375	133,052	137,144
Adjusted Base Grant	$2,306,111	$2,573,664	$2,648,103	$2,729,706
Supplemental Grant	162,443	173,002	173,716	173,500
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,468,554	$2,746,666	$2,821,819	$2,903,206
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	57,006	58,770
Total Allowance and Add-On Amounts	$32,236	$55,386	$57,006	$58,770
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$2,500,790**	**$2,802,052**	**$2,878,825**	**$2,961,976**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,500,790**	**$ 2,802,052**	**$ 2,878,825**	**$ 2,961,976**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,472	$ 11,627	$ 11,945	$ 12,290
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,500,790	2,802,052	2,878,825	2,961,976
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 1,072,977*	*$ 1,198,623*	*$ 1,211,377*	*$ 1,224,128*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 331,444	$ 449,708	$ 462,884	$ 477,141
Net State Aid *(excludes Additional State Aid)*	$ 1,096,369	$ 1,153,721	$ 1,204,564	$ 1,260,707
Additional State Aid	*$ -*	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 2,500,790**	**$ 2,802,052**	**$ 2,878,825**	**$ 2,961,976**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 1,096,369	$ 1,153,721	$ 1,204,564	$ 1,260,707
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 331,444	$ 449,708	$ 462,884	$ 477,141
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 1,370	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ -	$ -	$ -	$ -
In-Lieu of Property Taxes (Object Code 8096)	1,072,977	1,198,623	1,211,377	1,224,128
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	$ -	$ -	$ -	$ -
Total LCFF Entitlement	$ 2,500,790	$ 2,802,052	$ 2,878,825	$ 2,961,976
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 2,500,790	$ 2,802,052	$ 2,878,825	$ 2,961,976
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,338,347	$ 2,629,050	$ 2,705,109	$ 2,788,476
Supplemental and Concentration Grant funding in the LCAP year	$ 162,443	$ 173,002	$ 173,716	$ 173,500
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	6.95%	6.58%	6.42%	6.22%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,722.39	$ 11,811.99	$ 12,139.32	$ 12,489.39
Grades 4-6	$ 10,778.26	$ 10,861.10	$ 11,162.16	$ 11,484.32

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Sunridge Charter (4930350) - 1st Interim 24-25

	2023-24	2024-25	2025-26	2026-27
Grades 7-8	$ 11,097.25	$ 11,182.33	$ 11,492.50	$ 11,823.60
Grades 9-12	$ 13,195.31	$ 13,297.56	$ 13,666.32	$ 14,060.26
Base Grants				
Grades TK-3	$ 9,919	$ 10,025	$ 10,319	$ 10,637
Grades 4-6	$ 10,069	$ 10,177	$ 10,475	$ 10,798
Grades 7-8	$ 10,367	$ 10,478	$ 10,785	$ 11,117
Grades 9-12	$ 12,015	$ 12,144	$ 12,500	$ 12,885
Grade Span Adjustment				
Grades TK-3	$ 1,032	$ 1,043	$ 1,073	$ 1,106
Grades 9-12	$ 312	$ 316	$ 325	$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,190	$ 2,214	$ 2,278	$ 2,349
Grades 4-6	$ 2,014	$ 2,035	$ 2,095	$ 2,160
Grades 7-8	$ 2,073	$ 2,096	$ 2,157	$ 2,223
Grades 9-12	$ 2,465	$ 2,492	$ 2,565	$ 2,644
Actual - 1.00 ADA, Local UPP as follows:	*35.22%*	*33.61%*	*32.80%*	*31.78%*
Grades TK-3	$ 771	$ 744	$ 747	$ 746
Grades 4-6	$ 709	$ 684	$ 687	$ 686
Grades 7-8	$ 730	$ 704	$ 707	$ 707
Grades 9-12	$ 868	$ 838	$ 841	$ 840
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,118	$ 7,194	$ 7,405	$ 7,633
Grades 4-6	$ 6,545	$ 6,615	$ 6,809	$ 7,019
Grades 7-8	$ 6,739	$ 6,811	$ 7,010	$ 7,226
Grades 9-12	$ 8,013	$ 8,099	$ 8,336	$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -

