

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



Twin Hills
School District

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

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Second Interim Report

2024-25



Second Interim Report: 2024-25

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

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

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

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

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

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

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

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

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

**General Fund Operating Budget: Twin Hills District, Apple Blossom
Elementary (Grades TK-5),
and Twin Hills Charter Middle School (Grades 6-8)**

Overall Condition of the District

1st Interim: The financial condition of the District's General Fund changed since the adopted budget this year due in part to increased enrollment and ADA. Property tax is predicted to increase, which is offset by reducing state dollars, and the Basic Aid Supplement funding estimate for this year has not changed. Special education costs continue to climb, a possible result of COVID which increased student needs. Declining enrollment over the past several years appears to be headed in the other direction as we see an increase in overall enrollment. At 1st Interim it is anticipated that our schools will need to reduce expenses next year or use some of the categorical funding to assist in maintaining the level of expenses we currently incur. All charter schools will need assistance from the general fund ending balance to maintain the 17% required reserve.

2nd Interim: Unspent ELOP funding will be recaptured by the State over the next several months and there are new lines on the multi-year projections and cash flow reports showing the amounts and how this reduces the restricted fund balance.

The general fund will continue to transfer Basic Aid Supplement Funding to each charter school to assist with salary increases given over the past several years and to support overall overspending each year. In giving this support, the general fund reserve is being reduced. It is critical that all schools create concrete spending reduction plans to stop deficit spending. Maintaining an adequate reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district, which includes all schools, was estimated at 987. That estimated enrollment increased by 8 at First Interim to 995. There is an increased enrollment at Apple Blossom of 12 for a total of 306. The actual enrollment at Twin Hills CMS increased by 2 for a total of 207. Declining enrollment is a statewide, ongoing issue and we were fortunate to increase enrollment this year. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School. The Adopted Budget funded ADA for Apple Blossom Elem was 283.9 using the rolling 3 year average and at 1st Interim we started using current year ADA of 292. Charter schools are currently required to use their current year ADA and the estimate for Twin Hills Charter Middle School did not change from adopted budget, remaining at 195. Enrollment and ADA estimates have been updated for the subsequent years. Site Administration, the District and the Board continue to work on increasing enrollment at both of these schools.

Status of Negotiations

Salary and language negotiations for this fiscal year were not complete by January 31. Negotiation history for the past two years: The THTA and District agreement for 2022-23 included a 6% on schedule salary increase for all district employees and an additional 1% salary increase for certificated staff as they added 2 work days to their calendar. The health benefits

contribution was increased to \$1,100 per month. Salary and benefit agreements were also reached for 2023-24 and includes the COLA of 8.22% as an on schedule salary increase for all district employees and an increase to the health benefit contribution of an additional \$100 per month.

Retirement Packages

The retirement packages offered to qualified retirees are specified in the certificated bargaining unit contract. There is a specific formula based on age at the time of retirement used to calculate an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 2 retired employees receiving the cash buy-out (CRSP) costing over \$22k for this year. Cash buy-outs are paid through payroll in equal payments in September for three years. This district pays lifetime benefits for one retired long-term superintendent and this year the amount is \$5,841. The change in the contract several years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 23-24 audit updates the estimated OPEB liability, GASB #75, is over \$63k. We also contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is over \$991,300. Please see Fund 20 regarding Postemployment Benefits as it has a reserve for a portion of this liability.

Encroachments

Some programs have higher expenditures than revenues. This is called an encroachment. The following programs have an encroachment (amounts do not include SunRidge):

Special Education	\$1,088,201
Transportation	\$41,700
Cafeteria	\$90,000

- ◆ There is not much the District can do to eliminate the encroachment of Special Education as these costs are driven by the needs of the children in the District. Costs for special education increased the past several years in part due to COVID. We continually make an effort to control the costs which in turn would reduce this encroachment.
- ◆ Short of cutting bus service to certain areas, the District cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. Beginning 2015-16 the state began adding JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000 and we show this in the revenue section of the MYP, the state includes this amount in the LCFF Target and starting last year they began adding the COLA, the new amount for this year is \$103,909. In 22-23 the state began awarding schools a Home-to-School Transportation Reimbursement, this year this district will receive \$58,580. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation.
- ◆ Providing healthy, nutritious meals for students served by well trained staff in a properly equipped cafeteria annually costs this district \$80,000 or more. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the meals purchased from Revolution Foods through the National School Lunch Program and Universal Meal Program. Universal Meals is in it's third year and results in additional staff time as the number of meals served since we now serve breakfast as well as lunch and participation is higher as meals are free.

Multi-year Commitments

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

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Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. The updated forecast this year is due to increased enrollment as COLA or LCFF Base funding amounts were not changed when the Governor approved the state budget in July. For the previous few years we were able to take advantage of declining enrollment protection for non-charter schools that allows use of a 3 year rolling ADA average for funding but now that actual ADA is estimated to be higher than the rolling average amount, we are using current year ADA. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for categorical funding and once donations are received. For Funds 01 and 03 the total overall decrease for all types of revenue as detailed on pages 5 through 7 is -\$198,517. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources increased from Adopted Budget to 1st Interim by \$112,667 and these changes were due to changes in special education and district property taxes, EPA funding and increased ADA at Apple Blossom. There are no changes for 2nd Interim.

Fund 01 – LCFF Sources

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,751,589	\$ 1,795,588	\$1,795,588	\$ 0
8011	Basic Aid Supplement*	900,000	900,000	900,000	0
8012	Education Protection Account	533,794	529,795	529,795	0
8041	Secured Property Taxes	4,600,000	4,700,000	4,700,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(3,204,619)	(3,247,721)	(3,247,721)	0
8097	Special Ed Property Tax Transfer	77,000	100,000	100,000	0
	Totals	\$ 4,607,764	\$ 4,727,662	\$4,727,662	\$ 0
	ADA–Funded / 3 year rolling avg	283.90	292.00	292.00	0

Fund 03 - Charter School Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$ 744,350	\$ 789,214	\$ 789,214	\$ 0
8012	Education Protection Account	435,753	372,255	372,255	0
8096	In Lieu Property Taxes	958,437	969,840	969,840	0
	Totals	\$ 2,138,540	\$ 2,131,309	\$2,131,309	\$ 0
	ADA	195	195	195	0

	Total Form 01: Line A.1)	\$6,746,304	\$6,858,971	\$6,858,971	\$ 0
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****Basic Aid Supplement information:** As a sponsor of charter schools, a district must transfer a share of its property taxes to those charter schools. The amount transferred to the charter schools is based on a formula of an equal amount of taxes per ADA for both district students and charter students. If there are students attending the district's charter schools who reside outside the district's boundary, the district may be eligible for supplemental state funding based on the ADA of those students.

Approximately 70% of the students at Twin Hills' three charter schools reside in school districts other than Twin Hills. Based on these students' districts of residence, the district is eligible for this supplemental state funding. For the 2023-24 school year this district received over \$1,000,000. At budget adoption this year we included an estimate of \$900,000 and have not changed that amount for 2nd Interim. The BAS calculation is never fully complete until after the school year is over when

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property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. This district uses these funds to support ongoing salary increases, declining enrollment issues and to maintain programs.

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

Fund 01 – Federal Revenue		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8181	Special Ed PL 101-476	\$110,000	\$110,000	\$110,000	\$ 0
8290	Title IA Improving Acad. Ach.	42,183	39,022	40,172	+ 1,150
8290	Title IIA Prof. Learning	7,273	6,935	7,386	+ 451
8290	COVID19 Fund 01	73,008	73,008	73,008	0
8290	COVID19 Fund 03				0
	Total Form 01: Line A.2)	\$232,464	\$228,965	\$230,566	+\$ 1,601

Other State Revenue: Other State Revenue shows mandate block grant, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with the expense to match, please remember this is a book only entry, no money received and no money spent. ELOP is Expanded Learning Opportunity Program and is funded again this year. A new ELOP line is added showing the amount of revenue the State will recapture for 2021-22 and 2022-23 as this district does not have a program in place as of today. The line showing 22-24 State Adopted Budget Categorical Programs includes years 22-23 and 23-24 Universal PreK, the Arts, Music, Instructional Materials Discretionary Block Grant, the Learning Recovery Emergency Block Grant, and Prop 28 Art & Music in Schools plus the transportation reimbursement. Most of these categorical programs are allowed a fund balance so revenue is recorded when received as opposed to programs that use unearned revenue where revenue is only reported when expenses are made. Please see the categorical recap on the last page of this narrative that gives details on each categorical program.

Fund 01 – Other State Revenue		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8550	Mandate Block Grant	\$ 10,122	\$ 10,282	\$ 10,230	-\$ 52
8560	Lottery Unrestricted & Restricted	72,210	82,992	82,992	0
8590	ERMHS/Mental Health + Intense Preschool	21,400	27,897	27,897	0
8590	STRS On-Behalf of State	206,612	211,689	211,689	0
8590	ELOP (Res 2600)	119,000	110,202	110,202	0
8590	ELOP (Res 2600 Prior year recapture 2021-22+2022-23			-210,725	- 210,725
8590	22-24 State Adopted Bud Cat Pgms (Res 6053, 6770+Transportation adj)	163,190	162,274	167,505	+ 5,231
	Totals	\$592,534	\$605,336	\$399,790	-\$205,546

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Fund 03 – Other State Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8550	Mandate Block Grant	\$ 3,869	\$ 3,910	\$ 3,910	\$ 0
8560	Lottery Unrestricted & Restricted	50,796	55,692	55,692	0
8590	STRS on-Behalf of State	103,985	100,890	100,890	0
8590	ELO Program (Res 2600)	50,000	50,000	50,000	0
8590	ELOP (Res 2600 Prior year recapture 2021-22+2022-23)			-100,000	- 100,000
8590	22-24 State Adopt Bud Cat Pgms (Res 6546,6770)	42,500	42,341	42,341	0
	Totals	\$251,150	\$252,833	\$152,833	-\$100,000
	Total Form 01: Line A.3)	\$843,684	\$858,169	\$552,623	-\$305,546

Other Local Revenue: Other Local Revenue increased at 1st Interim due to the increased SunRidge MOU costs and SELPA funding. At 2nd Interim estimates increased due to actual donation dollars received and a higher estimate for interest revenue.

Fund 01 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 21,600	\$ 21,600	\$ 21,600	-\$ 0
8660	Interest	90,000	90,000	120,000	+ 30,000
8677	Interagency Services	50,000	50,000	50,000	0
8689	Reimbursements from SR/Presch	330,400	372,400	372,400	0
8699	Donations, all other local		5,459	74,887	+ 69,428
8792	County Office Transfers	100,000	200,000	200,000	0
	Totals	\$592,000	\$739,459	\$838,887	+\$ 99,428

Fund 03 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 0	\$ 0	\$ 1,000	+\$ 1,000
8660	Interest	16,000	16,000	21,000	+ 5,000
8699	Donations and all other local		570	570	0
	Totals	\$ 16,000	\$ 16,570	\$ 22,570	+\$ 6,000
	Total Form 01: Line A.4)	\$608,000	\$756,029	\$861,457	+\$105,428
	Total Revenues Form 01: Line A.5)	\$8,430,452	\$8,702,134	\$8,503,617	-\$198,517

Expenditure Adjustments

The changes to expenditures include any needed adjustments in salaries and benefits due to fine tuning for 2nd Interim. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. The total expenditure increase from Adopted Budget to 1st Interim was over \$790k and from 1st Interim to 2nd Interim was \$146,990.

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Fund 01& 03 Combined		Projected Expenditures			
Line #	Section B Expenditures	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
B1	Certificated Salaries	\$3,290,094	\$ 3,455,458	\$3,456,063	+\$ 605
B2	Classified Salaries	1,547,773	1,567,943	1,568,853	+ 910
B3	Employee Benefits	2,265,569	2,299,142	2,299,784	+ 642
B4	Books & Supplies	192,288	480,496	508,248	+ 27,752
B5	Services & Other Oper. Expenses	1,908,483	2,130,728	2,247,809	+ 117,081
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	50,000	112,100	112,100	0
	Total Form 01: Line B.9)	\$9,254,207	\$10,045,867	\$10,192,857	+\$146,990

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

- ❖ Salaries and Employee Benefits: The total salaries and employee benefits increased by over \$200,000 at 1st Interim. This is due to: Hiring of a full time special education teacher for Orchard View (+0.40 FTE from adopted budget), replacement of teaching staff with experienced teachers resulting in increased salary costs and we hired additional special education and learning loss instructional assistants. At 2nd Interim the budget increased by \$2,157 as we fine tune for closing.
- ❖ Books & Supplies: At 1st Interim updates included the set up of carryover of over \$122,800, including maintenance supplies, Lottery, and unspent donation balances. Carryover was also set up for food service infrastructure expenses of \$66,000 for cafeteria equipment. The 1st Interim includes setting up expenses for several categorical programs totaling over \$69,000 including Prop 28 Art and Music in Schools and Universal PreK. At 2nd interim there are a small amount of expense adjustments mainly to instructional materials and maintenance supplies.
- ❖ Services & Other Oper. Updates at 1st Interim included the set up of some expenditures using Art Music IMDBG, Prop 28 Art and Music in Schools, Universal PreK, and Kitchen Infrastructure expenses totaling over \$44,000. Changes since adopted budget also include a small amount of carryover and additional special education costs (mainly for additional services from West County Special Ed Consortium and psychology/counseling) of over \$145,000. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium. This is where the cost for JPA Transportation is budgeted. At 2nd interim there is a small amount of expense adjustments to special education services.
- ❖ Other Outgo: At 1st Interim SunRidge expense support increased by \$50k and the Mental Health Resource 6546 was set up. The Mental Health funds are transferred to the SELPA. No changes at 2nd interim.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds. Several of these amounts changed at 1st Interim as we closed prior year and reach a better understanding of funding needs for this year. There is no change for 2nd Interim.

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

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 260,000
Transfer In F01 GF from F09 Orchard View Ed Specialist	60,000
Transfer In F01 GF from F09 Orchard View Direct Costs	310,000
Transfer in F01 GF from F03 Twin Hills CMS Sp Ed EC	250,000
Transfer in F01 GF from F03 Twin Hills Charter MS Direct Costs	250,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	475,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	29,000
Transfer in F01 GF +F03 THCMS from F20 OPEB/CRSP	<u>22,816</u>

Total Form 01, Line D.1a) Total Transfers In \$1,656,816

Transfers Out includes the BAS funds to Twin Hills CMS and Orchard View to support the salary increases for the past few years and these transfers have increased since budget adoption due to overspending.

Transfers Out (761X)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 90,000
Transfer Out F03 THCMS to F01 GF Direct Costs & Sp Ex Costs	500,000
Transfer Out F01 GF to F03 THCMS BAS	475,000
Transfer Out F01 GF to F09 OV BAS	290,000
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	<u> </u>

Total Form 01, Line D.1b) Total Transfers Out \$1,355,000

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed or the 2023-24 school year. Now that last year is closed, the beginning fund balance at July 1, 2024 is in fact \$4,886,739. During the audit for 2023-24 there was an audit adjustment to this ending balance based on ELOP funding of \$169,854 as these funds are being returned for that year. The actual starting balance on July 1, 2024 is now \$4,716,885. At this point the budgeted year-end balance has been adjusted to reflect the items detailed previously in this report resulting in a net decrease to the fund balance of \$1,387,424. The ending fund balance at June 30, 2025 is now estimated to be \$3,329,461. Some portions of this balance are reserved or designated (assigned) for specific purposes, please see Exhibit B for details. Here is a breakdown of these reserves and designations and the resulting Unassigned/ Unappropriated Amount:

Ending Fund Balance @ 6/30/25	\$ 3,329,461
Revolving Cash	5,000
Reserved: Restricted Resource Balances	447,218
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	897,243
Reserve for Economic Uncertainties (REU)	1,910,000
Unassigned/Unappropriated Amount	\$ 0

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

Cash Position

A Cash Flow Projection for the current fiscal year has been completed and is attached. There is one for Apple Blossom/District and one for Twin Hills Charter Middle School. We anticipate that the District will have a positive cash balance at the end of every month and at the end of the year.

Multi-year Projections

At adopted budget this district's general fund was expected to experience a slight fluctuation in funded ADA over the next two years based on the 3 year rolling average Apple Blossom is allowed to use. At 1st Interim the enrollment and projected ADA were higher than the rolling average so we are back to using current year ADA for that school and this remains true for 2nd Interim. Due to the increased enrollment for this year we do not anticipate any changes for the next two years. The general fund has a sufficient estimated fund balance over that period. Please see the Multi-year Projections and corresponding Assumptions for details.

Please keep in mind that these 2nd Interim revenue projections for this year are based on the current state budget and the subsequent years are based on the Governor's proposal for 2025-26. The updated SSC Dartboard has a COLA of 2.43% for 25-26 instead of the 2.93% used at 1st Interim, and 26-27 COLA is 3.52% and was 3.08% at 1st Interim. The Sonoma County Office of Education gives information and guidance for preparing interim reports and a copy of this bulletin from Sarah Lampenfeld, Director of Fiscal Services at 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 ending fund balance that do not have the necessary funding to be maintained. This overspending is not sustainable and a plan to remedy this will need to be discussed and created. Always remember that the budget is a living document based on information at a specific point in time. Please note that if state funding, ADA, staffing or programs change, the budget is updated.

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

The District has been able to offset a portion of expenses for instructional assistants and enrichment programs through the THAB Educational Foundation and pledges to the Walkathon-Jogathon. During the COVID19 years we did not receive these funds. Last year Apple Blossom raised over \$35,000 through the Walkathon-Jogathon and raised over \$31,000 this year. The THAB Educational Foundation is once again supporting enrichment programs. These contributions are greatly appreciated.

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Summary

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

CHARTER SCHOOLS

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

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

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

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

Since the Adopted Budget, the most significant changes in Orchard View's budget is the decrease in revenue due to the reduction in ADA. Other State is usually Lottery and STRS on Behalf of State but now includes the updated categorical program amounts. Local is interest, grant funds and donations. The decrease in revenue at 1st Interim was -\$45,700 and the increase in revenue from 1st Interim to 2nd Interim is \$5,250. The net reduced revenue so far for this year is -\$40,450.

Orchard View's revenue changes since the 2024-25 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	222	217	217	0
LCFF Sources	\$2,656,699	\$2,595,892	\$2,595,892	\$ 0
Other State	247,445	251,552	251,552	0
Local	13,000	24,000	29,250	+ 5,250
Total Revenue	\$2,917,144	\$2,871,444	\$2,876,694	+\$ 5,250

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,359,355	\$2,422,283	\$2,433,435	+\$ 11,152
Books & Supplies	65,468	144,812	142,612	- 2,200
Services	121,200	135,858	150,008	+ 14,150
Other Outgo	0	5,700	5,700	
Total Expense	\$2,546,023	\$2,708,653	\$2,731,755	+\$ 23,102
Transfer Out (Exp)	(480,000)	(630,000)	(630,000)	0
Transfer In (Rev)	+50,000	+290,000	+290,000	0
Net Increase/(Decrease) To Fund Balance	(\$ 58,879)	(\$ 177,209)	(\$ 195,061)	(\$ 17,852)

Twin Hills Union School District
Second Interim Report: 2024-25

- ◆ At 1st Interim Salaries & Benefits increased due to the actual costs for certificated and classified staffing changes. Books & Supplies increased due to carryover and use of one time funds. Services increased due to enrichment class providers. Updates at 2nd Interim were minimal.
- ◆ Transfer Out increased at 1st Interim based on prior year district and special education costs. Transfer In increased based on the increased costs for transfer out and to cover loss in revenue due to reduced ADA and additional staffing costs. There are no changes at 2nd Interim.

Orchard View's ending fund balance at June 30, 2024 is \$382,799. At 2nd Interim the current estimate is that there will be a decrease of \$195,061 to this fund balance. The Net Ending Fund Balance will be \$187,738. Of this amount, \$135,554 is restricted and includes CA Clean Energy Jobs balance of \$45,523, Educator Effectiveness of \$7,922, Art Music IMD BG of \$13,400, Prop 28 Art & Music In Schools of \$38,399, Learning Recovery ER BG \$19,032 and A-G Grants plus other State \$11,278. The balance of \$52,184 is Assigned per BP3100. The actual 17% reserve should be \$548,490 and to support this amount there is an assignment in Fund 01 for \$496,306.

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

The multi-year projection shows Orchard View will be able to meet its obligations for this year. There is no note regarding reducing expenses on the MYP but the net ending fund balance is at 1% this year and only reaches 3% for the 26-27 fiscal year. The district is supporting almost the full reserve for this charter as well as transferring \$250k to \$290k in Basic Aid Supplement Funds per year for the next two years and the goal for this school should be to reduce expenses so they can build their reserve. Please note that if enrollment increases or if we receive additional state or federal funding, expense adjustments may not be necessary. The Orchard View LCFF multi-year revenue projection is provided with this interim report. Enrollment of 224 is expected to remain steady for this three-year period.

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

At 1st Interim, the revenue budget for SunRidge Charter School changed due to increased ADA of 6. Other State is Lottery revenue, Mandate Block Grant funding, Universal Meal Program reimbursement and the STRS On-Behalf of State plus categorical programs. Please see the last page of this narrative for categorical program details. Local consists of interest, pledges from families and After Care Program fees. Transfers In is \$80,000 from the SELPA. The Transfer In of BAS funds from the District to assist with expenses is shown below Total Expense and remains at \$100k at 2nd Interim.

SunRidge's revenue changes since the 2024-25 Adopted & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	235	241	241	0
LCFF Sources	\$2,732,887	\$2,802,052	\$2,802,721	+\$ 669
Other State	348,323	344,618	228,927	- 115,691
Local (includes Meal Reimb)	530,000	555,000	560,500	+ 5,500
Transfers In	112,000	80,000	80,000	0
Total Revenue	\$3,723,210	\$3,781,670	\$3,672,148	-\$ 109,522

Twin Hills Union School District
Second Interim Report: 2024-25

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,722,394	\$2,770,575	\$2,762,336	-\$ 8,239
Books & Supplies	211,723	297,097	296,797	- 300
Services & Other Outgo	839,526	902,915	953,642	+ 50,727
Total Expense	\$3,773,643	\$3,970,587	\$4,012,775	+\$ 42,188
Transfer In	\$ 50,000	\$ 100,000	\$100,000	0
Net Increase/(Decrease) to Fund Balance	(\$ 433)	(\$ 88,917)	(\$ 240,627)	(\$ 151,710)

- ◆ At 1st Interim Salaries & Benefits increased due to the actual cost for certificated and classified staff. Some of the costs for counseling were moved from services to salaries & benefits as a mental health technician was hired along with additional after care program staff. Books and Supplies increased due to carryover of \$61k and to set up some supply costs using categorical state funding. Services increased due to budgeting additional special education non public school costs and carryover of \$12k. Minimal budget updates done at 2nd Interim

The actual beginning fund balance at July 1, 2024 is \$1,002,966. There is an audit adjustment that reduced the 23-24 fund balance. This audit adjustment happened in December of 2024 for the 2023-24 fiscal year involving the return of ELOP revenue in the amount of \$113,603 to the State. After deducting the decrease in revenue and additional expenditures of \$240,627, the anticipated June 30, 2025, fund balance is \$648,736. From this amount we reserve \$4,000 for revolving cash; \$331,249 is restricted and includes ELO-P of \$105,445, CA Clean Energy Jobs balance of \$11,604, Educator Effectiveness of \$19,317, Art Music IMD BG of \$13,189, Prop 28 Art & Music In Schools \$41,694, and \$140,000 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$662,230 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$366,743. There is an assignment in Fund 01 for the negative balance so this school will meet the 17% reserve. The two subsequent years include assignments to maintain a 17% reserve as well. Expenditure reductions will be necessary if state funding does not increase or if enrollment/ADA does not return to a more normal level. Some costs may also be covered using restricted categorical funding shown above.

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

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year but will require an assignment in Fund 01 to meet the 17% reserve. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this First Interim Report. This charter school enrollment and ADA show no change for the next 2 years.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

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

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

CalSTRS and CalPERS

The employer cost for retirement will be an ongoing issue as the cost climbed to 19.1% for CalSTRS and 27.05% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in 21-22. For the past two years and this year there is no relief from the State, schools are required to cover this cost.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%
Retirement Plan Year:	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
STRS ER Rates	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS ER Rates	22.91%	25.37%	26.68%	27.05%	27.40%	27.50%

Necessary Expense Reductions/Additional Adjustments

Necessary Expense Reduction lines are no longer included on the MYPs as actual expense savings plans are developed by Administrators and the Board of Trustees Ad Hoc Committee. All schools need to reduce expenses in order to achieve the required 17% reserve. The only way to avoid expense reductions is if state funding or enrollment increases. Categorical program funding may allow us to slow the expense reductions by using these funds to support current programs.

There are lines for each school on the MYP titled "Additional Adjustments" to help set goals for subsequent years once planning for those years takes place. Expense reduction planning needs to continue if enrollment does not increase or the state continues to fund education at an untenable amount.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period there were no budget updates. For the First Interim reporting period the budget was updated to account for actual revenue and expenses for the 2024 summer program and expenses as needed for this year. The actual beginning fund balance is \$113,691 for the 2024-25 fiscal year. The revenue over expenditures is now estimated to be \$6,340. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$116,031 and is for use by this fund only as it is fee based.

Fund 13 – Cafeteria

This fund accumulates all of the revenue and expenses related to the meal program for Apple Blossom/Orchard View and Twin Hills CMS. The SunRidge meal program is accounted for separately as they are a different district number by using a special resource. Universal Meals began in August of 2022. This allows students to receive two meals each school day at no cost to the students. We currently do not sell any other items in the cafeteria as breakfast is currently being served at snack time. We were fortunate to keep our current vendor, Revolution Foods, for the 24-25 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. We continue to fine tune meal ordering to match consumption. As always, this fund requires a contribution from the general fund, for this year that is estimated at \$90,000 to cover the employee salaries and benefits, supplies and permits. The general fund annually makes a contribution to this program. The actual beginning fund balance is \$14,909 for the 2024-25 fiscal year. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$12,572.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. During the summer of 2023 and 2024 some rooms at Apple Blossom had new flooring installed. In December 2023 new lighting was installed in the gym at THCMS after 2 lights caught fire. The ending balance of \$181,661 is Committed.

Fund 17 – Special Reserve for Other than Capital Outlay Projects

This is the fund we transferred \$330,807 of 2008-09 Basic Aid Supplement funds to. Beginning that year the state budget deteriorated at an alarming pace and during the toughest years Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred out \$200,000 of these funds to Fund 20 to reserve them for Postemployment Benefits. The beginning fund balance for 2024-25 is \$323,175 and is currently estimating interest revenue in the amount of \$9,000 will be added during this fiscal year. The projected ending fund balance for 2024-25 is \$332,175. This amount is Assigned based on GASB54 for use as necessary due to the volatile state revenue and funding for schools. This is the fund cash is borrowed from first if needed throughout the year.

Fund 20 – Special Reserve for Postemployment Benefits

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2023-24 actuarial valuation states the liability is now \$63k. There is also a GASB Statement #73 that came into effect a few years ago which requires us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 23-24 audit. This new actuarial valuation indicates our liability is currently over \$952,417. In 2018-19 this district transferred \$200,000 into this fund from the general fund. In 2019-20 there was a transfer made for \$150,000 into this fund from the general fund. A plan to fully fund this liability is in progress. For 2023-24 there were several retired teachers receiving CRSP and to cover these cost over \$79,212 was transferred to the schools this pertains to. For 2024-25 we have 2 retirees receiving CRSP for a cost of \$22,816. The ending Assigned fund balance is currently estimated to be \$476,898.

Fund 21 – Building (Bond) Fund

This fund is used to record the revenue from the sale of bonds and construction expenses based on the Measure M approved project list. In March of 2011 bonds were sold and after paying off the Zions Bank capital lease, \$2,047,108 was deposited into this fund. In 2010-11 and 2011-12 a large percentage of funds were spent on the solar project, modular project at THCMS, MUR upgrades at THCMS including a lighting and sound system, and energy efficient lighting in the THCMS Gym and in the AB MUR. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently there are no budgeted expenses and the only revenue budgeted is for interest in the amount of \$5,500. The beginning fund balance for this fund is \$163,987 and after adding budgeted revenue we are left with an Assigned ending balance of \$169,487. These funds can only be used for Measure M approved projects.

Fund 25 – Capital Facilities Fund

This fund is used to collect the revenue generated through developer fees. This fund's budget was not updated at 1st Interim or 2nd Interim. We currently do not collect developer fees per board direction as we are in a declining enrollment situation. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$11,000. The estimated Restricted ending fund balance is \$19,313.

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Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budgeted revenue is interest only. The budget was not updated at 1st interim this year. The fund balance is projected to be approximately \$95,947 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment individually costing over \$5,000.

