

TWIN HILLS UNION SCHOOL DISTRICT

May 24, 2021

The District's Factfinding Presentation to the
Three-Member Factfinding Panel

(Will be supplemented with an oral presentation
and additional materials)

Renee Mayne
Panel Chairperson

Paul Boylan
District-Appointed Panel Member

Mark Mitchell
Association-Appointed Panel Member

In the Factfinding Proceeding between the

Twin Hills Union School District
and the
Twin Hills Teachers Association

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District Description

Twin Hills School District provides exemplary educational opportunities for all student learners who attend our schools. The district, nestled in the beautiful rolling hills of western Sonoma County, and famous for apples and vineyards, has four uniquely different schools. The school environments are friendly, supportive, and safe for children of all ages. Every child is an individual and every child is important. Families are welcome at our schools and parents are valuable partners in the education of the children and students. The schools have strong academic programs; including reading, mathematics, science, technology, language, and history-social studies. District schools provide an abundance of enrichment programs, including band, music, art, dance, and drama. The middle school has a strong athletic program, and physical education is alive and well at all schools.

All teachers in the district are highly qualified and there is a great degree of collegiality among teachers, administrators, and staff. The focus is on students, and how we best serve the students, our clients. Class sizes are excellent and there has been no reduction in student instructional days. In fact, because of enrollment growth, new teachers have been hired, programs added or expanded, and our school campuses maintained in an exemplarily fashion.

Twin Hills School District recently completed a solar project to reduce our carbon footprint and to save a significant amount of expense on electrical costs. Many students actively participate in each school's organic garden and composting programs. Environmental science is an integral part of the curriculum.

RESPONSIBILITIES OF THE FACTFINDING PANEL

The Factfinding Panel shall thoroughly review the presentations, carefully consider the information and argument, and make its recommendations pursuant to criteria enumerated in Section 3548.2 of the California Government Code (see following page). The Factfinding Panel shall consider, weigh, and be guided by all of the following statutory criteria:

1. State and Federal laws that are applicable to the Employer.
2. Stipulations of the parties.
3. The interests and welfare of the public and the financial ability of the public schools.
4. Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services and with other employees generally in public school employment in comparable communities.
5. The Consumer Price Index for goods and services, commonly known as the cost of living.
6. The overall compensation presently received by the employees, including direct wage compensation, vacations, holidays, and other excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
7. Such other facts, not confined to those specified in paragraphs 1 through 6, inclusive, which are normally and traditionally taken into consideration in making such findings and recommendations.

The information and data in this written presentation relate directly to the seven statutory criteria set forth above.

The compelling nature of the District's lengthy written presentation requires the District to reserve the right to supplement this written presentation with oral arguments, additional information, and rebuttal to issues raised by the Association in its presentation.

RESPONSIBILITIES OF THE FACTFINDING PANEL

§ 3548.2. Investigations and hearings by fact finding panel; access to records; considerations in arriving at findings

(a) The panel shall, within 10 days after its appointment, meet with the parties or their representatives, either jointly or separately, and may make inquiries and investigations, hold hearings, and take any other steps as it may deem appropriate. For the purpose of the hearings, investigations, and inquiries, the panel shall have the power to issue subpoenas requiring the attendance and testimony of witnesses and the production of evidence. The several departments, commissions, divisions, authorities, boards, bureaus, agencies, and officers of the state, or any political subdivision or agency thereof, including any board of education, shall furnish the panel, upon its request, with all records, papers and information in their possession relating to any matter under investigation by or in issue before the panel.

(b) In arriving at their findings and recommendations, the factfinders shall consider, weigh, and be guided by all the following criteria:

- (1) State and federal laws that are applicable to the employer.
- (2) Stipulations of the parties.
- (3) The interests and welfare of the public and the financial ability of the public school employer.
- (4) Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services and with other employees generally in public school employment in comparable communities.
- (5) The consumer price index for goods and services, commonly known as the cost of living.
- (6) The overall compensation presently received by the employees, including direct wage compensation, vacations, holidays, and other excused time, insurance and pensions, medical and hospitalization benefits; the continuity and stability of employment; and all other benefits received.
- (7) Any other facts, not confined to those specified in paragraphs (1) to (6), inclusive, which are normally or traditionally taken into consideration in making the findings and recommendations.

§ 3548.3. Findings of fact and recommendation of terms of settlement; submission; costs

(a) If the dispute is not settled within 30 days after the appointment of the panel, or, upon agreement by both parties, within a longer period, the panel shall make findings of fact and recommend terms of settlement, which recommendations shall be advisory only. Any findings of fact and recommended terms of settlement shall be submitted in writing to the parties privately before they are made public. The public school employer shall make such findings and recommendations public within 10 days after their receipt.

(b) The costs for the services of the panel chairperson selected by the board, including per diem fees, if any, and actual and necessary travel and subsistence expenses shall be borne by the board.

(c) The costs for the services of the panel chairperson agreed upon by the parties shall be equally divided between the parties, and shall include per diem fees and actual and necessary travel and subsistence expenses. The per diem fees shall not exceed the per diem fees stated on the chairperson's resume on file with the board. The chairperson's bill showing the amount payable by the parties shall accompany his final report to the parties and the board. The chairperson may submit interim bills to the parties in the course of the proceedings, and copies of such interim bills shall also be sent to the board. The parties shall make payment directly to the chairperson.

(d) Any other mutually incurred costs shall be borne equally by the public school employer and the exclusive representative. Any separately incurred costs for the panel member selected by each party, shall be borne by such party.

STIPULATIONS

Proposed Stipulations:

The District proposes the following stipulations as stipulations by the Twin Hills Teachers Association and the Twin Hills Union School District.

1. The Twin Hills Union School District is a public school employer within the meaning of Section 3540.1(k) of the Educational Employment Relations Act.
2. The Twin Hills Teachers Association is a recognized employee organization within the meaning of Section 3540.1(1) of the Educational Employment Relations Act and has been duly recognized as the representative of the certificated nonmanagement bargaining unit of the Twin Hills Union School District.
3. The parties to this factfinding have complied with the public notice provisions of Government Code section 3547 (EERA, "Sunshining" requirement).
4. The parties have complied with the Educational Employment Relations Act with regard to the selection of the factfinding panel and are timely and properly before the panel.
5. The contract issues which are appropriately before the factfinding panel are as follows, and all other matters were agreed upon by the parties during the course of negotiations:
 - Article 15 Compensation
 - Article 4 Grievance/Arbitration Procedures
6. The declaration of impasse in bargaining was submitted to the Public Employment Relations Board on or about February 8, 2021. A state mediator, Kenneth Glenn, was appointed and the parties in an effort to reach agreement at which point the mediator certified the matter to factfinding.
7. The factfinding chairperson, Renee Mayne, was notified of her assignment.

STIPULATIONS

§ 3540.1 Definitions

(k) “Public school employer” or “employer” means the governing board of a school district, a school district, a county board of education, a county superintendent of schools, or a charter school that has declared itself a public school employer pursuant to subdivision (b) of Section 47611.5 of the Education Code.

(l) “Recognized organization” or “recognized employee organization” means an employee organization which has been recognized by an employer as the exclusive representative pursuant to Article 5 (commencing with Section 3544).

§ 3547 Proposal relating to representation; informing public; adoption of proposals and regulations

(a) All initial proposals of exclusive representatives and of public school employers, which relate to matters within the scope of representation, shall be presented at a public meeting of the public school employer and thereafter shall be public records.

(b) Meeting and negotiating shall not take place on any proposal until a reasonable time has elapsed after the submission of the proposal to enable the public to become informed and the public has the opportunity to express itself regarding the proposal at a meeting of the public school employer.

(c) After the public has had the opportunity to express itself, the public school employer shall, at a meeting which is open to the public, adopt its initial proposal.

(d) New subjects of meeting and negotiating arising after the presentation of initial proposals shall be made public within 24 hours. If a vote is taken on such subject by the public school employer, the vote thereon by each member voting shall also be made public within 24 hours.

(e) The board may adopt regulations for the purpose of implementing this section, which are consistent with the intent of the section; namely that the public be informed of the issues that are being negotiated upon and have full opportunity to express their views on the issues to the public school employer, and to know of the positions of their elected representatives.

History of Negotiations

PUBLIC EMPLOYMENT RELATIONS BOARD
State Mediation and Conciliation Service
1031 18th Street
Sacramento, CA 95811
Tel: (916) 322-7638
Email: smcsinfo@perb.ca.gov



SENT VIA EMAIL ATTACHMENT

Monday, April 12, 2021

Public Employment Relations Board
1330 Broadway, Suite 1532
Oakland, CA 94612-2514

Re: Twin Hills Union School District – Twin Hills Teacher's Association
PERB Case No. SF-IM-3294-E

Dear Public Employment Relations Board Representative:

In accordance with Section 3548 of the EERA, I have served as the mediator in the above-cited impasse. I have been unable to effect a settlement in this matter. The central areas of disagreement between the parties are the following:

- Salary
- Arbitration Procedures

I believe that fact-finding is appropriate to the resolution of this impasse.

Thank you.

Kenneth Glenn

Kenneth Glenn, Conciliator
SMCS

C: Paul Boylan, Attorney
pnboyland@gmail.com

Erik Olson Fernandez, CTA Representative
efernandez@cta.org



PERB
California Public Employment
Relations Board

San Francisco Regional Office
1330 Broadway, Suite 1532
Oakland, CA, 94612-2514
Telephone: (415) 654-2236
Fax: (510) 622-1027



February 9, 2021

Paul Nicholas Boylan, District Counsel
P.O. Box 719
Davis, CA 95617

Erik Olson Fernandez, Regional UniServ Staff
California Teachers Association
2490 Guerneville Road
Santa Rosa, CA 95403

Re: *Twin Hills Union School District and Twin Hills Teachers Association,*
CTA/NEA
Case No. SF-IM-3294-E

Dear Interested Parties:

The Public Employment Relations Board has determined the existence of an impasse in the above case. The State Mediation and Conciliation Service (SMCS) will assign a mediator who will contact you shortly.

Please contact SMCS at (916) 322-7638 if you have any further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Jessica Kim".

Jessica Kim
Senior Regional Attorney

JSK

PROOF OF SERVICE

I declare that I am a resident of or employed in the County of Alameda, California. I am over the age of 18 years and not a party to the within entitled cause. The name and address of my residence or business is Public Employment Relations Board, San Francisco Regional Office, 1330 Broadway, Suite 1532, Oakland, CA, 94612-2514.

On February 9, 2021, I served the Letter regarding Case No. SF-IM-3294-E on the parties listed below by

 X I am personally and readily familiar with the business practice of the Public Employment Relations Board for collection and processing of correspondence for mailing with the United States Postal Service, and I caused such envelope(s) with postage thereon fully prepaid to be placed in the United States Postal Service at Alameda, California.

 Personal delivery.

 Facsimile transmission in accordance with the requirements of PERB regulations 32090 and 32135(d).

 X Electronic service (e-mail).

Paul Nicholas Boylan, District Counsel
P.O. Box 719
Davis, CA 95617
Email: pnboylan@gmail.com

Erik Olson Fernandez, Regional UniServ Staff
California Teachers Association
2490 Guerneville Road
Santa Rosa, CA 95403
Email: efernandez@cta.org

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on February 9, 2021, at Oakland, California.

Luana K Chen
(Type or print name)


(Signature)



JOINT
**REQUEST FOR IMPASSE DETERMINATION/
APPOINTMENT OF MEDIATOR**

DO NOT WRITE IN THIS SPACE: Case No.:

Date Filed:

INSTRUCTIONS: A request for impasse determination must be filed with the appropriate regional office (see PERB Regulation 32075). A request which is not jointly filed must be served on the other party as required by Regulation 32792(b). Proof of service must accompany the request. Attach additional sheets if more space is required.

1. The employer of the employees in the established unit is an employer within the meaning of the :

- ☒ Educational Employment Relations Act (EERA) (Gov. Code, §§ 3540-3549.3).
☐ Higher Education Employer-Employee Relations Act (HEERA) (Gov. Code, §§ 3560-3599).
☐ Ralph C. Dills Act (Dills Act) (Gov. Code, §§ 3512-3524).

1. EMPLOYER

Name: Twin Hills Union School District
Address: 700 watertrough Rd, Sebastopol, CA 95472

Agent to be contacted:

Name: Paul Nicholas Boylan
Title: District Legal Counsel
Agency/Firm: Paul Nicholas Boylan, Esq.
Address: POB 719 Davis CA 95617

Telephone: 530 400 1653

E-mail Address: pnboylan@gmail.com

2. EXCLUSIVE REPRESENTATIVE

Name: Twin Hills Teacher's Association

Address: 2490 Guerneville Road
Santa Rosa, CA 95403

Agent to be contacted:

Name: Erik Olson Fernandez
Title: Regional UniServ Staff
Union/Firm: California Teachers Association
Address: Same as above.

Telephone: 707-479-5702

E-mail Address: efernandez@cta.org

4. DESCRIPTION OF ESTABLISHED UNIT

Shall Include: All certificated personnel of the district.

Shall Exclude: Management, day-to-day substitutes, confidential, supervisory, interns and classified personnel

5. APPROXIMATE NUMBER OF EMPLOYEES IN THE UNIT:
59.

6. DATE EXCLUSIVE REPRESENTATIVE WAS
RECOGNIZED OR CERTIFIED:
August 20, 1976

7. TYPE OF DISPUTE

- ☐ Initial Contract ☒ Successor Contract Reopener(s) in Existing Contract ☐ Effects of Layoff
☐ Other (describe)

8. PUBLIC NOTICE REQUIREMENTS

Date exclusive representative's initial proposals presented to the public: Date August 13, 2020
employer's initial proposals presented to the public: August 13, 2020

Los Angeles Regional Office
700 N. Central Avenue, Suite 200
Glendale, CA 91203-3219
(818) 551-2822

Sacramento Regional Office
1031 18th Street
Sacramento, CA 95814-4174
(916) 322-3198

San Francisco Regional Office
1330 Broadway, Suite 1532
Oakland, CA 94612-2514
(510) 622-1016

9. HISTORY OF NEGOTIATIONS/MEET AND CONFER

Date of first negotiations session: 10/22/2020

Approximate total number of hours spent in negotiations to date: 8.5

Total number of negotiating sessions to date: 6

10. STATUS OF NEGOTIATIONS/MEET AND CONFER

Date impasse was declared by a party/parties
pursuant to PERB Regulation 32792(a): January 29, 2021

Total number of unresolved issues which remain in dispute:
3

Number of issues on which the parties
have reached tentative agreement:
The parties have settled 12 issues

Issues which remain in dispute:
(1) salary; (2) benefits;
(3) Article 4 Grievance/ Arbitration Procedures

Issues on which tentative agreement has been reached:

Article 3 Negotiations Procedures; Article 5 Organizational Security;
Article 7 Public Charges; Article 8 Teaching Hours;
Article 9 Class Size; Article 11 Job Share;
Article 12 Teaching Conditions; Article 15 Compensation -15.4;
Article 19 Certificated Retirement Support Program;
Article 22.1 Miscellaneous provisions; Article 24 Concerted Activities
Article 25 - agreement to mutually work to fine a more affordable health insurance plan

11. STATEMENT OF FACTS

Provide a clear and concise description of the negotiations which have occurred, including the extent to which the parties have made counter-proposals and have discussed the issues which remain in dispute. Identify the facts which indicate that future meetings without the assistance of a mediator would be futile.