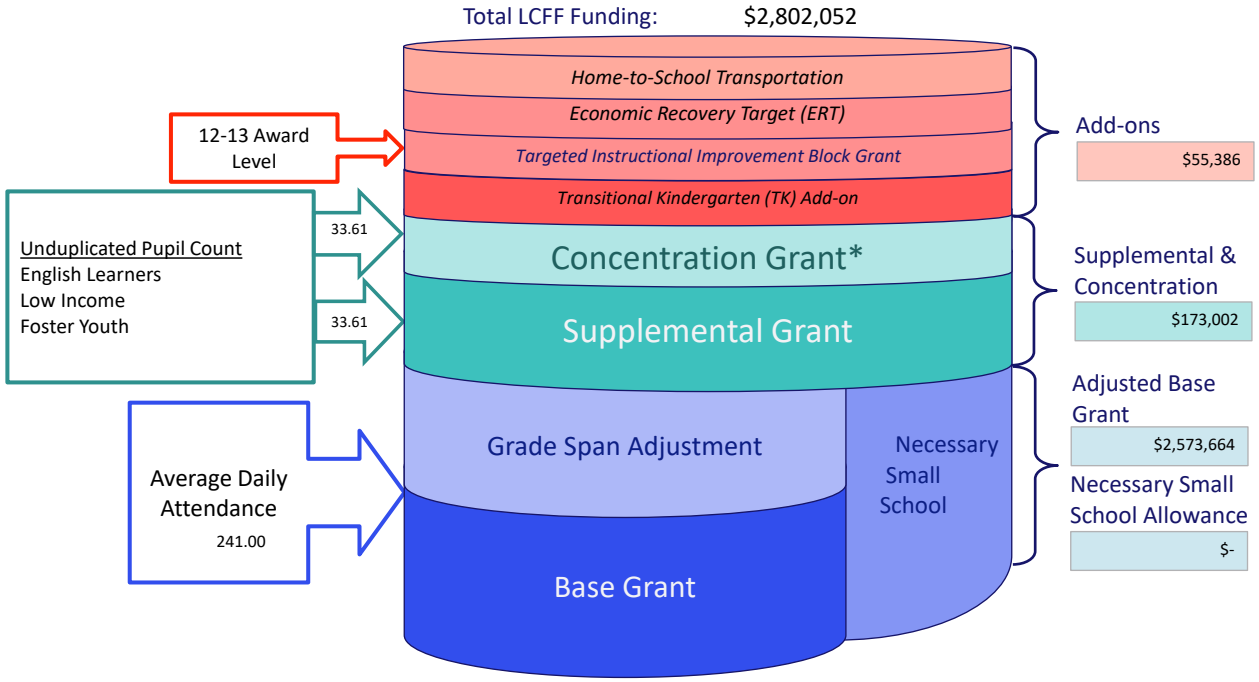
Sunridge Charter (4930350) - 1st Interim 24-25	v.25.2a					PY1	v.25.2a					CY
LOCAL CONTROL FUNDING FORMULA						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	35.22%	35.22%			1.07%	0.00%	33.61%	33.61%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	116.43	$ 9,919	$ 1,032	$ 771	$ -	$ 1,364,838	125.00	$ 10,025	$ 1,043	$ 744	$ -	$ 1,476,499
Grades 4-6	73.11	10,069		709	-	787,999	84.00	10,177		684	-	912,332
Grades 7-8	28.45	10,367		730	-	315,717	32.00	10,478		704	-	357,835
Grades 9-12	-	12,015	312	868	-	-	-	12,144	316	838	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,185,955	$ 120,156	$ 162,443	$ -	$ 2,468,554		$ 2,443,289	$ 130,375	$ 173,002	$ -	$ 2,746,666
NSS Allowance		-				-		-				-
TOTAL BASE	217.99	$ 2,185,955	$ 120,156	$ 162,443	$ -	$ 2,468,554	241.00	$ 2,443,289	$ 130,375	$ 173,002	$ -	$ 2,746,666
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		32,236	TK ADA	18.00	TK Add-on rate	$ 3,077.00		55,386
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,500,790						$ 2,802,052
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,500,790**						**$ 2,802,052**
Local Revenue (including RDA)						(1,072,977)						(1,198,623)
Gross State Aid						**$ 1,427,813**						**$ 1,603,429**
Education Protection Account Entitlement						(331,444)						(449,708)
Net State Aid						**$ 1,096,369**						**$ 1,153,721**
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			$ 5,170.29	217.99		$ 1,127,072			$ 5,170.29	241.00		$ 1,246,040
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(1,072,977)						(1,198,623)
Less Education Protection Account Entitlement						(331,444)						(449,708)
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	217.99		97,777			448.54	241.00		108,098
Minimum State Aid Guarantee Before Proration Factor						**$ 182,386**						**$ 192,707**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 182,386**						**$ 192,707**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						2,468,554						2,746,666
Minimum State Aid plus Property Taxes including RDA						1,255,363						1,391,330
Offset						-						-
Minimum State Aid Prior to Offset						182,386						192,707
Total Minimum State Aid with Offset						182,386						192,707
State Aid Before Additional State Aid						**$ 1,096,369**						**$ 1,153,721**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,096,369**						**$ 1,153,721**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei						**$ 2,500,790**						**$ 2,802,052**
Change Over Prior Year			10.86%	245,006					12.05%	301,262		
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,472						11,627
Per-ADA Change Over Prior Year			8.70%	918					1.35%	155		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2023-24				Increase		2024-25
State Aid			2.33%	24,969		$ 1,096,369			5.23%	57,352		$ 1,153,721
Education Protection Account						331,444						449,708
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			0.00%	-		-
Charter In-Lieu Taxes			6.35%	64,050		1,072,977			11.71%	125,646		1,198,623
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.95%	89,019		**$ 2,500,790**			7.32%	182,998		**$ 2,802,052**