Twin Hills Union School District

Second Interim Report: 2024-25

Categorical funding by Resource: Apple Blossom Elementary/District										As of 02/11/2025	
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$65,951	23-24							\$65,951	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$144,774	23-24							\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$119,854	24-25							\$119,854	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$330,579)	24-25							(\$330,579)	Funds Recaptured by the State 2024-25
2600	FB	\$110,202	25-26							\$110,202	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$110,202 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$110,202 if program exists
3213	UR	\$292,030	23-24	\$55,000	\$164,000	\$73,030					\$0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	UR	\$73,008	23-24				\$73,008				\$0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss (Extended)
3218	UR	\$24,261	23-24	\$13,080		\$11,181					\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	UR	\$41,822	23-24			\$41,822					\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
6053	UR	\$59,621	25-26		\$739	\$33,269	\$25,613				\$0 Universal Prekindergarten Planning and Implementation Grant 21-22
6053	UR	\$43,568	25-26			\$43,568					\$0 Universal Prekindergarten Planning and Implementation Grant 22-23
6266	FB	\$108,349	25-26		\$9,399	\$18,125	\$27,072	\$53,753			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$21,445	23-24			\$21,445					\$0 Special Ed Mental Health 23-24
6546	FB	\$22,236	24-25				\$22,236				\$0 Special Ed Mental Health 24-25
6546	FB	\$22,236	25-26					\$22,236			\$0 Special Ed Mental Health 25-26
6546	FB	\$22,236	26-27						\$22,236		\$0 Special Ed Mental Health 26-27
6762	FB	\$184,588	25-26		\$581	\$79,893	\$79,114	\$25,000			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$37,886	25-26			\$37,886					\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$36,744	26-27				\$16,744	\$15,000	\$5,000		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$36,744	27-28						\$10,000		\$26,744 Prop 28 Art & Music In Schools 25-26
6770	FB	\$36,744	28-29								\$36,744 Prop 28 Art & Music In Schools 26-27
7425	FB	\$115,647	23-24	\$71,647	\$29,000	\$15,000					\$0 Expanded Learning Opportunities (ELO) Grant
7435	FB	\$145,238	27-28			\$145,238					\$0 Learning Recovery Emergency Block Grant (LRE)
Totals		\$1,434,605		\$139,727	\$203,719	\$439,003	\$325,241	\$115,989	\$37,236	\$173,690	

Categorical funding by Resource: Twin Hills Charter Middle School										As of 02/11/2025	
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$50,000	24-25							\$50,000	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$150,000)	24-25							(\$150,000)	Funds Recaptured by the State 2024-25
2600	FB	\$50,000	25-26							\$50,000	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$50,000 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$50,000 if program exists
6266	FB	\$56,675	25-26	\$9,138	\$923	\$15,442	\$6,660	\$24,512			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$15,614	23-24			\$15,614					\$0 Special Ed Mental Health 23-24
6546	FB	\$16,190	24-25				\$16,190				\$0 Special Ed Mental Health 24-25
6546	FB	\$16,190	25-26					\$16,190			\$0 Special Ed Mental Health 25-26
6546	FB	\$16,190	26-27						\$16,190		\$0 Special Ed Mental Health 26-27
6762	FB	\$125,652	25-26			\$22,746	\$46,000	\$56,906			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$26,856	25-26				\$16,856	\$10,000			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$26,151	26-27						\$26,151		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$26,151	27-28								\$26,151 Prop 28 Art & Music In Schools 25-26
6770	FB	\$26,151	28-29								\$26,151 Prop 28 Art & Music In Schools 26-27
7435	FB	\$92,000	27-28			\$81,795	\$10,205				\$0 Learning Recovery Emergency Block Grant (LRE)
Totals		\$493,820		\$9,138	\$923	\$135,597	\$95,911	\$107,608	\$42,341	\$102,302	

Categorical funding by Resource: Orchard View School										As of 02/11/2025	
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB		23-24							\$0	Non Classroom based, not eligible
6053	UR	\$26,005	25-26			\$6,000				\$20,005	Universal Prekindergarten Planning and Implementation Grant 21-22
6053	UR	\$29,174	25-26							\$29,174	Universal Prekindergarten Planning and Implementation Grant 22-23
6266	FB	\$44,837	25-26	\$4,625	\$7,662	\$13,268	\$11,360	\$7,922			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$17,579	23-24			\$17,579					\$0 Special Ed Mental Health 23-24
6546	FB	\$18,227	24-25				\$18,227				\$0 Special Ed Mental Health 24-25
6546	FB	\$18,227	25-26					\$18,227			\$0 Special Ed Mental Health 25-26
6546	FB	\$18,227	26-27						\$18,227		\$0 Special Ed Mental Health 26-27
6762	FB	\$136,740	25-26		\$29,276	\$44,564	\$49,500	\$13,400			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$27,320	25-26				\$17,320	\$10,000			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$28,399	26-27						\$28,399		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$28,399	27-28								\$28,399 Prop 28 Art & Music In Schools 25-26
6770	FB	\$28,399	28-29								\$28,399 Prop 28 Art & Music In Schools 26-27
7412-13	FB	\$8,951	25-26								\$8,951 A-G Completion Improvement Grant Program
7435	FB	\$78,347	27-28			\$9,315	\$50,000	\$19,032			\$0 Learning Recovery Emergency Block Grant (LRE)
7810	FB	\$2,327	27-28								\$2,327 Other State: Ethnic Studies
Totals		\$511,158		\$4,625	\$36,938	\$90,726	\$146,407	\$68,581	\$46,626	\$117,255	

Categorical funding by Resource: SunRidge School										As of 02/11/2025	
Res #	FB/ UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	Fund Balance	Program Title
2600	FB	\$50,000	23-24							\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25
2600	FB	\$105,691	23-24							\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25
2600	FB	\$113,603	24-25							\$113,603	Expanded Learning Opportunities Program ELO-P 2023-24
2600	FB	(\$269,294)	24-25							(\$269,294)	Funds Recaptured by the State 2024-25
2600	FB	\$105,445	25-26							\$105,445	Expanded Learning Opportunities Program ELO-P 2024-25
2600	FB	\$0	26-27							\$0	Expanded Learning Opportunities Program ELO-P 2025-26 possible \$105,445 if program exists
2600	FB	\$0	27-28							\$0	Expanded Learning Opportunities Program ELO-P 2026-27 possible \$105,445 if program exists
3219	UR	\$26,485	23-24		\$2,773	\$23,712					\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
6053	UR	\$55,852	25-26				\$40,000				\$15,852 Universal Prekindergarten Planning and Implementation Grant 21-22, Est expenses and def rev on MYP
6053	UR	\$48,748	25-26								\$48,748 Universal Prekindergarten Planning and Implementation Grant 22-23, not on MYP
6266	FB	\$56,771	25-26		\$9,491	\$14,303	\$13,660	\$19,317			\$0 Educator Effectiveness Funds (EEF)
6546	FB	\$17,462	23-24			\$17,462					\$0 Special Ed Mental Health 23-24
6546	FB	\$18,106	24-25				\$18,106				\$0 Special Ed Mental Health 24-25
6546	FB	\$18,106	25-26					\$18,106			\$0 Special Ed Mental Health 25-26
6546	FB	\$18,106	26-27						\$18,106		\$0 Special Ed Mental Health 26-27
6762	FB	\$126,448	25-26		\$3,300	\$80,459	\$29,500	\$13,189			\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
6770	FB	\$33,362	25-26			\$4,921	\$17,857	\$10,584			\$0 Prop 28 Art & Music In Schools 23-24
6770	FB	\$31,110	26-27						\$31,110		\$0 Prop 28 Art & Music In Schools 24-25
6770	FB	\$31,110	27-28								\$31,110 Prop 28 Art & Music In Schools 25-26
6770	FB	\$31,110	28-29								\$31,110 Prop 28 Art & Music In Schools 26-27
7435	FB	\$135,423	27-28			\$60,592	\$74,831				\$0 Learning Recovery Emergency Block Grant (LRE)
Totals		\$753,644		\$0	\$15,564	\$201,449	\$193,954	\$61,196	\$49,216	\$232,285	

FB = Fund Balance

UR = Unearned Revenue

Please note: This report does not include all categorical funding, it does not include Lottery, Kitchen Infrastructure and Training, California Clean Energy, COVID Federal and State where all funds were spent, Local which includes donations and grants.

Twin Hills USD
Enrollment and ADA
2024-25 Second Interim - Current

	2023-24 PRIOR FISCAL YEAR			2023-24 Note: Enroll- ment @ Mar 31, 2024	2024-25 CURRENT FISCAL YEAR			2025-26 1ST SUBSEQUENT YEAR			2026-27 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct 4, 2023)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT		Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom													
K-3	179	164.46	47	180	199	190	48	199	190	48	199	190	48
4-6	110	103.26	38	113	106	101	36	106	101	36	106	101	36
4-6: NPS													
7-8: NPS													
SCOE Class TK-3 or 6-22	1.5	1.85	1	1.5	1	1		1	1		1	1	
Totals	290.5	269.57	86	294.5	306	292	84	306	292	84	306	292	84
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF= 289- 6= 283 94.75% 30.18%				LCFF=305 (w/o SCOE) 95.42% 27.54%			LCFF=305 95.42% 27.54%			LCFF=305 95.42% 27.54%		
	AB will be funded on 3 year rolling average, this year = 320.63				AB will be funded on current year 3 year average is lower.			AB will be funded on current year			AB will be funded on current year		
CHARTER SCHOOL Twin Hills CMS													
K-3													
4-6	69	65.94	14	70	64	60	16	64	60	16	64	60	16
7-8	138	128.99	43	138	143	135	32	143	135	32	143	135	32
9-12													
SCOE/NPS													
Totals	207	194.93	57	208	207	195	48	207	195	48	207	195	48
Ratio of ADA to Enrollment / Percentage Unduplicated	94.17% 27.54%				94.20% 23.19%			94.20% 23.19%			94.20% 23.19%		
CHARTER SCHOOL Orchard View													
K-3	42	42.04	11	42	32	31	7	32	31	7	32	31	7
4-6	47	46.58	17	47	48	46	11	48	46	11	48	46	11
7-8	43	41.58	10	44	37	36	10	37	36	10	37	36	10
9-12	96	89.26	18	93	107	104	22	107	104	22	107	104	22
SCOE/NPS													
Totals	228	219.46	56	226	224	217	50	224	217	50	224	217	50
Ratio of ADA to Enrollment / Percentage Unduplicated	96.25% 24.56%				96.88% 22.32%			96.88% 22.32%			96.88% 22.32%		
Sub-Totals District 53	726	684	199	729	737	704	182	737	704	182	737	704	182
CHARTER SCHOOL SunRidge													
K-3	125	116.43	46	128	134	124	40	134	124	40	134	124	40
4-6	77	73.11	26	79	87	83	35	87	83	35	87	83	35
7-8	32	28.45	10	32	35	32	8	35	32	8	35	32	8
9-12													
SCOE/NPS					2	2		2	2		2	2	
Totals District 21	234	217.99	82	239	258	241	83	258	241	83	258	241	83
Ratio of ADA to Enrollment / Percentage Unduplicated	93.16% 35.04%				93.41% 32.17%			93.41% 32.17%			93.41% 32.17%		
TOTALS ALL SITES	960	902	281	967.5	995	945	265	995	945	265	995	945	265

Public Health COVID19 State of Emergency for California ended 2/28/2023 and Federal ended 5/18/23.
SunRidge 24-25 ADA to enrollment at Adopted Budget was 91% instead of 93% to allow for possible lower enrollment. Updated at 1st Interim with current enrollment and ADA.
24-25 ADA did not change from 1st Interim for 2nd Interim, based on P-1 (August through Dec 2024).

Twin Hills USD
Enrollment and ADA
2024-25 Second Interim - History

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	282.50	291.00	291.00	291.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	282.50	291.00	291.00	291.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.40	1.00	1.00	1.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.40	1.00	1.00	1.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	283.90	292.00	292.00	292.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Apple Blossom Elem

P 3

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	195.00	195.00	195.00	195.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	195.00	195.00	195.00	195.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	222.00	217.00	217.00	217.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	222.00	217.00	217.00	217.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	417.00	412.00	412.00	412.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	235.00	241.00	241.00	241.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	235.00	241.00	241.00	241.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,746,304.00	6,858,971.00	4,336,752.25	6,858,971.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	230,566.00	(6,902.00)	230,566.00	0.00	0.0%
3) Other State Revenue		8300-8599	843,684.00	552,623.00	467,525.35	552,622.65	(.35)	0.0%
4) Other Local Revenue		8600-8799	608,000.00	861,457.00	306,508.02	861,457.00	0.00	0.0%
5) TOTAL, REVENUES			8,430,452.00	8,503,617.00	5,103,883.62	8,503,616.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,290,094.00	3,456,063.00	1,891,886.02	3,456,063.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,547,773.00	1,568,853.00	853,303.85	1,568,853.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,265,569.00	2,299,784.00	1,102,490.09	2,299,784.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,288.00	508,248.00	158,102.56	508,248.38	(.38)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,908,483.00	2,247,809.00	1,165,007.30	2,247,808.75	.25	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	112,100.00	50,000.00	112,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,254,207.00	10,192,857.00	5,220,789.82	10,192,857.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(823,755.00)	(1,689,240.00)	(116,906.20)	(1,689,240.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	512,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	545,000.00	1,355,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			387,810.00	301,816.00	(32,185.09)	301,816.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,945.00)	(1,387,424.00)	(149,091.29)	(1,387,424.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,181,975.00	4,886,739.00		4,886,739.64	.64	0.0%
b) Audit Adjustments		9793	0.00	(169,854.00)		(169,854.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,181,975.00	4,716,885.00		4,716,885.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,181,975.00	4,716,885.00		4,716,885.64		
2) Ending Balance, June 30 (E + F1e)			3,746,030.00	3,329,461.00		3,329,461.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,009,280.00	447,218.00		447,218.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,037,920.00	967,243.00		967,242.96		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	821,178.00					
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00					
Assignment Reduction due to Supports	0000	9780	(1,353,258.00)					
COVID19 Legal Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		863,049.00				
Technology, Facilities, Pension & Salary	0000	9780		1,400,000.00				
Assignment Reduction due to Supports	0000	9780		(1,365,806.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				863,049.00		
Technology, Facilities, Pension & Salary	0000	9780				1,400,000.00		
Assignment Reduction due to Supports	0000	9780				(1,365,806.04)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,910,000.00		1,910,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,395,939.00	3,484,802.00	2,170,030.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	476,931.00	902,050.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(81,877.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	7,996.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,180.96	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,600,000.00	4,700,000.00	2,036,359.22	4,700,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,619.13	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,198.32	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	508,094.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,669,304.00	6,758,971.00	4,336,752.25	6,758,971.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,769.00	172,748.00	79,125.32	172,748.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,000.00	479,000.00	126,604.70	479,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,207,073.00	7,410,719.00	4,542,482.27	7,410,719.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,956,692.00	3,076,150.00	1,694,198.24	3,076,150.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,184,194.00	1,186,738.00	636,315.30	1,186,738.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,667,693.00	1,684,717.00	935,904.38	1,684,717.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,363.00	87,617.00	52,157.65	87,616.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	720,440.00	756,732.00	574,283.90	756,732.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	100,000.00	50,000.00	100,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,639,382.00	6,891,954.00	3,942,859.47	6,891,953.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			567,691.00	518,765.00	599,622.80	518,765.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,402,810.00	1,656,816.00	512,814.91	1,656,816.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,355,000.00	545,000.00	1,355,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,496,316.00)	(1,668,201.00)	0.00	(1,668,201.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,108,506.00)	(1,366,385.00)	(32,185.09)	(1,366,385.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(540,815.00)	(847,620.00)	567,437.71	(847,619.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,277,565.00	3,729,863.00		3,729,862.52	(.48)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,565.00	3,729,863.00		3,729,862.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,565.00	3,729,863.00		3,729,862.52		
2) Ending Balance, June 30 (E + F1e)			2,736,750.00	2,882,243.00		2,882,242.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,037,920.00	967,243.00		967,242.96		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	821,178.00					
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00					
Assignment Reduction due to Supports	0000	9780	(1,353,258.00)					
COVID19 Legal Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		863,049.00				
Technology, Facilities, Pension & Salary	0000	9780		1,400,000.00				
Assignment Reduction due to Supports	0000	9780		(1,365,806.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				863,049.00		
Technology, Facilities, Pension & Salary	0000	9780				1,400,000.00		
Assignment Reduction due to Supports	0000	9780				(1,365,806.04)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,693,830.00	1,910,000.00		1,910,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,395,939.00	3,484,802.00	2,170,030.00	3,484,802.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	969,547.00	902,050.00	476,931.00	902,050.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(81,877.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	7,996.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	1,180.96	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,600,000.00	4,700,000.00	2,036,359.22	4,700,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,619.13	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,198.32	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	508,094.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,464.00	230,566.00	(6,902.00)	230,566.00	0.00	0.0%
3) Other State Revenue		8300-8599	683,915.00	379,875.00	388,400.03	379,874.65	(.35)	0.0%
4) Other Local Revenue		8600-8799	230,000.00	382,457.00	179,903.32	382,457.00	0.00	0.0%
5) TOTAL, REVENUES			1,223,379.00	1,092,898.00	561,401.35	1,092,897.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	333,402.00	379,913.00	197,687.78	379,913.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,579.00	382,115.00	216,988.55	382,115.00	0.00	0.0%
3) Employee Benefits		3000-3999	597,876.00	615,067.00	166,585.71	615,067.00	0.00	0.0%
4) Books and Supplies		4000-4999	131,925.00	420,631.00	105,944.91	420,631.82	(.82)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,188,043.00	1,491,077.00	590,723.40	1,491,076.75	.25	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	12,100.00	0.00	12,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,614,825.00	3,300,903.00	1,277,930.35	3,300,903.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,391,446.00)	(2,208,005.00)	(716,529.00)	(2,208,005.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,496,316.00	1,668,201.00	0.00	1,668,201.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,496,316.00	1,668,201.00	0.00	1,668,201.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,870.00	(539,804.00)	(716,529.00)	(539,804.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	904,410.00	1,156,876.00		1,156,877.12	1.12	0.0%
b) Audit Adjustments		9793	0.00	(169,854.00)		(169,854.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,410.00	987,022.00		987,023.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,410.00	987,022.00		987,023.12		
2) Ending Balance, June 30 (E + F1e)			1,009,280.00	447,218.00		447,218.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,009,280.00	447,218.00		447,218.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
FEDERAL REVENUE								

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	160,202.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	78,264.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	81,905.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	56,151.00
Total, Restricted Balance		447,218.20

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

	Object Codes	Prior Fiscal Year Actual: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.93%			3.08%
ADA for LCFF Funding purposes				515.56			487.00			487.00			487.00
Enrollment				498			513			513			513
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	6,000,364	106,499	6,106,863	5,805,062	100,000	5,905,062	5,938,803	100,000	6,038,803	6,126,977	100,000	6,226,977
Transportation Funding: NEW 15-16		102,809	-	102,809	103,909	-	103,909	106,434	-	106,434	110,180	-	110,180
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement	8011-BAS	1,030,008	-	1,030,008	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000
Basic Aid Supplement: Prior year adjustment at P-1 (February)		319,117	-	319,117	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	-	174,536	174,536	-	157,558	157,558	-	157,558	157,558	-	157,558	157,558
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues	8300-8599	180,595	54,801	235,396	172,748	41,656	214,404	172,170	41,656	213,826	173,907	41,656	215,563
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	33,269	33,269	-	69,181	69,181	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	284,147	284,147	-	267,184	267,184	-	101,321	101,321	-	101,321	101,321
ELOP funding recaptured by the State for 21-22 & 22-23		-	-	-	-	(310,725)	(310,725)	-	-	-	-	-	-
STRS on Behalf of State		-	304,153	304,153	-	312,579	312,579	-	328,208	328,208	-	344,618	344,618
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	603,582	482,264	1,085,846	479,000	382,457	861,457	431,160	594,000	1,025,160	432,440	824,000	1,256,440
Total Revenue		8,186,475	1,565,702	9,752,177	7,410,719	1,092,898	8,503,617	7,498,567	1,322,743	8,821,310	7,693,504	1,569,153	9,262,657
Expenditures													
Certificated Salaries	1000-1999	3,107,094	419,342	3,526,436	3,076,150	357,652	3,433,802	3,025,213	352,404	3,377,617	3,074,114	359,452	3,433,566
Certificated Salaries One Time Grant Funds		-	208,761	208,761	-	22,261	22,261	-	14,700	14,700	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	1,211,296	352,209	1,563,505	1,186,738	336,446	1,523,184	1,271,699	317,369	1,589,068	1,297,132	323,716	1,620,848
Classified Salaries One Time Grant Funds		-	41,542	41,542	-	45,669	45,669	-	9,000	9,000	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	192,416	44,017	236,433	201,963	45,069	247,032	208,341	43,262	251,603	212,508	44,129	256,637
Employee Benefits One Time Grant Funds		-	60,476	60,476	-	21,314	21,314	-	6,480	6,480	-	3,250	3,250
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	304,153	304,153	-	312,579	312,579	-	328,208	328,208	-	344,618	344,618
Employee Benefits STRS	3101-3199	559,134	79,307	638,441	573,381	72,067	645,448	553,408	67,309	620,717	564,475	68,655	633,131
Employee Benefits PERS	3201-3300	324,101	87,875	411,976	313,794	82,021	395,815	342,973	86,959	429,932	351,109	89,022	440,131
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	562,803	67,567	630,370	595,579	82,017	677,596	592,831	83,657	676,488	604,688	85,330	690,018
EE Benefits-H&W One Time Grant Funds		-	18,313	18,313	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	95,005	85,097	180,102	87,616	203,177	290,793	58,330	83,928	142,258	59,490	85,268	144,758
Books and Supplies One Time Grant Funds		-	43,533	43,533	-	217,455	217,455	-	60,000	60,000	-	13,000	13,000
Services, Other Operating Expenses	5000-5999	812,054	1,186,901	1,998,955	756,732	1,306,929	2,063,661	736,040	1,299,610	2,035,650	754,200	1,325,602	2,079,802
Services One Time Grant Funds		0	211,527	211,527	0	184,148	184,148	0	121,317	121,317	0	42,227	42,227
Restricted Expense Adjustment		-	-	-	-	-	-	(2,281)	2,281	-	23,525	(23,525)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	11,917	11,917	-	12,100	12,100	-	12,100	12,100	-	12,100	12,100
Other Outgo: BAS to D21 charter	7299	110,026	-	110,026	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Total Expenditures		6,973,929	3,222,537	10,196,466	6,891,953	3,300,904	10,192,857	6,886,554	2,888,584	9,775,138	7,041,241	2,781,844	9,823,085
Excess (Deficiency)		1,212,546	(1,656,835)	(444,289)	518,766	(2,208,006)	(1,689,240)	612,013	(1,565,841)	(953,828)	652,263	(1,212,691)	(560,428)
Transfers In	8910-8929	2,040,699	-	2,040,699	1,656,816	-	1,656,816	1,670,706	-	1,670,706	1,659,000	-	1,659,000
Transfers Out (enter as negative)	7610-7629	(1,606,553)	-	(1,606,553)	(1,355,000)	-	(1,355,000)	(1,380,000)	-	(1,380,000)	(1,340,000)	-	(1,340,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,552,679)	1,552,679	-	(1,668,201)	1,668,201	-	(1,443,565)	1,443,565	-	(1,234,435)	1,234,435	-
Total Transfers/Other Uses		(1,118,533)	1,552,679	434,146	(1,366,385)	1,668,201	301,816	(1,152,859)	1,443,565	290,706	(915,435)	1,234,435	319,000
Net Increase (Decrease)		94,013	(104,156)	(10,143)	(847,619)	(539,805)	(1,387,424)	(540,846)	(122,276)	(663,122)	(263,172)	21,744	(241,428)
Fund Balance													
Beginning Balance		3,635,848	1,261,033	4,896,881	3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338
Audit Adjustment(s)		-	-	-	-	(169,854)	(169,854)	-	-	-	-	-	-
Net Ending Balance		3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338	2,078,224	346,686	2,424,910
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	1,156,877	1,156,877	-	617,072	617,072	-	324,942	324,942	-	346,686	346,686
Restricted Res2600 ELOP 23-24 Audit Adjustment		-	-	-	-	(169,854)	(169,854)	-	-	-	-	-	-
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAS- Spec Ed & Transport.		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for Charters to meet BP3100		772,786	-	772,786	863,049	-	863,049	829,171	-	829,171	814,683	-	814,683
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		816,596	-	816,596	34,193	-	34,193	(403,090)	-	(403,090)	(650,604)	-	(650,604)
Assigned - Lottery Unrestricted		10,669	-	10,669	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,954,810	-	1,954,810	1,910,000	-	1,910,000	1,840,315	-	1,840,315	1,839,145	-	1,839,145
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,729,861	1,156,877	4,886,738	2,882,242	447,218	3,329,460	2,341,396	324,942	2,666,338	2,078,224	346,686	2,424,910
Reserve Requirement													
Economic Uncertainties required level per BP 3100													
		17%			17%			17%			17%		
Additional Reserves:		Interest			Interest			Interest			Interest		
FUND 17 Calculation of Estimated Ending FB per year		\$ 306,975	\$ 16,200	\$ 323,175	\$ 323,175	\$ 9,000	\$ 332,175	\$ 332,175	\$ 9,000	\$ 341,175	\$ 341,175	\$ 9,000	\$ 350,175

District/Apple Blossom Elem/ Twin Hills CMS

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

APPLE B ELEM/DISTRICT		2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED	
DESCRIPT	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
A: BEGIN CASH	ACCT #S														JU-AU 25	
9110		4,004,400.65	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,257,537.55	4,659,067.70	4,080,781.62	3,561,059.62	2,804,284.62	3,711,160.62	3,052,895.62			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		19,474.10	11,334.26	11,572.51	13,284.54	2,684,495.89	35,286.95			1,762,500.00	0.00	162,051.75	4,700,000.00		4,700,000.00
LCFF State Aid	8010-8019	96,889.00	96,889.00	174,401.00	174,401.00	174,401.00	174,401.00	174,401.00	145,961.00	145,961.00	145,961.00	145,961.00	145,961.00	1,795,588.00		1,795,588.00
Basic Aid Supplement	8011	58,743.00	58,743.00	105,737.00	105,737.00	105,737.00	105,737.00	105,737.00	50,765.00	50,765.00	50,765.00	50,765.00	50,769.00	900,000.00		900,000.00
Education Protection Act	8012			145,435.00			145,435.00			145,435.00			93,490.00	529,795.00		529,795.00
Deferred Maintenance TF	8091							-50,000.00						-50,000.00		-50,000.00
In Lieu & Spec Ed Prop Tax	8080-8099		-179,658.00	-359,316.00	-239,544.00	-239,544.00	-239,544.00	-239,544.00	-189,544.00	-503,671.00	-251,839.00	-251,839.00	-201,839.00	-2,895,882.00	-251,839.00	-3,147,721.00
Federal	8100-8299					11,490.00		22,143.00			7,878.00		6,047.00	47,558.00	110,000.00	157,558.00
Federal COVID		2,677.60		3,379.60			7,301.00				25,000.00		34,649.80	73,008.00	0.00	73,008.00
Other State - see below	8300-8599															
Mandated Block Grant							10,230.00							10,230.00		10,230.00
State COVID					69,180.65									69,180.65		69,180.65
Block Grants, ERMHS, Transportation		11,671.00	11,671.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,007.00	21,018.00	233,423.00	0.00	233,423.00
ELOP funds recaptured by the State R2600										-52,681.00	-52,681.00	-52,681.00	-52,682.00	-210,725.00		-210,725.00
Lottery, Unrest+Rest & Other							2,968.50	16,060.55			20,748.00		31.50	39,808.55	46,183.45	85,992.00
STRS on Behalf of / State Liability														0.00	211,689.00	211,689.00
Other Local	8600-8799															0.00
Interest					31,972.45			33,585.42			28,000.00			93,557.87	26,442.13	120,000.00
Rent, Util, SR MOU, Misc		2,054.00	1,087.00	7,859.20	8,929.57	50,597.26	8,679.22	160.00	33,395.00	6,967.00	10,967.00	967.00	15,224.75	146,887.00	372,000.00	518,887.00
Special Ed			25,718.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	23,146.00	-34,032.00	200,000.00		200,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929				11,705.36	255,000.00			255,000.00				345,000.64	866,706.00	304,000.00	1,170,706.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		172,034.60	33,924.10	132,983.06	218,107.54	415,118.80	2,943,856.61	141,982.92	339,730.00	-163,071.00	1,791,452.00	-62,674.00	685,690.44	6,649,135.07	818,475.58	7,467,610.65
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	30,894.62	200,399.75	208,776.41	202,495.94	198,493.45	196,897.93	199,557.93	197,000.00	197,000.00	197,000.00	197,000.00	222,389.97	2,247,906.00		2,247,906.00
Classified Salaries	2000-2999	59,077.81	96,197.43	112,877.25	111,559.36	112,550.01	111,274.19	109,614.74	113,000.00	113,000.00	113,000.00	113,000.00	137,260.21	1,302,411.00		1,302,411.00
Employee Benefits	3000-3999	40,614.56	140,691.72	123,676.13	125,344.88	121,391.83	124,196.03	121,582.39	121,600.00	121,600.00	121,600.00	121,600.00	147,409.46	1,431,307.00	211,689.00	1,642,996.00
Books & Supplies	4000-4999	6,625.47	27,233.90	29,065.12	31,244.14	10,219.02	14,084.11	5,585.60	57,652.00	35,304.00	28,243.00	35,304.00	32,479.12	313,039.48	40,000.00	353,039.48
Services & Other Operational	5000-5999	63,740.87	83,777.98	159,964.90	268,326.66	332,401.87	123,835.95	69,381.14	370,200.00	126,800.00	274,733.00	128,687.00	71,482.38	2,073,331.75	40,000.00	2,113,331.75
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499							50,000.00			50,000.00			100,000.00	7,000.00	107,000.00
Interfund TF out (Cafet)	7600-7629			90,000.00										90,000.00		90,000.00
Interfund TF out (BAS/OPEB)	7600-7629							335,000.00			100,000.00		330,000.00	765,000.00		765,000.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		200,953.33	548,300.78	634,359.81	828,970.98	775,056.18	570,288.21	890,721.80	859,452.00	593,704.00	884,576.00	595,591.00	941,021.14	8,322,995.23	298,689.00	8,621,684.23
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		-21,196.41	9,060.00	17,743.40	636,514.71	461.75	40,450.00	101,440.00						784,473.45		
Prior year Clear Due To/From					791,360.08									791,360.08		
Accounts Payable	95x															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-602,150.29	3,409.46	-6,769.79	-545,297.77	-14,525.26	-12,488.25	69,012.80					-119,854.00	-1,228,663.10		June R2600 ELOP 23-24
TOTAL PRIOR YR		-623,346.70	12,469.46	10,973.61	882,577.02	-14,063.51	27,961.75	170,452.80	0.00	0.00	0.00	0.00	-119,854.00	347,170.43		
E: NET INC/DEC	(B-C+D)	-652,265.43	-501,907.22	-490,403.14	271,713.58	-374,000.89	2,401,530.15	-578,286.08	-519,722.00	-756,775.00	906,876.00	-658,265.00	-375,184.70	-1,326,689.73		
F: ENDING CASH BALANCE	(A+E)	3,352,135.22	2,850,228.00	2,359,824.86	2,631,538.44	2,257,537.55	4,659,067.70	4,080,781.62	3,561,059.62	2,804,284.62	3,711,160.62	3,052,895.62	2,677,710.92		519,786.58	

Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at over \$700,000. This includes In Lieu property tax to charters, MOU amounts due from charters.
 STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$211,689).
 Expenses to be made after June 30, 2025 shows the book entry amount for STRS on Behalf of State (will not be paid), \$40k each due for supplies and services, SELPA mental health TF of \$7k.
 State categorical ELOP 21-22 and 22-23 funding of \$210,725 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

Twin Hills Union School District - District & Apple Blossom Elementary School												
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025												
General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for the District and Apple Blossom Elementary, Fund #01												
	2023-24			2024-25			2025-26			2026-27		
Revenue	Prior Fiscal Year Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
LCFF Revenue Sources												
Funded/Planning COLA	8.22%			1.07%			2.43%			3.52%		
Unduplicated Count # /LCFF Rolling % for Sup Grant	86 / 26.06%			84 / 27.46%			84 / 28.32%			84 / 27.45%		
Funded ADA / Actual ADA	3 year average ADA 320.63 / CY ADA 269.57			3 year average ADA 283.50/ CY ADA 292.0			3 year average ADA 278.7/ CY ADA 292.0			3 year average ADA 283.7 / CY ADA 292.0		
Enrollment (w/LCFF - TK below age 5)	291			306			306			306		
Enrollment notes:	1.5 SCOE 6/22 pgm			1 SCOE student (included above)			1 SCOE student (included above)			1 SCOE student (included above)		
Property Taxes % inc/dec	\$4.69 Million			\$4.7 Million			\$4.75 Million			\$4.8 Million		
In Lieu Property Tax per ADA	\$4,922			\$4,974			\$5,026			\$5,079		
Transportation Funding	\$102,809			\$103,909			\$106,434			\$110,180		
Revenue Transfer to Deferred Maintenance	\$50,000			\$50,000 Same as prior year			\$50,000			Same as prior year		
Basic Aid Supplemental Funding	23-24=\$1,030,008 + 22-23 \$319,117			\$900,000 estimate based prior year without local district that may be basic aid			Same as prior year			Same as prior year		
Federal	Rest: Spec Ed, Title 1 & Title 2			Rest: Special Ed plus Title 1 & Title 2			Same as prior year			Same as prior year		
COVID19 Fed Funding (Unearned, record as spent)	\$126,033			\$73,008 ESSER Res 3214 Summer July 2024 Excel program			Prior years only			Prior years only		
Other State												
Lottery Unrestricted/Restricted	Unr \$211: Rest \$102			Unr \$191	Rest \$82	ADA*1.04446	Unr \$191	Rest \$82	ADA*1.04446	Unr \$191	Rest \$82	ADA*1.04446
Mandated Block Grant	Unr \$37.81			Unr \$38.21 *prior year ADA			Unr \$39.14 *prior year ADA			Unr \$40.52 *prior year ADA		
Transportation 60% Allowance new 2023-24	\$52,886			\$58,580.00			\$59,745.00			\$60,939.00		
COVID19 IPI and UPK (Unearned, see Fed)	\$33,269			UPK R6053 \$69,181			See 20-21 through 24-25			See 20-21 through 24-25		
ELO-P, Educator Effectiveness, ERMHS Mental Health, Art Music IMBG, Learning Recovery ERBG, Kitchen Infrastructure, Prop 28 Art & Music In Schools	\$188,914			ELOP R2600 \$110,202 + Mental Health \$22,236 + Special Ed Preschoo \$5,661 + Prop 28 Art & Music in Schools \$36,744			Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744			Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744		
ELO-P funding recaptured by the State 21 - 23				(210,725) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.			24-25 Only			24-25 Only		
STRS on Behalf of State	Book entry only			Based on CalSTRS info at PY YEC - matches expense			Prior year +5% - matches expense			Prior year +5% - matches expense		
Local												
Interest/FMV adjustment + Misc (Unrest)	\$202,706			Unr Interest \$120,000, no FMV until year end			Unr Interest \$110,000			Same as PY		
Other Local, see Narrative	SR MOU, rents, other			Unr SunRidge MOU \$278k, rents, util			PY + rent inc THH			PY + rent inc THH		
Donations, Grants, Safety, see Narrative	\$35,397			Rest: RESIG Safety and donations budgeted when actually received			Zero, only budgeted when received			Zero		
Special Ed Transfers	\$413,906			Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs			Prior year plus \$250,000 SELPA funding based on their updated formula			Prior year plus \$230,000 SELPA funding based on their updated formula		
Expenditures												
Certificated Salaries												
Staffing (FTEs)	21.5 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent			20.0 FTE Teachers & Student Support: Teachers 14.0 FTE; AB, TH, OV, Dist Special Ed 3.4 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.9 FTE. Admin=1.0 FTE Site Admin, 1.0 FTE Superintendent			Unrest: Prior year minus retirement of .50 FTE teacher, minus .40 FTE counselor. Rest: Prior year minus .40 FTE Special Ed			Unrest: Prior year minus changes to CRSP benefits paid		
Step & Column Costs				Based on actual current known payroll			PY + estimated 2%			Prior year plus 2%		
One Time Grant Funds	Counselor 0.5 FTE; Spec Ed Stu Svcs 0.50 FTE, Summer Sch Adm 0.05			Summer School Admin 0.05 FTE R3214, Professional Development and training stipends R6266.			None of the prior year personnel included. Amount shown is for prof development using R6266			None, funding ended 6/30/26		
Additional Adjustments							To be determined			To be determined		
Classified Salaries												
Staffing (FTEs)	18.7 FTE (with AB+TH site maint and AB + TH special ed) 5.0 FTE District			18.4 FTE (includes AB+TH Special Ed Instr Assist 3.75 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.63 FTE) + 5.0 FTE District personnel			No changes included.			Same as prior year.		
Step & Column Costs				Based on actual current known payroll			PY + estimated 2%			PY + estimated 2%		
One Time Grant Funds	0.50 FTE R7435 Learning Recovery IA+0.66 FTE R6053 TKIA and YA			0.94 FTE TK IAs R6053, 0.25 FTE Art IA R6770 (FTE also included above)			0.25 FTE Art IA R6770.			Same as prior year.		
Additional Adjustments							To be determined			To be determined		
Employee Benefits												
Statutory Benefits (Fixed)				Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll			Prior year - retired teacher + 2%			Prior year - CRSP + 2%		
One Time Grant Funds	ER costs for 1X pgms			Employer costs for 1X grant funded programs			R6266 Prof development + R6770 AMIS			R6770 AMIS (Prop 28)		
Additional Adjustments							To be determined			To be determined		
STRS on Behalf of State	Book entry only			Based on CalSTRS info at PY YEC - matches revenue			Prior year +5% - matches revenue			Prior year +5% - matches revenue		
STRS / PERS	STRS=19.1%; PERS=26.68%			STRS = 19.1%; PERS = 27.05%			STRS = 19.1%; PERS = 27.4%			STRS = 19.1%; PERS = 27.5%		

District/Apple Blossom Elem

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

Assumptions Continued	2023-24			2024-25			2025-26			2026-27		
District/AB 24-25 2nd Interim	Prior Fiscal Year Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
Expenditures - continued												
Health & Welfare Benefits	\$15,600 full FTE			District annual maximum for a full FTE is apx. \$15,828. Actual cost known to date.			Prior year - retired teacher + 2%			Prior year + 2%		
One Time Grant Funds	Costs for 1X pgms			None this year			Prior years only			Prior years only		
Additional Adjustments							To be determined			To be determined		
Books and Supplies				Expenses based on prior year and estimated for current year. Updated based on current year. One time purchases, carryover, and donations received are now budgeted			Prior year minus carryover and one time: Unr -\$14,700 and Rest -\$62,435 + 2%			Prior year + 2%		
One Time Grant Funds		\$34,106		\$162,294 includes Excel summer program, air filters, computer equipment, gardening materials, musical instruments, art materials, TK materials, textbooks, kitchen equipment.			Textbooks and instructional materials, music and art supplies R6762 \$25,000			Total one time expenses is in Services to be distributed once use of funds decided.		
Services, Other Operating Expenses				Expenses based on prior year and estimated for current year including: Unrestricted; JPA Transportation, utilities, legal fees; Restricted special education, federal programs, RRM.			Prior year minus Unr \$11,950; Rest -\$30k RRM and -\$2,400 Special Ed settlement + 2%			Prior year + 2%		
One Time Grant Funds		\$179,720		Estimated expenses \$154,648 for Summer School R3214, prof. dev. R6266, garden and music instruction R6762, and mental health services R6546			Estimated expenses \$39k Prof Dev R6266; \$15k Mental Health R6546; \$3k art and music services			Estimated expenses \$15k Mental Health R6546; \$3k art and music services		
Restricted Expense Adjustment				See subsequent years			Balances restricted ending balance by adjusting through unrestricted			Adj needed, annual expenses increase, revenue generally does not		
Necessary Expense Reductions				See subsequent years			Plan to be developed			Same as prior year.		
Other Outgo (Mental Health TF to SELPA)	\$6,896			R6546 \$7,000			Same as prior year			Same as prior year.		
Capital Outlay	\$0			None anticipated to date			None			None		
Other Outgo: BAS to D21 SunRidge	\$100,000 Exp support + \$10,026 CRSP			\$100,000 Expense support			\$100,000 Expense support			\$100,000 Expense support		
Transfers In												
MOU amounts from Charters+ABASP	\$1,204,924			\$1,130,000 Charters+\$29k ABASP			\$1,130,000 Charters+ \$29k ABASP			Same as prior year		
CRSP from Fund 20	\$57,336			\$11,706			\$11,706			\$0		
Transfers Out												
Contribution to Cafeteria Fund		\$103,000		\$90,000 is current estimate			\$90,000 is current estimate			Same as prior year		
Basic Aid Supplement Funds to THCMS		\$756,570		\$475,000 is current estimate			\$500,000 is current estimate			\$500,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV		CRSP \$10,353 BAS \$224,160		\$290,000 is current estimate			\$290,000 is current estimate			\$250,000 is current estimate		
Contributions: Restricted												
Special Ed Encroachment & Other transfers		\$1,089,209			\$1,248,201		Prior year - SELPA revenue inc. \$250k + 2%			Prior year - SELPA revenue inc. \$230k +2%		
Routine Restricted Maintenance		\$341,200			\$300,000		No change			No change		
PIP Program		\$27,270			\$20,000		Same as prior year			Same as prior year		
Net Increase (Decrease) - Unrestricted				Negative amount decreases fund balance			Negative amount decreases fund balance			Negative amount decreases fund balance		
Audit Adjustment: Res2600 ELOP 23-24				(1119,854) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance			24-25 only			24-25 only		
Components of Ending Fund Balance												
Nonspendable (Revolving Fund cash)		\$5,000		Revolving funds, no change			Same as prior year			Same as prior year		
Restricted		CACE \$15,104; ELOP \$330,579; Ed Effect \$80,825; Art Music IMD BG \$104,114; Prop 28 AMIS \$37,886; Kitchen \$76,134; all others \$78k		\$224,059: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Ed Effect Res6266 \$53,753; Art Music IMD BG Res6762 \$25,000; Prop 28 Art & Music In Schools Res6770 \$20,000			\$167,050: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Prop 28 Art & Music In Schools Res6770 \$41,744			\$188,794: CA Clean Energy \$15,104; ELOP Res2600 \$110,202; Prop 28 Art & Music In Schools Res6770 \$63,488		
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment				(1119,854) this year only, ELOP State funding recapture for 23-24, decreases Retricted above			24-25 only			24-25 only		
Assigned- See MYP+SACS+Exhibit B				MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details			MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details			MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details		
Reserve for Economic Uncertainties (REU)		17%		BP 3100 = 17% rounded up			BP 3100 = 17% rounded up			BP 3100 = 17% rounded up		
Unassigned/Unappropriated				Balance after Assignments and REU			Balance after Assignments and REU			Balance after Assignments and REU		

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

RRM & REU calculated without STRS on Behalf of State

Abbreviations:

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

Abbreviations (continued):

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

District/Apple Blossom Elem

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

	Object Codes	Prior Fiscal Year Actual: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.43%			3.52%
ADA for LCFF Funding purposes			LCFF funding used rolling 3 yr avg	320.63		LCFF rolling avg not used, CV higher			LCFF rolling avg not used			LCFF rolling avg not used	
ADA for budget year Enrollment		Donation Rev & Exp included		269.57	Donation Rev & Exp shown as rec'd		292.00	Donation Rev & Exp NOT shown		292.00	Donation Rev & Exp NOT shown		292.00
				290.50			306.00			306.00			306.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,894,914	106,499	4,001,413	3,673,753	100,000	3,773,753	3,762,181	100,000	3,862,181	3,879,934	100,000	3,979,934
Transportation Funding		102,809		102,809			103,909			106,434			110,180
Revenue transfer (Def Maint, F14)	8091	(50,000)		(50,000)	(50,000)		(50,000)	(50,000)		(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	-	157,558	157,558	-	157,558	157,558	-	157,558	157,558
Federal Funding: COVID19 (Unearned - record as expensed)		-	126,033	126,033	-	73,008	73,008	-	-	-	-	-	-
Other State Revenues: Mandated, Lottery,													
Transportation	8300-8599	132,605	31,821	164,426	129,874	24,928	154,802	129,199	24,928	154,127	130,795	24,928	155,723
State Funding: IPI, Universal Prek (Unearned-see Fed)		-	33,269	33,269	-	69,181	69,181	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS			188,914	188,914		174,843	174,843		58,980	58,980		58,980	58,980
ELOP funding recaptured by the State for 21-22 & 22-23		-	-	-	(210,725)	(210,725)	-	-	-	-	-	-	-
Other State: STRS/PERS on Behalf of State		-	190,162	190,162	-	211,689	211,689	-	222,273	222,273	-	233,387	233,387
Local Revenues	8600-8799	545,834	460,056	1,005,890	457,000	381,887	838,887	411,160	594,000	1,005,160	412,440	824,000	1,236,440
Total Revenue		5,975,287	1,311,290	7,286,577	5,214,536	982,369	6,196,905	5,258,974	1,157,739	6,416,713	5,383,349	1,398,853	6,782,202
Expenditures													
Certificated Salaries	1000-1999	1,732,587	419,342	2,151,929	1,870,993	357,652	2,228,645	1,822,706	352,404	2,175,110	1,847,557	359,452	2,207,009
Certificated Salaries One Time Grant Funds			142,633	142,633		19,261	19,261		11,700	11,700			
Additional Adjustments			-	-		-	-		-	-		-	-
Classified Salaries	2000-2999	946,732	352,209	1,298,941	922,196	336,446	1,258,642	1,001,866	317,369	1,319,235	1,021,903	323,716	1,345,619
Classified Salaries One Time Grant Funds			41,542	41,542		43,769	43,769		9,000	9,000		9,000	9,000
Additional Adjustments			-	-		-	-		-	-		-	-
Employee Benefits -- Statutory	3301-3399;		44,017	178,440		45,069	183,724		43,262	187,803		44,129	191,561
Employee Benefits One Time Grant Funds	3501-3699	134,423	46,088	46,088	138,655	19,964	19,964	144,541	5,820	187,803	147,432	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	364,781	72,067	436,848	339,079	67,309	406,388	345,860	68,655	414,515
Employee Benefits PERS	3201-3299	236,974	87,875	324,849	229,440	82,021	311,461	254,222	86,959	341,181	260,253	89,022	349,275
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
3700-3799		362,897	67,567	430,464	397,293	82,017	479,310	393,418	83,657	477,075	401,287	85,330	486,617
EE Benefits-H&W One Time Grant Funds		-	9,487	9,487	-	-	-	-	-	-	-	-	-
Additional Adjustments			-	-		-	-		-	-		-	-
Books and Supplies	4000-4999	72,527	65,762	138,289	62,576	128,069	190,645	49,130	67,200	116,330	50,110	68,540	118,650
Books and Supplies One Time Grant Funds			34,106	34,106		162,394	162,394		25,000	25,000			
Services, Other Operating Expenses	5000-5999	692,730	1,174,926	1,867,656	651,755	1,306,929	1,958,684	652,840	1,299,610	1,952,450	665,900	1,325,602	1,991,502
Services One Time Grant Funds		-	179,720	179,720	-	154,648	154,648	-	57,469	57,469	-	17,986	17,986
Restricted Expense Adjustment (clear through unrest)			-	-		-	-	(2,281)	2,281	-	23,525	(23,525)	-
Necessary Expense Reductions - see narrative			-	-		-	-		-	-		-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obi 7222)	7100-7199;		6,896	6,896		7,000	7,000		7,000	7,000		7,000	7,000
7300-7499		-			-			-			-		
Other Outgo: BAS & CRSP to D21 Charter	7299	110,026		110,026	100,000		100,000	100,000		100,000	100,000		100,000
Total Expenditures		4,603,130	2,941,639	7,544,769	4,737,689	3,028,995	7,766,684	4,755,521	2,658,313	7,413,834	4,863,827	2,611,544	7,475,371
Excess (Deficiency)		1,372,157	(1,630,349)	(258,192)	476,847	(2,046,626)	(1,569,779)	503,453	(1,500,574)	(997,121)	519,522	(1,212,691)	(693,169)
Transfers In from OVS	8910-8929	663,560		663,560	630,000		630,000	630,000		630,000	630,000		630,000
Transfers In from THCMS	8910-8929	512,470		512,470	500,000		500,000	500,000		500,000	500,000		500,000
Transfers In from F20 OPEB for CRSP	8910-8929	57,336		57,336	11,706		11,706	11,706		11,706	-		-
Transfers In from ABASP	8910-8929	28,894		28,894	29,000		29,000	29,000		29,000	29,000		29,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(103,000)		(103,000)	(90,000)		(90,000)	(90,000)		(90,000)	(90,000)		(90,000)
Transfers Out: BAS to Fund 03	7200+7600	(756,570)		(756,570)	(475,000)		(475,000)	(500,000)		(500,000)	(500,000)		(500,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(234,513)		(234,513)	(290,000)		(290,000)	(290,000)		(290,000)	(250,000)		(250,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,457,679)	1,552,679	95,000	(1,568,201)	1,668,201	100,000	(1,343,565)	1,443,565	100,000	(1,134,435)	1,234,435	100,000
Total Transfers/Other Uses		(1,289,502)	1,552,679	263,177	(1,252,495)	1,668,201	415,706	(1,052,859)	1,443,565	390,706	(815,435)	1,234,435	419,000
Net Increase (Decrease)		82,655	(77,670)	4,985	(775,648)	(378,425)	(1,154,073)	(549,406)	(57,009)	(606,415)	(295,913)	21,744	(274,169)
Fund Balance													
Beginning Balance		3,442,140	800,008	4,242,148	3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791
Audit Adjustment(s)					(119,854)		(119,854)						
Net Ending Balance		3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791	1,903,828	188,794	2,092,622
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Stores (nonspendable)	9712	-		-	-		-	-		-	-		-
Restricted (Res 2000-9999)	9740		722,338	722,338		343,913	343,913		167,050	167,050		188,794	188,794
Restricted Res2600 ELOP 23-24 Audit Adjustment			-	-		(119,854)	(119,854)		-	-		-	-
Committed	9750		-	-		-	-		-	-		-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000		70,000	70,000		70,000	70,000		70,000	70,000		70,000
Assigned - Amount required for THCMS to meet BP3100		310,910		310,910	347,205		347,205	326,490		326,490	290,809		290,809
Assigned - Amount required for OV to meet BP3100		432,453		432,453	496,306		496,306	447,487		447,487	425,050		425,050
Assigned - Amount required for SR to meet BP3100		340,333		340,333	366,743		366,743	381,684		381,684	389,633		389,633
Assigned - Fund Bal Support/Pensions/Tech/Facilities		1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000
Assigned - Reduces Above Assignment		(966,154)		(966,154)	(1,365,807)		(1,365,807)	(1,803,090)		(1,803,090)	(2,050,604)		(2,050,604)
Assigned - See Reduces Above Assignments, decreases amount		382,750		382,750	-		-	-		-	-		-
Assigned - Lottery Res 1100 Unrestricted		1,718		1,718	-		-	-		-	-		-
Assigned - COVID19 Legal: Distance Learning		100,000		100,000	-		-	-		-	-		-
Reserve for Economic Uncertainties		1,447,785		1,447,785	1,429,700		1,429,700	1,372,170		1,372,170	1,373,940		1,373,940
Unassigned/Unappropriated Ending Bal	9790	-	0	0	-	0	0	-	0	0	-	0	0
Net Ending Balance		3,524,795	722,338	4,247,133	2,749,147	224,059	2,973,206	2,199,741	167,050	2,366,791	1,903,828	188,794	2,092,622
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17%			17%			17%			17%

**District/
Apple
Blossom
Elem**

Twin Hills Union Elementary (70961) - 2nd Interim 2024-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	285	306	306	306
Unduplicated Pupil Count (UPC)	86	84	84	84
Unduplicated Pupil Percentage (UPP)	26.06%	27.46%	28.32%	27.45%
Current Year LCFF Average Daily Attendance (ADA)	269.57	292.00	292.00	292.00
Funded LCFF ADA	320.63	292.00	292.00	292.00
LCFF ADA Funding Method	3PY Average	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$3,196,832	\$2,942,804	\$3,014,358	\$3,120,702
Grade Span Adjustment	217,349	198,170	202,920	210,140
<i>Adjusted Base Grant</i>	\$3,414,181	\$3,140,974	\$3,217,278	\$3,330,842
Supplemental Grant	177,947	172,502	182,226	182,863
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$3,592,128	\$3,313,476	\$3,399,504	\$3,513,705
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	102,809	103,909	106,434	110,180
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	261,813	261,813	261,813	261,813
Add-on: Transitional Kindergarten	40,972	98,464	100,864	104,416
Total Allowance and Add-On Amounts	\$405,594	\$464,186	\$469,111	\$476,409
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$3,997,722	\$3,777,662	\$3,868,615	\$3,990,114
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,468	\$ 12,937	\$ 13,249	\$ 13,665
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	3,997,722	3,777,662	3,868,615	3,990,114
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 1,578,183	\$ 1,452,279	\$ 1,467,721	\$ 1,483,172
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 474,012	\$ 529,795	\$ 542,605	\$ 561,588
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 1,945,527	\$ 1,795,588	\$ 1,858,289	\$ 1,945,354
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,945,527	\$ 1,795,588	\$ 1,858,289	\$ 1,945,354
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 474,012	\$ 529,795	\$ 542,605	\$ 561,588
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 2,203	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ 4,690,846	\$ 4,700,000	\$ 4,750,000	\$ 4,800,000
In-Lieu of Property Taxes (Object Code 8096)	(3,112,663)	(3,247,721)	(3,282,279)	(3,316,828)
Entitlement and Source Reconciliation				

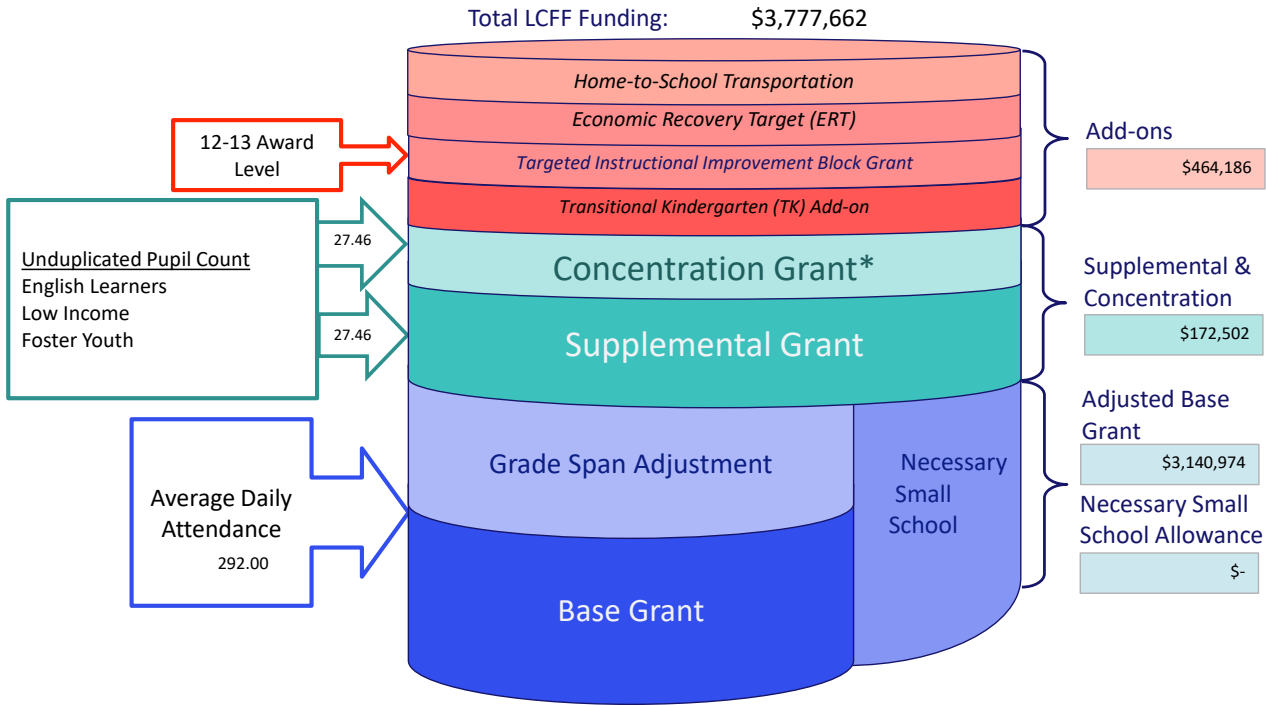
Twin Hills Union Elementary (70961) - 2nd Interim 2024-25					
	2023-24	2024-25	2025-26	2026-27	
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 3,997,722	\$ 3,777,662	\$ 3,868,615	\$ 3,990,114	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 3,716,966	\$ 3,501,251	\$ 3,579,955	\$ 3,697,071	
Supplemental and Concentration Grant funding in the LCAP year	\$ 177,947	\$ 172,502	\$ 182,226	\$ 182,863	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	4.79%	4.93%	5.09%	4.95%	
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 11,521.77	\$ 11,675.85	\$ 11,979.13	\$ 12,380.31	
Grades 4-6	\$ 10,593.80	\$ 10,735.92	\$ 11,014.42	\$ 11,383.43	
Grades 7-8	\$ 10,907.33	\$ 11,053.45	\$ 11,340.92	\$ 11,720.99	
Grades 9-12	\$ 12,969.48	\$ 13,144.30	\$ 13,484.84	\$ 13,937.34	
Base Grants					
Grades TK-3	\$ 9,919	\$ 10,025	\$ 10,269	\$ 10,630	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,424	\$ 10,791	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,733	\$ 11,111	
Grades 9-12	\$ 12,015	\$ 12,144	\$ 12,439	\$ 12,877	
Grade Span Adjustment					
Grades TK-3	\$ 1,032	\$ 1,043	\$ 1,068	\$ 1,106	
Grades 9-12	\$ 312	\$ 316	\$ 323	\$ 335	
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	
Grades TK-3	\$ 2,190	\$ 2,214	\$ 2,267	\$ 2,347	
Grades 4-6	\$ 2,014	\$ 2,035	\$ 2,085	\$ 2,158	
Grades 7-8	\$ 2,073	\$ 2,096	\$ 2,147	\$ 2,222	
Grades 9-12	\$ 2,465	\$ 2,492	\$ 2,552	\$ 2,642	
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$ 571	\$ 608	\$ 642	\$ 644	
Grades 4-6	\$ 525	\$ 559	\$ 590	\$ 592	
Grades 7-8	\$ 540	\$ 575	\$ 608	\$ 610	
Grades 9-12	\$ 642	\$ 684	\$ 723	\$ 725	
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	
Grades TK-3	\$ 7,118	\$ 7,194	\$ 7,369	\$ 7,628	
Grades 4-6	\$ 6,545	\$ 6,615	\$ 6,776	\$ 7,014	
Grades 7-8	\$ 6,739	\$ 6,811	\$ 6,976	\$ 7,222	
Grades 9-12	\$ 8,013	\$ 8,099	\$ 8,295	\$ 8,588	
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	