Although the parties have successfully settled the vast majority of issues, they are so far apart on their competing offers for salary and benefits that they have mutually agreed they are at impasse on those issues and could benefit from PERB mediation. The problem centers on competing views of the District's finances and competing positions on both what the District can afford and the risks the District faces, with THTA requesting 5% on schedule for 2020/21 and 7% on schedule for 2021/22 and the District offering 0% on on schedule for 2020/21 and 0% on schedule for 2021/22.

The parties mutually agree that the dispute over Article 4 Grievance/ Arbitration Procedures would benefit from mediation.

DECLARATION

I declare under penalty of perjury that the statements herein are true to the best of my knowledge and belief.

NAME OF REQUESTING PARTY: Twin Hills Union School District

SIGNATURE OF AUTHORIZED REPRESENTATIVE: 

Title: District Legal Counsel Paul Nicholas Boylan

Date: February 8, 2021

NAME OF REQUESTING PARTY: Twin Hills Teacher's Association

SIGNATURE OF AUTHORIZED REPRESENTATIVE: _____

Title: _____

Date: _____

(Attach a completed Proof of Service form.)

PROOF OF SERVICE

I declare that I am a resident of or employed in the County of Yolo,
State of CA. I am over the age of 18 years. The name and address of my
residence or business is POB 719 Davis CA 95617

On February 8, 2021 I served the _____
(Description of document(s))
Request for Impasse Determination/ Appointment of Mediator; Proof of Service
(Description of document(s) continued)

on the parties listed below (include name, address and, where applicable, fax number) by (check
the applicable method or methods):

☒ placing a true copy thereof enclosed in a sealed envelope for collection and delivery
by the United States Postal Service or private delivery service following ordinary business
practices with postage or other costs prepaid;

☐ personal delivery;

☒ facsimile transmission in accordance with the requirements of PERB Regulations
32090 and 32135(d).

(Include here the name, address and, where applicable, fax number of the Respondent and any other parties served.)

Twin Hills Teacher's Association
ATTN: Erik Olson Fernandez
2490 Gueneville Road
Santa Rosa, CA 95403

Phone: 707-479-5702
Fax: 707 544 9238

I declare under penalty of perjury that the foregoing is true and correct and that this
declaration was executed on February 8, 2021 Davis CA
(Date) (City) (State)

Paul Nicholas Boylan
(Type or print name)





State of California
PUBLIC EMPLOYMENT RELATIONS BOARD
EERA/HEERA FACTFINDING REQUEST



INSTRUCTIONS: A written copy of a request for factfinding pursuant to Government Code sections 3548.1 (EERA) or 3591 (HEERA) must be filed with the with the Public Employment Relations Board (PERB) (see PERB Regulations 32110 and 32797(b)). Proof of service must accompany the request. (PERB Regulation 32140 .)

1. PERB CASE INFORMATION

To proceed with factfinding, the mediator must first release or certify the matter to factfinding. Please attach a copy of the mediator's release and provide the following information.

PERB Impasse Case Number: **SF-IM-3294-E**
(Example: SF-IM-1234-E)

Date of Mediator's Release to Factfinding: **4-12-2021**

Name of mediator: Ken Glenn

2. EMPLOYER

Employer Name: Twin Hills Union School District

Address: 700 Watertrough Road

City, State, Zip: Sebastopol, CA 95472

Representative Name: Barbara Bickford

Title: Superintendent

Address: Same as above.

City, State, Zip:

Phone: (707) 823-0871

E-mail bbickford@twinhillsusd.org

3. EXCLUSIVE REPRESENTATIVE

Exclusive Representative: Twin Hills Teachers Association/CTA/NEA

Address: 2490 Guerneville Road

City, State, Zip: Santa Rosa, CA 95403

Representative Name: Erik Olson Fernandez

Title: Regional Uniserv Staff

Address: Same as above.

City, State Zip:

Phone: (707) 479-5702

E-mail efernandez@cta.org

4. PARTY REQUESTING FACTFINDING

Please select one:

☐

Employer

☒

Exclusive Representative

☐

Joint Request

5. NOTICE OF FACTFINDING REQUEST

Please select one:

☒

Pursuant to Government Code section 3548.1 or 3591 and PERB Regulation 32797, this notice is to inform [box] the Employer or [box] Exclusive Representative that [box] the Employer or [box] Exclusive Representative, is requesting that our differences be submitted to a factfinding panel.

OR

☐

The parties jointly request that their differences be submitted to a factfinding panel.

6. FACTFINDING REQUEST SUBMITTED BY:

(Date) 4-13-2021

Erik Olson Fernandez

Erik Olson Fernandez

(Type or Print Name)

(Signature)

Title, if any: CTA Regional Uniserv Staff

Mailing Address: 2490 Guerneville Road, Santa Rosa, CA 95403

Telephone Number: 707-479-5702 E-mail Address: efernandez@cta.org

Attach any additional statements or documents, if needed, and a proof of service.

ISSUES FOR FACTFINDING
SUMMARY OF DISTRICT AND ASSOCIATION POSITION

ISSUE	DISTRICT POSITION	ASSOCIATION POSITION
<u>Article 15 Compensation</u>	2.00% off schedule in 2020-21 and 2.00% ongoing for 2021-22	5.00% ongoing in 2020-21 and 7.00% ongoing for 2021-22. Plus Kaiser rate for single.
<u>Article 4 Grievance/Arbitration Procedures</u>	New language	Keep existing language

Selection of Comparable School District Employers

Due to the criteria stated above, the District selected comparable school district employers in Sonoma County in order to compare wages, hours, and other conditions of employment. In the spirit of transparency, the District included school districts with average daily attendance of 1,000 or lower in the group.

In addition to a similar cost of living reflected in the comparable district group, as teachers in the normal commuting area compare options for employment, these are the districts they would likely consider. This comparable district group of similarly sized school districts reflects districts with comparable economies of scale and small school district operational challenges and benefits.

The comparability data is collected from the state of California certified J-90 database.

Comparative Districts

Bellevue Union Elementary
Bennett Valley Union Elementary
Cinnabar Elementary*
Cloverdale Unified
Forestville Union Elementary*
Gravenstein Union Elementary*
Guerneville Elementary*
Harmony Union Elementary*
Healdsburg Unified*
Mark West Union Elementary
Oak Grove Union Elementary*
Petaluma City Schools
Rincon Valley Union Elementary
Roseland Elementary
Santa Rosa City Schools
Sebastopol Union Elementary
Waugh Elementary
Windsor Unified
Wright Elementary

*Basic Aid/Excess Tax District

SELECTION OF COMPARABLE SCHOOL DISTRICT EMPLOYERS

Background

This standard requires that the factfinding panel evaluate the data presented to ensure it holds to the above standard of comparing the wages, hours, and conditions of employment in Twin Hills Union School District to other school districts located in comparable communities. This standard must consider the cost of living as well as other economic factors affecting neighboring communities. It is most appropriate, when considering the standard of Government Code 3548.2, to compare Twin Hills Union School District to other small school districts within Sonoma County. Sonoma County has the distinction of having 40 K-12 school districts located within its county, which provides a large group of comparable school district employers. In addition, comparing Twin Hills Union School District to school employers within the Sonoma County ensures similar economic factors including the cost of living which directly impacts wages for employees.

Nearby counties of Marin and Napa are not comparable to Sonoma County due to a higher cost of living as demonstrated by the cost of housing. The California Association of Realtors most recent median home sales data shows a striking difference in the price of a single family home in each of the counties. The median sales price for a single family home in Marin County is almost double that in Sonoma County.

Median Prices of Existing Detached Homes Data	
County	Price
San Mateo	\$2,001,000
San Francisco	\$1,800,000
Santa Clara	\$1,650,000
Marin	\$1,610,000
Alameda	\$1,300,000
Contra Costa	\$990,000
Napa	\$950,000
California Median	\$813,980
Sonoma	\$777,500
Mendocino	\$528,000
Lake	\$324,950

Source: California Association of Realtors as of April 2021

Summary List of Facts

- Fact 1:** The Association's proposal is not reasonable. It is not in line with the California Consumer Price Index (CPI) increases. The District's cost-of-living adjustment (COLA) is zero for 2020-21.
- Fact 2:** The cost of 1% for the Association is \$56,158. The cost for all employees, reflecting me-too past practices is \$88,407.
- Fact 3:** Over the past seven years, salary increases provided by the District to teachers have exceeded the state CPI and COLA.
- Fact 4:** The LCFF, implemented in 2013, allocates the majority of funding for California schools through base grants, supplemental grants, and concentration grants. The District does not receive concentration grant funding due to its low unduplicated pupil percentage.
- Fact 5:** The District's Local Control and Accountability Plan (LCAP) directs the expenditure of supplemental grant funds.
- Fact 6:** The District receives the lower revenues per student than most of the comparative districts. The District is funded with state aid through the LCFF and does not generate additional concentration grant funds.
- Fact 7:** The District is experiencing significant declining enrollment.
- Fact 8:** Even with the lower revenue per student, the District demonstrates its commitment to its teachers, by spending more per ADA than most of the comparative districts on certificated nonmanagement salaries.
- Fact 9:** Like all California school district, Twin Hill Union SD has had to deal with the COVID-19 pandemic.
- Fact 10:** The District has specified purposes for its one-time fund balances, and these funds cannot be used for ongoing salary increases. Using one-time funds (those funds without an ongoing revenue source) to pay for an ongoing salary increase that must be provided every year into the future all-but guarantees that the District will exhaust all fund balances.
- Fact 11:** Small school districts, like the District, have a higher reserve requirements than larger districts, and further, small districts like the District should maintain reserves higher than the 5% reserve for economic uncertainties (REU) as these districts do not have the economies of scale or budget capacity to absorb unexpected financial events, and must be able to maintain fiscal solvency and operations through those events.

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

- Fact 12:** The District maintains additional reserves to protect against unexpected costs such as student placements in costly special education programs, legal fees, required facility project repairs, enrollment decline which impacts funding, and years when the District is deficit spending. The Legislative Analyst's Office report on School District Reserves supports the District's practice to maintain larger reserves as a small school district.
- Fact 13:** The District ensures budget transparency and has shared with all of its stakeholders the financial condition of the District at each state reporting period.
- Fact 14:** Small school districts in California have unique benefits and operational challenges.
- Fact 15:** The inclusion of the most recent demands from the Association would cause the District to incur significant additional costs beginning in 2020-21. Increased costs build upon the deficit based on final activity in 2019-20.
- Fact 16:** California's median price of existing homes is high.
- Fact 17:** Like all state-funded school districts, Twin Hills Union SD has experienced the historic volatility of the California State Budget.
- Fact 18:** Like many school districts, Twin Hills Union SD has programs that encroach on its unrestricted General Fund.
- Fact 19:** The District's Fund 01 budget includes Basic Aid supplement.
- Fact 20:** The ongoing increased costs for the California State Teachers' Retirement System (CalSTRS) continue.
- Fact 21:** The District is well managed and has multiple funds.

Government Code Criteria

Pursuant to criteria enumerated in Section 3548.2 of the California Government Code, the Factfinding Panel shall consider, weigh, and be guided by the following statutory criteria when it applies to the evaluation of the District's financial ability:

1. State and Federal laws that are applicable to the Employer.
2. Stipulations of the parties.
3. The interests and welfare of the public and the financial ability of the public schools.
4. Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services and with other employees generally in public school employment in comparable communities.
5. The Consumer Price Index for goods and services, commonly known as the cost of living.
6. The overall compensation presently received by the employees, including direct wage compensation, vacations, holidays, and other excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
7. Such other facts, not confined to those specified in paragraphs 1 through 6, inclusive, which are normally and traditionally taken into consideration in making such findings and recommendations.

Fact 1: **The Association's proposal is not reasonable. It is not in line with the California Consumer Price Index (CPI) increases. The District's cost-of-living adjustment (COLA) is zero for 2020-21.**

Year	Association Proposal – Salary Increase	Association Proposal – Increase to Benefits Cap	Total of Association's Proposal	CPI
2020-21	5.00%	1.00% ¹	6.00%	2.14%
2021-22	7.00%	0.24%	7.24%	3.84%

Source: SSC Dartboard and California Department of Industrial Relations

¹Already agreed to in an MOU

For the 2020-21 year, the District's COLA is zero.

The Association's proposal for salary alone would cost approximately \$442,034 for the ongoing 5% increase in 2020-21, and an additional \$618,847 for the ongoing 7% increase. A total ongoing cost of \$1,060,881.

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 2: **The cost of 1% for the Association is \$56,158. The cost for all employees, reflecting me-too past practices is \$88,407.**

2020-21 Total Cost of 1% Including Statutory Benefits	
	Total
<i>Association</i>	<i>\$56,158</i>
Classified Nonmanagement	\$23,921
Management/Unrepresented	\$8,328
Total	\$88,407

Source: District's 2020-21 Adopted Budget cost of 1% by bargaining unit/employee group, including statutory benefit costs.