Orchard View (4930319) - 1st Interim 24-25	v.25.2a						CY1	v.25.2a						CY2
LOCAL CONTROL FUNDING FORMULA							**2025-26**							**2026-27**
LCFF ENTITLEMENT CALCULATION														
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.93%		0.00%	23.08%	23.08%			3.08%		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	$ 10,319		$ 1,073	$ 526	$ -	$ 369,453	31.00	$ 10,637		$ 1,106	$ 524	$ -	$ 380,283
Grades 4-6	46.00	10,475			484	-	504,092	46.00	10,798			482	-	518,881
Grades 7-8	36.00	10,785			498	-	406,182	36.00	11,117			496	-	418,077
Grades 9-12	104.00	12,500		325	592	-	1,395,368	104.00	12,885		335	590	-	1,436,255
Subtract Necessary Small School ADA and Funding	-	-		-			-	-	-		-			-
Total Base, Supplemental, and Concentration Grant		$ 2,489,999		$ 67,063	$ 118,033	$ -	$ 2,675,095		$ 2,566,707		$ 69,126	$ 117,663	$ -	$ 2,753,496
NSS Allowance		-					-		-					-
TOTAL BASE	217.00	$ 2,489,999		$ 67,063	$ 118,033	$ -	$ 2,675,095	217.00	$ 2,566,707		$ 69,126	$ 117,663	$ -	$ 2,753,496
ADD ONS:														
Targeted Instructional Improvement Block Grant							$ -							$ -
Home-to-School Transportation (COLA added commencing 2023-24)							-							-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 3,167.00			-	TK ADA	-	TK Add-on rate	$ 3,265.00			-
ECONOMIC RECOVERY TARGET PAYMENT							-							-
LCFF Entitlement Before Adjustments							$ 2,675,095							$ 2,753,496
Miscellaneous Adjustments							-							-
ADJUSTED LCFF ENTITLEMENT							**$ 2,675,095**							**$ 2,753,496**
Local Revenue (including RDA)							(1,090,742)							(1,102,223)
Gross State Aid							**$ 1,584,353**							**$ 1,651,273**
Education Protection Account Entitlement							(453,802)							(467,779)
Net State Aid							**$ 1,130,551**							**$ 1,183,494**
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 (deficited)			$ -				-			$ -				-
Minimum State Aid Adjustments							-							-
Less Current Year Property Taxes/In-Lieu							(1,090,742)							(1,102,223)
Less Education Protection Account Entitlement							(453,802)							(467,779)
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							2,675,095							2,753,496
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							**$ 1,130,551**							**$ 1,183,494**
ADDITIONAL STATE AID							**$ -**							**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							**$ 1,130,551**							**$ 1,183,494**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplei							**$ 2,675,095**							**$ 2,753,496**
Change Over Prior Year			3.05%	79,203						2.93%	78,401			
LCFF Entitlement Per ADA (excluding Categorical MSA)							12,328							12,689
Per-ADA Change Over Prior Year			3.05%	365						2.93%	361			
Basic Aid Status (school districts only)							-							-
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase			2025-26				Increase			2026-27
State Aid			5.09%	54,802			$ 1,130,551			4.68%	52,943			$ 1,183,494
Education Protection Account							453,802							467,779
Property Taxes Net of In-Lieu Transfers			0.00%	-			-			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)			2.55%	66,286			**$ 2,675,095**			2.41%	64,424			**$ 2,753,496**

Sunridge Charter (4930350) - 1st 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	$	173,002	33.61%			
Concentration Grant	$	-	33.61%	$	173,002	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	$	2,802,052		$	2,802,052	



*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	$	11,626.77	$	11,945.33	$	12,290.36
Net Dollar Change per ADA	$	1,343.46	$	917.68	$	154.73	$	318.56	$	345.02
Net Percent Change		14.59%		8.69%		1.35%		2.74%		2.89%
Estimated LCFF Entitlement per ADA (excludes minimum state ai	$	10,554.36	$	11,472.04	$	11,626.77	$	11,945.33	$	12,290.36
Net Change per ADA	$	1,343.46	$	917.68	$	154.73	$	318.56	$	345.02
Net Percent Change		14.59%		8.69%		1.35%		2.74%		2.89%

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	121,083.80	386,980.00	0.00	0.0%
5) TOTAL, REVENUES			374,000.00	386,980.00	121,083.80	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	82,347.80	228,783.00	0.00	0.0%
3) Employee Benefits		3000-3999	71,370.00	68,581.00	23,789.26	68,581.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,400.00	28,258.00	6,846.45	28,258.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	26,018.00	11,084.48	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	124,067.99	351,640.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,340.00	35,340.00	(2,984.19)	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	(2,984.19)	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	1,083.80	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	108,236.00	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	11,764.00	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	121,083.80	386,980.00	0.00	0.0%
TOTAL, REVENUES			374,000.00	386,980.00	121,083.80	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	82,347.80	228,783.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,090.00	228,783.00	82,347.80	228,783.00	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	95,000.00	95,489.00	5,851.71	95,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	245,000.00	246,247.00	14,800.31	246,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	246.78	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			341,000.00	342,736.00	20,898.80	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	14,322.09	56,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,522.00	32,829.00	9,172.72	32,829.00	0.00	0.0%
4) Books and Supplies		4000-4999	226,900.00	227,000.00	48,365.26	227,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,150.00	114,632.00	3,855.75	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	75,715.82	430,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,880.00)	(87,880.00)	(54,817.02)	(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	35,182.98	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	0.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,705.27	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	1,705.27	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	17,429.58	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	31,929.58	68,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900.00	(13,600.00)	(30,224.31)	(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)	(30,224.31)	(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	3,126.89	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	3,126.89	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	3,126.89	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	3,126.89	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	3,126.89	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	3,126.89	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	3,126.89	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	4,689.88	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	4,689.88	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	4,689.88	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)	(18,125.03)	(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	4,689.88	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	4,689.88	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	4,689.88	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	1,586.66	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	1,586.66	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	1,586.66	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	1,586.66	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)
Meeasure 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	1,586.66	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	1,586.66	5,500.00	0.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	1,586.66	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	283.62	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	283.62	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)	283.62	(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)	283.62	(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	904.15	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	904.15	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	904.15	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	904.15	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	904.15	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	904.15	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	904.15	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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2024 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 budget adoption.		X
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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 budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

First Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Twin Hills Union Elementary **Sonoma County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

EXPORT VALIDATION CHECKS

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

Explanation: 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.