Twin Hills Union Elementary (70961) - 2nd Interim 2024-25										v.25.2b		PY1		v.25.2b		CY																	
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25																	
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										8.22%		0.00%		26.06%		26.06%		1.07%		0.00%		27.46%		27.46%									
3PY Average																Current Year																	
										ADA		Base		Grade Span		Supplemental		Concentration		Total		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											
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											
LCFF Entitlement Before Adjustments																						\$ 3,997,722											
Miscellaneous Adjustments																						-											
ADJUSTED LCFF ENTITLEMENT																						\$ 3,997,722											
Local Revenue (including RDA)																						(1,578,183)											
Gross State Aid																						\$ 2,419,539											
Education Protection Account Entitlement																						(474,012)											
Net State Aid																						\$ 1,945,527											
MINIMUM STATE AID CALCULATION																																	
										12-13 Rate		2023-24 ADA		N/A		12-13 Rate		2024-25 ADA		N/A													
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,027.20	320.63	\$	1,611,871	\$	5,027.20	292.00	\$	1,467,942														
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																
Minimum State Aid Adjustments																						-											
Less Current Year Property Taxes/In-Lieu																						(1,578,183)											
Less Education Protection Account Entitlement																						(474,012)											
Subtotal State Aid for Historical RL/Charter General BG																						\$ -											
Categorical Minimum State Aid																						855,303											
Charter School Categorical Block Grant adjusted for ADA																						-											
Minimum State Aid Guarantee Before Proration Factor																						\$ 855,303											
Proration Factor																						0.00%											
Minimum State Aid Guarantee																						\$ 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											
ADDITIONAL STATE AID																						\$ -											
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																						\$ 1,945,527											
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																						\$ 3,997,722											
Change Over Prior Year										-0.90%		(36,480)				-5.50%		(220,060)				\$ 3,777,662											
LCFF Entitlement Per ADA (excluding Categorical MSA)																						12,468											
Per-ADA Change Over Prior Year										9.22%		1,053				3.76%		469				12,937											
Basic Aid Status (school districts only)																						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																						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) - 2nd Interim 2024-25										v.25.2b		CY1		v.25.2b		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										2.43%		0.00%		28.32% 28.32%		3.52%		0.00%		27.45% 27.45%													
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total													
Grades TK-3										190.00	\$	10,269	\$	1,068	\$	642	\$	-	\$	2,276,034	190.00	\$	10,630	\$	1,106	\$	644	\$	-	\$	2,352,258		
Grades 4-6										102.00		10,424				590		-		1,123,470	101.00		10,791				592		-		1,149,726		
Grades 7-8										-		10,733				608		-		-	1.00		11,111				610		-		11,721		
Grades 9-12										-		12,439		323		723		-		-	-		12,877		335		725		-		-		
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant											\$	3,014,358	\$	202,920	\$	182,226	\$	-	\$	3,399,504		\$	3,120,702	\$	210,140	\$	182,863	\$	-	\$	3,513,705		
NSS Allowance												-							-		-										-		
TOTAL BASE										292.00	\$	3,014,358	\$	202,920	\$	182,226	\$	-	\$	3,399,504	292.00	\$	3,120,702	\$	210,140	\$	182,863	\$	-	\$	3,513,705		
ADD ONS:																																	
Targeted Instructional Improvement Block Grant																		\$	-											\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																			106,434													110,180	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																			-												-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA		32.00	TK Add-on rate	\$	3,152.00			100,864			TK ADA		32.00	TK Add-on rate	\$	3,263.00							104,416
ECONOMIC RECOVERY TARGET PAYMENT																		261,813												261,813			
LCFF Entitlement Before Adjustments																		\$	3,868,615											\$	3,990,114		
Miscellaneous Adjustments																			-													-	
ADJUSTED LCFF ENTITLEMENT																		\$	3,868,615											\$	3,990,114		
Local Revenue (including RDA)																			(1,467,721)												(1,483,172)		
Gross State Aid																		\$	2,400,894											\$	2,506,942		
Education Protection Account Entitlement																			(542,605)												(561,588)		
Net State Aid																		\$	1,858,289											\$	1,945,354		
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 (deficitd)										\$	-		-	\$	-		-																
Minimum State Aid Adjustments													-				-																
Less Current Year Property Taxes/In-Lieu													(1,467,721)				(1,483,172)																
Less Education Protection Account Entitlement													(542,605)				(561,588)																
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													\$	1,858,289			\$	1,945,354															
ADDITIONAL STATE AID													\$	-			\$	-															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee													\$	1,858,289			\$	1,945,354															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																																	
Change Over Prior Year										2.41%	90,953			3.14%	121,499																		
LCFF Entitlement Per ADA (excluding Categorical MSA)													13,249				13,665																
Per-ADA Change Over Prior Year										2.41%	312			3.14%	416																		
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										3.49%	62,701	\$	1,858,289	4.69%	87,065	\$	1,945,354																
Education Protection Account													542,605				561,588																
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)										2.07%	78,143	\$	3,868,615	2.65%	102,516	\$	3,990,114																

Components of LCFF Entitlement

	2024-25	
Base Grant	\$ 2,942,804	292.00 ADA
Grade Span Adjustment	\$ 198,170	\$ 3,140,974 Adjusted Base Grant
Supplemental Grant	\$ 172,502 27.46%	
Concentration Grant	\$ - 27.46%	\$ 172,502 Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	
Add-on: Home-to-School Transportation	\$ 103,909	
Add-on: Small School District Bus Replacement Program	\$ -	\$ 464,186 Add-ons
Add-on Economic Recovery Target	\$ 261,813	
Add-on: Transitional Kindergarten	\$ 98,464	
Total	\$ 3,777,662	\$ 3,777,662



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

LCFF Entitlement per ADA						
	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA (LCFF & NSS)	353.40	320.63	292.00	292.00	292.00	
LCFF Sources per ADA, including NSS	\$ 11,415.40	\$ 12,468.33	\$ 12,937.20	\$ 13,248.68	\$ 13,664.77	
Net Dollar Change per ADA	\$ 1,356.15	\$ 1,052.94	\$ 468.86	\$ 311.48	\$ 416.09	
Net Percent Change	13.48%	9.22%	3.76%	2.41%	3.14%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 11,415.40	\$ 12,468.33	\$ 12,937.20	\$ 13,248.68	\$ 13,664.77	
Net Change per ADA	\$ 1,356.15	\$ 1,052.94	\$ 468.86	\$ 311.48	\$ 416.09	
Net Percent Change	13.48%	9.22%	3.76%	2.41%	3.14%	

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

TWIN HILLS CMS	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT	ACCT #S															
A: BEGIN CASH	9110	786,838.50	855,893.91	747,944.46	833,812.62	628,240.03	475,294.25	545,458.01	767,472.40	595,368.40	683,950.40	624,308.10	544,349.10			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid+PY Recomp	8015	41,643.00	41,643.00	74,958.00	74,958.00	74,958.00	74,958.00	74,958.00	66,228.00	66,228.00	66,228.00	66,228.00	66,226.00	789,214.00		789,214.00
Education Protection Account	8012			93,030.00			93,031.00			93,030.00			93,164.00	372,255.00		372,255.00
In Lieu Property Tax+PY Recomp	8096		55,379.00	110,759.00	73,839.00	73,839.00	73,839.00	73,839.00	73,839.00	144,827.00	72,420.00	72,420.00	72,420.00	897,420.00	72,420.00	969,840.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,910.00							3,910.00		3,910.00
New Block Grants		4,618.00	4,618.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,311.00	8,306.00	92,341.00		92,341.00
Lottery, Unrest+Rest								12,529.30			15,316.70			27,846.00	27,846.00	55,692.00
ELOP funds recaptured by the State R2600										-25,000.00	-25,000.00	-25,000.00	-25,000.00	-100,000.00		-100,000.00
STRS on Behalf of / State Liability														0.00	100,890.00	100,890.00
Other Local - see below	8300-8599															
Interest					7,704.36			5,603.97			5,000.00			18,308.33	2,691.67	21,000.00
Donations, THABEF, Facility Use				570.00				400.00	400.00				200.00	1,570.00		1,570.00
Interfund TF in	8910-8929				11,109.55			235,000.00					240,000.45	486,110.00		486,110.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		46,261.00	101,640.00	287,628.00	175,921.91	157,108.00	254,049.00	410,641.27	148,778.00	287,396.00	142,275.70	121,959.00	355,316.45	2,488,974.33	203,847.67	2,692,822.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,683.37	101,476.54	115,915.19	104,673.17	107,028.54	106,704.39	105,888.79	106,000.00	106,000.00	106,000.00	106,000.00	129,787.01	1,208,157.00		1,208,157.00
Classified Salaries	2000-2999	7,671.76	20,241.02	22,432.91	22,508.64	22,432.91	22,432.91	22,432.91	22,432.00	22,432.00	22,432.00	22,432.00	36,560.94	266,442.00		266,442.00
Employee Benefits	3000-3999	8,623.11	59,388.02	46,340.36	46,865.42	48,541.63	47,096.79	48,137.22	47,000.00	47,000.00	47,000.00	47,000.00	62,905.45	555,898.00	100,890.00	656,788.00
Books & Supplies	4000-4999	0.00	11,156.21	6,169.63	8,143.11	4,778.04	2,573.19	1,225.02	9,313.00	13,969.00	17,073.00	17,073.00	13,735.70	105,208.90	50,000.00	155,208.90
Services & Other Operational	5000-5999	6,757.64	17,327.66	10,901.75	7,701.43	7,272.66	5,077.96	8,538.83	16,137.00	9,413.00	9,413.00	9,413.00	11,523.07	119,477.00	15,000.00	134,477.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00	5,100.00	5,100.00
Interfund TF out	7600-7629					120,000.00			120,000.00				120,000.00	360,000.00	140,000.00	500,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		35,735.88	209,589.45	201,759.84	189,891.77	310,053.78	183,885.24	186,222.77	320,882.00	198,814.00	201,918.00	201,918.00	374,512.17	2,615,182.90	310,990.00	2,926,172.90
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		63,315.00			171,460.27			2,616.89						237,392.16		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-4,784.71			-363,063.00			-5,021.00					-50,000.00	-422,868.71	June R2600 ELOP 23-24	
TOTAL PRIOR YR		58,530.29	0.00	0.00	-191,602.73	0.00	0.00	-2,404.11	0.00	0.00	0.00	0.00	-50,000.00	-185,476.55		
E: NET INC/DEC	(B-C+D)	69,055.41	-107,949.45	85,868.16	-205,572.59	-152,945.78	70,163.76	222,014.39	-172,104.00	88,582.00	-59,642.30	-79,959.00	-69,195.72	-311,685.12		
F: ENDING CASH BAL	(A+E)	855,893.91	747,944.46	833,812.62	628,240.03	475,294.25	545,458.01	767,472.40	595,368.40	683,950.40	624,308.10	544,349.10	475,153.38		-107,142.33	

Notes: Amount expected in or after July of 2025 for all types of revenue is estimated at \$100,000+. This includes In Lieu property tax, lottery and interest.

STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$100,890).

Expense amounts shown to be made after June 30, 2025 are for the balance due for the special education excess costs and the MOU payable to the district of \$140,000 plus amounts estimated as unspent for supplies and services.

State categorical ELOP 21-22 and 22-23 funding of \$100,000 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

**Twin Hills Union School District - Twin Hills Charter Middle School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025**

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # /LCFF Rolling % for Sup Grant	57 / 26.05%	48 / 26.21%	48 / 24.64%	48 / 23.19%
Funded ADA	194.93	195.00	195.00	195.00
Enrollment	207.00	207.00	207.00	207.00
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	\$0	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.55 *prior year ADA	Unr \$21.27 *prior year ADA
COVID19 IPI (Unearned, see Federal)	\$0	Prior years only	20-21 & 22-23 only	20-21 & 22-23 only
ELO-P, Educator Effectiveness, ERMHS, Art Music IMBG, Learning Recovery ERBG Prop 28 Art & Music In Schools	\$95,233	\$92,341 = ELOP, Mental Health, Prop 28 Art & Music In Schools	Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23		(\$100,000) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.	24-25 Only	24-25 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest/FMV adjustment + Misc (Unrest)	\$57,748	Unr Interest \$21,000, no FMV until year end plus gym rent \$1,000	Unr Interest \$20,000	Same as PY
Donations (Rest)	\$22,208	Currently received to date \$570	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.7 FTE Teachers, .50 FTE counselor, 1.0 FTE Site Admin	9.9 FTE Teachers includes 2.1 FTE Electives and 0.6 FTE Academic Intervention. 0.70 FTE Counselor. 1.00 FTE Site Administrator	9.7 FTE Teachers includes 2.1 FTE Electives and 0.6 FTE Academic Intervention. 0.50 FTE Counselor (-.20 FTE). 1.00 FTE Site Administrator	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY minus CRSP and minus .20 FTE counseling	PY + estimated 2%
One Time Grant Funds	R7435 .20 ELD +.50 FTE Counselor	Professional Dev R6266	\$15,400 + estimated 2%	None, funding ended 6/30/26
Additional Adjustments			Professional Dev R6266	To be determined
Classified Salaries				
Staffing (FTEs)	5.90 FTE (maint 1.0 FTE pd F01)	5.9 FTE (includes 2.0 FTE Office)	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	None	R6546 ERMHS counseling apx 0.10 FTE	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
One Time Grant Funds	Cost of Counselor and ELD benefits	Cost for Prof. Dev. R6266+Mental Health	Cost for Prof. Dev. R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=26-68	STRS = 19.1%; PERS = 27.05%	STRS = 19.1%; PERS = 27.4%	STRS = 19.1%; PERS = 27.5%
Health & Welfare Benefits	\$15,600 for full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Cost for Counselor+ELD benefits	None	Prior years only	Prior years only
Additional Adjustments			To be determined	To be determined

Twin Hills CMS - 2024-25 2nd Interim/Page 2 of 2	2023-24	2024-25	2025-26	2026-27
Expenditures - continued				
Books and Supplies		Expenses based on prior year and estimated for current year. One time purchases, carryover, donations are now included.	Unrestricted prior year minus one time and carryover \$15k + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$9,427	R6762 \$22k textbooks + \$4k HVAC filters +\$5k tech eq, Res6770 \$14k musical instruments and video eq, R7435 \$9k instr and counsel materials.	\$30k R6762 AMIMDBG and \$5k R6770 Art & Music in Schools.	\$13k R6770 Art & Music in Schools (Prop 28).
Services, Other Operating Expenses		Expenses based on prior year and estimated for current year. One time purchases, carryover, donations are not included.	Unrestricted prior year minus one time and carryover \$21k + 2%; Rest is zero.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$31,807	Estimated expenses \$3,000 R6266 Prof Dev, \$8,500 R6546 Mental Health, \$15,000 R6762 for software, \$2,000 AMIS, \$1,000 R7435	\$21k R6266 Prof Dev and R6762 \$27k services and software to close out resources. R6546 Mental Health \$11k, R6770 \$5k art and music.	Estimates: \$11,090 R6546 Mental Health and \$13,151 R6770
Other Outgo (Mental Health TF to SELPA)	\$5,021	R6546 \$5,100	Same as prior year	Same as prior year.
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$756,570	\$475,000 is current estimate	\$500,000	\$500,000
CRSP from Fund 20	\$21,869 = 2 Teachers	\$11,110 = 1 Teacher	None	None
Transfers Out				
MOU amount for District Costs	\$255,900	\$250,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$256,570	\$250,000 current estimate	Same as prior year	No change
Contribution	\$95,000	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative amount decreases fund balance	Negative amount decreases fund balance overall, note Restricted is negative as carryover (\$50,000) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance	Negative amount decreases fund balance overall, Unrestricted is positive and Restricted is	Net amount is positive, Unrestricted is positive and Restricted is zero.
Audit Adjustment: Res2600 ELOP 23-24			24-25 only	24-25 only
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$55,590; ELOP Res2600 \$150,000; Ed Effect Res6266 \$31,172; Art Music BG Res6762 \$102,906; Prop 28 AMIS Res6770 \$26,856; Learning Recovery EBG Res7435 \$10,205; Lottery+Local year end \$57,810	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Ed Effect Res6266 \$24,512; Art Music BG Res6762 \$56,906; Prop 28 AMIS Res6770 \$36,151	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Prop 28 AMIS Res6770 \$52,302	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Prop 28 AMIS Res6770 \$52,302
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment		(\$50,000) this year only, ELOP State funding recapture for 23-24, decreases Retricted above	24-25 only	24-25 only
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Unassigned/Unappropriated		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
2023-24: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2024-25 Multi-Year Projection @ Second Interim

	Object Codes	Prior Fiscal Year Actual: 2023-24			Current Fiscal Year Budget: 2024-25			First Subsequent Fiscal Year: 2025-26			Second Subsequent Fiscal Year: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				8.22%			1.07%			2.43%			3.52%
Funded COLA				8.22%			1.07%			2.43%			3.52%
ADA for LCFF Funding purposes				194.93			195.00			195.00			195.00
Enrollment				207.00			207.00			207.00			207.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	2,105,450		2,105,450	2,131,309		2,131,309	2,176,622		2,176,622	2,247,043		2,247,043
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)				-			-			-			-
Other State Revenues	8300-8599	47,990	22,980	70,970	42,874	16,728	59,602	42,971	16,728	59,699	43,112	16,728	59,840
State Funding: IPI (Unearned-see Fed)				-			-			-			-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Prop 28 AMIS			95,233	95,233		92,341	92,341		42,341	42,341		42,341	42,341
ELOP funding recaptured by the State for 21-22 & 22-23						(100,000)	(100,000)						
Other State: STRS/PERS on Behalf of State			113,991	113,991		100,890	100,890		105,935	105,935		111,231	111,231
Local Revenues	8600-8799	57,748	22,208	79,956	22,000	570	22,570	20,000		20,000	20,000		20,000
Total Revenue		2,211,188	254,412	2,465,600	2,196,183	110,529	2,306,712	2,239,593	165,004	2,404,597	2,310,155	170,300	2,480,455
Expenditures													
Certificated Salaries	1000-1999	1,374,507		1,374,507	1,205,157		1,205,157	1,202,507		1,202,507	1,226,557		1,226,557
Certificated Salaries One Time Grant Funds			66,128	66,128		3,000	3,000		3,000	3,000			-
Additional Adjustments													
Classified Salaries	2000-2999	264,564	-	264,564	264,542		264,542	269,833	-	269,833	275,229	-	275,229
Classified Salaries One Time Grant Funds			-	-		1,900	1,900		-	-		-	-
Additional Adjustments													
Employee Benefits -- Statutory	3301-3399;	57,993		57,993	63,308		63,308	63,800		63,800	65,076		65,076
Employee Benefits One Time Grant Funds	3501-3699		14,388	14,388		1,350	1,350		660	660			-
Additional Adjustments													
Employee Benefits STRS/PERS on Behalf of State			113,991	113,991		100,890	100,890		105,935	105,935		111,231	111,231
Employee Benefits STRS	3101-3199	244,900		244,900	208,600		208,600	214,329		214,329	218,615		218,615
Employee Benefits PERS	3201-3299	87,127		87,127	84,354		84,354	88,751		88,751	90,856		90,856
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	199,906		199,906	198,286		198,286	199,413		199,413	203,401		203,401
	3700-3799												
EE Benefits-H&W One Time Grant Funds			8,826	8,826									
Additional Adjustments													
Books and Supplies	4000-4999	22,478	19,335	41,813	25,040	75,108	100,148	9,200	16,728	25,928	9,380	16,728	26,108
Books and Supplies One Time Grant Funds			9,427	9,427		55,061	55,061		35,000	35,000		13,000	13,000
Services, Other Operating Expenses	5000-5999	119,324	11,975	131,299	104,977	-	104,977	83,200		83,200	88,300		88,300
Services One Time Grant Funds			31,807	31,807		29,500	29,500		63,848	63,848		24,241	24,241
Necessary Expense Reductions - see narrative													
Capital Outlay	6000-6999												
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282)	7100-7199		5,021	5,021		5,100	5,100		5,100	5,100		5,100	5,100
	7300-7399												
Total Expenditures		2,370,799	280,898	2,651,697	2,154,264	271,909	2,426,173	2,131,033	230,271	2,361,304	2,177,414	170,300	2,347,714
Excess (Deficiency)		(159,611)	(26,486)	(186,097)	41,919	(161,380)	(119,461)	108,560	(65,267)	43,293	132,741	-	132,741
Transfers In from General Fund 01	8910-8929	756,570		756,570	475,000		475,000	500,000		500,000	500,000		500,000
Transfers In from Fund 20 CRSP		21,869		21,869	11,110		11,110	-		-	-		-
Transfers Out to General Fund 01	7610-7629	(512,470)		(512,470)	(500,000)		(500,000)	(500,000)		(500,000)	(500,000)		(500,000)
Transfers Out: PG&E Solar Init Funds	7610-7629												
Other Sources	8930-8979												
Other Uses (enter as negative)	7630-7699												
Contribution to Restr Pgm (Spec Ed)	8980-8999	(95,000)		(95,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		170,969	-	170,969	(113,890)	-	(113,890)	(100,000)	-	(100,000)	(100,000)	-	(100,000)
Net Increase (Decrease)		11,358	(26,486)	(15,128)	(71,971)	(161,380)	(233,351)	8,560	(65,267)	(56,707)	32,741	0	32,741
Fund Balance													
Beginning Balance		193,708	461,025	654,733	205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547
Audit Adjustment(s)				-		(50,000)	(50,000)			-			-
Net Ending Balance		205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547	174,396	157,892	332,288
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		434,539	434,539		273,159	273,159		157,892	157,892		157,892	157,892
Restricted Res 2600 ELOP 23-24 Audit Adjustment						(50,000)	(50,000)						
Lottery Res 1100 Unrestricted	9740	8,951		8,951		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(310,910)		(310,910)	(347,205)		(347,205)	(326,490)		(326,490)	(290,809)		(290,809)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	507,025		507,025	480,300		480,300	468,145		468,145	465,205		465,205
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		205,066	434,539	639,605	133,095	223,159	356,254	141,655	157,892	299,547	174,396	157,892	332,288
Reserve percentage is based on Reserve of Economic Uncertainties + Assigned Fund 01 to meet 17% divided by Total Expenditures and Transfers Out.													
				7%			5%			5%			6%

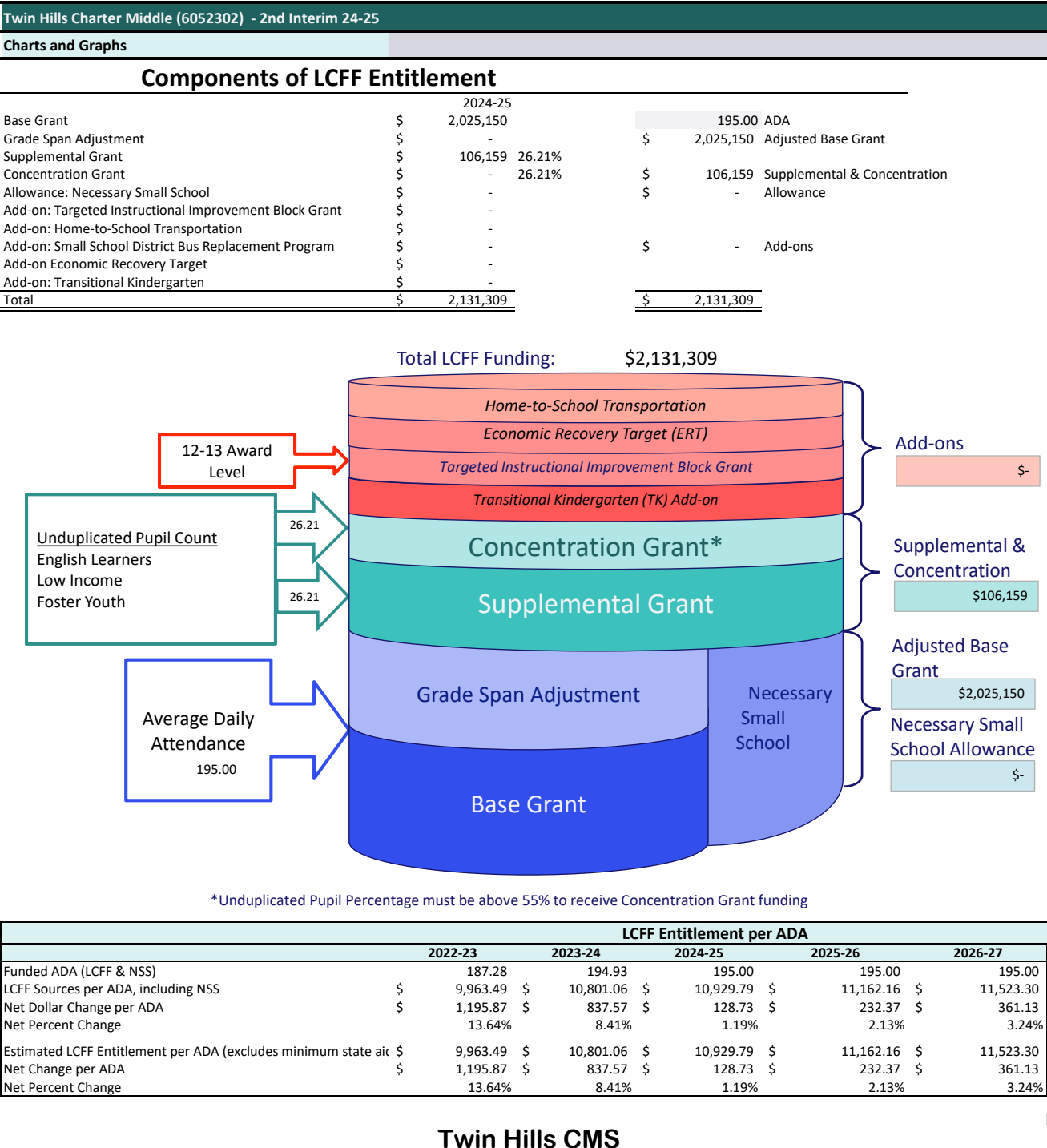
Twin Hills CMS

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	207	207	207	207
Unduplicated Pupil Count (UPC)	57	48	48	48
Unduplicated Pupil Percentage (UPP)	26.05%	26.21%	24.64%	23.19%
Current Year LCFF Average Daily Attendance (ADA)	194.93	195.00	195.00	195.00
Funded LCFF ADA	194.93	195.00	195.00	195.00
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,001,189	\$2,025,150	\$2,074,395	\$2,147,445
Grade Span Adjustment	-	-	-	-
<i>Adjusted Base Grant</i>	\$2,001,189	\$2,025,150	\$2,074,395	\$2,147,445
Supplemental Grant	104,262	106,159	102,227	99,598
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,105,451	\$2,131,309	\$2,176,622	\$2,247,043
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,105,451	\$2,131,309	\$2,176,622	\$2,247,043
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,105,451	\$ 2,131,309	\$ 2,176,622	\$ 2,247,043
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,801	\$ 10,930	\$ 11,162	\$ 11,523
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,105,451	2,131,309	2,176,622	2,247,043
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 959,473	\$ 969,840	\$ 980,160	\$ 990,477
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 303,211	\$ 372,255	\$ 381,301	\$ 394,723
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 842,767	\$ 789,214	\$ 815,161	\$ 861,843
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,105,451	\$ 2,131,309	\$ 2,176,622	\$ 2,247,043
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 842,767	\$ 789,214	\$ 815,161	\$ 861,843
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 303,211	\$ 372,255	\$ 381,301	\$ 394,723
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 1,229	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	959,473	969,840	980,160	990,477
Entitlement and Source Reconciliation				

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25							
	2023-24		2024-25		2025-26		2026-27
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	2,105,451	\$	2,131,309	\$	2,176,622	\$ 2,247,043
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,105,451	\$	2,131,309	\$	2,176,622	\$ 2,247,043
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,001,189	\$	2,025,150	\$	2,074,395	\$ 2,147,445
Supplemental and Concentration Grant funding in the LCAP year	\$	104,262	\$	106,159	\$	102,227	\$ 99,598
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		5.21%		5.24%		4.93%	4.64%
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	11,521.55	\$	11,648.18	\$	11,895.69	\$ 12,280.32
Grades 4-6	\$	10,593.59	\$	10,710.48	\$	10,937.69	\$ 11,291.49
Grades 7-8	\$	10,907.12	\$	11,027.26	\$	11,261.92	\$ 11,626.33
Grades 9-12	\$	12,969.24	\$	13,113.15	\$	13,390.91	\$ 13,824.77
Base Grants							
Grades TK-3	\$	9,919	\$	10,025	\$	10,269	\$ 10,630
Grades 4-6	\$	10,069	\$	10,177	\$	10,424	\$ 10,791
Grades 7-8	\$	10,367	\$	10,478	\$	10,733	\$ 11,111
Grades 9-12	\$	12,015	\$	12,144	\$	12,439	\$ 12,877
Grade Span Adjustment							
Grades TK-3	\$	1,032	\$	1,043	\$	1,068	\$ 1,106
Grades 9-12	\$	312	\$	316	\$	323	\$ 335
Supplemental Grant							
		20%		20%		20%	20%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,190	\$	2,214	\$	2,267	\$ 2,347
Grades 4-6	\$	2,014	\$	2,035	\$	2,085	\$ 2,158
Grades 7-8	\$	2,073	\$	2,096	\$	2,147	\$ 2,222
Grades 9-12	\$	2,465	\$	2,492	\$	2,552	\$ 2,642
Actual - 1.00 ADA, Local UPP as follows:							
		26.05%		26.21%		24.64%	23.19%
Grades TK-3	\$	571	\$	580	\$	559	\$ 544
Grades 4-6	\$	525	\$	533	\$	514	\$ 500
Grades 7-8	\$	540	\$	549	\$	529	\$ 515
Grades 9-12	\$	642	\$	653	\$	629	\$ 613
Concentration Grant (>55% population)							
		65%		65%		65%	65%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	7,118	\$	7,194	\$	7,369	\$ 7,628
Grades 4-6	\$	6,545	\$	6,615	\$	6,776	\$ 7,014
Grades 7-8	\$	6,739	\$	6,811	\$	6,976	\$ 7,222
Grades 9-12	\$	8,013	\$	8,099	\$	8,295	\$ 8,588
Actual - 1.00 ADA, Local UPP >55% as follows:							
		0.0000%		0.0000%		0.0000%	0.0000%
Grades TK-3	\$	-	\$	-	\$	-	\$ -
Grades 4-6	\$	-	\$	-	\$	-	\$ -
Grades 7-8	\$	-	\$	-	\$	-	\$ -
Grades 9-12	\$	-	\$	-	\$	-	\$ -