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

2020-21 Cost of 1% by Position: Jan 2021									
done using updated wk sheet 03/05/21									
	DO	AB	TH	OV	SR	ABASP	Cafet	Totals	ttl costs
Cert: Salaries	0	1,816,858	971,512	1,044,871	909,194			4,742,435	5,615,750
Add 1%	0	18,169	9,715	10,449	9,092	0	0	47,424	
Cert: Employer costs	0	332,113	174,330	197,661	169,211			873,315	
Add 1%	0	3,321	1,743	1,977	1,692	0	0	8,733	
	0	21,490	11,458	12,425	10,784	0	0	56,158	cost 1%
Admin: Salaries	202,100	142,429	114,785	128,246	112,535			700,095	832,776
Add 1%	2,021	1,424	1,148	1,282	1,125	0	0	7,001	
Admin: Employer costs	37,614	28,950	21,253	23,843	21,021			132,681	
Add 1%	376	290	213	238	210	0	0	1,327	
	2,397	1,714	1,360	1,521	1,336	0	0	8,328	cost 1%
For MYP Cert ttls									
Admin: Salaries	202,100	1,959,287	1,086,297	1,173,117	1,021,729	0	0	5,442,530	6,448,526
Add 1%	2,021	19,593	10,863	11,731	10,217	0	0	54,425	
Admin: Employer costs	37,614	361,063	195,583	221,504	190,232	0	0	1,005,996	
Add 1%	376	3,611	1,956	2,215	1,902	0	0	10,060	
	2,397	23,204	12,819	13,946	12,120	0	0	64,485	cost 1%
Classfd: Salaries	462,697	541,256	220,610	120,274	383,064	111,691	34,674	1,874,266	2,392,147
Add 1%	4,627	5,413	2,206	1,203	3,831	1,117	347	18,743	7,316,796
Classfd: Employer costs	134,025	143,430	62,548	32,130	107,340	28,228	10,180	517,881	1,523,877
Add 1%	1,340	1,434	625	321	1,073	282	102	5,179	
	5,967	6,847	2,832	1,524	4,904	1,399	449	23,921	cost 1%
						no chg 2nd int			
Totals									
Salaries	664,797	2,500,543	1,306,907	1,293,391	1,404,793	111,691	34,674	7,316,796	cert% 0.6352
Add 1%	6,648	25,005	13,069	12,934	14,048	1,117	347	73,168	Admin % 0.0942
Employer costs	171,639	504,493	258,131	253,634	297,572	28,228	10,180	1,523,877	clsfd % 0.2706
Add 1%	1,716	5,045	2,581	2,536	2,976	282	102	15,239	
	8,364	30,050	15,650	15,470	17,024	1,399	449	88,407	cost 1%
2020-21, using budget after updates for 2nd interim								8,840,673	
3/5/2021									
Cost to add 5%	41,822	150,252	78,252	77,351	85,118	6,996	2,243	442,034	
Cost to add 3%	25,093	90,151	46,951	46,411	51,071	4,198	1,346	265,220	
Total cost 20-21	66,915	240,403	125,203	123,762	136,189	11,194	3,588	707,254	
Cost to add 7%	58,551	210,353	109,553	108,292	119,166	9,794	3,140	618,847	
2020-21	DO	AB	TH	OV	SR	ABASP	Cafet	Totals	
cost 1%	8,364	30,050	15,650	15,470	17,024	1,399	449	88,407	
cost 2%	16,729	60,101	31,301	30,941	34,047	2,798	897	176,813	
cost 3%	25,093	90,151	46,951	46,411	51,071	4,198	1,346	265,220	
cost 4%	33,457	120,201	62,602	61,881	68,095	5,597	1,794	353,627	
cost 5%	41,822	150,252	78,252	77,351	85,118	6,996	2,243	442,034	
cost 6%	50,186	180,302	93,902	92,822	102,142	8,395	2,691	530,440	
cost 7%	58,551	210,353	109,553	108,292	119,166	9,794	3,140	618,847	
cost 8%	66,915	240,403	125,203	123,762	136,189	11,194	3,588	707,254	
cost 10%	83,644	300,504	156,504	154,703	170,237	13,992	4,485	884,067	
cost 14%	117,101	420,705	219,105	216,584	238,331	19,589	6,280	1,237,694	
use for 21-22 which takes 20-21 and adds 2% for estimated step increase									
2021-22 add 2%	DO	AB	TH	OV	SR	ABASP	Cafet	Totals	
cost 1%	8,532	30,651	15,963	15,780	17,364	1,427	458	90,175	
cost 2%	17,063	61,303	31,927	31,559	34,728	2,854	915	180,350	
cost 3%	25,595	91,954	47,890	47,339	52,092	4,282	1,373	270,525	
cost 4%	34,127	122,605	63,854	63,119	69,456	5,709	1,830	360,699	
cost 5%	42,658	153,257	79,817	78,898	86,821	7,136	2,288	450,874	
cost 6%	51,190	183,908	95,780	94,678	104,185	8,563	2,745	541,049	
cost 7%	59,722	214,560	111,744	110,458	121,549	9,990	3,203	631,224	
cost 8%	68,253	245,211	127,707	126,237	138,913	11,417	3,660	721,399	
cost 10%	85,316	306,514	159,634	157,797	173,641	14,272	4,575	901,749	
cost 14%	119,443	429,119	223,487	220,915	243,098	19,980	6,405	1,262,448	

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 3: Over the past seven years, salary increases provided by the District to teachers have exceeded the state CPI and COLA.

The District has provided salary increases to its staff over the last seven years that far exceed the CPI and COLA. The District's proposal continues these past practices and shows its commitment to attracting and retaining qualified teachers. The below increases are for salary schedule and do not include increases due to step and column movement or increases to health and welfare benefit contributions.

District Salary Increases Compared to State CPI		
Year	State CPI ¹	District's Ongoing Teacher Salary Increases
2013-14	1.50%	5.00%
2014-15	1.60%	4.50%
2015-16	2.07%	3.50%
2016-17	2.63%	2.00%
2017-18	3.40%	2.00%
2018-19	3.62%	5.00%
2019-20	3.33%	4.50%
Total	<u>18.15%</u>	<u>26.50%</u>

¹California Division of Labor, Statistics and Research

District Salary Increases Compared to COLA		
Year	COLA ¹	District's Ongoing Teacher Salary Increases
2013-14	1.565%	5.00%
2014-15	0.85%	4.50%
2015-16	1.02%	3.50%
2016-17	0.00%	2.00%
2017-18	1.56%	2.00%
2018-19	3.70% ²	5.00%
2019-20	3.26%	4.50%
Total	<u>11.955%</u>	<u>26.50%</u>

¹Statutory COLA determined by the state of California

²2018-19 rate includes statutory COLA of 2.71% plus 0.99% for school districts and charter schools.

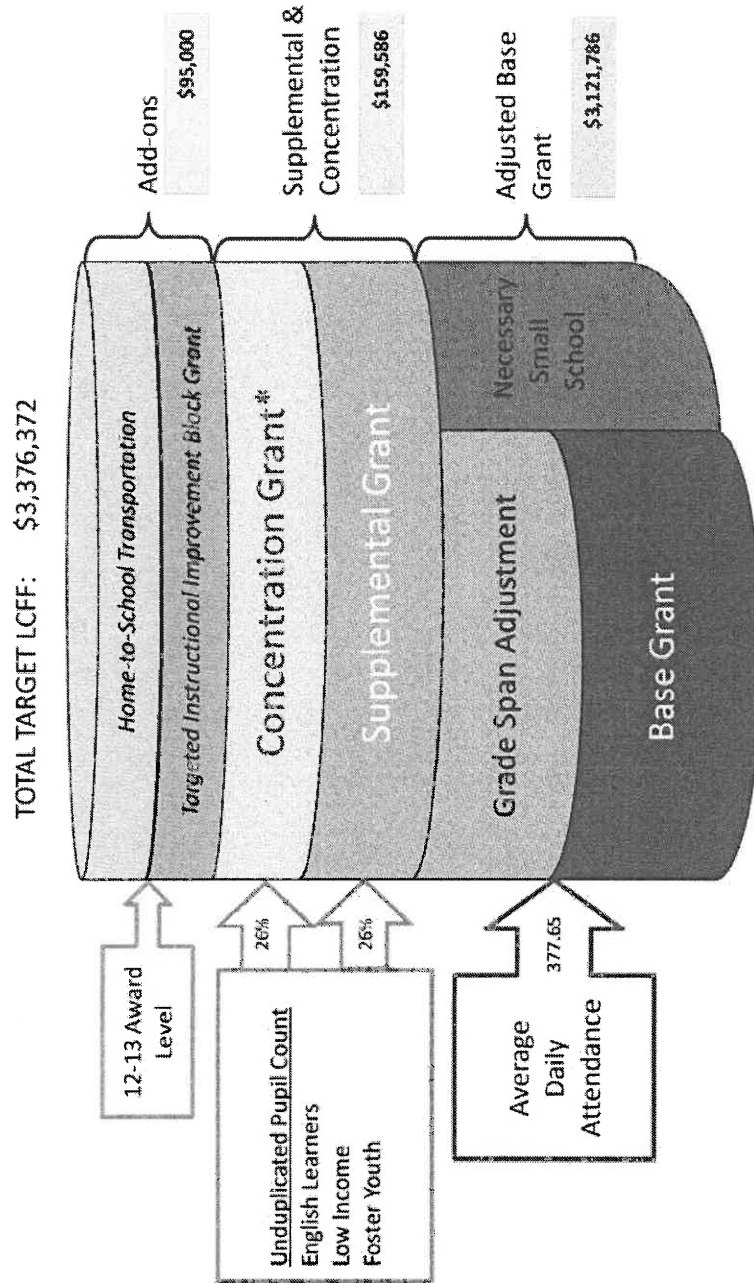
Fact 4: **The LCFF, implemented in 2013, allocates the majority of funding for California schools through base grants, supplemental grants, and concentration grants. The District does not receive concentration grant funding due to its low unduplicated pupil percentage.**

1. Base grants are allocated through the LCFF to all students through three grade span amounts which are weighted differently and are for use for any educational purpose:
 - Grades K-3 (also includes K-3 Grade span adjustment add-on for class size reduction)
 - Grades 4-8
 - Grades 9-12 (also includes Career Technical Education grade span adjustment add-on)
2. Supplemental grants of 20% are allocated by the number of students who have been identified as either English learners, eligible for free and reduced-price meals (FRPM), or foster youth.
 - These funds are required to be spent on providing increased or improved services to the students who generate the funds.
3. For districts with a high percentage of English learners, FRPM-eligible, and foster youth students (over 55%), an additional concentration grant of 50% is provided.
 - As with supplemental grants, these funds are required to be spent on providing increased or improved services to the students who generate the funds.
4. The District's 2018-19 First Principal Apportionment, unduplicated pupil percentage (UPP) of students identified as English learner, free and reduced-price meal eligible, and foster youth is 29.74%. Because the District's UPP is below 55%, it does not receive the additional concentration grant funding.
5. The District's finances are now governed by the LCFF and the state of California has passed laws requiring targeted money (supplemental and concentration grants) to be used for the benefit of students who generate that money.

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

	2020-21
Base Grant / Necessary Small School	\$ 2,923,794
Grade Span Adjustment	\$ 197,992
Supplemental Grant	\$ 159,586
Concentration Grant	\$ -
Add-ons (TilBG & Transportation)	\$ 95,000
Total	\$ 3,376,372



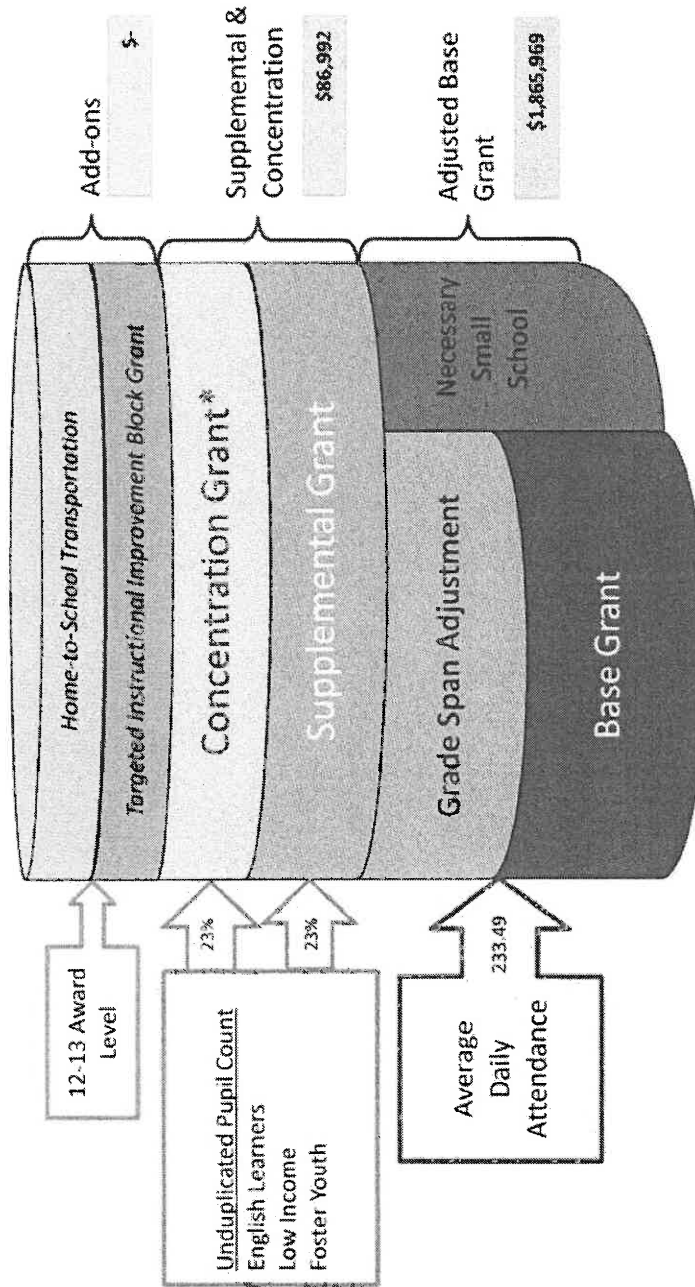
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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Components of LCFF Target Entitlement

	2020-21
Base Grant / Necessary Small School	\$ 1,865,969
Grade Span Adjustment	\$ 233.49 ADA
Supplemental Grant	\$ -
Concentration Grant	\$ 86,992 23%
Add-ons (THBG & Transportation)	\$ - 23%
Total	\$ 1,952,961

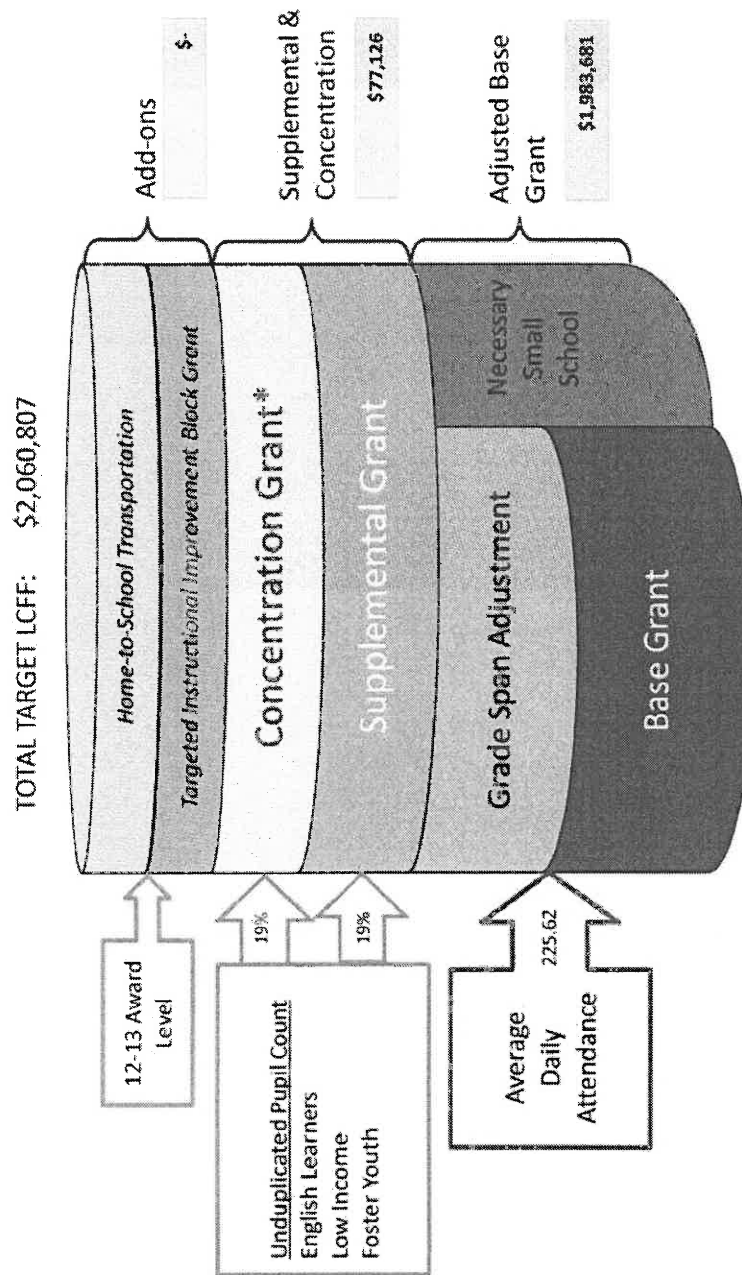
TOTAL TARGET LCFF: \$1,952,961



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

Components of LCFF Target Entitlement

	2020-21	2020-21
Base Grant / Necessary Small School	\$ 1,922,597	225.62 ADA
Grade Span Adjustment	\$ 61,084	
Supplemental Grant	\$ 77,126	19%
Concentration Grant	\$ -	19%
Add-ons (TIBG & Transportation)	\$ -	
Total	\$ 2,060,807	