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								

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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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: Dr. Anna-Maria Guzman Title: Superintendent

For additional information on the interim report, please contact:

Charter School Contact:

Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address

First Interim
Projected Totals 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)

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	282.50	291.00		
Charter School	195.00	195.00		
Total ADA	**477.50**	**486.00**	**1.8%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	278.00	291.00		
Charter School	195.00	195.00		
Total ADA	**473.00**	**486.00**	**2.7%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	278.00	291.00		
Charter School	195.00	195.00		
Total ADA	**473.00**	**486.00**	**2.7%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

2025-26 and 2026-27 show an increase enrollment and ADA are estimated due to the increase in enrollment at Apple Blossom Elem for 2024-25 which now includes a second TK class.

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 budget adoption

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				
District Regular	292.00	305.00		
Charter School	205.00	207.00		
Total Enrollment	**497.00**	**512.00**	**3.0%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	292.00	305.00		
Charter School	205.00	207.00		
Total Enrollment	**497.00**	**512.00**	**3.0%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	292.00	305.00		
Charter School	205.00	207.00		
Total Enrollment	**497.00**	**512.00**	**3.0%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

All 3 years show an increased enrollment based on higher than anticipated enrollment at Apple Blossom Elem for 2024-25 which now includes a second TK class.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	**483**	**527**	**91.7%**
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 (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
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 24-25 94.9% to 23-24 94.5% we exceed that by a small amount. Previous years we were dealing with COVID absences which have decreased recently.

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	8,965,486.00	9,086,852.00	1.4%	Met
1st Subsequent Year (2025-26)	9,115,962.00	9,275,470.00	1.7%	Met
2nd Subsequent Year (2026-27)	9,314,087.00	9,467,083.00	1.6%	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 budget adoption 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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	5,263,251.39	6,095,751.38	86.3%
Second Prior Year (2022-23)	5,694,467.77	6,572,115.54	86.6%
First Prior Year (2023-24)	5,956,843.79	6,973,928.83	85.4%
		Historical Average Ratio:	86.1%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.1% 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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2024-25)	5,982,415.00	6,911,863.56	86.6%	Met
1st Subsequent Year (2025-26)	5,996,487.00	6,956,355.00	86.2%	Met
2nd Subsequent Year (2026-27)	6,106,092.00	7,103,976.00	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	232,464.00	228,965.00	-1.5%	No
1st Subsequent Year (2025-26)	159,456.00	155,957.00	-2.2%	No
2nd Subsequent Year (2026-27)	159,459.00	155,957.00	-2.2%	No

Explanation: (required if Yes)

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

Current Year (2024-25)	843,684.00	858,169.00	1.7%	No
1st Subsequent Year (2025-26)	794,007.00	805,863.00	1.5%	No
2nd Subsequent Year (2026-27)	811,890.00	821,714.00	1.2%	No

Explanation: (required if Yes)

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

Current Year (2024-25)	608,000.00	756,029.00	24.3%	Yes
1st Subsequent Year (2025-26)	609,160.00	751,160.00	23.3%	Yes
2nd Subsequent Year (2026-27)	610,440.00	752,440.00	23.3%	Yes

Explanation: (required if Yes)

Estimated revenue from SELPA increased by $100,000 and the MOU and special education consortium costs due from SunRidge Charter increased by $42,000. Donations and funding from RESIG have been budgeted.

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

Current Year (2024-25)	192,288.00	480,495.73	149.9%	Yes
1st Subsequent Year (2025-26)	132,687.00	213,678.00	61.0%	Yes
2nd Subsequent Year (2026-27)	134,976.00	184,741.00	36.9%	Yes

Explanation: (required if Yes)

2024-25 now includes carryover and one time categorical expenses including kitchen equipment of over $70k. Subsequent years include spending of one time categorical resources as the spending deadlines approach and updates based on increased funding for increased enrollment.

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

Current Year (2024-25)	1,908,483.00	2,130,727.75	11.6%	Yes
1st Subsequent Year (2025-26)	1,864,054.00	2,121,682.00	13.8%	Yes
2nd Subsequent Year (2026-27)	1,899,876.00	2,047,685.00	7.8%	Yes

Explanation: (required if Yes)

2024-25 now includes carryover and one time categorical expenses as well as increase costs for special education services. Subsequent years include spending of one time categorical resources as the spending deadlines approach as well as increased costs for special education.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	1,684,148.00	1,843,163.00	9.4%	Not Met
1st Subsequent Year (2025-26)	1,562,623.00	1,712,980.00	9.6%	Not Met
2nd Subsequent Year (2026-27)	1,581,789.00	1,730,111.00	9.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	2,100,771.00	2,611,223.48	24.3%	Not Met
1st Subsequent Year (2025-26)	1,996,741.00	2,335,360.00	17.0%	Not Met
2nd Subsequent Year (2026-27)	2,034,852.00	2,232,426.00	9.7%	Not Met

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

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

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

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

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

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

Estimated revenue from SELPA increased by $100,000 and the MOU and special education consortium costs due from SunRidge Charter increased by $42,000. Donations and funding from RESIG have been budgeted.