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY																				
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25																				
LCFF ENTITLEMENT CALCULATION																																				
Calculation Factors										COLA & Augmentation 8.22%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 26.05% 26.05%		COLA & Augmentation 1.07%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 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	\$	-	\$						
NSS Allowance												-					-				-															
TOTAL BASE										194.93	\$	2,001,189	\$	-	\$	104,262	\$	-	\$	2,105,451	195.00	\$	2,025,150	\$	-	\$	106,159	\$	-	\$						
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																		
Miscellaneous Adjustments																	-																			
ADJUSTED LCFF ENTITLEMENT																	\$	2,105,451																		
Local Revenue (including RDA)																		(959,473)																		
Gross State Aid																	\$	1,145,978																		
Education Protection Account Entitlement																		(303,211)																		
Net State Aid																	\$	842,767																		
MINIMUM STATE AID CALCULATION																																				
												12-13 Rate		2023-24 ADA			N/A					12-13 Rate		2024-25 ADA			N/A									
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,289.42	194.93		\$	1,031,067			\$	5,289.42		195.00			\$	1,031,437									
2012-13 NSS Allowance (deficit)												\$	-			-			\$	-					-											
Minimum State Aid Adjustments																-									-											
Less Current Year Property Taxes/In-Lieu																(959,473)								(969,840)												
Less Education Protection Account Entitlement																(303,211)								(372,255)												
Subtotal State Aid for Historical RL/Charter General BG																\$	-							\$	-											
Categorical Minimum State Aid																-								-												
Charter School Categorical Block Grant adjusted for ADA													481.92	194.93		93,941				481.92		195.00		93,974												
Minimum State Aid Guarantee Before Proration Factor																\$	93,941							\$	93,974											
Proration Factor																0.00%							0.00%													
Minimum State Aid Guarantee																\$	93,941							\$	93,974											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																				
LCFF Entitlement																2,105,451							2,131,309													
Minimum State Aid plus Property Taxes including RDA																1,053,414							1,063,814													
Offset																-							-													
Minimum State Aid Prior to Offset																93,941							93,974													
Total Minimum State Aid with Offset																93,941							93,974													
State Aid Before Additional State Aid																\$	842,767							\$	789,214											
ADDITIONAL STATE AID																\$	-						\$	-												
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$	842,767							\$	789,214											
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$	2,105,451							\$	2,131,309											
Change Over Prior Year													12.83%	239,488								1.23%	25,858													
LCFF Entitlement Per ADA (excluding Categorical MSA)																	10,801								10,930											
Per-ADA Change Over Prior Year													8.41%	838									1.19%	129												
Basic Aid Status (school districts only)																-								-												
LCFF SOURCES INCLUDING EXCESS TAXES																																				
														Increase		2023-24						Increase		2024-25												
State Aid												2.20%	18,158		\$	842,767						-6.35%	(53,553)		\$	789,214										
Education Protection Account																303,211									372,255											
Property Taxes Net of In-Lieu Transfers												0.00%	-			-						0.00%	-		-											
Charter In-Lieu Taxes												8.53%	75,405			959,473					1.08%	10,367		969,840												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												5.01%	93,563		\$	2,105,451							-2.05%	(43,186)		\$	2,131,309									

Twin Hills Charter Middle (6052302) - 2nd Interim 24-25				v.25.2b		CY1		v.25.2b		CY2					
LOCAL CONTROL FUNDING FORMULA						2025-26									
LCFF ENTITLEMENT CALCULATION						2026-27									
Calculation Factors		COLA & Augmentation 2.43%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 24.64% 24.64%		COLA & Augmentation 3.52%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 23.19% 23.19%						
Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		-	\$ 10,269	\$ 1,068	\$ 559	\$ -	\$ -	-		\$ 10,630	\$ 1,106	\$ 544	\$ -	\$ -	\$ -
Grades 4-6		60.00	10,424		514	-	656,262	60.00		10,791		500	-	677,489	
Grades 7-8		135.00	10,733		529	-	1,520,360	135.00		11,111		515	-	1,569,554	
Grades 9-12		-	12,439	323	629	-	-	-		12,877	335	613	-	-	-
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 2,074,395	\$ -	\$ 102,227	\$ -	\$ 2,176,622			\$ 2,147,445	\$ -	\$ 99,598	\$ -	\$ 2,247,043	
NSS Allowance			-				-			-				-	
TOTAL BASE		195.00	\$ 2,074,395	\$ -	\$ 102,227	\$ -	\$ 2,176,622	195.00		\$ 2,147,445	\$ -	\$ 99,598	\$ -	\$ 2,247,043	
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ -							\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)							-							-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-	
Transitional Kindergarten (Commencing 2022-23)		TK ADA	-	TK Add-on rate	\$ 3,152.00		-	TK ADA		-	TK Add-on rate	\$ 3,263.00		-	
ECONOMIC RECOVERY TARGET PAYMENT							-							-	
LCFF Entitlement Before Adjustments							\$ 2,176,622							\$ 2,247,043	
Miscellaneous Adjustments							-							-	
ADJUSTED LCFF ENTITLEMENT							\$ 2,176,622							\$ 2,247,043	
Local Revenue (including RDA)							(980,160)							(990,477)	
Gross State Aid							\$ 1,196,462							\$ 1,256,566	
Education Protection Account Entitlement							(381,301)							(394,723)	
Net State Aid							\$ 815,161							\$ 861,843	
MINIMUM STATE AID CALCULATION						MINIMUM STATE AID CALCULATION									
			12-13 Rate	2025-26 ADA		N/A			12-13 Rate	2026-27 ADA		N/A			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,289.42	195.00		\$ 1,031,437			\$ 5,289.42	195.00		\$ 1,031,437			
2012-13 NSS Allowance (deficit)			\$ -			-			\$ -			-			
Minimum State Aid Adjustments						-						-			
Less Current Year Property Taxes/In-Lieu						(980,160)						(990,477)			
Less Education Protection Account Entitlement						(381,301)						(394,723)			
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -			
Categorical Minimum State Aid						-						-			
Charter School Categorical Block Grant adjusted for ADA			481.92	195.00		93,974			481.92	195.00		93,974			
Minimum State Aid Guarantee Before Proration Factor						\$ 93,974						\$ 93,974			
Proration Factor						0.00%						0.00%			
Minimum State Aid Guarantee						\$ 93,974						\$ 93,974			
CHARTER SCHOOL MINIMUM STATE AID OFFSET						CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement						2,176,622						2,247,043			
Minimum State Aid plus Property Taxes including RDA						1,074,134						1,084,451			
Offset						-						-			
Minimum State Aid Prior to Offset						93,974						93,974			
Total Minimum State Aid with Offset						93,974						93,974			
State Aid Before Additional State Aid						\$ 815,161						\$ 861,843			
ADDITIONAL STATE AID						\$ -						\$ -			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 815,161						\$ 861,843			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier									
Change Over Prior Year			2.13%	45,313		\$ 2,176,622				3.24%	70,421		\$ 2,247,043		
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,162							11,523		
Per-ADA Change Over Prior Year			2.12%	232		-				3.23%	361		-		
Basic Aid Status (school districts only)						-						-			
LCFF SOURCES INCLUDING EXCESS TAXES						LCFF SOURCES INCLUDING EXCESS TAXES									
			Increase	2025-26					Increase	2026-27					
State Aid		3.29%	25,947	\$ 815,161					5.73%	46,682	\$ 861,843				
Education Protection Account				381,301							394,723				
Property Taxes Net of In-Lieu Transfers		0.00%	-	-					0.00%	-	-				
Charter In-Lieu Taxes		1.06%	10,320	980,160					1.05%	10,317	990,477				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.70%	36,267	\$ 2,176,622					2.62%	56,999	\$ 2,247,043				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,656,699.00	2,595,892.00	1,354,593.00	2,595,892.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	247,445.00	251,552.00	48,146.23	251,552.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	29,250.00	15,288.19	29,250.00	0.00	0.0%
5) TOTAL, REVENUES			2,917,144.00	2,876,694.00	1,418,027.42	2,876,694.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,442,436.00	1,483,237.00	798,307.87	1,483,237.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,965.00	189,269.00	96,893.41	189,269.00	0.00	0.0%
3) Employee Benefits		3000-3999	754,954.00	760,929.00	342,481.76	760,929.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,468.00	142,612.00	42,697.54	142,611.56	.44	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,200.00	150,008.00	69,175.63	150,008.47	(.47)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	5,700.00	0.00	5,700.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,546,023.00	2,731,755.00	1,349,556.21	2,731,755.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			371,121.00	144,939.00	68,471.21	144,938.97		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	290,000.00	100,000.00	290,000.00	0.00	0.0%
b) Transfers Out		7600-7629	480,000.00	630,000.00	135,000.00	630,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,000.00)	(340,000.00)	(35,000.00)	(340,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,879.00)	(195,061.00)	33,471.21	(195,061.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	297,588.00	382,800.00		382,799.34	(.66)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,588.00	382,800.00		382,799.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,588.00	382,800.00		382,799.34		
2) Ending Balance, June 30 (E + F1e)			238,709.00	187,739.00		187,738.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	174,780.00	135,555.00		135,554.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	63,929.00	52,184.00		52,184.16		
BP3100: 17% Reserve	0000	9780		548,490.00				
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780		(496,306.00)				
BP3100: 17% Reserve	0000	9780	491,075.00					
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780	(427,146.00)					
BP3100: 17% Reserve	0000	9780				548,490.00		
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780				(496,305.84)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	967,428.00	1,075,749.00	612,083.00	1,075,749.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	598,128.00	440,885.00	222,942.00	440,885.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	41,076.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,091,143.00	1,079,258.00	478,492.00	1,079,258.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,656,699.00	2,595,892.00	1,354,593.00	2,595,892.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act							0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								

Resource	Description	2024-25 Projected Totals
6230	California Clean Energy Jobs Act	45,522.95
6266	Educator Effectiveness, FY 2021-22	7,922.40
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,399.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	38,399.00
7412	A-G Access/Success Grant	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00
7435	Learning Recovery Emergency Block Grant	19,032.00
7810	Other Restricted State	2,327.00
Total, Restricted Balance		135,554.15

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

ORCHARD VIEW	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT																
A: BEGIN CASH	9110	530,697.96	640,086.89	528,692.10	648,552.99	461,645.32	306,296.03	392,899.63	472,970.63	272,976.63	404,736.63	472,274.63	417,560.63			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF + PY Recomputation	8011+8019	55,644.00	55,644.00	100,159.00	100,159.00	100,159.00	100,159.00	100,159.00	92,733.00	92,733.00	92,733.00	92,733.00	92,734.00	1,075,749.00	0.00	1,075,749.00
Education Protection Account	8012			111,471.00			111,471.00			111,471.00			106,472.00	440,885.00		440,885.00
In Lieu Property Tax + PY Rec	8096		62,348.00	124,696.00	83,131.00	83,131.00	83,131.00	83,131.00	83,131.00	158,859.00	79,425.00	79,425.00	79,425.00	999,833.00	79,425.00	1,079,258.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant	8550						7,589.00							7,589.00		7,589.00
New Block Grants	85xx	2,331.00	2,331.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	4,200.00	46,626.00		46,626.00
Lottery, Unrest+Rest	8560							14,126.18			15,493.00			29,619.18	32,351.82	61,971.00
STRS on Behalf of State	8590													0.00	135,366.00	135,366.00
Other Local	8660-8799				11,082.02	250.00		3,956.17			9,400.00			24,688.19	4,561.81	29,250.00
Interfund TF in	8910-8929							100,000.00			100,000.00		90,000.00	290,000.00		290,000.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		57,975.00	120,323.00	340,522.00	198,568.02	187,736.00	306,546.00	305,568.35	180,060.00	367,259.00	301,247.00	176,354.00	372,831.00	2,914,989.37	251,704.63	3,166,694.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,862.50	126,973.22	129,998.90	132,198.90	131,441.32	132,097.52	134,735.51	134,785.00	134,785.00	134,785.00	134,785.00	145,789.13	1,483,237.00		1,483,237.00
Classified Salaries	2000-2999	1,804.28	10,884.69	13,940.40	17,094.41	17,482.65	17,843.49	17,843.49	17,800.00	17,800.00	17,800.00	17,800.00	21,175.59	189,269.00		189,269.00
Employee Benefits	3000-3999	4,158.38	67,106.46	51,360.88	53,625.20	55,130.64	54,462.67	56,637.53	56,500.00	56,500.00	56,500.00	56,500.00	57,081.24	625,563.00	135,366.00	760,929.00
Books & Supplies	4000-4999	0.00	2,493.61	15,448.48	12,209.55	1,804.77	4,014.17	6,726.96	10,469.00	11,414.00	11,409.00	9,983.00	6,639.02	92,611.56	50,000.00	142,611.56
Services & Other Operatnl	5000-5999	3,223.30	24,259.81	9,984.53	10,213.39	2,225.91	11,524.55	7,744.14	10,500.00	15,000.00	13,215.00	12,000.00	10,117.84	130,008.47	20,000.00	150,008.47
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499												0.00	0.00	5,700.00	5,700.00
Interfund TF out	7600-7629					135,000.00			150,000.00				210,000.00	495,000.00	135,000.00	630,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		20,048.46	231,717.79	220,733.19	225,341.45	343,085.29	219,942.40	223,687.63	380,054.00	235,499.00	233,709.00	231,068.00	450,802.82	3,015,689.03	346,066.00	3,361,755.03
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		72,698.00			239,268.84			3,843.28						315,810.12		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup. Unearned Rev. CY Use Tax		-1,235.61		72.08	-399,403.08			-5,653.00						-406,219.61		
TOTAL PRIOR YR		71,462.39	0.00	72.08	-160,134.24	0.00	0.00	-1,809.72	0.00	0.00	0.00	0.00	0.00	-90,409.49	0.00	
E: NET INC/DEC	(B-C+D)	109,388.93	-111,394.79	119,860.89	-186,907.67	-155,349.29	86,603.60	80,071.00	-199,994.00	131,760.00	67,538.00	-54,714.00	-77,971.82	-191,109.15		
F: ENDING CASH BAL	(A+E)	640,086.89	528,692.10	648,552.99	461,645.32	306,296.03	392,899.63	472,970.63	272,976.63	404,736.63	472,274.63	417,560.63	339,588.81		-94,361.37	

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

Expenses to be made after June 30, 2025 is the balance due for special education excess costs and the MOU payable to the district totaling \$135,000 plus estimated amounts for unspent supplies and services.

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

We will not receive any cash nor will we spend any, we are required to report (\$135,366).

Twin Hills Union School District - Orchard View Charter School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # / LCFF Rolling % for Sup Grant	56 / 20.42%	50 / 22.46%	50 / 23.08%	50 / 22.32%
Funded ADA	219.46	217.00	217.00	217.00
Enrollment	228.00	224.00	224.00	224.00
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr K-8 \$19.85; 9-12 \$55.17	Unr K-8 \$20.06; 9-12 \$55.76 *prior year ADA	Unr K-8 \$20.55; 9-12 \$57.11 *prior year ADA	Unr K-8 \$21.27; 9-12 \$59.12 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$6,000	None, no TK students	Prior years only	Prior years only
A-G A/S and LLM, Ethnic Studies, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness, ERMHS, Prop 28 AMIS	\$47,883	\$46,626	Mental Health and Prop 28 Art & Music In Schools	Mental Health and Prop 28 Art & Music In Schools
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest/FMV adjustment	\$21,684	\$18,000 Interest only, no FMV until year end	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$7,965 #	\$11,250	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.8 FTE Teachers, 1.0 FTE Site Admin	13.8 FTE Teachers, +1.0 Ed Specialist (Fund01 has \$) + 1.0 FTE Site Administrator	FTE same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	Profes. Dev R6266	Professional Dev R6266	Professional Dev R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	2.5 FTE	2.7 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	.20 FTE TKIA R6053	.21 FTE Art R6770 + .26 FTE Math R7435	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY - + 2%	Prior year + 2%
One Time Grant Funds	TKIA R6053+ProfDev R6266	Prof Dev R6266, AMIS R6770, LREGB R7435	Professional Dev R6266	None
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.10%; PERS=26.68%	STRS = 19.10%; PERS = 27.05%	STRS = 19.1%; PERS = 27.4%	STRS = 19.1%; PERS = 27.5%
Health & Welfare Benefits	\$15.600 full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	Prior year only	None
Additional Adjustments			To be determined	To be determined

Orchard View - 2024-25 2nd Interim/Page 2 of 2	2023-24	2024-25	2025-26	2026-27
Expenditures - continued				
Books and Supplies		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - carryover and 1x \$95k + 2%	Prior year + 2%
One Time Grant Funds		\$14,560: R6762 \$3,500 supplies, R6770 \$2,888 art, R7435 \$3,172 math+\$5,000 counseling	Instructional materials and supplies AMIMDBG R6762 \$13,400	None. Possible to use some one time grant funds from Services below.
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - carryover and 1x \$22k + 2%	Prior year + 2%
One Time Grant Funds	\$70,215	\$89,827 includes enrichment indep. contractors+software R6762, counseling and psych services R7435+R6546, conferences R6266.	Professional Dev R6266 \$4,222; Mental Health R6546 \$12,527; AMIS R6770 \$10,000; LREBG R7435 \$19,032	Mental Health R6546 \$12,527; AMIS R6770 \$28,399
Other Outgo (Mental Health TF to SELPA)	\$5,653	R6546 \$5,700	Same as prior year	Same as prior year
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$224,160	\$290,000	\$290,000	\$250,000
Transfer In CRSP from Fund 01	\$10,353 for 1 retiree, year 3 of 3	None	None	None
Transfers Out				
MOU amount for District Costs	\$315,300	\$310,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$348,260	\$320,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$45,523, Ed Eff R6266 \$19,282, AMBG R6762 \$62,900, AMIS R6770 \$27,320, LRERBG R7435 \$69,032, A-G BG R7412+7413+7810 \$11,278	CA Clean Energy \$45,523; Ed Effect R6266 \$7,922; Art Music BG R6762 \$13,400; Prop 28 Art & Music IS R6770 \$38,399; LRER BG R7435 \$19,032, A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$56,798; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$56,798; A-G BG R7412+ 7413+ 7810 \$11,278
NEW: Unrestricted balance before Assignments and Reserve		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2023-24: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - Orchard View Charter
2024-25 Multi-Year Projection @ Second Interim**

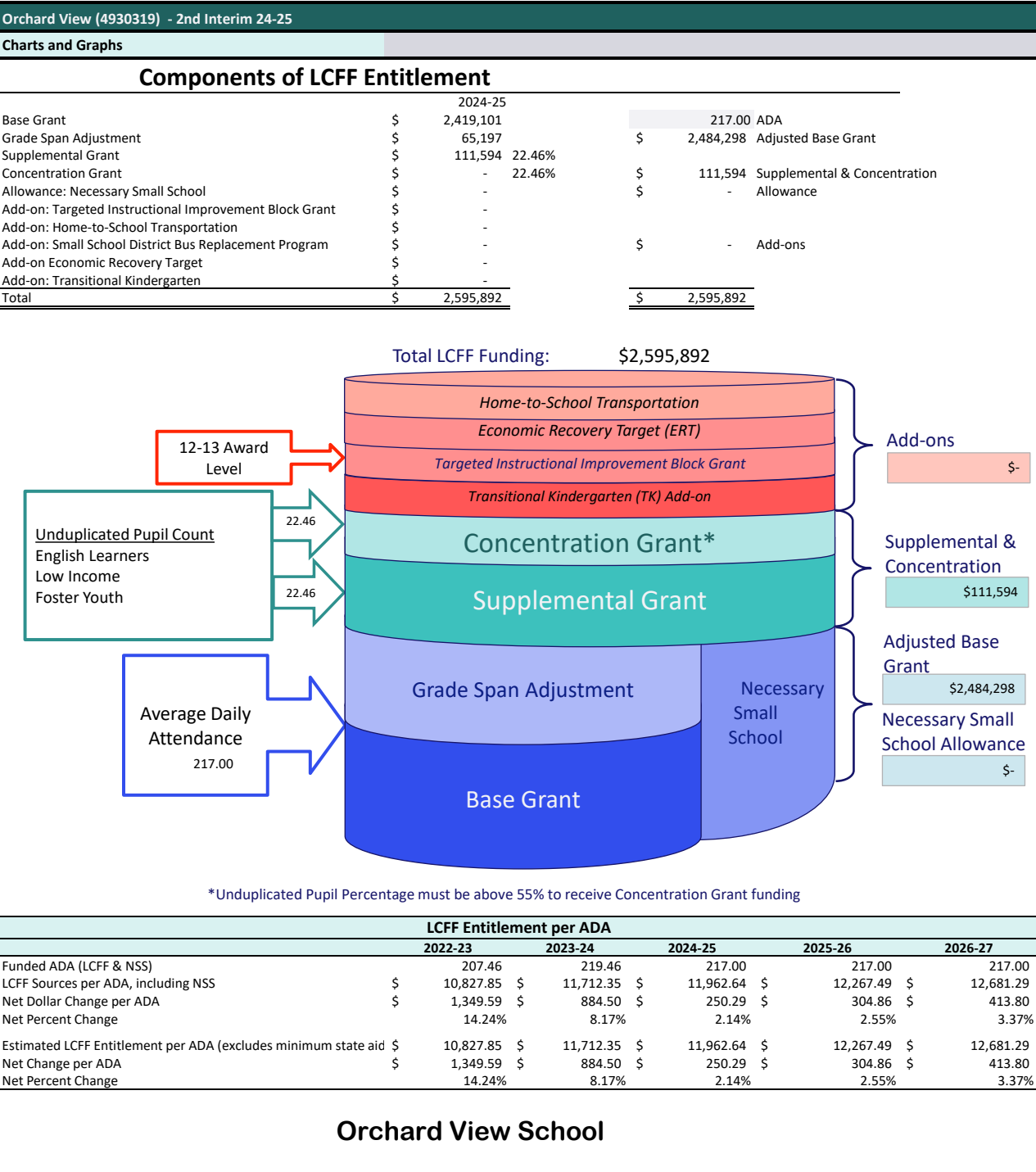
	Prior Year Actual Fiscal Year: 2023-24	Current Budget Fiscal Year: 2024-25			First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
COLA (percentage)	8.22%			1.07%	2.43%	3.52%
Funded or Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	219.46			217.00	217.00	217.00
Enrollment Estimate	228.00			224.00	224.00	224.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,570,392	2,595,892		2,595,892	2,662,046	2,751,840
Federal Revenues 8100-8299				-		
Federal Funding: COVID19 (Unearned-recorded as expended)				-		
State Revenues 8300-8599	82,652	50,946	18,614	69,560	70,233	70,523
State Funding: UPK (Unearned-recorded as expended)	6,000	-	-	-	-	-
New Grants A-G A/S and LLM, Ethnic Studies, ERMHS,				-		
Arts Music IM Disc BG, Learning Recovery ER BG, Prop 28 AMIS	47,883		46,626	46,626	46,626	46,626
State Revenues: STRS/PERS on Behalf of State	121,748		135,366	135,366	142,134	149,241
Local Revenues 8600-8799	29,649	18,000	11,250	29,250	18,000	18,000
Total Revenue	2,858,324	2,664,838	211,856	2,876,694	2,939,039	3,036,230
Expenditures						
Certificated Salaries 1000-1999	1,413,788	1,480,237		1,480,237	1,509,842	1,540,039
Certificated Salaries One Time Grant Funds	7,283		3,000	3,000	3,000	
Additional Adjustments 25-26				-	-	-
Classified Salaries 2000-2999	143,214	159,333		159,333	162,520	165,770
Classified Salaries One Time Grant Funds	5,492		29,936	29,936		
Additional Adjustments 25-26				-	-	-
Employee Benefits -- Statutory 3300-3399;						
Employee Benefits 3500-3699	53,060	56,830		56,830	57,966	59,125
Employee Benefits One Time Grant Funds	2,083		3,384	3,384	700	
Additional Adjustments 25-26				-	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	121,748	-	135,366	135,366	142,134	149,241
Employee Benefits -- STRS 3100-3199	268,005	282,728		282,728	288,380	294,147
Employee Benefits -- PERS 3200-3299	35,936	37,707		37,707	44,530	45,587
Employee & Retiree Benefits -- Health & Welfare 3400-3499;						
Welfare 3700-3799	235,582	244,914		244,914	249,812	254,808
Health & Welfare One Time Grant Funds	-			-	-	-
Additional Adjustments 25-26				-	-	-
Books and Supplies 4000-4999	30,173	75,494	52,558	128,052	33,720	34,400
Books and Supplies One Time Grant Funds			14,560	14,560	13,400	-
Services, Other Operating Expenses 5000-5999	45,398	48,850	11,331	60,181	38,860	39,640
Services, Other Operating Expenses One Time Grant Funds	70,215		89,827	89,827	45,781	40,926
Additional Adjustments 25-26				-	-	-
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199			5,700	5,700	5,700	5,700
7300-7399	5,653					
Total Expenditures	2,437,630	2,386,093	345,662	2,731,755	2,596,345	2,629,383
Excess (Deficiency)	420,694	278,745	(133,806)	144,939	342,694	406,847
Transfers In Basic Aid Supp from F01 8910-8929	224,160	290,000		290,000	290,000	250,000
Transfers In CRSP from Fund 01 8910-8929	10,353			-		
Transfers Out to District (enter as negative) 7610-7629	(663,560)	(630,000)		(630,000)	(630,000)	(630,000)
Other Sources 8930-8979				-		
Other Uses (enter as negative) 7630-7699				-		
Contribution to Restricted Program 8980-8999				-		
Total Transfers/Other Uses	(429,047)	(340,000)	-	(340,000)	(340,000)	(380,000)
Net Increase (Decrease)	(8,353)	(61,255)	(133,806)	(195,061)	2,694	26,847
Fund Balance						
Beginning Balance	391,152	113,439	269,360	382,799	187,738	190,432
Beginning Fund Balance Transfers (restricted program carryovers)						
Net Ending Balance	382,799	52,184	135,554	187,738	190,432	217,279
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711						
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	269,360		135,554	135,554	113,599	113,599
Lottery Res 1100 Unrestricted 9740	39,387				-	-
Committed 9750						
Unrestricted Balance before Assignments and Reserve	74,052	52,184	-	52,184	76,833	103,680
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19	-	-	-	-	-	-
Assigned - Common Core IM + Technology	-	-	-	-	-	-
Assigned - STRS/PERS 20% by 2020-21	-	-	-	-	-	-
Assigned - Per Board Policy 3100 (17%) 9780	506,505	548,490		548,490	524,320	528,730
Balance After Above: See THUSD Fund 01 for Assignment*	(432,453)	(496,306)	-	(496,306)	(447,487)	(425,050)
Unasn/Unappr Amt (not for charters) 9790						
Net Ending Balance	382,799	52,184	135,554	187,738	190,432	217,279
Beginning 2011-12 Charter Schools were no longer allowed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54).						
*Note: This Assigned Balance is a negative amount and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.						
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	2%		1%		2%	3%

Orchard View (4930319) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	228	224	224	224
Unduplicated Pupil Count (UPC)	56	50	50	50
Unduplicated Pupil Percentage (UPP)	20.42%	22.46%	23.08%	22.32%
Current Year LCFF Average Daily Attendance (ADA)	219.46	217.00	217.00	217.00
Funded LCFF ADA	219.46	217.00	217.00	217.00
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,389,528	\$2,419,101	\$2,477,887	\$2,565,120
Grade Span Adjustment	71,234	65,197	66,700	69,126
<i>Adjusted Base Grant</i>	\$2,460,762	\$2,484,298	\$2,544,587	\$2,634,246
Supplemental Grant	100,498	111,594	117,459	117,594
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,561,260	\$2,595,892	\$2,662,046	\$2,751,840
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	9,132	-	-	-
Total Allowance and Add-On Amounts	\$9,132	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,570,392	\$2,595,892	\$2,662,046	\$2,751,840
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,570,392	\$ 2,595,892	\$ 2,662,046	\$ 2,751,840
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,712	\$ 11,963	\$ 12,267	\$ 12,681
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,570,392	2,595,892	2,662,046	2,751,840
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 1,080,213	\$ 1,079,258	\$ 1,090,742	\$ 1,102,223
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 363,313	\$ 440,885	\$ 451,598	\$ 467,495
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 1,126,866	\$ 1,075,749	\$ 1,119,706	\$ 1,182,122
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,570,392	\$ 2,595,892	\$ 2,662,046	\$ 2,751,840
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,126,866	\$ 1,075,749	\$ 1,119,706	\$ 1,182,122
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 363,313	\$ 440,885	\$ 451,598	\$ 467,495
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,448	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,080,213	1,079,258	1,090,742	1,102,223
Entitlement and Source Reconciliation				