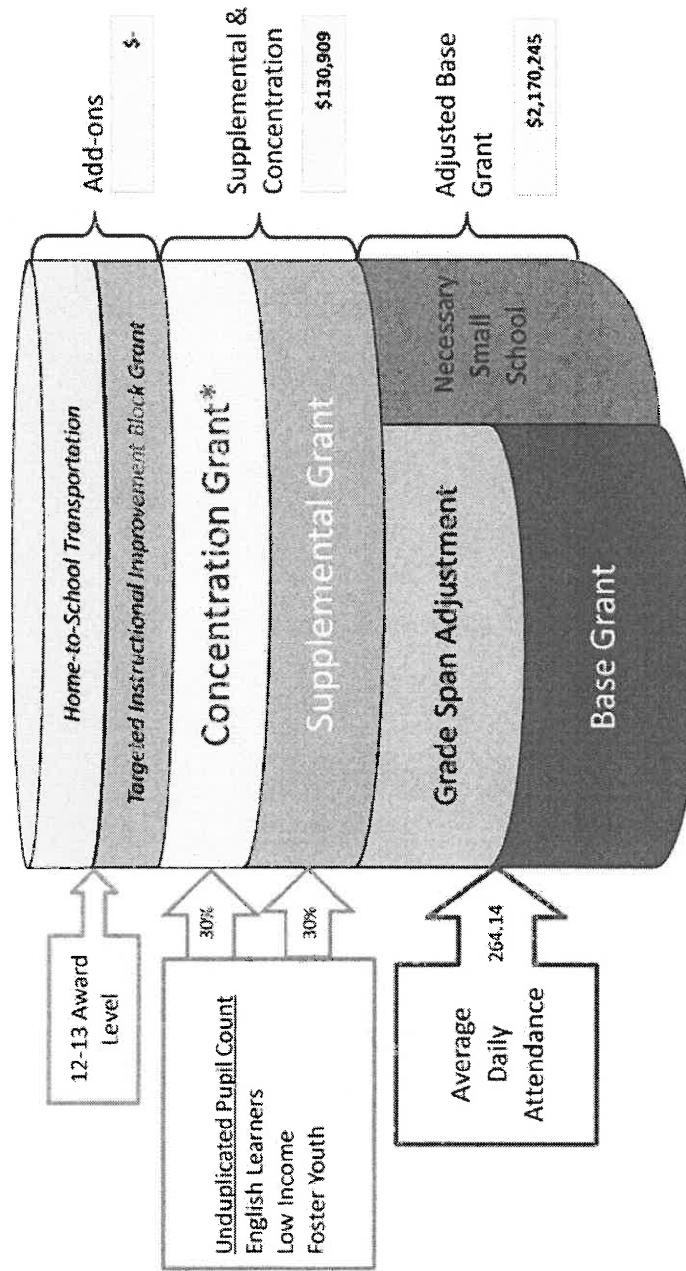


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Components of LCFF Target Entitlement

	2020-21	264.14 ADA
Base Grant / Necessary Small School	\$ 2,060,604	
Grade Span Adjustment	\$ 109,641	
Supplemental Grant	\$ 130,909	30%
Concentration Grant	\$ -	30%
Add-ons (TIIIG & Transportation)	\$ -	
Total	\$ 2,301,154	

TOTAL TARGET LCFF: \$2,301,154



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

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Fact 5: The District’s Local Control and Accountability Plan (LCAP) directs the expenditure of supplemental grant funds.

With the LCFF, the state of California passed laws requiring the use of targeted money (supplemental and concentration grants) for the benefit of students who generate that money.

The LCAP is the cornerstone of the accountability system. LEAs must measure progress on LCAP goals and actions as well as all eight state priority areas (e.g. pupil outcomes, course access, and school climate). The actions and services contained in the plan are intended to improve student outcomes. The outcomes will be measured and evaluated by oversight agencies and well as by a district’s stakeholders.

The LCAP requires that LEAs “demonstrate how the services provided in the LCAP year for [eligible pupils] provide for increased or improved services for these pupils in proportion to the increase in funding provided for all pupils”

The LCAP will include information necessary to demonstrate that the LEA is using LCFF funding to increase and improve services to the neediest students. The LCAP and the LEA’s spending plan is required to be accessible to stakeholders. Any LCAP approved by the governing board of a school district must be posted on the district’s website and any LCAP approved by the county board of education, and all LCAPs submitted by school districts must be posted by the county superintendent.

County superintendents approve local plans and provide and/or recommend technical assistance State Superintendent of Public Instruction can stay and rescind actions of a local governing board in certain circumstances.

The California Collaborative for Educational Excellence was developed to advise and assist school districts, county superintendents of schools, and charter schools in achieving the LCAP goals.

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 6 The District receives the lower revenues per student than most of the comparative districts. The District is funded with state aid through the LCFF and does not generate additional concentration grant funds.

Total General Fund Revenue for 2019-20 By Funding Source Per ADA (Part 2)	
District Name	Current Year Total Revenue Per ADA
Roseland Elementary	\$25,016.22
Guerneville Elementary	\$22,223.15
Harmony Union Elementary	\$21,991.25
Healdsburg Unified	\$20,099.87
Sebastopol Union Elementary	\$17,899.61
Forestville Union Elementary	\$17,868.14
Cinnabar Elementary	\$17,351.07
Bellevue Union Elementary	\$15,644.56
Rincon Valley Union Elementary	\$15,196.04
Mark West Union Elementary	\$14,625.62
Comparative Group	\$14,611.77
Windsor Unified	\$14,288.10
All Unified Districts	\$14,147.55
Wright Elementary	\$14,093.32
Gravenstein Union Elementary	\$13,856.74
Santa Rosa City Schools	\$13,847.25
Oak Grove Union Elementary	\$13,739.99
All Elementary Districts	\$13,637.03
Petaluma City Schools	\$13,155.03
Cloverdale Unified	\$13,124.74
<i>Twin Hills Union Elementary</i>	<i>\$13,066.62</i>
Waugh Elementary	\$10,825.73
Bennett Valley Union Elementary	\$10,800.77

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Restricted and Unrestricted General Fund Revenues for 2019-20				
District Name	\$ Per ADA Revenue Unrestricted	% Revenue Unrestricted	\$ Per ADA Revenue Restricted	% Revenue Restricted
Roseland Elementary	\$22,006.43	87.97%	\$3,009.79	12.03%
Harmony Union Elementary	\$19,451.76	88.45%	\$2,539.49	11.55%
Guerneville Elementary	\$18,344.58	82.55%	\$3,878.57	17.45%
Healdsburg Unified	\$17,444.06	86.79%	\$2,655.80	13.21%
Forestville Union Elementary	\$16,229.64	90.83%	\$1,638.49	9.17%
Cinnabar Elementary	\$15,568.54	89.73%	\$1,782.53	10.27%
Sebastopol Union Elementary	\$15,264.08	85.28%	\$2,635.53	14.72%
Mark West Union Elementary	\$12,964.91	88.65%	\$1,660.71	11.35%
Bellevue Union Elementary	\$12,852.07	82.15%	\$2,792.49	17.85%
Gravenstein Union Elementary	\$12,517.85	90.34%	\$1,338.89	9.66%
Oak Grove Union Elementary	\$12,426.22	90.44%	\$1,313.77	9.56%
Rincon Valley Union Elementary	\$12,182.72	80.17%	\$3,013.31	19.83%
Comparative Group	\$12,078.73	82.66%	\$2,533.03	17.34%
Wright Elementary	\$11,915.10	84.54%	\$2,178.22	15.46%
All Unified Districts	\$11,616.03	82.11%	\$2,531.51	17.89%
<i>Twin Hills Union Elementary</i>	<i>\$11,549.46</i>	<i>88.39%</i>	<i>\$1,517.16</i>	<i>11.61%</i>
All Elementary Districts	\$11,391.46	83.53%	\$2,245.57	16.47%
Santa Rosa City Schools	\$11,357.55	82.02%	\$2,489.71	17.98%
Windsor Unified	\$11,185.73	78.29%	\$3,102.37	21.71%
Cloverdale Unified	\$10,903.28	83.07%	\$2,221.47	16.93%
Petaluma City Schools	\$10,241.73	77.85%	\$2,913.30	22.15%
Bennett Valley Union Elementary	\$9,643.49	89.29%	\$1,157.28	10.71%
Waugh Elementary	\$9,450.38	87.30%	\$1,375.36	12.70%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 7: The District is experiencing significant declining enrollment.

Total ADA By Fiscal Year with Percentage Change						
District	% Change in ADA 2015-16 to 2019-20	Total ADA				
		2015	2016	2017	2018	2019
Oak Grove Union Elementary	6.04%	790	795	826	828	838
Gravenstein Union Elementary	4.59%	703	691	708	707	735
Petaluma City Schools	-0.29%	7,128	7,130	7,082	N/A	7,108
Harmony Union Elementary	-0.48%	214	233	238	238	213
Cloverdale Unified	-1.83%	1,330	1,361	1,361	1,335	1,305
Guerneville Elementary	-2.45%	268	270	253	24	261
Mark West Union Elementary	-3.38%	1,277	1,295	1,266	1,265	1,234
Bennett Valley Union Elementary	-3.56%	1,002	990	984	965	967
All Unified Districts	-4.07%	3,879,418	3,848,949	3,823,903	3,734,380	3,721,443
All Elementary Districts	-4.39%	1,082,835	1,078,524	1,072,893	1,054,043	1,035,336
Cinnabar Elementary	-6.88%	260	259	273	269	242
Waugh Elementary	-7.55%	883	877	836	825	816
Comparative Group	-7.71%	43,657	43,061	42,383	20,537	40,293
Santa Rosa City Schools	-8.44%	14,373	14,204	14,152	N/A	13,161
Roseland Elementary	-10.87%	1,519	1,464	1,357	1,367	1,354
Windsor Unified	-11.40%	3,978	3,850	3,747	3,708	3,525
Bellevue Union Elementary	-12.39%	1,707	1,667	1,633	1,571	1,495
Rincon Valley Union Elementary	-12.65%	3,152	3,070	2,991	2,957	2,753
Wright Elementary	-12.87%	1,573	1,513	1,506	1,460	1,370
<i>Twin Hills Union Elementary</i>	<i>-15.56%</i>	<i>724</i>	<i>706</i>	<i>644</i>	<i>645</i>	<i>611</i>
Forestville Union Elementary	-16.99%	324	320	247	237	269
Sebastopol Union Elementary	-17.27%	509	503	474	458	421
Healdsburg Unified	-17.99%	1,610	1,524	1,474	1,380	1,320

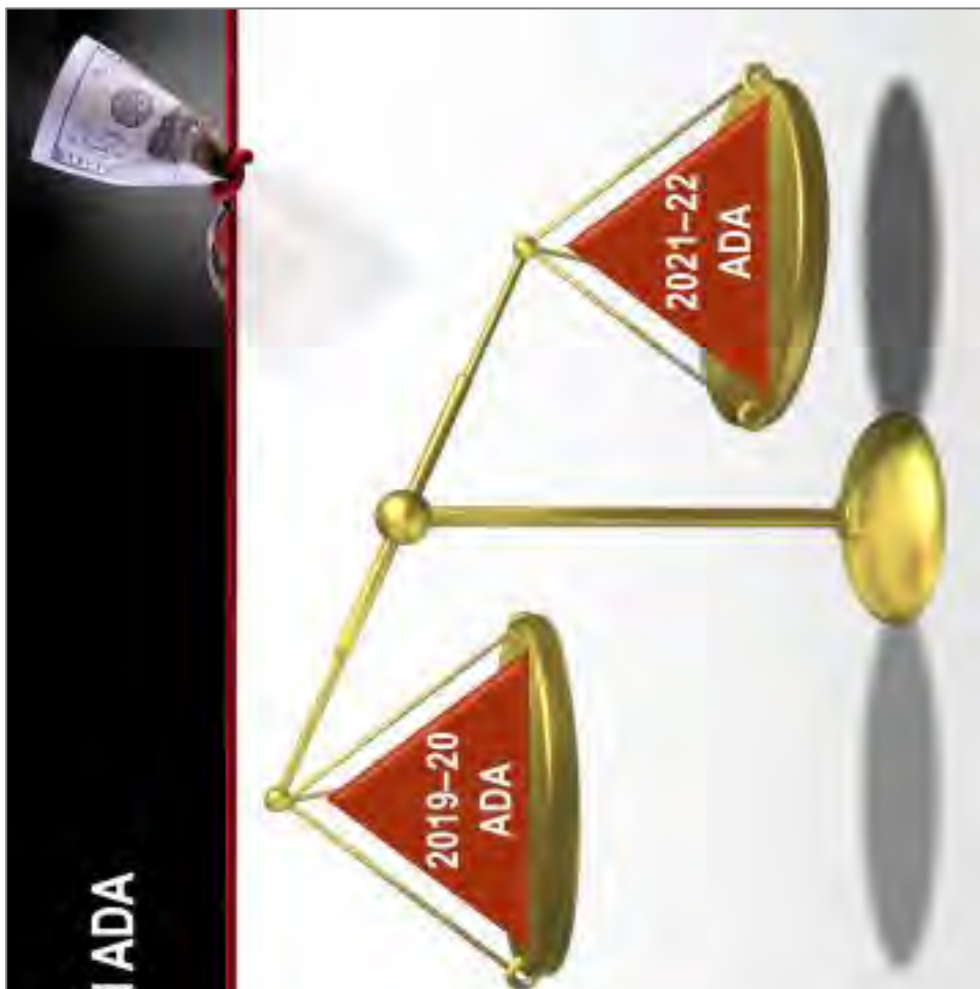
Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

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Managing Enrollment and ADA

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- The looming question for LEAs is how many of those students will return in 2021-22
- The good news for school districts with no “dependent” charter schools is that the hold harmless provision of the 2020-21 Enacted Budget provides a one year safe-harbor
 - ◆ In 2021-22, school districts will be funded on the higher of 2019-20 ADA or 2021-22 ADA



Managing Enrollment and ADA

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- The bad news is that for many school districts an ADA cliff is looming in 2022–23
 - Charter schools, COEs and school districts with “dependent” charter schools face the ADA cliff beginning in 2021–22
- The conversation of a cliff runs contrary to much of the statewide messaging, but the cliff poses a real threat to budgets and multi-year projections
- As students return, LEAs should continue the conversation around “right-sizing” their budgets/staffing; especially if the student population does not recover with the return of in-person instruction
- The increase in COLA, and one-time federal funds provide an additional cushion, but should not be viewed as the magic fix to avoid “right-sizing”



Fact 8: Even with the lower revenue per student, the District demonstrates its commitment to its teachers, by spending more per ADA than most of the comparative districts on certificated nonmanagement salaries.