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

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

2024-25 now includes carryover and one time categorical expenses including kitchen equipment of over $70k. Subsequent years include spending of one time categorical resources as the spending deadlines approach and updates based on increased funding for increased enrollment.

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

2024-25 now includes carryover and one time categorical expenses as well as increase costs for special education services. Subsequent years include spending of one time categorical resources as the spending deadlines approach as well as increased costs for special education.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	296,568.06	300,000.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		300,000.00	

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

	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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

[2]A 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%	16.8%	16.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.5%**	**5.6%**	**5.6%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(831,592.56)	8,266,863.56	10.1%	Not Met
1st Subsequent Year (2025-26)	(702,333.00)	8,296,355.00	8.5%	Not Met
2nd Subsequent Year (2026-27)	(714,917.00)	8,443,976.00	8.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending exceeds the standard due to additional funds shared from 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.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	3,844,823.16	Met
1st Subsequent Year (2025-26)	3162559.0	Met
2nd Subsequent Year (2026-27)	2628688.0	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)	3,435,679.00	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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	11,400,866.48	11,089,300.00	11,113,714.00
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)	11,400,866.48	11,089,300.00	11,113,714.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	456,034.66	443,572.00	444,548.56
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)**	**456,034.66**	**443,572.00**	**444,548.56**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	1,885,020.00	1,862,790.00	1,476,019.00
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)	1,885,020.00	1,862,790.00	1,476,019.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.53%	16.80%	13.28%
	District's Reserve Standard (Section 10B, Line 7):	**456,034.66**	**443,572.00**	**444,548.56**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

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

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(1,496,316.00)	(1,556,316.00)	4.0%	60,000.00	Met
1st Subsequent Year (2025-26)	(1,518,240.00)	(1,579,440.00)	4.0%	61,200.00	Met
2nd Subsequent Year (2026-27)	(1,540,603.00)	(1,603,030.00)	4.1%	62,427.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2024-25)	1,402,810.00	1,656,816.00	18.1%	254,006.00	Not Met
1st Subsequent Year (2025-26)	1,366,703.00	1,670,706.00	22.2%	304,003.00	Not Met
2nd Subsequent Year (2026-27)	1,355,000.00	1,659,000.00	22.4%	304,000.00	Not Met
1c. **Transfers Out, General Fund ***					
Current Year (2024-25)	1,015,000.00	1,355,000.00	33.5%	340,000.00	Not Met
1st Subsequent Year (2025-26)	940,000.00	1,340,000.00	42.6%	400,000.00	Not Met
2nd Subsequent Year (2026-27)	940,000.00	1,340,000.00	42.6%	400,000.00	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

MOU and special education excess cost amounts have been updated at 1st Interim based on amounts from 2023-24 that were updated for closing that year. All 3 years have been updated.

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers from the district to charter schools has increased based on overspending.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption? — 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 Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25
Capital Leases				
Certificates of Participation				
General Obligation Bonds	15	F51 Property Tax Revenue	Total includes ACR interest/Bal per audit 6/30/23 minus 23-24 payment.	4,557,933
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	34,513
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:				4,699,114

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) 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	22,810	11,703	0
State School Building Loans				
Compensated Absences	0	106,668		

Other Long-term Commitments (continued):

Total Annual Payments:	587,912	645,977	540,536	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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	Yes
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	Yes

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	64,306.00	63,559.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	64,306.00	63,559.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2024

3 OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	5,500.00	5,841.00
1st Subsequent Year (2025-26)	5,610.00	5,958.00
2nd Subsequent Year (2026-27)	5,720.00	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)	5,500.00	5,841.00
1st Subsequent Year (2025-26)	5,610.00	5,958.00
2nd Subsequent Year (2026-27)	5,720.00	6,077.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	5,500.00	5,841.00
1st Subsequent Year (2025-26)	5,610.00	5,958.00
2nd Subsequent Year (2026-27)	5,720.00	6,077.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	1	1
1st Subsequent Year (2025-26)	1	1
2nd Subsequent Year (2026-27)	1	1

4. Comments:

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

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

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

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs	Budget Adoption (Form 01CS, Item S7B)	First Interim
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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? 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 budget adoption? 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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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	34,153

		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

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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			

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? 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 budget adoption? 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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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 19,455

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 budget adoption? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)?			
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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.

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 First Interim Criteria and Standards Review

Twin Hills School District

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

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

First Interim Report
2024-25

Exhibits

SCOE BIZ

Business Services

Bulletin No. 25-07

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

October 24, 2024
To: District and Charter School Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2024-25 Interim Reports

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

Interim Report period	Reporting Dates covered	Due to SCOE
1st Interim	**July 1 through October 31**	**December 16***
2nd Interim	July 1 through January 31	March 18*
3rd Interim**	July 1 through April 30 *(Year End Projection)*	June 1

*Charter Schools Interim Reports are set by statute. First Interim is due December 15th and Second Interim is due March 15th
**Only applicable to districts with either a Qualified or Negative certification at 2nd Interim.