Orchard View (4930319) - 2nd Interim 24-25						
	2023-24		2024-25		2025-26	
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-
Total LCFF Entitlement	\$	2,570,392	\$	2,595,892	\$	2,662,046
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	\$	2,662,046
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,469,894	\$	2,484,298	\$	2,544,587
Supplemental and Concentration Grant funding in the LCAP year	\$	100,498	\$	111,594	\$	117,459
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		4.07%		4.49%		4.62%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	11,398.24	\$	11,565.17	\$	11,860.32
Grades 4-6	\$	10,480.22	\$	10,634.15	\$	10,905.17
Grades 7-8	\$	10,790.39	\$	10,948.67	\$	11,228.44
Grades 9-12	\$	12,830.43	\$	13,019.70	\$	13,351.09
Base Grants						
Grades TK-3	\$	9,919	\$	10,025	\$	10,269
Grades 4-6	\$	10,069	\$	10,177	\$	10,424
Grades 7-8	\$	10,367	\$	10,478	\$	10,733
Grades 9-12	\$	12,015	\$	12,144	\$	12,439
Grade Span Adjustment						
Grades TK-3	\$	1,032	\$	1,043	\$	1,068
Grades 9-12	\$	312	\$	316	\$	323
Supplemental Grant		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	2,190	\$	2,214	\$	2,267
Grades 4-6	\$	2,014	\$	2,035	\$	2,085
Grades 7-8	\$	2,073	\$	2,096	\$	2,147
Grades 9-12	\$	2,465	\$	2,492	\$	2,552
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$	447	\$	497	\$	523
Grades 4-6	\$	411	\$	457	\$	481
Grades 7-8	\$	423	\$	471	\$	495
Grades 9-12	\$	503	\$	560	\$	589
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP		65%		65%		65%
Grades TK-3	\$	7,118	\$	7,194	\$	7,369
Grades 4-6	\$	6,545	\$	6,615	\$	6,776
Grades 7-8	\$	6,739	\$	6,811	\$	6,976
Grades 9-12	\$	8,013	\$	8,099	\$	8,295
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-

Orchard View (4930319) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY																			
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25																			
LCFF ENTITLEMENT CALCULATION																																			
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
										8.22%		0.00%		20.42%		20.42%		1.07%		0.00%		22.46%		22.46%											
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										42.04	\$	9,919	\$	1,032	\$	447	\$	-	\$	479,182	31.00	\$	10,025	\$	1,043	\$	497	\$	-	\$	358,520				
Grades 4-6										46.58		10,069				411	-	488,169	46.00		10,177				457	-	489,171								
Grades 7-8										41.58		10,367				423	-	448,664	36.00		10,478				471	-	394,152								
Grades 9-12										89.26		12,015		312		503	-	1,145,245	104.00		12,144		316		560	-	1,354,049								
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant											\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260		\$	2,419,101	\$	65,197	\$	111,594	\$	-	\$	2,595,892				
NSS Allowance												-						-		-		-		-		-		-		-		-			
TOTAL BASE										219.46	\$	2,389,528	\$	71,234	\$	100,498	\$	-	\$	2,561,260	217.00	\$	2,419,101	\$	65,197	\$	111,594	\$	-	\$	2,595,892				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																						\$ -													
Home-to-School Transportation (COLA added commencing 2023-24)																						\$ -													
Small School District Bus Replacement Program (COLA added commencing 2023-24)																						\$ -													
Transitional Kindergarten (Commencing 2022-23)										TK ADA		3.00	TK Add-on rate	\$	3,044.00			9,132	TK ADA	-	TK Add-on rate	\$	3,077.00			-									
ECONOMIC RECOVERY TARGET PAYMENT																						\$ -													
LCFF Entitlement Before Adjustments																						\$ 2,570,392													
Miscellaneous Adjustments																						\$ -													
ADJUSTED LCFF ENTITLEMENT																						\$ 2,570,392													
Local Revenue (including RDA)																						(1,080,213)													
Gross State Aid																						\$ 1,490,179													
Education Protection Account Entitlement																						(363,313)													
Net State Aid																						\$ 1,126,866													
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2023-24 ADA		N/A		12-13 Rate		2024-25 ADA		N/A															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,629.47	219.46	\$	1,235,443	\$	5,629.47	217.00	\$	1,221,595																
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																																			
Less Current Year Property Taxes/In-Lieu																(1,080,213)																			
Less Education Protection Account Entitlement																(363,313)																			
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																			
Proration Factor																0.00%																			
Minimum State Aid Guarantee																\$ 99,971																			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																2,561,260																			
Minimum State Aid plus Property Taxes including RDA																1,180,184																			
Offset																																			
Minimum State Aid Prior to Offset																99,971																			
Total Minimum State Aid with Offset																99,971																			
State Aid Before Additional State Aid																\$ 1,126,866																			
ADDITIONAL STATE AID																\$ -																			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$ 1,126,866																			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$ 2,570,392																			
Change Over Prior Year										14.43%	324,047		0.99%	25,500																					
LCFF Entitlement Per ADA (excluding Categorical MSA)																11,712																			
Per-ADA Change Over Prior Year										8.16%	884		2.14%	251																					
Basic Aid Status (school districts only)																																			
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2023-24		Increase		2024-25																			
State Aid										4.19%	45,285	\$ 1,126,866	-4.54%	(51,117)	\$ 1,075,749																				
Education Protection Account																363,313																			
Property Taxes Net of In-Lieu Transfers										0.00%	-	-	0.00%	-	-																				
Charter In-Lieu Taxes										10.30%	100,884	1,080,213	-0.09%	(955)	1,079,258																				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										6.51%	146,169	\$ 2,570,392	-2.03%	(52,072)	\$ 2,595,892																				

Orchard View (4930319) - 2nd Interim 24-25										v.25.2b		CY1		v.25.2b		CY2																			
LOCAL CONTROL FUNDING FORMULA										2025-26		2026-27																							
LCFF ENTITLEMENT CALCULATION																																			
Calculation Factors										COLA & Augmentation 2.43%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 23.08% 23.08%		COLA & Augmentation 3.52%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 22.32% 22.32%															
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										31.00	\$	10,269	\$	1,068	\$	523	\$	-	\$	367,670	31.00	\$	10,630	\$	1,106	\$	524	\$	-	\$	380,057				
Grades 4-6										46.00		10,424				481		-		501,638	46.00		10,791				482		-		518,545				
Grades 7-8										36.00		10,733				495		-		404,224	36.00		11,111				496		-		417,852				
Grades 9-12										104.00		12,439		323		589		-		1,388,514	104.00		12,877		335		590		-		1,435,386				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant											\$	2,477,887	\$	66,700	\$	117,459	\$	-	\$	2,662,046		\$	2,565,120	\$	69,126	\$	117,594	\$	-	\$	2,751,840				
NSS Allowance												-						-		-		-											-		
TOTAL BASE										217.00	\$	2,477,887	\$	66,700	\$	117,459	\$	-	\$	2,662,046	217.00	\$	2,565,120	\$	69,126	\$	117,594	\$	-	\$	2,751,840				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																		\$	-													\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																			-															-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																			-															-	
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-		TK Add-on rate	\$	3,152.00			-			TK ADA	-		TK Add-on rate	\$	3,263.00									-
ECONOMIC RECOVERY TARGET PAYMENT																			-														-		
LCFF Entitlement Before Adjustments																		\$	2,662,046														\$	2,751,840	
Miscellaneous Adjustments																			-																-
ADJUSTED LCFF ENTITLEMENT																		\$	2,662,046														\$	2,751,840	
Local Revenue (including RDA)																			(1,090,742)																(1,102,223)
Gross State Aid																		\$	1,571,304														\$	1,649,617	
Education Protection Account Entitlement																			(451,598)																(467,495)
Net State Aid																		\$	1,119,706														\$	1,182,122	
MINIMUM STATE AID CALCULATION																																			
												12-13 Rate		2025-26 ADA				N/A			12-13 Rate		2026-27 ADA										N/A		
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,629.47	217.00		\$	1,221,595			\$	5,629.47	217.00		\$	1,221,595						\$	1,221,595			
2012-13 NSS Allowance (deficit)												\$	-			-			\$	-															
Minimum State Aid Adjustments																-																			
Less Current Year Property Taxes/In-Lieu																(1,090,742)																		(1,102,223)	
Less Education Protection Account Entitlement																(451,598)																		(467,495)	
Subtotal State Aid for Historical RL/Charter General BG																\$	-															\$	-		
Categorical Minimum State Aid																-																		-	
Charter School Categorical Block Grant adjusted for ADA													455.53	217.00		98,850			455.53	217.00		98,850												98,850	
Minimum State Aid Guarantee Before Proration Factor																\$	98,850															\$	98,850		
Proration Factor																0.00%																	0.00%		
Minimum State Aid Guarantee																\$	98,850															\$	98,850		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																2,662,046																	2,751,840		
Minimum State Aid plus Property Taxes including RDA																1,189,592																	1,201,073		
Offset																-																	-		
Minimum State Aid Prior to Offset																98,850																		98,850	
Total Minimum State Aid with Offset																98,850																		98,850	
State Aid Before Additional State Aid																\$	1,119,706															\$	1,182,122		
ADDITIONAL STATE AID																\$	-														\$	-			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$	1,119,706															\$	1,182,122		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$	2,662,046														\$	2,751,840			
Change Over Prior Year													2.55%	66,154								3.37%	89,794												
LCFF Entitlement Per ADA (excluding Categorical MSA)																	12,267																12,681		
Per-ADA Change Over Prior Year													2.54%	304								3.37%	414												
Basic Aid Status (school districts only)																-																	-		
LCFF SOURCES INCLUDING EXCESS TAXES																																			
														Increase		2025-26						Increase		2026-27											
State Aid												4.09%		43,957		\$	1,119,706					5.57%		62,416		\$	1,182,122								
Education Protection Account																451,598																	467,495		
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									1,102,223		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												2.14%		55,441		\$	2,662,046					2.78%		73,897		\$	2,751,840						\$	2,751,840	



2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,732,887.00	2,802,721.00	1,318,205.00	2,802,721.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	348,323.00	228,927.00	257,861.54	228,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	692,000.00	740,500.00	297,331.41	740,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,773,210.00	3,772,148.00	1,873,397.95	3,772,148.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,193,368.00	1,158,908.00	632,410.36	1,158,908.00	0.00	0.0%
2) Classified Salaries		2000-2999	674,078.00	741,307.00	375,621.29	741,307.00	0.00	0.0%
3) Employee Benefits		3000-3999	854,948.00	862,121.00	405,232.37	862,121.00	0.00	0.0%
4) Books and Supplies		4000-4999	211,723.00	296,799.00	130,413.37	296,797.19	1.81	0.0%
5) Services and Other Operating Expenditures		5000-5999	839,526.00	948,042.00	270,367.94	948,041.70	.30	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	5,600.00	0.00	5,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,773,643.00	4,012,777.00	1,814,045.33	4,012,774.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(433.00)	(240,629.00)	59,352.62	(240,626.89)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	13,000.00	0.00	13,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	13,000.00	0.00	13,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(433.00)	(240,629.00)	59,352.62	(240,626.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	872,107.00	1,002,966.00		1,002,966.15	.15	0.0%
b) Audit Adjustments		9793	0.00	(113,603.00)		(113,603.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,107.00	889,363.00		889,363.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,107.00	889,363.00		889,363.15		
2) Ending Balance, June 30 (E + F1e)			871,674.00	648,734.00		648,736.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	622,041.00	331,247.00		331,249.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	245,633.00	313,487.00		313,486.93		
RESIG Deductible-8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	621,665.00					
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(394,032.00)					
RESIG Deductible-8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		662,230.00				
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		(366,743.00)				
RESIG Deductible-8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				662,230.00		
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				(366,743.07)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,090,550.00	1,154,390.00	598,730.00	1,154,390.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	487,298.00	449,708.00	203,386.00	449,708.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	40,801.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	105,445.00
6230	California Clean Energy Jobs Act	11,604.30
6266	Educator Effectiveness, FY 2021-22	19,317.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,188.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	41,694.00
9010	Other Restricted Local	140,000.00
Total, Restricted Balance		331,249.33

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

SUNRIDGE	MONTH OF: ACCT #S	2024-25 ACTUALS							2024-25 PROJECTIONS						DEFERRED REV/EXP JU-AU 25	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
DESCRIPT																
A: BEGIN CASH	9110	1,400,545.32	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	1,000,286.67	1,082,951.81	1,037,121.09	950,909.09	1,046,187.09	1,051,044.09	957,818.09			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	54,430.00	54,430.00	97,974.00	97,974.00	97,974.00	97,974.00	97,974.00	110,998.00	110,998.00	110,998.00	110,998.00	111,668.00	1,154,390.00		1,154,390.00
Education Protection Account	8012			101,693.00			101,693.00			101,693.00			144,629.00	449,708.00		449,708.00
In Lieu Property Tax	8096		61,931.00	123,861.00	82,574.00	82,574.00	82,574.00	82,574.00	82,574.00	199,985.00	99,994.00	99,994.00	99,994.00	1,098,629.00	99,994.00	1,198,623.00
Federal COVID	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,373.00							4,373.00		4,373.00
Lottery, Unrest+Rest	8560							14,003.34			17,199.00			31,202.34	37,593.66	68,796.00
State COVID, ELOP, Universal TK, Art Music																
IM Disc BG, Learning ER BG		7,733.00	7,733.00	13,920.00	13,920.00	13,920.00	13,920.00	53,920.00	13,920.00	13,920.00	13,920.00	13,920.00	13,915.00	194,661.00		194,661.00
State ELOP return prior year, no program										-38,922.00	-38,922.00	-38,922.00	-38,925.00	-155,691.00		-155,691.00
STRS on Behalf of State	8590													0.00	116,788.00	116,788.00
Other Local - Interest	8600-8799				15,151.45		201.28	11,519.08			11,000.00			37,871.81	7,628.19	45,500.00
Other Local - After Care Prog.	8689			13,000.00	19,500.00	21,000.00	19,000.00	20,000.00	17,000.00	17,000.00	17,000.00	17,000.00	4,500.00	165,000.00		165,000.00
Universal Meal Program	8699							40,934.62			39,000.00		30,065.38	110,000.00	20,000.00	130,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799				30,500.00	19,000.00	21,000.00	15,000.00	25,000.00	25,000.00	25,000.00	25,000.00	34,500.00	220,000.00		220,000.00
BAS/CRSP TF in from D53	8781							50,000.00			50,000.00			100,000.00		100,000.00
Special Ed Revenue TF	8930-8979												80,000.00	80,000.00		80,000.00
After Care Program TF	8919												13,000.00	13,000.00		13,000.00
TOTAL RECEIPTS		62,163.00	124,094.00	350,448.00	259,619.45	234,468.00	340,735.28	385,925.04	249,492.00	429,674.00	345,189.00	227,990.00	493,346.38	3,503,144.15	282,003.85	3,785,148.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,193.37	96,460.23	104,644.67	104,562.10	104,128.76	106,934.13	103,487.10	103,300.00	103,300.00	103,300.00	103,300.00	113,297.64	1,158,908.00		1,158,908.00
Classified Salaries	2000-2999	4,284.31	48,834.48	63,460.93	63,229.53	66,115.30	64,999.13	64,697.61	70,000.00	70,000.00	70,000.00	70,000.00	85,685.71	741,307.00		741,307.00
Employee Benefits	3000-3999	6,725.98	74,497.76	62,995.38	64,785.16	65,097.00	65,806.22	65,324.87	66,400.00	66,400.00	66,400.00	66,400.00	74,500.63	745,333.00	116,788.00	862,121.00
Books & Supplies	4000-4999	257.28	7,944.79	43,581.53	26,255.97	24,141.81	13,930.72	14,301.27	26,712.00	32,648.00	38,584.00	26,712.00	21,727.82	276,797.19	20,000.00	296,797.19
Services	5000-5999	6,719.39	12,483.04	33,278.46	27,886.60	17,203.50	35,348.47	6,620.48	50,706.00	43,462.00	43,462.00	36,218.00	38,977.76	352,365.70	372,000.00	724,365.70
Rent @ Pinecrest	5600	18,222.18	19,672.77	18,586.61	18,586.61	18,586.61	18,586.61	18,586.61	18,586.00	18,586.00	18,586.00	18,586.00	18,504.00	223,676.00		223,676.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499													0.00	5,600.00	5,600.00
Interfund TF out	7600-7629												13,000.00	13,000.00		13,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		48,402.51	259,893.07	326,547.58	305,305.97	295,272.98	305,605.28	273,017.94	335,704.00	334,396.00	340,332.00	321,216.00	365,693.56	3,511,386.89	514,388.00	4,025,774.89
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		86,122.33	5,387.52	0.00	162,754.26	-12.20	22,400.00	1,654.46						278,306.37		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books																
sup, Unearned Rev. CY Use Tax		-3,317.59	38,769.40	22,525.21	-532,427.63	24,569.71	25,135.14	-160,392.28					-113,603.00	-698,741.04	June=ELOP 23-24	
TOTAL PRIOR YR		82,804.74	44,156.92	22,525.21	-369,673.37	24,557.51	47,535.14	-158,737.82	0.00	0.00	0.00	0.00	-113,603.00	-420,434.67	0.00	
E: NET INC/DEC	(B-C+D)	96,565.23	-91,642.15	46,425.63	-415,359.89	-36,247.47	82,665.14	-45,830.72	-86,212.00	95,278.00	4,857.00	-93,226.00	14,049.82	-428,677.41		
F: ENDING CASH BAL	(A+E)	1,497,110.55	1,405,468.40	1,451,894.03	1,036,534.14	1,000,286.67	1,082,951.81	1,037,121.09	950,909.09	1,046,187.09	1,051,044.09	957,818.09	971,867.91		-232,384.15	

Notes: Revenue expected in July and August 2025 is over \$160,000 for In Lieu property tax, lottery, meal program and interest.
Expenses to be made after June 30, 2025 are for the MOU and special ed consortium costs payable to the district in the amount of \$372,000, supplies of \$20k and SCOE transfer of \$5,600.
STRS on Behalf of State represents their retirement liability, book entry only. We budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue. We will not receive any cash nor will we spend any, we are required to report (\$116,788).
State categorical ELOP 21-22 and 22-23 funding of \$155,691 will be recaptured by the state during March through June 2025. ELOP for 23-24 is not budgeted as it is an audit adjustment, expect funds to be taken in June 2025.

Twin Hills Union School District - SunRidge Charter School
2024-25 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2025

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

	2023-24	2024-25	2025-26	2026-27
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	8.22%	1.07%	2.43%	3.52%
Unduplicated Count # / LCFF Rolling % for Sup Grant	82 / 35.22%	83 / 33.74%	83 / 33.07%	83 / 32.17%
Actual ADA / Funded ADA	217.99	241.00	241.00	241.00
Enrollment	234.00	258.00 includes 2 NPS students	258.00 includes 2 NPS students	258.00 includes 2 NPS students
In Lieu Property Tax per ADA	\$4,922	\$4,974	\$5,026	\$5,079
Federal: COVID19 (Unearned, recorded as spent)	\$23,712	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$211 Rest \$102	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$19.85	Unr \$20.06 *prior year ADA	Unr \$20.55 *prior year ADA	\$21.27 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$23,712	20-21 through 23-24	20-21 through 23-24	20-21 through 23-24
ELO-P, Educator Effectiveness, ERMHS, Art Music IM BG, Learning Recovery ER BG Prop 28 Art & Music In Schools	\$167,249	\$154,661	Mental Health, Prop 28 Art & Music In Schools	Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23		(\$155,691) negative revenue as funds will be recaptured by the State for 21-22 & 22-23 unspent ELOP funding.	24-25 Only	24-25 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest, FMV Adj, Grants/Donations & Other	\$99,986	Interest \$45k, no FMV until year end	Interest \$40k	Same as PY
Meal Program-Fed & State Tfd from D53	\$108,919	\$130,000	Prior Year +\$5,000	Prior Year +\$5,000
Parent Pledges	\$174,694	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$182,157	Estimate based on prior year \$165,000	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$43,062	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.7 FTE Teachers plus 1.0 FTE Site Admin	12.3 FTE Teachers, includes 1.4 FTE Special Ed and Math/Reading Intervention. 1.0 FTE Site Admin	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	.40 Math/Sci+Counselor	Professional Development R6266	Professional Development R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	15.1 FTE	13.5 FTE includes: 0.7 FTE Spec Ed IA + 0.60 FTE Cafeteria + 2.7 FTE After Care + 2.0 Specialty Instructors	FTE prior year +.30 FTE Garden IA, moved from restricted	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	0.68 FTE Garden IA	0.30 FTE Garden IA R6762, 0.70 FTE Counselor R7435, 0.03 FTE Music R6770	Garden IA moved to unrestricted. No Counselor R7435, no Music R6770	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	Prior year +2%	Prior year + 2%
One Time Grant Funds		Benefit costs for 1X Grant funded employees	Professional Development R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%: PERS=26.68%	STRS = 19.10%: PERS = 27.05%	STRS = 19.1%: PERS = 27.4%	STRS = 19.1%: PERS = 27.5%
Health & Welfare Benefits	\$15,600 full FTE	District annual maximum is for a full FTE is apx. \$15,828. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	None	None
Additional Adjustments			To be determined	To be determined

SunRidge -2024-25 2nd Interim/Page 2 of 2	2023-24	2024-25	2025-26	2026-27
Expenditures - continued				
Books and Supplies		Estimated expenses based on prior year updated for current year. Carryover and donations are now budgeted.	Prior year - carryover and one time costs \$70,000 + 2%	Prior year + 2%
One Time Grant Funds	\$15,871	\$15,000	None	None
Services, Other Operating Expenses	Includes MOU to District \$277,600	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$278,000. Carryover and donations are now set up. Special Education costs increased.	Prior year - carryover and one time costs \$14,600 +2%	Prior year + 2%
One Time Grant Funds	\$87,074	Estimated expenses using grant funds \$62k+. UPK \$40k, Prof Dev \$10k, Mental Health \$7k, LREBG \$5k	Professional Development estimated \$15k, Mental Health \$12k, AMIMDBG \$13k, Art & Music in Schools \$10k	The last year for Prof Dev and AMIMDBG was 2025-26. This year is Mental Health \$12k, Art & Music in Schools \$31k.
Rent: Pine Crest Campus	\$214,379	\$223,676	Prior year plus 1%	Prior year plus 1%
Other Outgo (Mental Health TF to SELPA)	\$5,615	Res6546 \$5,600	Same as prior year	Same as prior year
Capital Outlay		None anticipated	None anticipated	None anticipated
Necessary Expense Reductions OR Additional Adjustments		None anticipated	Plan to be developed	Same as prior year
Transfer In BAS from D53	\$100,000 BAS for exp support	\$100,000 BAS from Fund 01-D53/Exp Support	\$100,000 BAS from Fund 01-D53/Exp Support	\$100,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53	\$10,026 1 retiree/yr 3 of 3	None anticipated	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$208,297 Cafeteria \$43,800	Special Education encroachment \$248,954 Cafeteria \$30,000	Same as prior year, nets to zero	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance (\$113,603) this year only, ELOP State funding recapture for 23-24, decreases Fund Balance	Negative amount decreases fund balance	Positive amount increases fund balance
Audit Adjustment: Res2600 ELOP 23-24			24-25 only	24-25 only
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$269,294; Ed Effect R6266 \$32,977; Art Music BG R6762 \$42,689; Prop 28 Art&Music IS R6770 \$28,441; LRER BG R7435 \$74,831; AC Pgm \$197,492	CA Clean Energy \$11,604; ELOP Res2600 \$105,445; Ed Effect Res6266 \$19,317; Art Music BG Res6762 \$13,189; Prop 28 Art&Music IS Res6770 \$41,694; AC Pgm \$140,000 (\$113,603) this year only, ELOP State funding recapture for 23-24, decreases Retricted above	CA Clean Energy \$11,604; ELOP Res2600 \$105,445; Prop 28 Art&Music IS Res6770 \$62,220; AC Pgm \$140,000	CA Clean Energy \$11,604; ELOP Res2600 \$105,445 Prop 28 Art&Music IS Res6770 \$62,220; AC Pgm \$140,000
NEW: Restricted Res2600 ELOP 23-24 Audit Adjustment		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	24-25 only	24-25 only
NEW: Unrestricted balance before Assignments and Reserve		MYP & SACS show each Assignment w/amount, Narrative has additional details	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B		BP 3100 17% requirement	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54			(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2023-24: Please see budgeted dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2024-25 Multi-Year Projection @ Second Interim**

	Prior Year Actual Fiscal Year: 2023-24	Current Budget Fiscal Year: 2024-25			First Subsequent Fiscal Year: 2025-26	Second Subsequent Fiscal Year: 2026-27
COLA per SSC Dartboard (percentage)	8.22%			1.07%	2.43%	3.52%
Funded COLA-Increase to Base/Actual COLA/Estimated COLA	8.22%			1.07%	2.43%	3.52%
ADA: Current Year / LCFF Funding	217.99			241.00	241.00	241.00
Enrollment Estimate	234.00			258.00	258.00	258.00
Object Codes						
Revenue		Unrestricted	Restricted	Total		
LCFF Sources: LCFF, Education Protection						
Account, In Lieu Property Tax 8010-8099	2,500,790	2,802,721		2,802,721	2,867,291	2,963,314
Federal Revenues: 8100-8299				-		
Federal Funding: COVID19 (Unearned-recorded as expended)	23,712	-	-	-	-	-
State Revenues: 8300-8599						
State Revenues: Lottery & Mandated Block Grant 8300-8599	78,729	52,505	20,664	73,169	73,749	73,922
State Funding: UPK, IPI (Unearned-recorded as expended)	-		40,000	40,000	-	-
State Funding: ELOP, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS	167,249		154,661	154,661	49,216	49,216
ELOP funding recaptured by the State for 21-22 & 22-23			(155,691)	(155,691)		
State Revenues: STRS/PERS on Behalf of State	111,043		116,788	116,788	122,627	128,759
Local Revenues: Interest + Other 8600-8799	99,986	45,500		45,500	40,000	40,000
Local Revenues: Meal Program Reimbursement 8699	108,919		130,000	130,000	135,000	140,000
Local Revenues: Parent Pledges 8699	174,694		220,000	220,000	224,400	228,900
Local Revenues: After Care Program 8689	182,157		165,000	165,000	168,300	171,700
Local Revenues: Special Ed 8792	43,062		80,000	80,000	80,000	80,000
Total Revenue	3,490,341	2,900,726	771,422	3,672,148	3,760,583	3,875,811
Expenditures						
Certificated Salaries 1000-1999	1,186,934	1,102,319	53,589	1,155,908	1,179,024	1,202,606
Certificated Salaries One Time Grant Funds	17,002		3,000	3,000	3,000	-
Additional Adjustments for 25-26				-	-	-
Classified Salaries 2000-2999	606,773	339,056	323,039	662,095	697,440	711,388
Classified Salaries One Time Grant Funds	47,576		79,212	79,212		
Additional Adjustments for 25-26				-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;						
3501-3699	91,259	62,629	30,963	93,592	95,463	97,373
Employee Benefits One Time Grant Funds: Includes STRS/PERS	20,750		28,583	28,583	700	-
Additional Adjustments for 25-26				-	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	111,043	-	116,788	116,788	122,627	128,759
Employee Benefits-Statutory: STRS 3101-3199	214,380	210,561	10,256	220,817	225,194	229,698
Employee Benefits-Statutory: PERS 3201-3299	135,928	91,533	64,740	156,273	172,467	176,547
Employee & Retiree Benefits -- Health & Welfare 3400-3499;						
3700-3799	229,366	210,586	35,482	246,068	250,990	256,009
Employee H&W Benefits One Time Grant Funds	2,641			-		
Employee H&W Benefits Proposed Adjustments				-	-	-
Books and Supplies 4000-4999	199,456	73,734	208,063	281,797	216,030	220,351
Books and Supplies One Time Grant Funds	15,871		15,000	15,000	-	-
Services, Other Operating Expenses 5000-5999	611,449	430,295	231,512	661,807	660,130	673,300
Services, Other Operating Expenses One time Grant Funds	87,074		62,559	62,559	51,896	43,616
Services, Other Op Exps: Pine Crest Rent	214,379	223,676		223,676	225,913	228,172
Necessary reductions				-	-	-
Capital Outlay 6000-6999	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199						
7300-7399	5,615		5,600	5,600	5,600	5,600
Total Expenditures	3,797,496	2,744,389	1,268,386	4,012,775	3,906,474	3,973,419
Excess (Deficiency)	(307,155)	156,337	(496,964)	(340,627)	(145,891)	(97,608)
Transfers In BAS from D53 87,8910-8929	100,000	100,000		100,000	100,000	100,000
Transfers In CRSP from D53 87,8910-8929	10,026	-	-	-	-	-
Transfers In After Care Costs 8919	28,873	13,000		13,000	13,000	13,000
Transfers Out After Care Costs 7619	(28,873)		(13,000)	(13,000)	(13,000)	(13,000)
Other Sources 8930-8979						
Other Uses (enter as negative) 7630-7699						
Contribution to Restricted Program 8980-8999		(278,954)	278,954			
Total Transfers/Other Uses	110,026	(165,954)	265,954	100,000	100,000	100,000
Net Increase (Decrease)	(197,129)	(9,617)	(231,010)	(240,627)	(45,891)	2,392
Fund Balance						
Beginning Balance	1,200,095	327,104	675,862	1,002,966	648,736	602,845
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)			(113,603)	(113,603)		
Net Ending Balance	1,002,966	317,487	331,249	648,736	602,845	605,236
Components of Ending Balance:						
Revolving Cash (nonspendable) 9711	4,000	4,000		4,000	4,000	4,000
Stores (nonspendable) 9712						
Restricted (Res 2000-9999) 9740	675,862		444,852	444,852	319,269	319,269
Restricted Res 2600 ELOP 23-24 Audit Adjustment, recaptured by State			(113,603)	(113,603)		
Lottery Res 1100 Unrestricted 9740	13,832					
Committed 9760						
Unrestricted Balance before Assignments and Reserve	309,272	313,487		313,487	279,576	281,967
Assigned: 9780						
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000		18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	631,605	662,230		662,230	643,260	653,600
Assigned - Balance After Above: GASB54 - *See Notes Below (340,333)		(366,743)	(366,743)		(381,684)	(389,633)
Unasn/Unappr Amount (not for charters) 9790						
Net Ending Balance	1,002,966	317,487	331,249	648,736	602,845	605,236
Beginning 2011-12 Charter Schools were no longer allowed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above GASB54).						
Pledge issue which began in 20-21 continues. If actual pledge revenue is below the necessary amount needed to cover specialty expenses, the fund balance and Actual Reserve percentage below will decrease as unrestricted funds are used to pay those expenses. *The Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.						
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	8%			8%	7%	7%