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Certificated Nonmanagement Personnel Salary Expense for 2019-20				
District Name	Unrestricted Certificated Nonmanagement Salary Per ADA	Unrestricted Certificated Nonmanagement Salary Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Roseland Elementary	\$7,361.40	\$9,965,195.49	39.97%	39.47%
Harmony Union Elementary	\$5,503.78	\$1,172,084.18	31.69%	19.01%
Gravenstein Union Elementary	\$5,072.62	\$3,728,479.76	46.52%	38.98%
Forestville Union Elementary	\$4,982.59	\$1,340,914.96	34.91%	34.16%
Healdsburg Unified	\$4,872.56	\$6,432,271.81	33.82%	32.30%
<i>Twin Hills Union Elementary</i>	<i>\$4,584.80</i>	<i>\$2,801,952.39</i>	<i>42.19%</i>	<i>35.74%</i>
Mark West Union Elementary	\$4,287.84	\$5,292,443.01	44.80%	44.51%
Sebastopol Union Elementary	\$4,272.20	\$1,797,869.50	37.53%	32.06%
Guerneville Elementary	\$4,259.24	\$1,111,577.39	31.69%	29.47%
Cinnabar Elementary	\$4,240.84	\$1,028,063.90	38.95%	25.41%
Santa Rosa City Schools	\$4,203.54	\$55,321,931.61	44.39%	44.39%
All Unified Districts	\$4,138.60	\$15,401,557,213.34	43.95%	43.30%
Comparative Group	\$4,116.38	\$165,859,350.35	42.24%	40.67%
All Elementary School	\$4,069.83	\$4,213,644,003.33	44.05%	43.42%
Rincon Valley Union Elementary	\$4,021.71	\$11,072,740.82	45.86%	36.54%
Oak Grove Union Elementary	\$3,967.36	\$3,323,177.08	38.73%	38.05%
Wright Elementary	\$3,945.44	\$5,405,689.41	41.02%	41.02%
Cloverdale Unified	\$3,933.33	\$5,134,492.74	44.20%	43.61%
Waugh Elementary	\$3,911.82	\$3,191,884.62	47.45%	47.17%
Bennett Valley Union Elementary	\$3,646.70	\$3,525,666.64	43.11%	42.97%
Petaluma City Schools	\$3,609.19	\$25,653,467.12	44.82%	44.70%
Windsor Unified	\$3,588.19	\$12,646,793.73	38.13%	38.12%
Bellevue Union Elementary	\$3,310.08	\$4,949,557.66	36.98%	36.98%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Certificated Nonmanagement Personnel Salary Expense for 2019-20				
District Name	Certificated Nonmanagement Salary Per ADA	Certificated Nonmanagement Salary Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Roseland Elementary	\$8,398.26	\$11,368,806.00	35.83%	35.48%
Harmony Union Elementary	\$7,026.82	\$1,496,431.50	31.76%	20.85%
Rincon Valley Union Elementary	\$5,724.04	\$15,759,651.76	39.19%	33.98%
Healdsburg Unified	\$5,554.01	\$7,331,842.33	28.46%	27.51%
Santa Rosa City Schools	\$5,340.60	\$70,286,540.09	36.91%	36.91%
Gravenstein Union Elementary	\$5,332.15	\$3,919,234.21	41.01%	35.29%
Forestville Union Elementary	\$5,274.45	\$1,419,459.27	30.05%	29.52%
All Unified Districts	\$5,253.49	\$19,550,553,736.86	37.69%	37.23%
<i>Twin Hills Union Elementary</i>	<i>\$5,241.65</i>	<i>\$3,203,379.54</i>	<i>36.43%</i>	<i>32.06%</i>
Comparative Group	\$5,190.40	\$209,134,430.73	35.45%	34.55%
All Elementary School	\$5,049.74	\$5,228,178,211.77	37.92%	37.49%
Mark West Union Elementary	\$4,979.11	\$6,145,671.27	37.87%	37.70%
Cinnabar Elementary	\$4,947.45	\$1,199,360.70	34.63%	24.63%
Wright Elementary	\$4,893.00	\$6,703,949.26	33.07%	33.07%
Windsor Unified	\$4,882.88	\$17,209,998.20	32.31%	32.23%
Petaluma City Schools	\$4,877.28	\$34,666,766.96	37.18%	37.12%
Sebastopol Union Elementary	\$4,865.12	\$2,047,386.82	29.65%	26.51%
Cloverdale Unified	\$4,858.92	\$6,342,737.83	36.40%	36.07%
Waugh Elementary	\$4,484.94	\$3,659,530.35	41.65%	41.46%
Guerneville Elementary	\$4,473.14	\$1,167,399.75	23.62%	22.42%
Bellevue Union Elementary	\$4,470.63	\$6,684,936.11	30.24%	30.24%
Oak Grove Union Elementary	\$4,287.40	\$3,591,256.34	32.84%	32.38%
Bennett Valley Union Elementary	\$4,196.83	\$4,057,537.79	36.17%	36.08%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Site and District Administrator Salary Expense for 2019-20 (Total of Object Codes 1300 and 2300)				
District Name	Unrestricted Administrator Salary Per ADA	Unrestricted Administrator Salary Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Roseland Elementary	\$2,221.40	\$3,007,135.73	12.06%	11.91%
Harmony Union Elementary	\$1,628.60	\$346,826.84	9.38%	5.63%
Guerneville Elementary	\$1,326.05	\$346,073.50	9.87%	9.18%
Forestville Union Elementary	\$1,263.26	\$339,969.16	8.85%	8.66%
Healdsburg Unified	\$1,180.32	\$1,558,136.11	8.19%	7.83%
Cloverdale Unified	\$899.39	\$1,174,043.21	10.11%	9.97%
Oak Grove Union Elementary	\$839.33	\$703,046.78	8.19%	8.05%
Cinnabar Elementary	\$834.19	\$202,224.69	7.66%	5.00%
Sebastopol Union Elementary	\$822.54	\$346,148.98	7.23%	6.17%
Mark West Union Elementary	\$809.71	\$999,421.19	8.46%	8.41%
<i>Twin Hills Union Elementary</i>	<i>\$804.77</i>	<i>\$491,828.13</i>	<i>7.41%</i>	<i>6.27%</i>
Gravenstein Union Elementary	\$743.11	\$546,202.87	6.82%	5.71%
Comparative Group	\$738.75	\$29,766,322.88	7.58%	7.30%
Santa Rosa City Schools	\$698.75	\$9,196,132.43	7.38%	7.38%
All Elementary School	\$657.64	\$680,878,178.40	7.12%	7.02%
Bellevue Union Elementary	\$648.24	\$969,314.71	7.24%	7.24%
Waugh Elementary	\$642.83	\$524,522.25	7.80%	7.75%
All Unified Districts	\$624.58	\$2,324,331,152.91	6.63%	6.53%
Rincon Valley Union Elementary	\$615.24	\$1,693,896.27	7.02%	5.59%
Petaluma City Schools	\$565.49	\$4,019,411.17	7.02%	7.00%
Windsor Unified	\$544.98	\$1,920,803.83	5.79%	5.79%
Bennett Valley Union Elementary	\$498.89	\$482,336.24	5.90%	5.88%
Wright Elementary	\$441.77	\$605,274.96	4.59%	4.59%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Site and District Administrator Salary Expense for 2019-20 (Total of Object Codes 1300 and 2300)				
District Name	Administrator Salary Per ADA	Administrator Salary Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Roseland Elementary	\$2,352.79	\$3,184,997.39	10.04%	9.94%
Harmony Union Elementary	\$1,628.60	\$346,826.84	7.36%	4.83%
Guerneville Elementary	\$1,326.05	\$346,073.50	7.00%	6.65%
Healdsburg Unified	\$1,301.62	\$1,718,269.60	6.67%	6.45%
Forestville Union Elementary	\$1,263.26	\$339,969.16	7.20%	7.07%
Cloverdale Unified	\$1,060.19	\$1,383,950.86	7.94%	7.87%
Mark West Union Elementary	\$892.28	\$1,101,332.63	6.79%	6.76%
Santa Rosa City Schools	\$882.58	\$11,615,523.20	6.10%	6.10%
Comparative Group	\$875.58	\$35,279,226.15	5.98%	5.83%
Bellevue Union Elementary	\$844.98	\$1,263,493.07	5.71%	5.71%
Sebastopol Union Elementary	\$844.93	\$355,571.98	5.15%	4.60%
Oak Grove Union Elementary	\$839.33	\$703,046.78	6.43%	6.34%
Cinnabar Elementary	\$834.19	\$202,224.69	5.84%	4.15%
Rincon Valley Union Elementary	\$812.87	\$2,238,026.59	5.56%	4.83%
<i>Twin Hills Union Elementary</i>	<i>\$804.77</i>	<i>\$491,828.13</i>	<i>5.59%</i>	<i>4.92%</i>
All Elementary School	\$764.42	\$791,431,247.74	5.74%	5.68%
Gravenstein Union Elementary	\$751.52	\$552,378.91	5.78%	4.97%
All Unified Districts	\$732.51	\$2,726,007,038.57	5.26%	5.19%
Petaluma City Schools	\$698.08	\$4,961,840.54	5.32%	5.31%
Windsor Unified	\$665.28	\$2,344,833.49	4.40%	4.39%
Waugh Elementary	\$642.83	\$524,522.25	5.97%	5.94%
Wright Elementary	\$518.85	\$710,878.68	3.51%	3.51%
Bennett Valley Union Elementary	\$498.89	\$482,336.24	4.30%	4.29%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Total Classified Salaries for 2019-20				
District Name	Unrestricted Classified Salaries Per ADA	Unrestricted Classified Salaries Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Harmony Union Elementary	\$2,969.49	\$632,382.27	17.10%	10.26%
Forestville Union Elementary	\$2,532.74	\$681,611.84	17.74%	17.36%
Guerneville Elementary	\$2,471.48	\$645,007.67	18.39%	17.10%
Roseland Elementary	\$2,450.35	\$3,317,065.60	13.30%	13.14%
Healdsburg Unified	\$2,389.82	\$3,154,799.34	16.59%	15.84%
Cinnabar Elementary	\$1,888.67	\$457,851.13	17.35%	11.32%
Oak Grove Union Elementary	\$1,733.14	\$1,451,733.36	16.92%	16.62%
<i>Twin Hills Union Elementary</i>	<i>\$1,682.32</i>	<i>\$1,028,133.52</i>	<i>15.48%</i>	<i>13.11%</i>
Bennett Valley Union Elementary	\$1,451.63	\$1,403,451.13	17.16%	17.11%
Waugh Elementary	\$1,373.26	\$1,120,523.37	16.66%	16.56%
Sebastopol Union Elementary	\$1,357.69	\$571,358.25	11.93%	10.19%
Comparative Group	\$1,357.16	\$54,683,416.27	13.93%	13.41%
Wright Elementary	\$1,355.98	\$1,857,836.58	14.10%	14.10%
Gravenstein Union Elementary	\$1,352.09	\$993,814.27	12.40%	10.39%
Rincon Valley Union Elementary	\$1,321.99	\$3,639,745.85	15.08%	12.01%
All Unified Districts	\$1,317.97	\$4,904,767,177.46	14.00%	13.79%
Bellevue Union Elementary	\$1,284.61	\$1,920,875.35	14.35%	14.35%
Windsor Unified	\$1,277.39	\$4,502,250.02	13.57%	13.57%
All Elementary School	\$1,257.37	\$1,301,797,025.09	13.61%	13.41%
Cloverdale Unified	\$1,234.55	\$1,611,551.70	13.87%	13.69%
Mark West Union Elementary	\$1,229.65	\$1,517,742.33	12.85%	12.77%
Santa Rosa City Schools	\$1,218.86	\$16,041,133.98	12.87%	12.87%
Petaluma City Schools	\$1,090.68	\$7,752,370.74	13.54%	13.51%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Total Classified Salaries for 2019-20				
District Name	Classified Salaries Per ADA	Classified Salaries Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Healdsburg Unified	\$3,323.29	\$4,387,070.67	17.03%	16.46%
Harmony Union Elementary	\$3,211.16	\$683,848.18	14.51%	9.53%
Guerneville Elementary	\$3,165.41	\$826,109.22	16.72%	15.87%
Forestville Union Elementary	\$2,975.71	\$800,821.80	16.95%	16.65%
Roseland Elementary	\$2,748.49	\$3,720,659.46	11.73%	11.61%
Rincon Valley Union Elementary	\$2,552.67	\$7,028,117.78	17.48%	15.15%
<i>Twin Hills Union Elementary</i>	<i>\$2,214.08</i>	<i>\$1,353,113.86</i>	<i>15.39%</i>	<i>13.54%</i>
Windsor Unified	\$2,112.45	\$7,445,456.01	13.98%	13.94%
All Unified Districts	\$2,064.09	\$7,681,386,051.89	14.81%	14.63%
Cinnabar Elementary	\$2,038.20	\$494,100.51	14.27%	10.15%
Comparative Group	\$1,976.99	\$79,658,038.39	13.50%	13.16%
Oak Grove Union Elementary	\$1,966.20	\$1,646,947.02	15.06%	14.85%
All Elementary School	\$1,963.26	\$2,032,638,279.22	14.74%	14.58%
Bennett Valley Union Elementary	\$1,897.98	\$1,834,985.38	16.36%	16.32%
Cloverdale Unified	\$1,865.76	\$2,435,519.69	13.98%	13.85%
Petaluma City Schools	\$1,853.84	\$13,176,754.32	14.13%	14.11%
Bellevue Union Elementary	\$1,843.44	\$2,756,502.27	12.47%	12.47%
Wright Elementary	\$1,795.02	\$2,459,379.75	12.13%	12.13%
Sebastopol Union Elementary	\$1,758.95	\$740,219.05	10.72%	9.58%
Waugh Elementary	\$1,741.79	\$1,421,228.43	16.17%	16.10%
Santa Rosa City Schools	\$1,733.02	\$22,807,982.22	11.98%	11.98%
Mark West Union Elementary	\$1,596.85	\$1,970,973.64	12.15%	12.09%
Gravenstein Union Elementary	\$1,508.26	\$1,108,598.09	11.60%	9.98%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Total Employee Benefit Expenses for 2019-20				
District Name	Unrestricted Total Employee Benefits Per ADA	Unrestricted Total Employee Benefits Dollars	Unrestricted % of Total Expense, Transfers, and Other Uses	Unrestricted % of Total Expense
Roseland Elementary	\$5,001.36	\$6,770,388.66	26.81%	43.81%
Harmony Union Elementary	\$4,430.47	\$943,512.12	15.30%	46.17%
Healdsburg Unified	\$3,995.68	\$5,274,690.57	26.49%	48.92%
Forestville Union Elementary	\$3,252.23	\$875,240.05	22.29%	38.33%
Guerneville Elementary	\$2,850.78	\$743,996.76	19.72%	37.53%
Oak Grove Union Elementary	\$2,657.77	\$2,226,230.40	25.49%	42.02%
Windsor Unified	\$2,580.70	\$9,095,816.92	27.42%	48.60%
Wright Elementary	\$2,542.50	\$3,483,497.88	26.43%	44.34%
All Unified Districts	\$2,349.54	\$8,743,687,809.69	24.58%	39.48%
Gravenstein Union Elementary	\$2,317.51	\$1,703,417.88	17.81%	33.09%
<i>Twin Hills Union Elementary</i>	<i>\$2,302.39</i>	<i>\$1,407,082.84</i>	<i>17.95%</i>	<i>32.56%</i>
Sebastopol Union Elementary	\$2,257.88	\$950,185.05	16.94%	35.06%
Comparative Group	\$2,248.00	\$90,577,860.50	22.21%	37.18%
All Elementary School	\$2,245.45	\$2,324,796,877.17	23.96%	38.36%
Cinnabar Elementary	\$2,200.03	\$533,330.74	13.18%	32.43%
Petaluma City Schools	\$2,085.56	\$14,823,777.43	25.83%	40.27%
Mark West Union Elementary	\$2,064.18	\$2,547,793.94	21.43%	34.08%
Rincon Valley Union Elementary	\$2,030.29	\$5,589,863.85	18.45%	34.58%
Cloverdale Unified	\$2,016.15	\$2,631,839.68	22.35%	34.36%
Santa Rosa City Schools	\$1,874.69	\$24,672,384.76	19.80%	31.57%
Waugh Elementary	\$1,766.66	\$1,441,524.07	21.30%	31.27%
Bennett Valley Union Elementary	\$1,763.19	\$1,704,666.27	20.78%	31.50%
Bellevue Union Elementary	\$1,621.90	\$2,425,221.10	18.12%	32.13%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Total Employee Benefit Expenses for 2019-20				
District Name	Total Employee Benefits Per ADA	Total Employee Benefits Dollars	% of Total Expense, Transfers, and Other Uses	% of Total Expense
Roseland Elementary	\$6,780.75	\$9,179,163.06	28.65%	52.78%
Harmony Union Elementary	\$5,594.42	\$1,191,386.62	16.60%	49.24%
Healdsburg Unified	\$5,515.50	\$7,281,009.75	27.32%	56.08%
Windsor Unified	\$4,227.41	\$14,899,772.10	27.90%	56.11%
Forestville Union Elementary	\$4,082.02	\$1,098,552.96	22.85%	44.28%
Rincon Valley Union Elementary	\$3,846.06	\$10,589,139.84	22.83%	43.00%
Guerneville Elementary	\$3,809.12	\$994,103.42	19.09%	44.80%
All Unified Districts	\$3,804.90	\$14,159,719,006.32	26.97%	48.26%
Wright Elementary	\$3,789.73	\$5,192,349.72	25.61%	52.65%
Comparative Group	\$3,592.91	\$144,767,577.31	23.92%	45.83%
Petaluma City Schools	\$3,586.74	\$25,493,851.32	27.30%	49.07%
All Elementary School	\$3,522.18	\$3,646,636,693.57	26.15%	46.29%
Oak Grove Union Elementary	\$3,476.22	\$2,911,786.22	26.25%	50.54%
<i>Twin Hills Union Elementary</i>	<i>\$3,336.29</i>	<i>\$2,038,943.10</i>	<i>20.40%</i>	<i>40.39%</i>
Sebastopol Union Elementary	\$3,299.76	\$1,388,637.23	17.98%	44.25%
Cloverdale Unified	\$3,291.35	\$4,296,457.68	24.44%	43.60%
Santa Rosa City Schools	\$3,150.47	\$41,462,642.72	21.77%	40.82%
Mark West Union Elementary	\$3,133.39	\$3,867,510.86	23.72%	43.53%
Gravenstein Union Elementary	\$3,122.42	\$2,295,038.23	20.66%	42.04%
Cinnabar Elementary	\$3,089.54	\$748,965.14	15.38%	40.44%
Bellevue Union Elementary	\$2,738.76	\$4,095,271.51	18.52%	39.70%
Bennett Valley Union Elementary	\$2,670.18	\$2,581,553.83	22.96%	40.50%
Waugh Elementary	\$2,618.74	\$2,136,787.91	24.21%	39.73%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Personnel Salary and Benefit Expenses for 2019-20				
District Name	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses	Unrestricted Personnel Salary and Benefits Per ADA	Unrestricted Personnel Salary and Benefits Dollars
Petaluma City Schools	90.20%	89.96%	\$7,264.02	\$51,631,251.38
Rincon Valley Union Elementary	90.11%	71.79%	\$7,901.26	\$21,754,063.98
Waugh Elementary	89.96%	89.42%	\$7,416.16	\$6,051,286.55
Roseland Elementary	89.14%	88.02%	\$16,417.91	\$22,225,089.27
Cloverdale Unified	88.60%	87.41%	\$7,884.35	\$10,292,072.98
All Unified Districts	88.15%	86.84%	\$8,300.02	\$30,888,061,635.42
Oak Grove Union Elementary	87.68%	86.14%	\$8,982.35	\$7,523,889.40
All Elementary School	87.67%	86.41%	\$8,099.56	\$8,385,767,339.13
Bennett Valley Union Elementary	87.02%	86.73%	\$7,360.41	\$7,116,120.28
<i>Twin Hills Union Elementary</i>	<i>86.27%</i>	<i>73.07%</i>	<i>\$9,374.28</i>	<i>\$5,728,996.88</i>
Wright Elementary	86.06%	86.06%	\$8,277.22	\$11,340,698.83
Gravenstein Union Elementary	85.48%	71.62%	\$9,320.47	\$6,850,729.74
Comparative Group	85.10%	81.94%	\$8,293.87	\$334,181,324.54
Mark West Union Elementary	84.86%	84.31%	\$8,121.71	\$10,024,545.60
Healdsburg Unified	84.42%	80.64%	\$12,163.79	\$16,057,423.83
Windsor Unified	83.86%	83.84%	\$7,891.03	\$27,812,418.52
Cinnabar Elementary	82.52%	53.83%	\$8,983.86	\$2,177,868.34
Santa Rosa City Schools	82.49%	82.49%	\$7,812.09	\$102,813,397.90
Forestville Union Elementary	82.22%	80.46%	\$11,736.69	\$3,158,578.93
Harmony Union Elementary	80.78%	48.45%	\$14,027.02	\$2,987,193.52
Guerneville Elementary	77.73%	72.28%	\$10,446.08	\$2,726,218.39
Sebastopol Union Elementary	76.42%	65.28%	\$8,698.67	\$3,660,661.78
Bellevue Union Elementary	74.51%	74.51%	\$6,670.44	\$9,974,307.33