Guidelines ~ It is anticipated that the Common Message for the 2024-25 First Interim Report will be issued on or near October 31, 2024, and will be e-mailed to you as soon as it becomes available. Please read the Common Message carefully as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

- **Dartboard:**
  - Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2024-25 Enacted State 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 2.93 % and 3.08% in 2025-26 and 2026-27.

- **LCFF Revenue Estimates:**
  - Please use the most recent version (25.2a) of the LCFF Calculator available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on August 16, 2024:
    - Instructions on how use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instructions' 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.

- **STRS and PERS contribution rates:**
  Please note that PERS contribution rates have changed since the 2024-25 Enacted State Budget. STRS projections have not changed.

Employer Contribution Rates – As of August 30, 2024	2024-25	2025-26	2026-27
STRS – Actual and projected rates	19.10%	19.10%	19.10%
PERS – Actual and projected rates	27.05%	27.40%^	27.50%^

^ 2025-26 decreased 0.20% and 2026-27 decreased 0.50 since the Enacted State Budget – Dartboard will be updated in January with the 2025-26 Governor's Budget proposal.

- **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.

- **Independent Study:** The Budget Act makes changes to independent study rules which include:
  - The elimination of students to participate for a minimum of three consecutive school days before earning ADA in independent study.
  - Increases the duration a student can participate in short-term independent study to 15 days or fewer and the duration of long-term independent study to 16 days or more, cumulatively.
  - Expands pupil work product, for purposes of ADA, to include the daily time values spent by a pupil engaged in asynchronous instruction, and clarifies short-term IS agreements may be signed any time during the school.

- **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 while reviewing the supplemental and concentration estimates with updated/actual data. SCOE recommends reviewing LCAP expenditures with each interim period.
  - **LCFF Equity Multiplier:** Funding must be used for evidence-based supports and services for students and the LCAP will need to address school sites that receive

the funding.
    - Eligibility for this funding program is determined in each fiscal year based on prior year data published in CDE's stability rate report, which is not expected to be available until December 2024.

- **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.** The expenditures and BOP should be the most recent information which could be the first or second interim data.

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

- **Reserves:**
Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEAs time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.
    - **Local Reserve Cap:** The local school district reserve cap is not anticipated to be triggered in 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 was introduced, which is defined as a child whose 4th birthday will be between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom. These early enrollment children may be enrolled in TK only if all the following criteria are met:
  - Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP
  - 10:1 ratio if the TK includes an early enrollment child
  - Prioritize the additional ECE qualifications, to the extent possible
  - TK class enrollment with an early enrollment must not exceed 20 students

- **Transportation funding:**
  A school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on (add-on is adjusted by COLA annually). Requirements for funding will include a Transportation Plan (updated annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

- **Mandate Block Grant ~ Resource 0000, object 8550:**
  For 2024-25, the mandate block grant (MBG) rates are estimated to be:
  - **School districts** will receive approximately $73.62 per ADA for grades 9-12; and $38.21 per ADA for grades K-8.
  - **Charter schools** will receive approximately $55.76 per ADA for grades 9-12; and $20.06 per ADA for grades K-8.

- **Arts and Music in Schools (Prop 28):**
  Funding is calculated at the school site level. Funding for fiscal year 2024-25 statewide is ~$907M (based on advanced apportionment). Each year LEAs will need to certify the use of funds via the data entry screen in PADC at P-1 reporting.

- **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 will be coming from the Sonoma County Auditor/Tax Collectors in early November and will be distributed as soon after receipt as possible.
  - *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
  - *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of $200 per ADA of EPA funding.
  - *RDA Residual (8047 RDAX*) ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full*-year RDA Residual (8047 – RDAX) tax revenues.
  - RDA residual (RDAX) tax revenues for 2024-25 are unknown and uncertain.
  - *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
  - *District of Choice (DOC) funding* ~ 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 disclosures; 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.

- **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.
  - 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.

- ***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.

- **K-3 Grade Span Adjustment (GSA)**:
  School districts must maintain an average K-3 class size of 24 ***by school site*** unless a collectively bargained alternative to the statutory requirements has been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please consider the actual 2024-25 enrollment ***by school site*** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

- **Adult-to-child ratios for Transitional Kindergarten:**
  Through fiscal year 2024-25, the adult-to-child ratios for TK classrooms remain at 1 adult to 12 children. Starting in fiscal year 2025-26, this ratio may be reduced to 1:10* outlined in *Education Code* (*EC*) section 48000(g).

  *See 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 million from 2024-25 to 2025-26. Additionally, categorical programs will be deferred by $2.3 billion from 2022-23 to 2023-24.
    - 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.

- **SCOE will be hosting mini-trainings/working sessions during the first interim development:**
  - ***LCFF calculator/Principal Apportionment***: November 7th, 9:00 a.m. – 10:30 a.m. This mini-training will review the LCFF calculator basic and the principal apportionment cycle for cash flow projections.
  - ***Cash Flow:*** November 20th, 9:00 a.m. – 10:30 a.m. This mini-training will help CBOs create a good cash flow projection.

Reminder of Spending Deadlines:

One-Time Funding*	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

*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 request the documents be combined (not individual attachments for SCOE to combine). The following information/forms are requested:

- **LCFF Calculator – FCMAT Calculator ~** Use the FCMAT Calculator v25.2a version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.