Sunridge Charter (4930350) - 2nd Interim 24-25				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	234	258	258	258
Unduplicated Pupil Count (UPC)	82	83	83	83
Unduplicated Pupil Percentage (UPP)	35.22%	33.74%	33.07%	32.17%
Current Year LCFF Average Daily Attendance (ADA)	217.99	241.00	241.00	241.00
Funded LCFF ADA	217.99	241.00	241.00	241.00
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
LCFF Entitlement Summary				
Base Grant	\$2,185,955	\$2,443,289	\$2,502,697	\$2,590,746
Grade Span Adjustment	120,156	130,375	133,500	138,250
<i>Adjusted Base Grant</i>	\$2,306,111	\$2,573,664	\$2,636,197	\$2,728,996
Supplemental Grant	162,443	173,671	174,358	175,584
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,468,554	\$2,747,335	\$2,810,555	\$2,904,580
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	32,236	55,386	56,736	58,734
Total Allowance and Add-On Amounts	\$32,236	\$55,386	\$56,736	\$58,734
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,500,790	\$2,802,721	\$2,867,291	\$2,963,314
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,500,790	\$ 2,802,721	\$ 2,867,291	\$ 2,963,314
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,472	\$ 11,630	\$ 11,897	\$ 12,296
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,500,790	2,802,721	2,867,291	2,963,314
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,072,977	\$ 1,198,623	\$ 1,211,377	\$ 1,224,128
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 331,444	\$ 449,708	\$ 460,635	\$ 476,850
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 1,096,369	\$ 1,154,390	\$ 1,195,279	\$ 1,262,336
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,500,790	\$ 2,802,721	\$ 2,867,291	\$ 2,963,314
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,096,369	\$ 1,154,390	\$ 1,195,279	\$ 1,262,336
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 331,444	\$ 449,708	\$ 460,635	\$ 476,850
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,370	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,072,977	1,198,623	1,211,377	1,224,128
Entitlement and Source Reconciliation				

Sunridge Charter (4930350) - 2nd Interim 24-25						
	2023-24		2024-25		2025-26	
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-
Total LCFF Entitlement	\$	2,500,790	\$	2,802,721	\$	2,867,291
Additional State Aid	\$	-	\$	-	\$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-
Total Funding Sources	\$	2,500,790	\$	2,802,721	\$	2,867,291
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,338,347	\$	2,629,050	\$	2,692,933
Supplemental and Concentration Grant funding in the LCAP year	\$	162,443	\$	173,671	\$	174,358
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		6.95%		6.61%		6.47%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	11,722.39	\$	11,814.87	\$	12,086.83
Grades 4-6	\$	10,778.26	\$	10,863.74	\$	11,113.44
Grades 7-8	\$	11,097.25	\$	11,185.06	\$	11,442.88
Grades 9-12	\$	13,195.31	\$	13,300.80	\$	13,606.08
Base Grants						
Grades TK-3	\$	9,919	\$	10,025	\$	10,269
Grades 4-6	\$	10,069	\$	10,177	\$	10,424
Grades 7-8	\$	10,367	\$	10,478	\$	10,733
Grades 9-12	\$	12,015	\$	12,144	\$	12,439
Grade Span Adjustment						
Grades TK-3	\$	1,032	\$	1,043	\$	1,068
Grades 9-12	\$	312	\$	316	\$	323
Supplemental Grant						
		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	2,190	\$	2,214	\$	2,267
Grades 4-6	\$	2,014	\$	2,035	\$	2,085
Grades 7-8	\$	2,073	\$	2,096	\$	2,147
Grades 9-12	\$	2,465	\$	2,492	\$	2,552
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$	771	\$	747	\$	750
Grades 4-6	\$	709	\$	687	\$	689
Grades 7-8	\$	730	\$	707	\$	710
Grades 9-12	\$	868	\$	841	\$	844
Concentration Grant (>55% population)						
		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	7,118	\$	7,194	\$	7,369
Grades 4-6	\$	6,545	\$	6,615	\$	6,776
Grades 7-8	\$	6,739	\$	6,811	\$	6,976
Grades 9-12	\$	8,013	\$	8,099	\$	8,295
Actual - 1.00 ADA, Local UPP >55% as follows:						
		0.0000%		0.0000%		0.0000%
Grades TK-3	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-

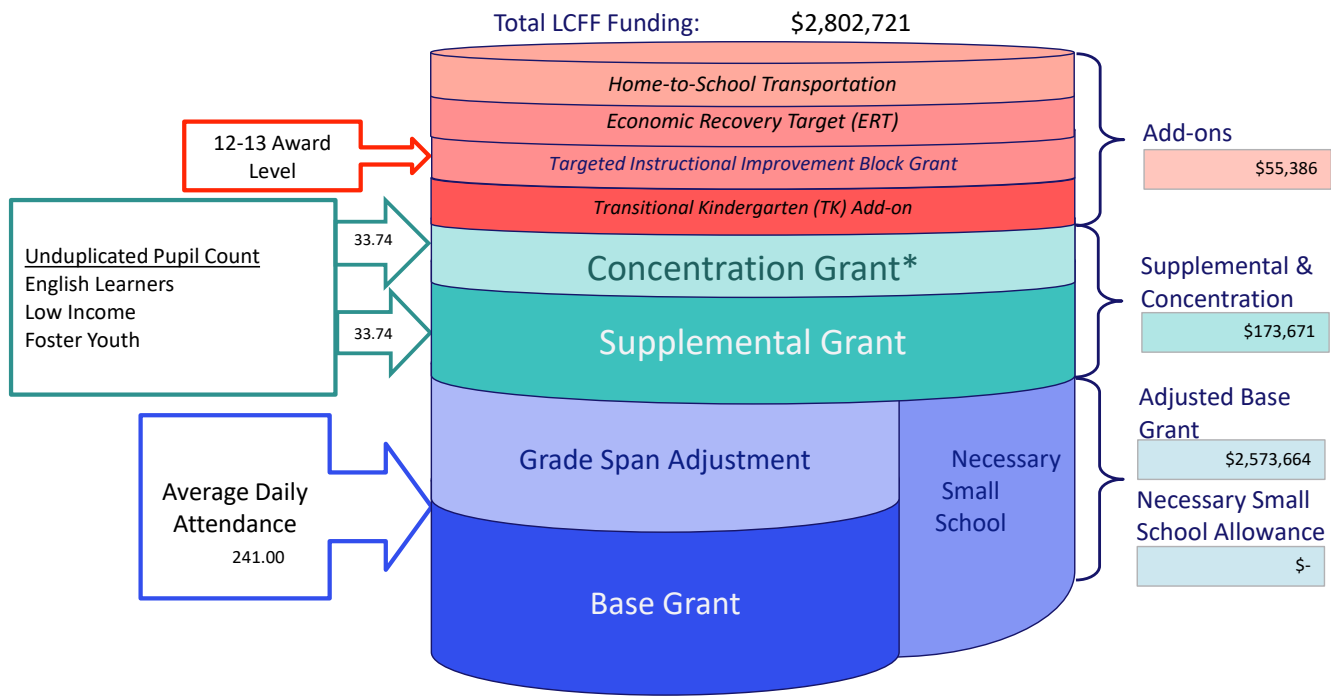
Sunridge Charter (4930350) - 2nd Interim 24-25										v.25.2b		PY1		v.25.2b		CY									
LOCAL CONTROL FUNDING FORMULA										2023-24						2024-25									
LCFF ENTITLEMENT CALCULATION																									
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
Calculation Factors										8.22%		0.00%		35.22% 35.22%		1.07%		0.00%		33.74% 33.74%					
										Current Year						Current Year									
										ADA		Base		Grade Span		Supplemental		Concentration		Total					
Grades TK-3										116.43	\$	9,919	\$	1,032	\$	771	\$	-	\$	1,364,838					
Grades 4-6										73.11		10,069				709	-		787,999						
Grades 7-8										28.45		10,367				730	-		315,717						
Grades 9-12										-		12,015		312		868	-		-						
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-					
Total Base, Supplemental, and Concentration Grant											\$	2,185,955	\$	120,156	\$	162,443	\$	-	\$	2,468,554					
NSS Allowance												-								-					
TOTAL BASE										217.99	\$	2,185,955	\$	120,156	\$	162,443	\$	-	\$	2,468,554					
ADD ONS:																									
Targeted Instructional Improvement Block Grant																				\$	-				
Home-to-School Transportation (COLA added commencing 2023-24)																					-				
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-				
Transitional Kindergarten (Commencing 2022-23)										TK ADA		10.59	TK Add-on rate		\$	3,044.00				32,236					
ECONOMIC RECOVERY TARGET PAYMENT																					-				
LCFF Entitlement Before Adjustments																				\$	2,500,790				
Miscellaneous Adjustments																					-				
ADJUSTED LCFF ENTITLEMENT																				\$	2,500,790				
Local Revenue (including RDA)																					(1,072,977)				
Gross State Aid																					\$	1,427,813			
Education Protection Account Entitlement																					(331,444)				
Net State Aid																					\$	1,096,369			
MINIMUM STATE AID CALCULATION																									
												12-13 Rate		2023-24 ADA							N/A				
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,170.29		217.99				\$	1,127,072		\$	1,246,040		
2012-13 NSS Allowance (deficit)												\$	-									-			
Minimum State Aid Adjustments																						-			
Less Current Year Property Taxes/In-Lieu																					(1,072,977)				
Less Education Protection Account Entitlement																					(331,444)				
Subtotal State Aid for Historical RL/Charter General BG																					\$	-			
Categorical Minimum State Aid																						84,609			
Charter School Categorical Block Grant adjusted for ADA													448.54		217.99							97,777			
Minimum State Aid Guarantee Before Proration Factor																					\$	182,386			
Proration Factor																						0.00%			
Minimum State Aid Guarantee																					\$	182,386			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																									
LCFF Entitlement																						2,468,554			
Minimum State Aid plus Property Taxes including RDA																						1,255,363			
Offset																						-			
Minimum State Aid Prior to Offset																						182,386			
Total Minimum State Aid with Offset																						182,386			
State Aid Before Additional State Aid																						\$	1,096,369		
ADDITIONAL STATE AID																						\$	-		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																						\$	1,096,369		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																						\$	2,500,790		
Change Over Prior Year													10.86%		245,006										
LCFF Entitlement Per ADA (excluding Categorical MSA)																							11,472		
Per-ADA Change Over Prior Year													8.70%		918										
Basic Aid Status (school districts only)																							-		
LCFF SOURCES INCLUDING EXCESS TAXES																									
State Aid												2.33%		Increase	24,969		2023-24								
Education Protection Account																							\$	1,096,369	
Property Taxes Net of In-Lieu Transfers												0.00%			-									331,444	
Charter In-Lieu Taxes												6.35%			64,050									-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												3.95%			89,019									1,072,977	
																						\$	2,500,790		

Sunridge Charter (4930350) - 2nd Interim 24-25										v.25.2b					CY1					v.25.2b					CY2																																																						
LOCAL CONTROL FUNDING FORMULA															2025-26					2026-27																																																											
LCFF ENTITLEMENT CALCULATION																																																																															
															COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage					COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage																																							
Calculation Factors															2.43%					0.00%					33.07%					33.07%					3.52%					0.00%					32.17%					32.17%																													
Current Year															ADA					Base					Grade Span					Supplemental					Concentration					Total					Current Year					ADA					Base					Grade Span					Supplemental					Concentration					Total				
Grades TK-3															125.00	\$	10,269	\$	1,068	\$	750	\$	-	\$	1,510,854	125.00	\$	10,630	\$	1,106	\$	755	\$	-	\$	1,561,387	125.00	\$	10,630	\$	1,106	\$	755	\$	-	\$	1,561,387																																
Grades 4-6															84.00		10,424				689		-		933,529	84.00		10,791				694		-		964,765	84.00		10,791				694		-		964,765																																
Grades 7-8															32.00		10,733				710		-		366,172	32.00		11,111				715		-		378,428	32.00		11,111				715		-		378,428																																
Grades 9-12															-		12,439		323		844		-		-	-		12,877		335		850		-		-	-		12,877		335		850		-		-	-																															
Subtract Necessary Small School ADA and Funding															-		-		-		-		-		-	-		-		-		-		-		-		-		-		-		-		-		-																															
Total Base, Supplemental, and Concentration Grant																\$	2,502,697	\$	133,500	\$	174,358	\$	-	\$	2,810,555		\$	2,590,746	\$	138,250	\$	175,584	\$	-	\$	2,904,580		\$	2,590,746	\$	138,250	\$	175,584	\$	-	\$	2,904,580																																
NSS Allowance																	-											-									-											-																															
TOTAL BASE															241.00	\$	2,502,697	\$	133,500	\$	174,358	\$	-	\$	2,810,555	241.00	\$	2,590,746	\$	138,250	\$	175,584	\$	-	\$	2,904,580	241.00	\$	2,590,746	\$	138,250	\$	175,584	\$	-	\$	2,904,580																																
ADD ONS:																																																																															
Targeted Instructional Improvement Block Grant																									\$	-																					\$	-																															
Home-to-School Transportation (COLA added commencing 2023-24)																										-																											-																										
Small School District Bus Replacement Program (COLA added commencing 2023-24)																										-																											-																										
Transitional Kindergarten (Commencing 2022-23)															TK ADA		18.00	TK Add-on rate	\$	3,152.00				56,736	TK ADA		18.00	TK Add-on rate	\$	3,263.00																						58,734																											
ECONOMIC RECOVERY TARGET PAYMENT																										-																										-																											
LCFF Entitlement Before Adjustments																									\$	2,867,291																										\$	2,963,314																										
Miscellaneous Adjustments																										-																													-																								
ADJUSTED LCFF ENTITLEMENT																									\$	2,867,291																										\$	2,963,314																										
Local Revenue (including RDA)																										(1,211,377)																											(1,224,128)																										
Gross State Aid																									\$	1,655,914																										\$	1,739,186																										
Education Protection Account Entitlement																										(460,635)																											(476,850)																										
Net State Aid																									\$	1,195,279																											\$	1,262,336																									
MINIMUM STATE AID CALCULATION																																																																															
															12-13 Rate					2025-26 ADA					N/A					12-13 Rate					2026-27 ADA					N/A																																							
2012-13 RL/Charter Gen BG adjusted for ADA																\$	5,170.29		241.00		\$	1,246,040		\$	5,170.29		241.00		\$	1,246,040		\$	5,170.29		241.00		\$	1,246,040		\$	5,170.29		241.00		\$	1,246,040																																	
2012-13 NSS Allowance (deficit)																\$	-					-		\$	-					-		\$	-																			-																											
Minimum State Aid Adjustments																										-																											-																										
Less Current Year Property Taxes/In-Lieu																										(1,211,377)																									(1,224,128)																												
Less Education Protection Account Entitlement																										(460,635)																										(476,850)																											
Subtotal State Aid for Historical RL/Charter General BG																									\$	-																										\$	-																										
Categorical Minimum State Aid																										84,609																										84,609																											
Charter School Categorical Block Grant adjusted for ADA																			448.54		241.00					108,098					448.54		241.00																			108,098																											
Minimum State Aid Guarantee Before Proration Factor																									\$	192,707																									\$	192,707																											
Proration Factor																										0.00%																										0.00%																											
Minimum State Aid Guarantee																									\$	192,707																									\$	192,707																											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																																															
LCFF Entitlement																										2,810,555																										2,904,580																											
Minimum State Aid plus Property Taxes including RDA																										1,404,084																											1,416,835																										
Offset																										-																											-																										
Minimum State Aid Prior to Offset																										192,707																											192,707																										
Total Minimum State Aid with Offset																										192,707																											192,707																										
State Aid Before Additional State Aid																										\$	1,195,279																									\$	1,262,336																										
ADDITIONAL STATE AID																										\$	-																										\$	-																									
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																										\$	1,195,279																									\$	1,262,336																										
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																										\$	2,867,291																									\$	2,963,314																										
Change Over Prior Year																			2.30%		64,570																																																										
LCFF Entitlement Per ADA (excluding Categorical MSA)																										11,897																														12,296																							
Per-ADA Change Over Prior Year																			2.30%		267																																																										
Basic Aid Status (school districts only)																										-																													-																								
LCFF SOURCES INCLUDING EXCESS TAXES																																																																															
															Increase					2025-26					Increase					2026-27																																																	
State Aid																3.54%		40,889		\$	1,195,279		5.61%		67,057		\$	1,262,336		3.35%		96,023		\$	1,262,336		3.35%		96,023		\$	1,262,336																																					
Education Protection Account																					460,635							476,850																																																			
Property Taxes Net of In-Lieu Transfers																0.00%		-			-		0.00%		-		-		-		0.00%		-		-		-		-		-		-		-		-		-		-																												
Charter In-Lieu Taxes																1.06%		12,754			1,211,377		1.05%		12,751			1,224,128																																																			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																1.91%		53,643			\$	2,867,291		2.78%		79,808			\$	2,963,314																																																	

Sunridge Charter (4930350) - 2nd Interim 24-25

Components of LCFF Entitlement

		2024-25			
Base Grant	\$	2,443,289	241.00	ADA	
Grade Span Adjustment	\$	130,375	\$	2,573,664 Adjusted Base Grant	
Supplemental Grant	\$	173,671	33.74%		
Concentration Grant	\$	-	33.74%	\$	173,671 Supplemental & Concentration
Allowance: Necessary Small School	\$	-		\$	- Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$	-			
Add-on: Home-to-School Transportation	\$	-			
Add-on: Small School District Bus Replacement Program	\$	-		\$	55,386 Add-ons
Add-on Economic Recovery Target	\$	-			
Add-on: Transitional Kindergarten	\$	55,386			
Total	\$	2,802,721	\$	2,802,721	



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

LCFF Entitlement per ADA						
	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA (LCFF & NSS)	213.73	217.99	241.00	241.00	241.00	
LCFF Sources per ADA, including NSS	\$ 10,554.36	\$ 11,472.04	\$ 11,629.55	\$ 11,897.47	\$ 12,295.91	
Net Dollar Change per ADA	\$ 1,343.46	\$ 917.68	\$ 157.51	\$ 267.93	\$ 398.44	
Net Percent Change	14.59%	8.69%	1.37%	2.30%	3.35%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid	\$ 10,554.36	\$ 11,472.04	\$ 11,629.55	\$ 11,897.47	\$ 12,295.91	
Net Change per ADA	\$ 1,343.46	\$ 917.68	\$ 157.51	\$ 267.93	\$ 398.44	
Net Percent Change	14.59%	8.69%	1.37%	2.30%	3.35%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374,000.00	386,980.00	212,687.47	386,980.00	0.00	0.0%
5) TOTAL, REVENUES			374,000.00	386,980.00	212,687.47	386,980.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%
3) Employee Benefits		3000-3999	71,370.00	68,581.00	39,688.59	68,581.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,400.00	28,258.00	15,179.49	28,258.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	26,018.00	11,566.65	26,018.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			348,660.00	351,640.00	197,871.53	351,640.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,340.00	35,340.00	14,815.94	35,340.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	29,000.00	0.00	29,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(29,000.00)	0.00	(29,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340.00	6,340.00	14,815.94	6,340.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,551.00	113,691.00		113,690.85	(.15)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,551.00	113,691.00		113,690.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,551.00	113,691.00		113,690.85		
2) Ending Balance, June 30 (E + F1e)			155,891.00	120,031.00		120,030.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	151,891.00	116,031.00		116,030.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Fee driven program, all funds generated to be used by this fund only .	0000	9780		116,031.00				
Fee driven program, all funds generated to be used by this fund only	0000	9780	151,891.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780				116,030.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,166.47	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	365,000.00	365,500.00	190,004.00	365,500.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	17,480.00	20,517.00	17,480.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,000.00	386,980.00	212,687.47	386,980.00	0.00	0.0%
TOTAL, REVENUES			374,000.00	386,980.00	212,687.47	386,980.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,090.00	228,783.00	131,436.80	228,783.00	0.00	0.0%

Child Development Fund: Apple Blossom After School Program

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,000.00	95,489.00	39,041.13	95,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	245,000.00	246,247.00	94,158.88	246,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	731.38	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			341,000.00	342,736.00	133,931.39	342,736.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,308.00	56,155.00	29,708.73	56,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,522.00	32,829.00	17,819.45	32,829.00	0.00	0.0%
4) Books and Supplies		4000-4999	226,900.00	227,000.00	128,979.60	227,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,150.00	114,632.00	44,790.37	114,632.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			428,880.00	430,616.00	221,298.15	430,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,880.00)	(87,880.00)	(87,366.76)	(87,880.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,000.00	90,000.00	90,000.00	90,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			90,000.00	90,000.00	90,000.00	90,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,120.00	2,120.00	2,633.24	2,120.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,219.00	14,909.00		14,909.20	.20	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,219.00	14,909.00		14,909.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,219.00	14,909.00		14,909.20		
2) Ending Balance, June 30 (E + F1e)			17,339.00	17,029.00		17,029.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	457.00	457.00		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,882.00	12,572.00		12,572.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	3,320.94	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	53,320.94	55,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,100.00	54,100.00	24,990.58	54,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	14,500.00	14,500.00	14,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,100.00	68,600.00	39,490.58	68,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900.00	(13,600.00)	13,830.36	(13,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	(13,600.00)	13,830.36	(13,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,221.00	195,261.00		195,260.50	(.50)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,221.00	195,261.00		195,260.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,221.00	195,261.00		195,260.50		
2) Ending Balance, June 30 (E + F1e)			169,121.00	181,661.00		181,660.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	169,121.00	181,661.00		181,660.50		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	6,381.23	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	6,381.23	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	6,381.23	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,275.00	323,175.00		323,174.54	(.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,275.00	323,175.00		323,174.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,275.00	323,175.00		323,174.54		
2) Ending Balance, June 30 (E + F1e)			325,275.00	332,175.00		332,174.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	325,275.00	332,175.00		332,174.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Volatile State revenue/funding for schools	0000	9780		332,175.00				
Volatile State revenue/funding for schools	0000	9780	325,275.00					
Volatile State revenue/funding for schools	0000	9780				332,174.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	6,381.23	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	6,381.23	9,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	9,385.55	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	9,385.55	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,810.00)	(22,816.00)	(22,814.91)	(22,816.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,810.00)	(7,816.00)	(13,429.36)	(7,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	471,928.00	484,715.00		484,714.54	(.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,928.00	484,715.00		484,714.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,928.00	484,715.00		484,714.54		
2) Ending Balance, June 30 (E + F1e)			464,118.00	476,899.00		476,898.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	464,118.00	476,899.00		476,898.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Retirement Program Liability (CRSP)	0000	9780		476,899.00				
Retirement Program Liability (CRSP)	0000	9780	464,118.00					
Retirement Program Liability (CRSP)	0000	9780				476,898.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	9,385.55	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	9,385.55	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,810.00	22,816.00	22,814.91	22,816.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,810.00)	(22,816.00)	(22,814.91)	(22,816.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	3,237.99	5,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	5,500.00	3,237.99	5,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	5,500.00	3,237.99	5,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	161,266.00	163,987.00		163,987.15	.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,266.00	163,987.00		163,987.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,266.00	163,987.00		163,987.15		
2) Ending Balance, June 30 (E + F1e)			166,766.00	169,487.00		169,487.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	166,766.00	169,487.00		169,487.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Measure M approved projects only	0000	9780		169,487.00				
Measure M approved projects only	0000	9780	166,766.00					
Measure M approved projects only	0000	9780				169,487.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	3,237.99	5,500.00	0.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	3,237.99	5,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	578.80	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	578.80	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,000.00	11,000.00	0.00	11,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000.00)	(10,000.00)	578.80	(10,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,000.00)	(10,000.00)	578.80	(10,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,341.00	29,313.00		29,313.46	.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,341.00	29,313.00		29,313.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,341.00	29,313.00		29,313.46		
2) Ending Balance, June 30 (E + F1e)			19,341.00	19,313.00		19,313.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,341.00	19,313.00		19,313.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,845.15	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	1,845.15	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	1,845.15	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,391.00	93,447.00		93,447.33	.33	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,391.00	93,447.00		93,447.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,391.00	93,447.00		93,447.33		
2) Ending Balance, June 30 (E + F1e)			99,891.00	95,947.00		95,947.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	99,891.00	95,947.00		95,947.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Capital Equipment purchases only	0000	9780		95,947.00				
Capital Equipment purchases only	0000	9780	99,891.00					
Capital Equipment purchases only	0000	9780				95,947.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,845.15	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,845.15	2,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2025

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patty Nosecchi

Telephone: 707-823-0871

Title: Business Manager

E-mail: pnosecchi@twinhillsusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

Twin Hills Union Elementary

Sonoma County

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

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	(\$150,523.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	2600	(\$150,523.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

EXPORT VALIDATION CHECKS

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

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

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

Explanation: Multiyear Projection worksheets are provided for each school using Excel.

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,656,816.00	1,355,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					290,000.00	630,000.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	29,000.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					90,000.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	22,816.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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: _____	Title: _____

For additional information on the interim report, please contact:	
Charter School Contact:	
Patty Nosecchi	
Name	
Business Manager	
Title	
707-823-0871	
Telephone	
pnosecchi@twinhillsusd.org	
E-mail Address	

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

Sunridge Charter

Sonoma County

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

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	(\$50,246.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	2600	(\$50,246.00)

Explanation: This is net ELOP funding for 2024-25. Includes funds being received for 2024-25 minus the amounts that will be recaptured by the State for 2021-22 and 2022-23 as funds were unspent those years.

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS	
1.	CRITERION: Average Daily Attendance STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections. District's ADA Standard Percentage Range: <div>-2.0% to +2.0%</div>

1A. Calculating the District's ADA Variances
DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA					
Fiscal Year	First Interim		Second Interim		Status
	Projected Year Totals		Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change		
Current Year (2024-25)	District Regular	291.00	291.00		
	Charter School	195.00	195.00		
	Total ADA	486.00	486.00	0.0%	Met
	1st Subsequent Year (2025-26)	District Regular	291.00	291.00	
Charter School		195.00	195.00		
Total ADA		486.00	486.00	0.0%	Met
2nd Subsequent Year (2026-27)		District Regular	291.00	291.00	
	Charter School	195.00	195.00		
	Total ADA	486.00	486.00	0.0%	Met

1B. Comparison of District ADA to the Standard	
DATA ENTRY: Enter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.
Explanation: (required if NOT met)	

All Criteria and Standards pages are District 53 Funds 01 + 03
District/Apple Blossom Elem/Twin Hills CMS
Charters Orchard View and SunRidge are not included

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	
1st Subsequent Year (2025-26)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	
2nd Subsequent Year (2026-27)	District Regular	305.00	305.00	0.0% Met
	Charter School	207.00	207.00	
	Total Enrollment	512.00	512.00	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.7%
Second Prior Year (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.4%
First Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.5%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	291	305		
Charter School	195	207		
Total ADA/Enrollment	486	512	94.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

When comparing 2024-25 at 94.9% to 2023-24 at 94.5% we only exceed that percentage by a very small amount. During previous years we were dealing with COVID absences which have been declining as the years to on.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	9,086,852.00	9,086,852.00	0.0%	Met
1st Subsequent Year (2025-26)	9,275,470.00	9,247,356.00	(.3%)	Met
2nd Subsequent Year (2026-27)	9,467,083.00	9,463,508.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	5,263,251.39	6,095,751.38	86.3%
Second Prior Year (2022-23)	5,694,467.77	6,572,115.54	86.6%
First Prior Year (2023-24)	5,956,843.79	6,973,928.83	85.4%
	Historical Average Ratio:		86.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	4%	4%	4%
	82.1% to 90.1%	82.1% to 90.1%	82.1% to 90.1%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	5,947,605.00	6,891,953.56	86.3%	Met
1st Subsequent Year (2025-26)	5,994,464.00	6,886,554.00	87.0%	Met
2nd Subsequent Year (2026-27)	6,104,026.00	7,041,241.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	228,965.00	230,566.00	.7%	No
1st Subsequent Year (2025-26)	155,957.00	157,558.00	1.0%	No
2nd Subsequent Year (2026-27)	155,957.00	157,558.00	1.0%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	858,169.00	552,622.65	-35.6%	Yes
1st Subsequent Year (2025-26)	805,863.00	643,355.00	-20.2%	Yes
2nd Subsequent Year (2026-27)	821,714.00	661,502.00	-19.5%	Yes

Explanation:

(required if Yes)

2024-25 includes ELOP Res2600 revenue for this year and a negative amount of revenue for 2021-22 and 2022-23 as these funds will be recaptured by the State as the funds were not spent on a program. Subsequent years, 2025-26 and 2026-27, no longer include ELOP as we will need to opt in and have a program running.