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

All Personnel Salary and Benefit Expenses for 2019-20				
District Name	% of Total Expense	% of Total Expense, Transfers, and Other Uses	Personnel Salary and Benefits Per ADA	Personnel Salary and Benefits Dollars
Rincon Valley Union Elementary	87.55%	75.92%	\$12,789.48	\$35,212,503.34
Waugh Elementary	85.53%	85.13%	\$9,209.89	\$7,514,901.18
All Unified Districts	83.87%	82.85%	\$11,689.25	\$43,500,883,558.91
Roseland Elementary	83.75%	82.92%	\$19,627.48	\$26,569,921.70
All Elementary School	83.58%	82.64%	\$11,131.35	\$11,524,681,406.86
Petaluma City Schools	83.06%	82.93%	\$10,895.67	\$77,444,374.47
Cloverdale Unified	81.21%	80.48%	\$10,839.61	\$14,149,815.75
Gravenstein Union Elementary	81.14%	69.81%	\$10,549.46	\$7,754,064.40
<i>Twin Hills Union Elementary</i>	<i>80.59%</i>	<i>70.92%</i>	<i>\$11,596.79</i>	<i>\$7,087,264.63</i>
Bennett Valley Union Elementary	79.84%	79.65%	\$9,263.88	\$8,956,413.24
Oak Grove Union Elementary	79.30%	78.20%	\$10,353.90	\$8,672,738.14
Healdsburg Unified	78.66%	76.03%	\$15,350.25	\$20,263,862.11
Mark West Union Elementary	78.59%	78.22%	\$10,331.96	\$12,752,633.53
Comparative Group	78.08%	76.10%	\$11,432.30	\$460,636,576.40
Windsor Unified	77.82%	77.62%	\$11,761.32	\$41,453,479.20
Harmony Union Elementary	76.63%	50.30%	\$16,955.68	\$3,610,881.25
Forestville Union Elementary	75.77%	74.44%	\$13,301.30	\$3,579,646.11
Santa Rosa City Schools	75.11%	75.11%	\$10,868.77	\$143,041,746.67
Cinnabar Elementary	75.10%	53.41%	\$10,729.51	\$2,601,048.92
Wright Elementary	74.26%	74.26%	\$10,988.14	\$15,054,957.41
Sebastopol Union Elementary	65.55%	58.62%	\$10,757.11	\$4,526,915.08
Bellevue Union Elementary	65.18%	65.18%	\$9,637.88	\$14,411,515.33
Guerneville Elementary	65.03%	61.72%	\$12,312.24	\$3,213,248.96

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Books and Supplies Expenses for 2019-20				
District Name	Unrestricted Books and Supplies Per ADA	Unrestricted Books and Supplies Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Gravenstein Union Elementary	\$646.70	\$475,337.24	5.93%	4.97%
Guerneville Elementary	\$640.78	\$167,230.23	4.77%	4.43%
Mark West Union Elementary	\$628.39	\$775,611.41	6.57%	6.52%
Harmony Union Elementary	\$593.47	\$126,385.88	3.42%	2.05%
Healdsburg Unified	\$507.70	\$670,221.36	3.52%	3.37%
Oak Grove Union Elementary	\$422.26	\$353,700.82	4.12%	4.05%
Sebastopol Union Elementary	\$416.12	\$175,114.00	3.66%	3.12%
Cloverdale Unified	\$315.05	\$411,255.08	3.54%	3.49%
Comparative Group	\$301.52	\$12,149,047.45	3.09%	2.98%
Santa Rosa City Schools	\$295.20	\$3,885,111.01	3.12%	3.12%
Cinnabar Elementary	\$294.92	\$71,495.25	2.71%	1.77%
Rincon Valley Union Elementary	\$290.08	\$798,656.61	3.31%	2.64%
All Elementary School	\$276.59	\$286,368,579.14	2.99%	2.95%
All Unified Districts	\$274.45	\$1,021,346,107.16	2.91%	2.87%
<i>Twin Hills Union Elementary</i>	<i>\$254.09</i>	<i>\$155,283.13</i>	<i>2.34%</i>	<i>1.98%</i>
Wright Elementary	\$239.50	\$328,139.84	2.49%	2.49%
Petaluma City Schools	\$231.43	\$1,644,939.63	2.87%	2.87%
Windsor Unified	\$205.72	\$725,079.46	2.19%	2.19%
Bellevue Union Elementary	\$205.08	\$306,655.99	2.29%	2.29%
Waugh Elementary	\$195.81	\$159,777.19	2.38%	2.36%
Bennett Valley Union Elementary	\$178.82	\$172,882.10	2.11%	2.11%
Roseland Elementary	\$160.97	\$217,901.52	0.87%	0.86%
Forestville Union Elementary	\$155.28	\$41,790.25	1.09%	1.06%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Books and Supplies Expenses for 2019-20				
District Name	Books and Supplies Per ADA	Books and Supplies Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Guerneville Elementary	\$837.64	\$218,607.14	4.42%	4.20%
Gravenstein Union Elementary	\$781.10	\$574,126.60	6.01%	5.17%
Harmony Union Elementary	\$748.47	\$159,393.75	3.38%	2.22%
Mark West Union Elementary	\$742.34	\$916,264.03	5.65%	5.62%
Healdsburg Unified	\$727.69	\$960,622.52	3.73%	3.60%
Petaluma City Schools	\$633.55	\$4,503,186.08	4.83%	4.82%
Santa Rosa City Schools	\$621.43	\$8,178,512.43	4.29%	4.29%
Cloverdale Unified	\$590.09	\$770,293.47	4.42%	4.38%
Sebastopol Union Elementary	\$586.98	\$247,020.21	3.58%	3.20%
Comparative Group	\$586.09	\$23,615,185.32	4.00%	3.90%
Oak Grove Union Elementary	\$577.90	\$484,069.30	4.43%	4.36%
All Unified Districts	\$508.88	\$1,893,753,524.77	3.65%	3.61%
Windsor Unified	\$501.15	\$1,766,350.28	3.32%	3.31%
Rincon Valley Union Elementary	\$490.20	\$1,349,625.23	3.36%	2.91%
All Elementary School	\$483.25	\$500,320,841.33	3.63%	3.59%
Roseland Elementary	\$448.46	\$607,087.78	1.91%	1.89%
Bellevue Union Elementary	\$424.31	\$634,464.45	2.87%	2.87%
Cinnabar Elementary	\$407.96	\$98,896.52	2.86%	2.03%
Wright Elementary	\$380.13	\$520,825.79	2.57%	2.57%
<i>Twin Hills Union Elementary</i>	<i>\$362.07</i>	<i>\$221,273.90</i>	<i>2.52%</i>	<i>2.21%</i>
Bennett Valley Union Elementary	\$353.23	\$341,503.86	3.04%	3.04%
Forestville Union Elementary	\$311.78	\$83,905.77	1.78%	1.74%
Waugh Elementary	\$264.45	\$215,783.91	2.46%	2.44%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Services and Other Operating Expenses for 2019-20				
District Name	Unrestricted Services and Operations Per ADA	Unrestricted Services and Operations Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Harmony Union Elementary	\$2,745.38	\$584,656.29	15.81%	9.48%
Forestville Union Elementary	\$2,382.49	\$641,176.08	16.69%	16.33%
Guerneville Elementary	\$2,238.23	\$584,134.28	16.66%	15.49%
Sebastopol Union Elementary	\$2,227.99	\$937,604.99	19.57%	16.72%
Bellevue Union Elementary	\$2,092.77	\$3,129,320.59	23.38%	23.38%
Cinnabar Elementary	\$1,614.73	\$391,442.70	14.83%	9.68%
Roseland Elementary	\$1,580.12	\$2,139,027.65	8.58%	8.47%
Healdsburg Unified	\$1,567.31	\$2,069,008.65	10.88%	10.39%
Santa Rosa City Schools	\$1,450.40	\$19,088,409.81	15.32%	15.32%
Windsor Unified	\$1,253.54	\$4,418,191.82	13.32%	13.32%
Comparative Group	\$1,185.86	\$47,781,270.26	12.17%	11.72%
<i>Twin Hills Union Elementary</i>	<i>\$1,117.59</i>	<i>\$683,006.86</i>	<i>10.28%</i>	<i>8.71%</i>
Wright Elementary	\$1,070.92	\$1,467,272.19	11.13%	11.13%
Bennett Valley Union Elementary	\$918.86	\$888,360.23	10.86%	10.83%
Gravenstein Union Elementary	\$866.99	\$637,257.85	7.95%	6.66%
Oak Grove Union Elementary	\$833.34	\$698,031.49	8.13%	7.99%
Mark West Union Elementary	\$820.65	\$1,012,920.27	8.57%	8.52%
All Unified Districts	\$812.94	\$3,025,328,005.26	8.63%	8.51%
All Elementary School	\$801.11	\$829,414,989.02	8.67%	8.55%
Rincon Valley Union Elementary	\$726.80	\$2,001,050.45	8.29%	6.60%
Cloverdale Unified	\$695.48	\$907,859.43	7.82%	7.71%
Petaluma City Schools	\$668.23	\$4,749,677.26	8.30%	8.28%
Waugh Elementary	\$488.65	\$398,720.39	5.93%	5.89%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Services and Other Operating Expenses for 2019-20				
District Name	Services and Operations Per ADA	Services and Operations Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Guerneville Elementary	\$5,617.83	\$1,466,140.09	29.67%	28.16%
Sebastopol Union Elementary	\$5,020.91	\$2,112,949.96	30.60%	27.36%
Bellevue Union Elementary	\$4,739.99	\$7,087,703.64	32.06%	32.06%
Harmony Union Elementary	\$4,375.97	\$931,906.64	19.78%	12.98%
Wright Elementary	\$3,240.12	\$4,439,320.09	21.90%	21.90%
Healdsburg Unified	\$3,210.03	\$4,237,567.05	16.45%	15.90%
Forestville Union Elementary	\$3,165.20	\$851,817.96	18.03%	17.71%
Cinnabar Elementary	\$3,150.31	\$763,697.41	22.05%	15.68%
Roseland Elementary	\$3,086.75	\$4,178,560.62	13.17%	13.04%
Santa Rosa City Schools	\$3,040.41	\$40,014,239.14	21.01%	21.01%
Comparative Group	\$2,523.31	\$101,670,614.57	17.23%	16.80%
<i>Twin Hills Union Elementary</i>	<i>\$2,309.94</i>	<i>\$1,411,697.76</i>	<i>16.05%</i>	<i>14.13%</i>
Oak Grove Union Elementary	\$2,117.31	\$1,773,525.43	16.22%	15.99%
Mark West Union Elementary	\$2,072.38	\$2,557,918.83	15.76%	15.69%
Windsor Unified	\$1,999.35	\$7,046,820.51	13.23%	13.20%
Bennett Valley Union Elementary	\$1,985.28	\$1,919,387.39	17.11%	17.07%
Cloverdale Unified	\$1,894.76	\$2,473,380.87	14.20%	14.07%
Petaluma City Schools	\$1,563.45	\$11,112,678.02	11.92%	11.90%
All Unified Districts	\$1,464.90	\$5,451,541,996.35	10.51%	10.38%
All Elementary School	\$1,355.52	\$1,403,421,598.72	10.18%	10.06%
Gravenstein Union Elementary	\$1,353.40	\$994,773.43	10.41%	8.96%
Rincon Valley Union Elementary	\$1,333.69	\$3,671,957.50	9.13%	7.92%
Waugh Elementary	\$1,114.48	\$909,367.03	10.35%	10.30%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Unrestricted Capital Outlay Expense for 2019-20				
District Name	Unrestricted Capital Outlay Per ADA	Unrestricted Capital Outlay Dollars	Unrestricted % of Total Expense	Unrestricted % of Total Expense, Transfers, and Other Uses
Guerneville Elementary	\$112.83	\$29,446.82	0.84%	0.78%
Healdsburg Unified	\$82.82	\$109,326.53	0.57%	0.55%
Windsor Unified	\$71.83	\$253,169.16	0.76%	0.76%
All Elementary School	\$69.37	\$71,821,441.85	0.75%	0.74%
Gravenstein Union Elementary	\$69.27	\$50,915.45	0.64%	0.53%
Waugh Elementary	\$68.23	\$55,672.45	0.83%	0.82%
Roseland Elementary	\$57.54	\$77,897.85	0.31%	0.31%
All Unified Districts	\$56.46	\$210,125,952.66	0.60%	0.59%
Comparative Group	\$17.11	\$689,390.60	0.18%	0.17%
Petaluma City Schools	\$8.27	\$58,795.98	0.10%	0.10%
Cloverdale Unified	\$5.37	\$7,015.95	0.06%	0.06%
Wright Elementary	\$5.29	\$7,250.04	0.06%	0.06%
Oak Grove Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Santa Rosa City Schools	\$0.00	\$0.00	0.00%	0.00%
Bennett Valley Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Cinnabar Elementary	\$0.00	\$0.00	0.00%	0.00%
Bellevue Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Forestville Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Mark West Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Rincon Valley Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Sebastopol Union Elementary	\$0.00	\$0.00	0.00%	0.00%
<i>Twin Hills Union Elementary</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>	<i>0.00%</i>
Harmony Union Elementary	\$0.00	\$0.00	0.00%	0.00%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