- **Balancing Spreadsheet ~** Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software that assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie in with your LCFF Calculator, Escape, and Multi-Year Projection. The document can be found at http://www.scoe.org/pub/htdocs/fiscal- forms.html.

- **Combined District and Charter School Enrollment and ADA Data ~ For districts with conversion charter schools included in the General Fund,** please consider completing a spreadsheet that combines district and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the district. A sample worksheet template can be found at: http://www.scoe.org/pub/htdocs/fiscal-forms.html and is called LCFF Enrollment ADA.

- **Cashflow ~** Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!

- **Multi-Year Projection ~** Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted, and combined totals.

- **Narrative and budget assumptions,** as submitted to your Board.

- **Narrative of Special Funds,** if not included in the items above (DISTRICT only).

- **AB2756 Reporting Requirements form,** found at http://www.scoe.org/pub/htdocs/fiscal-forms.html.

- **Interim SACS forms**:
    - Certification Page, original signature, **or** a scanned copy accepted at Interim Reporting
        - General Fund Summary - Combined Unrestricted/Restricted Report
        - General Fund Unrestricted Report
    - General Fund Restricted Report
    - Other Funds – Two-page Summary
    - Form A – ADA worksheet
        - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
        - Technical Review Check (Exceptions only)

SSC School District and Charter School Financial Projection Dartboard
2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2023-24[1]**	**2024-25[2]**	**2025-26**	**2026-27**	**2027-28**
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2023-24 Base Grants	$9,919	$10,069	$10,367	$12,015
Statutory COLA of 1.07%	$106	$108	$111	$129
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,043	–	–	$316
2024-25 Adjusted Base Grants[3]	$11,068	$10,177	$10,478	$12,460
Transitional Kindergarten (TK) Add-On[4]	$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	$211	$191	$191	$191	$191
	Restricted per ADA	$102	$82	$82	$82	$82
Mandate Block Grant (District)[4]	Grades K-8 per ADA	$37.81	$38.21	$39.33	$40.54	$41.88
	Grades 9-12 per ADA	$72.84	$73.62	$75.78	$78.11	$80.69
Mandate Block Grant (Charter)[5]	Grades K-8 per ADA	$19.85	$20.06	$20.65	$21.29	$21.99
	Grades 9-12 per ADA	$55.17	$55.76	$57.39	$59.16	$61.11
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate[6]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate[7]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[8]		$16.00	$16.50	$17.00	$17.40	$17.80

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

[1]Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

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

[3]Additional 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.

[4]Funding 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.

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

[6]California 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.

[7]Unemployment 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).

[8]Minimum wage rates are effective January 1 of the respective year.

© 2024 School Services of California Inc.

Planning Factors for 2024-25 and Multiyear Projections

The following key planning factors should be incorporated into LEAs' 2024-25 First Interim Reports and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Key Planning Factors for 2024-25 First Interim Reports and MYPs

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	$191.00	$191.00	$191.00
Proposition 20 per ADA	$82.00	$82.00	$82.00
Minimum Wage	$16.50[1]	$17.00[2]	$17.40[3]
Universal Transitional Kindergarten (TK)/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	$3,077.00[4]	$3,167.00[4]	$3,265.00[4]
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$38.21[5]	$39.33	$40.54
Grades 9-12 per ADA	$73.62[5]	$75.78	$78.11
Charter Schools			
Grades K-8 per ADA	$20.06[5]	$20.66	$21.29
Grades 9-12 per ADA	$55.76[5]	$57.39	$59.16

[1]Effective January 1, 2025, [2]Effective January 1, 2026, [3]Effective January 1, 2027.
Note: for footnote numbers 2-3, Proposition 32 on the November 5, 2024 ballot could increase minimum wage to $18 per hour by 2026
[4]Funding 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.
[5]The 2024-25 rate does not factor in the impact of $25 million for the proposed training to support literacy screenings.

2024-25 1st Interim ⌑ EXHIBIT B ⌑ Assigned/Unassigned Detail

Twin Hills School District
APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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

2024-25 1st Interim Attachment
Balances in Excess of Minimum Reserve

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

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

2024-25

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	SACS Fund 01	**24-25 Budget**	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$2,893,269.00	Form 01 Unrestricted Fund Balance @ 6/30/24 - $5,000 revolving cash
17	Special Reserve Fund for Other Than Capital Outlay Projects	$332,175.00	Form 17 - include estimated interest (rounded)
	Total Assigned and Unassigned Ending Fund Balances	$3,225,444.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$456,035.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$2,769,409.00	

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)	$1,428,985.00		Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) $1,885,020- standard 4% $456,035
01	General Fund (Assigned)	$40,000.00		West Count JPA: Special Education
01	General Fund (Assigned)	$30,000.00		West Count JPA: Transportation
01	General Fund (Assigned)	$0.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $352,008 is included above.
01	General Fund (Assigned)	$481,224.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$363,644.00		Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	$500,000.00		Technology hardware replacement
01	General Fund (Assigned)	$600,000.00	**	District campuses facility repairs and replacements. Assignment adjustment 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)	($1,406,619.00)	**	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	$100,000.00		COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	$332,175.00		Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	$2,769,409.00		
	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 **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)	$544,560.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($481,224.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$63,336.00	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)	$655,150.00	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)	($363,644.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$309,506.00	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.