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

Current Year (2024-25)	756,029.00	861,457.00	13.9%	Yes
1st Subsequent Year (2025-26)	751,160.00	1,025,160.00	36.5%	Yes
2nd Subsequent Year (2026-27)	752,440.00	1,256,440.00	67.0%	Yes

Explanation:

(required if Yes)

For all years interest revenue is estimated to increase. For 24-25 donations and miscellaneous funding was budgeted as received. For 25-26 and 26-27 the SELPA funding model will change increasing special education funding by \$250k in 25-26 and by \$480k in 26-27.

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

Current Year (2024-25)	480,495.73	508,248.38	5.8%	Yes
1st Subsequent Year (2025-26)	213,678.00	202,258.00	-5.3%	Yes
2nd Subsequent Year (2026-27)	184,741.00	157,758.00	-14.6%	Yes

Explanation:

(required if Yes)

2024-25 includes restricted categorical expenditures as plans for spending are included in the budget. 25-26 and 26-27 have reduced expenses as carryover and one time spending were researched and fine tuned.

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

Current Year (2024-25)	2,130,727.75	2,247,808.75	5.5%	Yes
1st Subsequent Year (2025-26)	2,121,682.00	2,156,967.00	1.7%	No
2nd Subsequent Year (2026-27)	2,047,685.00	2,122,029.00	3.6%	No

Explanation:

(required if Yes)

Special education service and consortium costs increased for 24-25 at 2nd Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	1,843,163.00	1,644,645.65	-10.8%	Not Met
1st Subsequent Year (2025-26)	1,712,980.00	1,826,073.00	6.6%	Not Met
2nd Subsequent Year (2026-27)	1,730,111.00	2,075,500.00	20.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	2,611,223.48	2,756,057.13	5.5%	Not Met
1st Subsequent Year (2025-26)	2,335,360.00	2,359,225.00	1.0%	Met
2nd Subsequent Year (2026-27)	2,232,426.00	2,279,787.00	2.1%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

2024-25 includes ELOP Res2600 revenue for this year and a negative amount of revenue for 2021-22 and 2022-23 as these funds will be recaptured by the State as the funds were not spent on a program. Subsequent years, 2025-26 and 2026-27, no longer include ELOP as we will need to opt in and have a program running.

For all years interest revenue is estimated to increase. For 24-25 donations and miscellaneous funding was budgeted as received. For 25-26 and 26-27 the SELPA funding model will change increasing special education funding by \$250k in 25-26 and by \$480k in 26-27.

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

Explanation:

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

Explanation:

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

2024-25 includes restricted categorical expenditures as plans for spending are included in the budget. 25-26 and 26-27 have reduced expenses as carry over and one time spending were researched and fine tuned.

Special education service and consortium costs increased for 24-25 at 2nd Interim.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

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8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.5%	16.5%	16.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	5.5%	5.5%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(847,619.56)	8,246,953.56	10.3%	Not Met
1st Subsequent Year (2025-26)	(540,846.00)	8,266,554.00	6.5%	Not Met
2nd Subsequent Year (2026-27)	(263,172.00)	8,381,241.00	3.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	Deficit spending exceeds the standard due to additional funds shared by the district fund with the charter schools to assist with overspending. District Administration will be meeting with the Board Budget Ad Hoc Committee and Site Administrators to come up with concrete spending reduction plans for all schools.
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9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	3,329,461.16	Met
1st Subsequent Year (2025-26)	2666338.0	Met
2nd Subsequent Year (2026-27)	2424910.0	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	3,152,864.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	486	486	486
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,547,857.13	11,155,138.00	11,163,085.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,547,857.13	11,155,138.00	11,163,085.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	461,914.29	446,205.52	446,523.40
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	461,914.29	446,205.52	446,523.40

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(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)	1,910,000.00	1,840,315.00	1,839,145.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,910,000.00	1,840,315.00	1,839,145.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.54%	16.50%	16.48%
District's Reserve Standard (Section 10B, Line 7):	461,914.29	446,205.52	446,523.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(1,556,316.00)	(1,668,201.00)	7.2%	111,885.00	Not Met
1st Subsequent Year (2025-26)	(1,579,440.00)	(1,443,565.00)	-8.6%	(135,875.00)	Not Met
2nd Subsequent Year (2026-27)	(1,603,030.00)	(1,234,435.00)	-23.0%	(368,595.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	1,656,816.00	1,656,816.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	1,670,706.00	1,670,706.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	1,659,000.00	1,659,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	1,355,000.00	1,355,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	1,340,000.00	1,380,000.00	3.0%	40,000.00	Met
2nd Subsequent Year (2026-27)	1,340,000.00	1,340,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

2024-25 includes an increased contribution to special education Res6500 due to increased costs for services and for the consortium. 2025-26 and 2026-27 contributions decreased as the new SELPA funding model takes 2 years to be fully implemented.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1.

a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No
2.

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	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 6/30/24.	4,941,916
Supp Early Retirement Program	5	F21 Postemployment Fund, CRSP	F01+F03+F09+D21: Objects 1199, 3xx1 (GASB Liability per actuary study 6/30/2024 \$991,391	34,522
State School Building Loans				
Compensated Absences	N/A	F01=R0000+R150/F12=R0000	F01=R0000+R8150/F12=R0000: Objects 2x and 3**2	106,668

Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,083,106

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	508,700	516,499	528,833	535,000
Supp Early Retirement Program	79,212	22,816	11,706	0
State School Building Loans				
Compensated Absences	0	106,668		

Other Long-term Commitments (continued):				

Total Annual Payments:	587,912	645,983	540,539	535,000
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

2024-25 annual payments include paying 100% of compensated absences (vacation pay for 12 month classified employees) being paid during this year which does not actually happen.

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

First Interim
(Form 01CSI, Item S7A) Second Interim

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

63,559.00	63,559.00
0.00	0.00
63,559.00	63,559.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2024

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

- 3 OPEB Contributions

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

First Interim
(Form 01CSI, Item S7A) Second Interim

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

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

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

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

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

5,841.00	5,841.00
5,958.00	5,958.00
6,077.00	6,077.00

- d. Number of retirees receiving OPEB benefits

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

1	1
1	1
1	1

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3

Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	32.4	29.9	28.4	28.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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

34,145

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

20,965

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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

End of School District Second Interim Criteria and Standards Review



**Twin Hills
School District**

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

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

Second Interim Report 2024-25

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 25-12



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

February 5, 2025

To: District and Charter School Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2024-25 Second Interim Guidance and the Governor's 2025-26 Budget Proposal

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

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 18*
3 rd Interim**	July 1 through April 30 (Year End Projection)	June 1

*Charter Schools Interim Reports are due March 15th (set by statute)

**Only applicable to districts that had either a Qualified or Negative certification at 2nd Interim

Governor's Proposed Budget

On January 6, 2025, the Governor provided a preview of the proposed 2025-26 State Budget, with the full release by the Department of Finance (DOF) on January 10th. The proposal highlighted a fully balanced budget and reinforced the Governor's commitment to key education initiatives, including the Expanded Learning Opportunities Program and Universal Transitional Kindergarten.

The budget proposal projects a 2.43% cost-of-living adjustment (COLA) for 2025-26, a decrease from the 2.93% forecasted in the June 2024 Enacted Budget. Additionally, the Governor emphasized the need for fiscal prudence, noting the state's heavy reliance on capital gains from high-income earners.

Some of the major components include:

- 🚩 2.43% statutory COLA, applied to the base grants and other education programs funded outside of the LCFF, such as Special Education, Child Nutrition, Mandated Block Grant, and the Equity Multiplier.
 - It is Important to mention that two more data points, the 4th quarter data from 2024 and the 1st quarter of 2025, are needed for the final calculation of the 2025-26 COLA.
- 🚩 Projects Prop 98 is a Test 2 for 2023-24 and Test 1 for 2024-25 and 2025-26, which means the local reserve cap will not be triggered for 2025-26.
- 🚩 **The LCFF deferrals proposed in the Budget Act of 2024 have NOT been eliminated.**

- ✚ \$435 million more for full implementation of the Expanded Learning Opportunities Program (ELOP).
 - Proposes to lower the UPP for ELOP to 55% from 75%
- ✚ \$1.8 billion one-time Student Support and Professional Development Discretionary Block Grant (SSPD).
 - Similar to Arts, Music, and Instructional Materials Block Grant where the dollars are intended to support rising costs and specified state priorities; however, will be fully discretionary per the DOF.
 - Individual allocations are not available and it's not recommended that LEAs budget these dollars in their Second Interim.
- ✚ Ongoing and one-time support to Universal Transitional Kindergarten.
 - Includes \$1.5 billion to Prop 98 to support lowering the average student-to-adult ratio from 12:1 to 10:1 in TK classrooms.
 - The proposal includes a significant increase to the LCFF TK add-on, which School Services of California did NOT recommend budgeting in 2nd Interim.
- ✚ Ongoing and one-time support for curriculum and instruction such as \$300K for personal finance curriculum, \$10 million one-time for statewide use of English language proficiency screeners for TK students, and \$40 million one-time for purchasing screening materials and training for educators to administer literacy screening beginning in 2025-26.
- ✚ \$150 million one-time Prop 98 for specialized kitchen equipment, infrastructure, and training to promote more freshly prepared meals with local ingredients.
- ✚ \$378.6 million to restore Learning Recovery Emergency Block Grant reduced with the Budget Act of 2023.
 - Individual allocations are not available and it's not recommended that LEAs budget these dollars in their Second Interim.

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

✚ **Dartboard:**

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget for economic planning factors.

✚ **Cost of Living Adjustment:**

- The 2024-25 cost-of-living adjustment (COLA) is 1.07%.
- Per SSC's Dartboard, the recommended planning COLA is 2.43% in 2025-26 and 3.52% in 2026-27.

✚ **LCFF Revenue Estimates:**

- Please use the most recent version (v25.2b) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on January 17, 2025:

- Instructions to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instruction' tab.
- Please remember your Fiscal Advisor is available to review your LCFF calculators.

Multi-Year Projections (MYP) Advice:

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with educational partners. **Document thoroughly.**
- Plan expenditures according to spending deadlines and incorporate them into cash flow and MYP appropriately.
- Utilize the reporting cycle information to update and keep the budget accurate.
- **Consider running scenarios of MYPs with a lower COLA in the subsequent years to assess your LEAs tolerance of lower COLAs than currently projected.**
 - As LEAs consider budget reductions, please remember the process can look different for each LEA. An important key ingredient is transparency. [Here](#) is a draft Fiscal Recovery planning template created by SCOE staff to help LEAs facing reductions and/or creating a Fiscal Recovery Plan.

Changes to enrollment or Average Daily Attendance (ADA):

Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening for thorough and reasonable projections in subsequent years. Review P-1 ADA and analyze projections to see if projections are on track or if they should be revised.

Local Control Accountability Plan (LCAP):

Remember to track progress on LCAP expenditures to ensure planned actions are implemented and supplemental and concentration funds are monitored. To avoid large carryover balances at year-end it's important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period. Plus, review supplemental and concentration estimates to determine if actions need to be added due to an increase in projected funding.

- **LCFF Equity Multiplier:** Funding will be paid through the Principal Apportionment to eligible schools (aggregated to the LEA) and is established at P-1 of each year. The funding must be used for evidence-based supports and services for students and the 2025-26 LCAP will need to address school sites that receive the funding.

 **Mid-Year LCAP Report:** School districts shall present a report on the annual update to the LCAP and the LCFF Budget Overview for Parents (BOP) **on or before February 28th of each year at a regularly scheduled meeting of the governing board of the school district.** The report shall include both of the following: **all available midyear outcome data related to metrics identified in the current year's local control and accountability plan and all available midyear expenditures and implementation data on all actions identified in the current year's LCAP.**

Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:

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

Reserves:

Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEA's time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.

- The Reserve cap was not operative in 2024-25 and is not expected for 2025-26.

Routine Restricted Maintenance Account:

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

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Exclude Federal CRRS/ARP Act expenditures.
 - Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5632, 5633, 5634, 5316, 7027

Other Recommendations

Expanded Transitional Kindergarten:

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2024-25 to 2025-26 are as follows:

- In the 2024-25 school year, children who turn five years old between September 2 and June 2* are eligible for TK.
 - In the 2025-26 school year, and each school year thereafter, children who will turn four years old by September 1* are eligible for TK.
 - ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupil counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** June 2, 2025.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generates ADA for the purpose of funding **after** they turn five.

- **Early Enrollment Children:** With the Budget Act of 2024, the term early enrollment children were introduced, which is defined as a child whose 4th birthday will be between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom. These early enrollment children may be enrolled in TK only if all the following criteria are met:
 - Must concurrently offer enrollment in California State Preschool Program, if the LEA operates CSPP
 - 10:1 ratio if the TK includes an early enrollment child
 - Prioritize the additional ECE qualifications, to the extent possible
 - TK class enrollment with an early enrollment must not exceed 20 students

Transportation funding:

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

Arts and Music in Schools (Prop 28):

Funding is calculated at the school site level. Funding for fiscal year 2024-25 statewide is ~\$907M.

- LEAs that receive AMS funds are required to prepare four documents, 1) School Site Expenditure Plan (annual), 2) Annual Report (available annually from 5/1 to 9/30), 3) Annual Certification (available for 2024-25 from 5/1/2025 through 6/30/2025), and 4) Expenditures Report (due after the 3-year expenditure spending period). Documents are submitted through the Arts and Music in Schools Portal.

Basic Aid Supplemental Funding (BAS):

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to its BAS funding.

Due to volatility in property taxes to school districts and continued complicated formulas for qualification and funding amounts, the County recommends basic aid supplemental funding only be used for one-time purposes.

Basic Aid/ Excess Tax/Community Funded School Districts:

- Final 2023-24 property tax information is the only available information at this

time. Estimates for 2024-25 from the Sonoma County Auditor/Tax Collectors were distributed in November 2024.

- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full*-year RDA Residual (8047 – RDAX) tax revenues.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ SB 897 was signed into law and takes effect January 1, 2025, which includes additional program changes and extends the program now in perpetuity. Program changes incorporated into law are combined with existing changes created by AB 185 such as registration of the program with the State Superintendent of Public Instruction (SPI) and the County, required public disclosure, and reduced funding, to name a few continue. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% of the school district LCFF base grant that would have been apportioned to the school district of residence. See Ed Codes 48301 through 48317 for program requirements.
- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

Sonoma SELPA Fiscal Allocation Model

On February 3, 2025, the Superintendent's Council approved a funding methodology that will allocate AB 602 funds based on ADA, along with additional funding for students requiring specialized health services. The new funding model will be phased in, with full implementation in fiscal year 2026-27. Each LEA should review the model and assess its impact on their budget. For questions, please contact the SELPA or me.

Expanded Learning Opportunities Program (ELO-P):

LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer comprehensive after-school and intersession expanded learning opportunities to all unduplicated pupils. The 2024-25 Budget Act established the following expenditure deadlines and annual reporting:

- Requires unspent funds from fiscal years 2021-22 and 2022-23 to be returned to CDE if not spent by September 30, 2024.
 - Recouping of 2021-22 and 2022-23 funds will happen in March through May 2025.

- An expenditure deadline of two years is established starting with the fiscal 2023-24 appropriations.
- Starting in fiscal year 2025-26, LEAs must annually declare to CDE their intent to operate an Expanded Learning Opportunity Program.
- ***The 2025-26 Budget Proposal expands ELOP access to all TK-6 students in LEAs with 55% or more unduplicated pupils, increasing the number of LEAs eligible for the Tier I per-pupil rate.***

Universal Meals and Meal reimbursement:

All LEAs are required to provide two free meals per day to any student who requests a meal. To receive state and federal reimbursement, LEAs must participate in the National School Lunch Program and Federal School Breakfast Program.

- Locally, LEAs must determine how to utilize both federal meal applications and alternative income forms to maximize the LCFF unduplicated pupil count.
- **School Nutrition policy changes with the 2024-25 Budget Act:**
 - A one-year extension to the 2021 Kitchen Infrastructure and Training (KIT) funding now requires LEAs to report how funds were used to the CDE by June 30, 2025.
 - ***2025-26 Budget Proposal includes another round of one-time Kitchen Infrastructure and Training (KIT) funding.***

K-3 Grade Span Adjustment (GSA):

School districts must maintain an average K-3 class size of 24 **by school site** unless a collectively bargained alternative to the statutory requirements has been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please review the actual 2024-25 enrollment **by school site** now .

Adult-to-child ratios for Transitional Kindergarten:

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

- ***2025-26 Budget Proposal includes an increase to the LCFF TK add-on from \$3,077 (2024-25) to \$6,404 (2025-26). It is not recommended that LEAs include the higher TK add-on. However, if an LEA chooses to do so, please evaluate your risk tolerance in case the funding does not materialize.***

*See the TK section for Early Enrollment Children requirements for the current year.

Form AB 2756 Reporting Requirements:

Please remember that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits done of the district that contain evidence that the district is showing fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work and should be completed by all LEAs and then **returned to SCOE with all interim financial reporting**. The form is available at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.

STRS (and PERS) On-Behalf Contribution ~ Resource 7690:

Districts should adjust their fiscal year (FY) 2024-25 budget to reflect the STRS On-Behalf pension contribution. An estimate for FY 2024-25 was included in the [2023-24 Year-End Close manual](#). This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year to year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

Cashflow Report:

Please notify SCOE immediately if you do not anticipate having sufficient cash for all funds to remain positive. Please note:

- Cash in all funds must be positive by June 30, 2025.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- **Budget Deferrals:** The Budget Act defers LCFF payments of \$3.6 billion, from 2023-24 to 2024-25, and \$246.6 million from 2024-25 to 2025-26.
- Changes in property valuations can affect the cash flow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment:* Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf24adv.asp>.
 - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by-program funding by name are available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400, and Object 8012, and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2425.asp>.
- A Cash Flow report template may be found on the SCOE website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

Reminder of Spending Deadlines:

<u>One-Time Funding*</u>	Resource Number	Spending deadline
A-G Completion Improvement Grant Program	7412,7413	June 30, 2026
American Rescue Plan - Homeless Children and Youth II (ARP-HCY II)	5634	September 30, 2024
Educator Effectiveness Block Grant	6266	June 30, 2026
ESSER III	3213, 3214	September 30, 2024
Expanded Learning Opportunities Grant	3218, 3219, 7425, 7426	September 30, 2024
In-Person Instruction Grant	7422	September 30, 2024
Learning Recovery Block Grant	7435	June 30, 2028
Literacy Coaches and Reading Specialists Grant Program	6211	2022-23's allocation June 30, 2027
		2023-24's allocation June 30, 2028
Art, Music, Instructional Material, Discretionary Block Grant	6762	June 30, 2026
Expanded Learning Opportunities Program FY 2021-22	2600	September 30, 2024 (updated with Budget Act)
Expanded Learning Opportunities Program FY 2022-23	2600	September 30, 2024 (updated with Budget Act)
Expanded Learning Opportunities Program FY 2023-24	2600	June 30, 2025 (updated with Budget Act)
Universal Prekindergarten Planning & Implementation Grant	6053	June 30, 2026
Kitchen Infrastructure and Training	7028/7029	June 30, 2025

*Not inclusive list

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and the SACS dataset submitted via the SACS web application (see Interim Reporting manual for the submission process) by the deadlines listed on page 1. We will not print off your website and we require the documents be combined (not individual attachments for SCOE to combine).

The following information/forms are requested (**D=District, E=External Charter**):

- ✚ **LCFF Calculator – FCMAT Calculator (D,E)** ~ Use the FCMAT Calculator v25.2b version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✚ **Balancing Spreadsheet (D,E)**~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software that assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-Year Projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Combined District and Charter School Enrollment and ADA Data ~ For districts with conversion charter schools included in the General Fund**, please consider completing a spreadsheet that combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the district. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✚ **Cashflow (D,E)** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✚ **Multi-Year Projection (D,E)** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted, and combined totals.
- ✚ **Narrative and budget assumptions (D,E)**, as submitted to your Board.
- ✚ **Narrative of Special Funds (D)**, if not included in the items above (DISTRICT only).
- ✚ **AB2756 Reporting Requirements form (D)**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✚ **Interim SACS forms (D, E (if charter uses SACS))** :
 - Certification Page, original signature, or a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Technical Review Check (Exceptions only)



External Charter Schools only:

- SACS Standard form or Alternative form*

*Alternative Form – Each form listed is REQUIRED

- ✓ Financial report financial data for revenues, expenses, assets & liabilities
- ✓ Certification with original signatures (charter school and district)

2024-25 2nd Interim - Exhibit A - SSC Dartboard

SSC School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.43%	3.52%	3.63%	3.49%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.43%	\$244	\$247	\$255	\$295
2025-26 Base Grants	\$10,269	\$10,424	\$10,733	\$12,439
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,068	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,337	\$10,424	\$10,733	\$12,762
Transitional Kindergarten (TK) Add-On ⁴	\$6,404	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.85%	2.92%	2.70%	2.76%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99	\$43.46
	Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89	\$83.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04	\$22.81
	Grades 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27	\$63.41
Interest Rate for Ten-Year Treasuries		4.39%	4.49%	4.41%	4.30%	4.30%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	27.40%	27.50%	28.50%	28.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

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

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

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

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

Common Message: Planning Factors for 2024-25 and Multiyear Projections

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$16.90 ²	\$17.40 ³
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio, 10-to-1 begins in 2025-26	\$3,077.00 ⁴	\$3,152.00 ⁴	\$3,263.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21	\$39.14	\$40.52
Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06
Charter Schools			
Grades K-8 per ADA	\$20.06	\$20.55	\$21.27
Grades 9-12 per ADA	\$55.76	\$57.12	\$59.13

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year. The rates do not reflect the budget proposal to increase the rate to \$6,404 in 2025-26 and to \$6,629 in 2026-27.

2024-25 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

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

2024-25 2nd Interim Attachment Balances in Excess of Minimum Reserve

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

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

2024-25

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	24-25 Budget
01	General Fund	\$2,877,242.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$332,175.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,209,417.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criterial and Standards	\$461,914.00
	Remaining Balance to Substantiate Need	\$2,747,503.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/24 - \$5,000 revolving cash

Form 17 - include estimated interest (rounded)

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

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

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

Form	Fund	24-25 Budget	Description of Need
01	General Fund (Assigned)	\$1,448,086.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,910,000 - standard 4% \$461,914
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$347,205 is included above.
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$496,306.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$366,743.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$1,365,807.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$0.00	** assignments will be reduced by this amount
01	General Fund (Assigned)	\$0.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$332,175.00	Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	\$2,747,503.00	
	Remaining Unsubstantiated Balance	\$0.00	

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

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

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

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

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

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

2024-25 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2024-25

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

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

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

Orchard View Charter D53 Fund 09			
Form	Fund	24-25 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$548,490.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$496,306.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$52,184.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09			
Form	Fund	24-25 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$662,230.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	(\$366,743.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$313,487.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

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

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

2024-25 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

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2024-25 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

2025-26

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2025-26 Budget
01	General Fund	\$2,336,396.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$341,175.00
Total Assigned and Unassigned Ending Fund Balances		\$2,677,571.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$446,206.00
Remaining Balance to Substantiate Need		\$2,231,365.00

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

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

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

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

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

Form	Fund	2025-26 Budget	Description of Need
01	General Fund (Assigned)	\$1,394,109.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,840,315 - standard 4% \$446,206
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
01	General Fund (Assigned)	\$0.00	West Count JPA: Transportation
01	General Fund (Assigned)	\$447,487.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$326,490 is included above
01	General Fund (Assigned)	\$381,684.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$600,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$300,000.00	District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	(\$1,803,090.00)	** reduces this amount first
01	General Fund (Assigned)	\$0.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$341,175.00	Assignment adjustment: Negative amount indicates one of the above
Total of Substantiated Needs		\$2,231,365.00	** assignments will be reduced by this amount
Remaining Unsubstantiated Balance		\$0.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools
			Note: General Fund unable to support full 17% for charters (\$426,081)

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

Orchard View Charter D53 Fund 09

Form	Fund	2025-26 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$524,320.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$447,487.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$76,833.00	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2025-26 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$643,260.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	(\$381,684.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$279,576.00	Unrestricted Ending Fund Balance for Reserve (See Note)

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

Please see page 1 of this Exhibit for important information.

2024-25 2nd Interim ✎ EXHIBIT B ✎ Assigned/Unassigned Detail



Twin Hills
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2024-25 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

2026-27

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2026-27 Budget
01	General Fund	\$2,073,224.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$350,175.00
Total Assigned and Unassigned Ending Fund Balances		\$2,423,399.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$446,523.00
Remaining Balance to Substantiate Need		\$1,976,876.00

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

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

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

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

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

Form	Fund	2026-27 Budget	Description of Need
01	General Fund (Assigned)	\$1,392,622.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
		\$0.00	\$1,839,145 - standard 4% \$446,523
01	General Fund (Assigned)	\$40,000.00	Amount below 17% reserve
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$290,809 is included above
01	General Fund (Assigned)	\$0.00	
01	General Fund (Assigned)	\$425,050.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$389,633.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
			Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$300,000.00	** Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$2,050,604.00)	COVID19 Legal for Distance Learning / No expense reductions
01	General Fund (Assigned)	\$0.00	Volatile State revenues/funding for schools, cash to cover deferrals
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$350,175.00	
Total of Substantiated Needs		\$1,976,876.00	

Remaining Unsubstantiated Balance

\$0.00

Note: General Fund unable to support full 17% for charters (\$164,079)

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

Orchard View Charter D53 Fund 09

Form	Fund	2026-27 Budget
D53 09	Orchard View Charter (Assigned)	\$528,730.00
09	Orchard View Charter (Assigned)	(\$425,050.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$103,680.00

Description of Need

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

SunRidge Charter D21 Fund 09

Form	Fund	2026-27 Budget
D21 09	SunRidge Charter (Assigned)	\$653,600.00
09	SunRidge Charter (Assigned)	\$18,000.00
		(\$389,633.00)
Equals =	Total of Assigned Fund Balances in D21	\$281,967.00

Description of Need

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

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

Please see page 1 of this Exhibit for important information.



**Twin Hills
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LCFF Key Words and Phrases

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

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

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

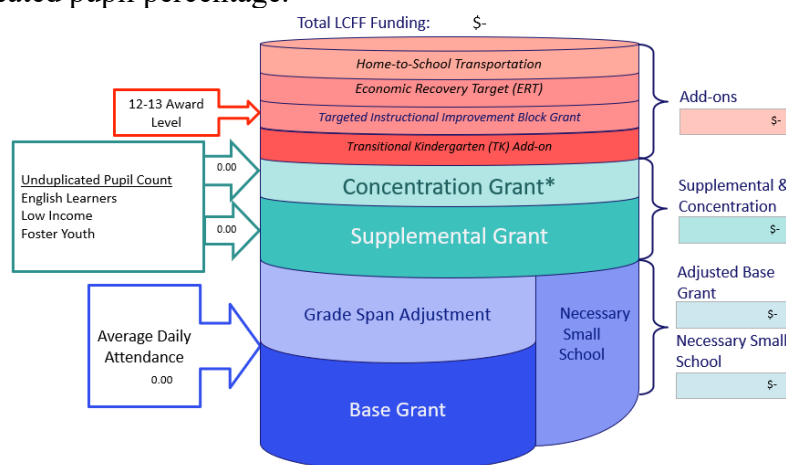
Target Entitlement: Amount at full funding.

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

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

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

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



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



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Fund 14 – Deferred Maintenance

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

Extreme Hardship Grant details:

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

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

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

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

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

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

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

TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

2nd Interim: January 2025 - Page 1 of 1		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		<i>Increases FB</i>	<i>Decreases FB</i>	<i>Decreases FB</i>	<i>Increases FB</i>		
District 53, Fund 01							
BR 32	Rev/ Fund Balance: Other State		210,725			(210,725)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 03	Fund Balance					(119,854)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	210,725	-	-	(330,579)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 32	Rev/ Fund Balance: Other State		100,000			(100,000)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 03	Fund Balance					(50,000)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	100,000	-	-	(150,000)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 12: Child Development							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 13	Rev/ Fund Balance: Other State		155,691			(155,691)	Update Res2600: ELOP State funding recapture for 2021-22 and 2022-23.
BT 04	Fund Balance					(113,603)	Update Res2600: ELOP audit adjustment and State funding recapture for 2023-24.
	Totals	-	155,691	-	-	(269,294)	Net Increase/(Decrease) to Fund Balance

For the March 13, 2025 board meeting