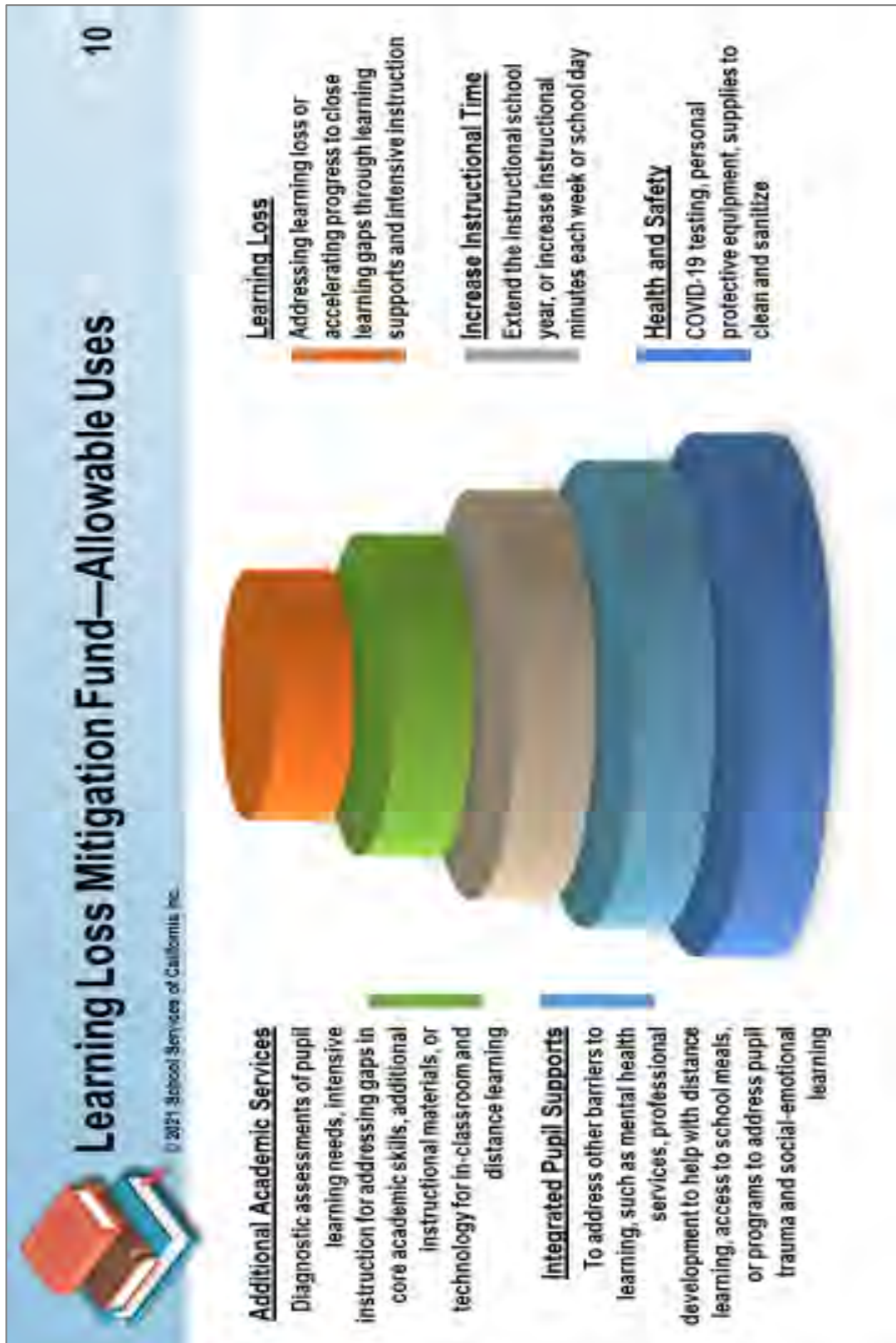
FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Capital Outlay Expense for 2019-20				
District Name	Capital Outlay Per ADA	Capital Outlay Dollars	% of Total Expense	% of Total Expense, Transfers, and Other Uses
Windsor Unified	\$390.94	\$1,377,890.36	2.59%	2.58%
Gravenstein Union Elementary	\$316.87	\$232,904.15	2.44%	2.10%
Guerneville Elementary	\$166.42	\$43,431.82	0.88%	0.83%
Wright Elementary	\$155.20	\$212,644.48	1.05%	1.05%
All Unified Districts	\$151.73	\$564,663,027.99	1.09%	1.08%
Healdsburg Unified	\$131.83	\$174,031.06	0.68%	0.65%
All Elementary School	\$126.20	\$130,657,688.54	0.95%	0.94%
Waugh Elementary	\$101.64	\$82,930.42	0.94%	0.94%
Comparative Group	\$65.71	\$2,647,822.53	0.45%	0.44%
Roseland Elementary	\$57.54	\$77,897.85	0.25%	0.24%
Harmony Union Elementary	\$45.14	\$9,613.00	0.20%	0.13%
Petaluma City Schools	\$35.53	\$252,525.23	0.27%	0.27%
Cloverdale Unified	\$22.78	\$29,738.29	0.17%	0.17%
Santa Rosa City Schools	\$8.69	\$114,315.50	0.06%	0.06%
Bennett Valley Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Cinnabar Elementary	\$0.00	\$0.00	0.00%	0.00%
Bellevue Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Forestville Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Oak Grove Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Rincon Valley Union Elementary	\$0.00	\$0.00	0.00%	0.00%
Sebastopol Union Elementary	\$0.00	\$0.00	0.00%	0.00%
<i>Twin Hills Union Elementary</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>	<i>0.00%</i>
Mark West Union Elementary	\$0.00	\$0.00	0.00%	0.00%

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

Fact 9: **Like all California school district, Twin Hill Union SD has had to deal with the COVID-19 pandemic.**

104		Federal Pandemic Funding				© 2021 School Services of California Inc.	
		LLM ¹ Fund – Coronavirus Relief (CR) Fund	LLM Fund – GEER ² I	ESSER I	ESSER II	ESSER III	
Resource	3220	3215	3210	3212	TBD		
Funding for LEAs	\$4.4 billion	\$355 million	\$1.48 billion	\$6.0 billion	\$13.6 billion		
Deadline for Use	May 31, 2021	September 30, 2022	September 30, 2022	September 30, 2023	September 30, 2024		
¹ Learning Loss Mitigation							
² Governor's Emergency Education Relief							



**Twin Hills Union Elementary
Sonoma County**

Funding Type	Resource Code	Amount
ESSER I	3210	\$32,620
ESSER II	3212	\$159,376
ESSER III (SSC Estimate)	TBD	\$361,813
ELO†	7425; 7426	\$252,474
IPI*	7422	\$119,865
LLM CR	3220	\$129,341
LLM GEER I	3215	\$16,100
LLM P98	7420	\$31,545

† ELO funding is inclusive of 10% set-aside (Resource Code 7426) for paraprofessionals

* Estimate for 100% funding based on compliance with AB 86 requirements.

FD 01- ESSER/IPI = \$673,874; ELO = \$252,474

**Twin Hills Charter Middle
Sonoma County**

Funding Type	Resource Code	Amount
ELO†	7425; 7426	\$135,580
IPI*	7422	\$64,368
LLM CR	3220	\$75,894
LLM GEER I	3215	\$11,040
LLM P98	7420	\$16,682

† ELO funding is inclusive of 10% set-aside (Resource Code 7426) for paraprofessionals

* Estimate for 100% funding based on compliance with AB 86 requirements.

FD 01 - IPI = \$64,368; ELO = \$135,580

Orchard View
Sonoma County

Funding Type	Resource Code	Amount
ELO†	7425; 7426	\$142,928
IPI*	7422	\$0
LLM CR	3220	\$14,336
LLM GEER I	3215	\$0
LLM P98	7420	\$17,598

† ELO funding is inclusive of 10% set-aside (Resource Code 7426) for paraprofessionals

* Estimate for 100% funding based on compliance with AB 86 requirements.

FD 09 - ELO = \$142,928

Sunridge Charter
Sonoma County

Funding Type	Resource Code	Amount
ELO†	7425; 7426	\$159,625
IPI*	7422	\$75,784
LLM CR	3220	\$75,801
LLM GEER I	3215	\$7,820
LLM P98	7420	\$19,510

† ELO funding is inclusive of 10% set-aside (Resource Code 7426) for paraprofessionals

* Estimate for 100% funding based on compliance with AB 86 requirements.

Independent Charter IPI = \$75,784; ELO = \$159,625

Fact 10: **The District has specified purposes for its one-time fund balances, and these funds cannot be used for ongoing salary increases. Using one-time funds (those funds without an ongoing revenue source) to pay for an ongoing salary increase that must be provided every year into the future all-but guarantees that the District will exhaust all fund balances.**

BP3100 states that the District will maintain a 17% reserve. The District's Fund 01 assigns amounts to assist all charters in maintaining a 17% reserve (see Exhibit B in the interim report).

2020-21 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

2020-21 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.

2020-21

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	20-21 Bud @ 2nd Int
01	General Fund	\$3,581,786.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$312,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,894,064.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criteria and Standards		\$376,453.00
Remaining Balance to Substantiate Need		\$3,517,611.00

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

Form 01

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	20-21 Bud @ 2nd Int	Description of Need
01	General Fund (Assigned)	\$1,174,487.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,550,940- standard 4% \$376,453
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$238,799 is included above.
01	General Fund (Assigned)	\$252,545.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	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	** COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	\$100,000.00	Amount of overspending net BAS transfer to charters
01	General Fund (Assigned)	\$103,504.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
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	\$312,278.00	
Total of Substantiated Needs		\$3,412,814.00	
Remaining Unsubstantiated Balance		\$104,797.00	

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 create accounting standards, GASB - Government Accounting Standards Board

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

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Fact 11: Small school districts, like the District, have a higher reserve requirements than larger districts, and further, small districts like the District should maintain reserves higher than the 5% reserve for economic uncertainties (REU) as these districts do not have the economies of scale or budget capacity to absorb unexpected financial events, and must be able to maintain fiscal solvency and operations through those events.

Required Reserve Percentage	District ADA
5% or \$69,000 (greater of the two)	0 to 300
4% or \$69,000 (greater of the two)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties (REU) and the 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.

The REU is the amount within the unassigned fund balance that is set aside to meet the minimum fund balance as designated in the state's Criteria and Standards above. In addition, the REU is to reflect any amounts established as a reserve by a local agency's fund balance policy that extends beyond the amount in the Criteria and Standards.

In order to clarify that the REU, even though it is part of the unassigned fund balance, is important to local agency financial stability and is not available for spending, a unique code within the state's accounting structure has been created to separately identify the REU within the unassigned fund balance of local school agencies.

Consistent with accounting standards, districts classify monies in their reserves as:

- Nonspendable, restricted (by law or external condition)
- Committed (earmarked for future use by the school board)
- Assigned (earmarked by the superintendent or other district official), or
- Unassigned (all other monies).

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Some of the risk factors that would indicate a need for higher school district reserves:

- Delays in cash receipts, such as: the timing of property tax receipts for districts more dependent upon property taxes than state aid for their operating cash; and Education Protection Account revenues, which are doled out at the end of each quarter
- Restricted programs requiring unrestricted cash to operate, as many districts operate food services, adult education, special education, or other programs that require a contribution of cash from the unrestricted General Fund
- Relatively small district size, as these districts do not have the economies of scale or budget capacity to absorb unexpected financial events
- Unstable labor relations, which can directly impact personnel costs—the most significant portion of an district’s expenditure budget
- Use of one-time sources to pay ongoing costs, which requires specific action to find another source next year or to cut costs
- Lack of sources to pay for technology replacement, preventative and deferred facilities maintenance, or other costs of maintaining and replacing assets
- Debt service, which may not have a dedicated funding source or for which the funding source can be unstable (developer fees dedicated to paying off certificates of participation, for example)

Exposure to significant one-time expenditures, such as inadequate resources for a facilities project or a large uninsured claim against the district.

Fact 12: **The District maintains additional reserves to protect against unexpected costs such as student placements in costly special education programs, legal fees, required facility project repairs, enrollment decline which impacts funding, and years when the District is deficit spending. The Legislative Analyst's Office report on School District Reserves supports the District's practice to maintain larger reserves as a small school district.**

In the Legislative Analyst's Office (LAO) Report: Analysis of School District Reserves, January 2015, the LAO discusses differences in small school district reserves. The following are excerpts from the report.