Funds 12 through 40

Form	Fund	24-25 Budget	Description of Need
12	After School Program	$116,031.00	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	$116,031.00	
20	Post Employment Benefits	$476,899.00	Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	$476,899.00	
21	Bond Building Fund	$169,487.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	$169,487.00	
40	Special Reserve for Capital Outlay Projects	$95,947.00	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	$95,947.00	

2024-25 1st Interim ⌑ EXHIBIT B ⌑ Assigned/Unassigned Detail

Twin Hills School District
APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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

2024-25 1st Interim Attachment
Balances in Excess of Minimum Reserve

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

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

2025-26

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	SACS Fund 01	**2025-26 Budget**	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$2,190,936.00	Unrestricted Fund Balance - Revolving Cash
17	Special Reserve Fund for Other Than Capital Outlay Projects	$341,175.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$2,532,111.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$443,572.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$2,088,539.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2025-26 Budget**		**Description of Need**
				Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	$1,419,218.00		$1,862,790 - standard 4% $443,572
01	General Fund (Assigned)	$40,000.00		West Count JPA: Special Education
01	General Fund (Assigned)	$30,000.00		West Count JPA: Transportation
01	General Fund (Assigned)	$0.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $378,580 is included above
01	General Fund (Assigned)	$482,825.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$386,397.00		Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	$500,000.00		Technology hardware replacement
01	General Fund (Assigned)	$600,000.00	**	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	$300,000.00	**	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	($2,011,076.00)	**	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	$0.00		COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	$341,175.00		Volatile State revenues/funding for schools
	Total of Substantiated Needs	$2,088,539.00		
	Remaining Unsubstantiated Balance	**$0.00**		

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

Orchard View Charter D53 Fund 09

Form	**Fund**	**2025-26 Budget**	**Description of Need**
D53 09	Orchard View Charter (Assigned)	$527,410.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($482,825.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$44,585.00	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)	$645,050.00	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)	($386,397.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$276,653.00	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 1st Interim ⌑ EXHIBIT B ⌑ Assigned/Unassigned Detail

Twin Hills School District
APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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

2024-25 1st Interim Attachment
Balances in Excess of Minimum Reserve

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

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

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**	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$1,476,019.00	Unrestricted Fund Balance - Revolving Cash
17	Special Reserve Fund for Other Than Capital Outlay Projects	$350,175.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$1,826,194.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$444,549.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$1,381,645.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2026-27 Budget**		**Description of Need**
				Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	$1,420,811.00		$1,865,360 - standard 4% $444,549
		($389,341.00)		Amount below 17% reserve
01	General Fund (Assigned)	$40,000.00		West Count JPA: Special Education
01	General Fund (Assigned)	$30,000.00		West Count JPA: Transportation
				Fund Balance support: F03 to maintain 17% reserve net, amount of $379,130 is
01	General Fund (Assigned)	$0.00		included above
01	General Fund (Assigned)	$474,338.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$406,492.00		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 &
01	General Fund (Assigned)	$300,000.00	**	CalPERS)
				Assignment adjustment: Negative amount indicates that some of the above
01	General Fund (Assigned)	($2,350,830.00)	**	assignments will be reduced by this amount
01	General Fund (Assigned)	$0.00		COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	$350,175.00		Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	$1,381,645.00		
	Remaining Unsubstantiated Balance	**$0.00**		

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

Orchard View Charter D53 Fund 09

Form	**Fund**	**2026-27 Budget**	**Description of Need**
D53 09	Orchard View Charter (Assigned)	$530,720.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($474,338.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$56,382.00	Unrestricted Ending Fund Balance for Reserve (see Note)

SunRidge Charter D21 Fund 09

Form	**Fund**	**2026-27 Budget**	**Description of Need**
D21 09	SunRidge Charter (Assigned)	$655,420.00	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)	($406,492.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$266,928.00	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.

Twin Hills School District

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

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

LCFF Key Words and Phrases

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

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

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

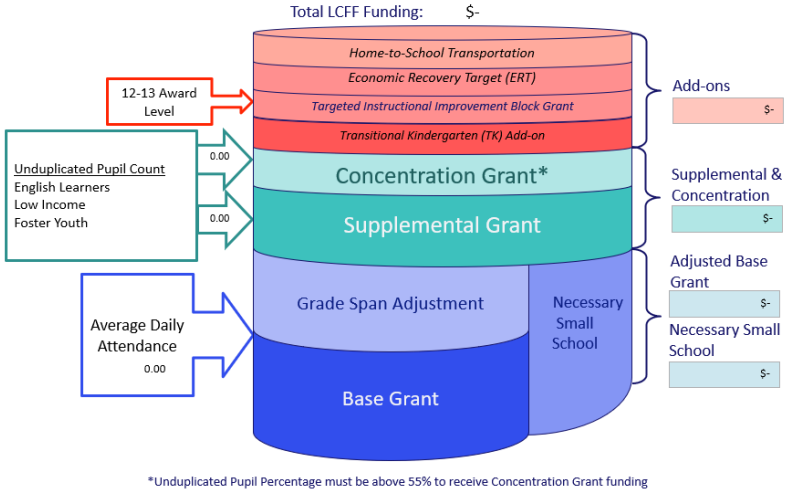
Target Entitlement: Amount at full funding.

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

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

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

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



Twin Hills School District

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

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

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.