Districts have reserves for several reasons. Districts use their reserves to (1) manage cash flow, (2) mitigate volatility in funding, (3) address unexpected costs, (4) save for large purchases, and (5) obtain higher credit ratings.

The median reserve for small districts (defined as 0-300 students) in 2013-14 was 66% of General Fund expenditures.

Whereas it was 21% for mid-sized districts (1,001 to 30,000 students) and 15% for large districts (30,001 students and over). Small districts tend to maintain higher reserves (relative to their budgets) because they have more difficulty managing unexpected costs. Though size is an important factor in explaining district reserve levels, notable differences in reserves exist even among similarly sized districts. Districts with relatively high reserves for their size category often report saving for particularly large projects and tend to face more difficult cash flow situations. They also are more likely to have strong preferences for minimizing financial risk rather than spending for immediate priorities.

For smaller districts, reserves that are relatively high as a percentage of expenditures can be small in absolute terms. A single major facility repair or other large cost might require a small district to deplete most of its reserves in a single year. For districts with much larger budgets, reserves that are small as a percentage of their budgets would be large enough to cover a similar cost. Larger districts also have somewhat more flexibility to make reallocations within their budgets. A large district, for example, might respond to an unexpected facility problem at one school by delaying scheduled maintenance at another school until the following year.

Decisions about reserve levels are a key component of the annual choices school districts make about the allocation of their resources. That district reserves vary notably across the state reflects the wide variety of circumstances that weigh upon these local decisions. While decisions to maintain or increase reserves sometimes are seen as conflicting with efforts to expand district services, healthy reserves in many cases can help districts avoid risks and costs that otherwise would hinder districts' ability to deliver these services. Reserves allow districts to manage cash flow, mitigate funding volatility, address unexpected costs, save for large purchases, and reduce borrowing costs.

<https://lao.ca.gov/reports/2015/edu/district-reserves/district-reserves-012115.pdf>

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 13: **The District ensures budget transparency and has shared with all of its stakeholders the financial condition of the District at each state reporting period.**

District Financial Reports:

[Financial Reports \(thusb.k12.ca.us\)](https://thusb.k12.ca.us)

Fact 14: Small school districts in California have unique benefits and operational challenges.

Costs and Overhead: Even after strategizing to pool resources as much as possible, inherent diseconomies of scale typically require that small districts, and especially very small districts, dedicate a larger share of their budgets to covering overhead costs and a smaller share to instruction. Based upon data from 2011, specifically, small districts with 101 to 1,000 students spend, on average, about 45% of their per-pupil allotments on instruction and instructional support (certificated staff, including teachers and administrators) and 30% on overhead (including classified staff such as clerical and maintenance employees, and "services" or basic operational costs). By comparison, districts with over 1,000 students typically spend, on average, about half of their allotments on instruction and about 25% on overhead. These findings suggest that even though small school districts typically receive generous funding advantages, their operational requirements tend to limit the share of funding that can be dedicated to instruction.

- **Small districts find ways to economize but still face fiscal and personnel challenges.**

Local Communities Often Prefer Small Districts. Interviewees cite a number of advantages unique to smaller districts, which for many local communities outweigh the fiscal efficiencies and enhanced curricular offerings that might be available within larger districts. In rural areas, districts typically play a vital role in the community, with the school site serving as the center of civic activity. While district consolidation does not always necessarily equate to *school* consolidation and school closures, the research shows that this can frequently ensue. This tends to lead communities, which under current law must initiate and approve any consolidation effort, to be skeptical of potential long-term consequences for their local schools. Interviewees also claim that staff and leadership typically are more accessible and responsive to community and parent input in smaller districts, leading to widespread parent involvement in both day-to-day operations and long-term planning. Stakeholders argue this increases family engagement and engenders a deeper sense of belonging in small districts compared to what parents and students typically experience in larger districts.

- **Small school districts are an important community hub and provide students and their families with services, employment, and a sense of community.**

Source: Legislative Analyst's Office, May 2011: How Small is Too Small: An Analysis of School District Consolidation

http://www.lao.ca.gov/reports/2011/edu/district_consolidation/district_consolidation_050211.pdf

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 15: **The inclusion of the most recent demands from the Association would cause the District to incur significant additional costs beginning in 2020-21. Increased costs build upon the deficit based on final activity in 2019-20.**

	2019-20 Actuals	2020-21 2nd Interim	2021-22 Projection	2022-23 Projection
Unrestricted Revenues	\$ 12,206,733	\$ 11,935,299	\$ 11,958,475	\$ 12,151,901
Unrestricted Expenses	\$ (13,110,204)	\$ (12,224,662)	\$ (11,772,206)	\$ (11,882,514)
Increase/(Decrease) in Reserves	\$ (903,471)	\$ (289,363)	\$ 186,269	\$ 269,387
Increased Cost from CTA				
5% Salary + 1% H&W*		\$ (498,193)	\$ (498,193)	\$ (498,193)
7% Salary*			\$ (631,226)	\$ (631,226)
Revised Increase/(Decrease)	\$ (903,471)	\$ (787,556)	\$ (943,150)	\$ (860,032)

Revenues based on COLA of 3.84; 2.98; 3.05

* Includes Me-Too

Fact 16: **California's median price of existing homes is high.**

Median Prices of Existing Detached Homes Data	
County	Price
San Mateo	\$2,001,000
San Francisco	\$1,800,000
Santa Clara	\$1,650,000
Marin	\$1,610,000
Alameda	\$1,300,000
Contra Costa	\$990,000
Napa	\$950,000
California Median	\$813,980
Sonoma	\$777,500
Mendocino	\$528,000
Lake	\$324,950

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 17: **Like all state-funded school districts, Twin Hills Union SD has experienced the historic volatility of the California State Budget.**

Report Pd	Revenue Item	2020-21	2021-22	2022-23
Adopt Budget	Revenue: COLA	2.31%	2.48%	3.26%
Adopt Budget	Effective Deficit Factor	-7.92%	-12.178%	-14.9505%
First Interim	Revenue: Planning COLA	0.00%	0.00%	0.00%
First Interim	Effective Deficit Factor	0.00%	0.00%	0.00%
Second Interim	Revenue: DOF Estimated COLA	0.00%	3.84%	2.98%

Fact 18: Like many school districts, Twin Hills Union SD has programs that encroach on its unrestricted General Fund.

Encroachments

Some programs have higher expenditures than revenues. This is called an encroachment. The following programs have an encroachment:

Special Education	\$610,194
Transportation	\$ 93,560
Cafeteria	\$ 65,000

- 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. We can make an effort to control the costs to lower this encroachment. There is an increase to this encroachment of over \$55,000 since adopted budget due to the updated NPS and WC Consortium costs plus set up of professional development for special education teachers.
- Short of cutting bus service to certain areas, the District probably cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. A few years ago the state decided to add JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000. We show this in the revenue section of the MYP, the state includes this amount in the LCFF Target. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation.
- Providing a healthy, nutritious lunch for students served by well trained staff in a properly equipped cafeteria annually costs this district \$50,000. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the lunches purchased from Revolution Foods through the National School Lunch Program. This amount was increased at 2nd Interim by \$15k due to COVID19 closure and no lunch or snack sales this year. Our participation in students picking up lunches that are part of the free and reduced lunch program is extremely low.

Fact 19: The District's Fund 01 budget includes Basic Aid supplement.

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 2019-20 school year this district received over \$890,000. At budget adoption this year we included an estimate of \$800,000. This is due to the calculation that is never fully complete until after the school year is over when property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. At 1st interim and 2nd interim for this year we did not update the amount.

These funds are shared with the charter schools to assist in covering prior year salary increases. Estimated to be received this year is \$800,000—transferring \$50,000 to each charter to support prior salary increases. Also, transferring \$350,000 to Twin Hills Charter Middle School as we transition staffing to match enrollment. For a total transfer of \$500,000

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 20: The ongoing increased costs for the California State Teachers' Retirement System (CalSTRS) continue.

	2020-21	2021-22	2022-23
CalSTRS			
May Revision CalSTRS Rate	16.15%	16.92%	19.01%
2 nd Interim CalSTRS Rate	16.15%	15.92%	18.00%
<i>Difference</i>	<i>0.00%</i>	<i>1.00%</i>	<i>1.01%</i>

FINANCIAL ABILITY OF THE SCHOOL EMPLOYER

Fact 21: The District is well managed and has multiple funds.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period the budget was updated based on the program's closure this school year to date due to COVID19. There are some salaries, benefits, and other costs still budgeted in anticipation of a partial program for grades K through 5 when we go to a hybrid model and for a reduced summer camp. The amount due to the district for custodial and utility costs has been cut by 50%. The actual beginning fund balance is \$279,819 for the 2020-21 fiscal year. The expenditures over revenue is estimated to be \$91,769. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$184,050 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 lunch program. For this year there is no change in the price charged to students and meals continued to be prepared by Revolution Foods. Nutritional snacks are purchased from a variety of vendors. Our lunch program is going through the CDE Administrative Review process this year (extensive audit).

At 2nd Interim revenue and expenses have been reduced now that we have better estimates through year end. This program continues to struggle with extremely low participation during this COVID19 pandemic. State law does not allow reduction of this class of staff for this year and our two cafeteria personnel continue to work and encourage families to do the drive through and get lunch for their students. The district has increased the contribution to this fund by \$15,000 for a total of \$65,000 for the current year to support this fund's operations. This contribution is for this year only and will be reduced in subsequent years. The actual beginning fund balance is \$7,789 for the 2020-21 fiscal year. The revenue over expenditures is estimated to be \$3,046. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$6,378.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. There were no updates at 1st Interim as projects for the summer of 2020 were postponed due to COVID19. Interest was reduced at 2nd Interim and expenses increased slightly for HVAC as we work to maintain these units for student return. There may be a new list coming in March of 2021 depending on the pandemic status. The ending balance of \$298,914 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 funding 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 2020-21 is \$308,278 and is currently estimating interest revenue in the amount of \$4,000 will be added during this fiscal year. The projected ending fund balance for 2020-21 is \$312,278. 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 2019-20 actuarial valuation states the liability is now \$93,363. There is now a GASB Statement #73 that came into effect last year which will require us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 19-20 audit. This new actuarial valuation indicates our liability is currently over \$1,063,969. 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 2020-21 there are 3 retired teachers and 1 retired principal receiving CRSP and to cover these cost \$42,927 will be transferred to the 2 schools this pertains to. The ending Assigned fund balance is currently estimated to be \$756,206.

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 \$2,300. The beginning fund balance for this fund is \$156,427 and after adding budgeted revenue we are left with an Assigned ending balance of \$158,727. 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 and is updated for 2nd Interim to increase revenue (developer fees) and decrease interest. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$9,000 and a small amount for construction of \$6,800 is included to match the expected revenue of \$15,800. The estimated Restricted ending fund balance is \$31,723.

Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budget has only 1 update this year to reduce interest. The fund balance is projected to be approximately \$107,852 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.

ARTICLE 15 COMPENSATION

ISSUE	DISTRICT POSITION	ASSOCIATION POSITION
<u>Article 15 Compensation</u>	2.00% off schedule in 2020-21 and 2.00% ongoing for 2021-22	5.00% ongoing in 2020-21 and 7.00% ongoing for 2021-22. Plus Kaiser rate for single.

The District's proposal is fair and competitive and will maintain competitive compensation for District teachers. The District's teachers enjoy outstanding working conditions that, when paired with the competitive salaries and District-paid benefits, are far above those provided in similar comparable districts.

Government Code Criteria

Pursuant to criteria enumerated in Section 3548.2 of the California Government Code, the Factfinding Panel shall consider, weigh, and be guided by the following statutory criteria when it applies to the evaluation of compensation provided to teachers:

1. State and Federal laws that are applicable to the Employer.
2. Stipulations of the parties.
3. The interests and welfare of the public and the financial ability of the public schools.
4. Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services and with other employees generally in public school employment in comparable communities.
5. The Consumer Price Index for goods and services, commonly known as the cost of living.
6. The overall compensation presently received by the employees, including direct wage compensation, vacations, holidays, and other excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
7. Such other facts, not confined to those specified in paragraphs 1 through 6, inclusive, which are normally and traditionally taken into consideration in making such findings and recommendations.

ARTICLE 15 COMPENSATION

We believe that the panel recommendations should support the District position for the following reasons:

- Reason 1:** Over the past seven years, salary increases provided by the District to teachers have exceeded the state CPI. In addition, the District's increases far exceed the average of the comparable districts.
- Reason 2:** The District provides competitive compensation to its teachers. The number of service days requires is less than other districts.
- Reason 3:** The District's salary schedule requires less educational rigor to reach the top.
- Reason 4:** Comparing the District's compensation to average teacher salary statewide is inaccurate and misleading.
- Reason 5:** Each year, District employees receive a significant increase in the form of step and/or column movement, on average a 2% increase. This is a significant benefit for the employee and an automatic, ongoing cost for the District.
- Reason 6:** The District provides excellent health and welfare benefits to its teachers.

ARTICLE 15 COMPENSATION

Reason 1: Over the past seven years, salary increases provided by the District to teachers have exceeded the state CPI. In addition, the District's increases far exceed the average of the comparable districts.

The District has provided salary increases to its staff over the last six years that far exceed CPI and COLA. The District's proposal continues these past practices and shows its commitment to attracting and retaining qualified teachers. The below increases are for salary schedule and do not include increases due to step and column movement or increases to health and welfare benefit contributions.

Salary Increases								
District	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Twin Hills	5.00%	4.50%	3.50%	2.00%	2.00%	5.00%	4.50%	26.50%
Mark West Union	1.65%	5.00%	4.50%	3.00%	1.50%	5.00%	3.26%	23.91%
Sebastopol Union	0.00%	2.00%	2.00%	2.00%	6.00%	5.00%	4.00%	21.00%
Wright Elementary	5.00%	3.00%	3.50%	2.00%	3.30%	2.00%	1.00%	19.80%
Cloverdale Unified	5.00%	3.00%	3.00%	3.00%	2.50%	0.00%	2.00%	18.50%
Roseland Elementary	0.00%	5.00%	3.75%	2.50%	2.00%	1.50%	3.50%	18.25%
Consumer Price Index	1.50%	1.60%	2.07%	2.63%	3.40%	3.62%	3.30%	18.12%
Bellevue Union	6.00%	5.00%	3.00%	DNS	DNS	0.00%	4.00%	18.00%
Rincon Valley Union	5.00%	3.00%	2.00%	2.00%	1.00%	2.00%	2.00%	17.00%
Healdsburg Unified	4.00%	0.00%	3.00%	3.00%	0.00%	3.00%	3.50%	16.50%
Guerneville Elementary	DNS	DNS	4.00%	2.00%	0.00%	8.00%	2.00%	16.00%
Bennett Valley Union	1.50%	4.75%	3.00%	1.00%	1.00%	2.50%	1.50%	15.25%
Cinnabar Elementary	DNS	3.00%	5.00%	DNS	2.00%	3.00%	2.00%	15.00%
Gravenstein Union	DNS	6.00%	DNS	DNS	0.00%	5.00%	4.00%	15.00%
Oak Grove Elementary	DNS	DNS	DNS	2.00%	2.03%	5.00%	5.00%	14.03%
Petaluma City Schools	0.00%	2.50%	2.00%	0.00%	1.50%	2.75%	3.80%	12.55%
Harmony Union	2.50%	DNS	3.00%	3.00%	0.00%	0.00%	4.00%	12.50%
Windsor Unified	0.00%	DNS	3.00%	1.50%	0.00%	3.50%	3.50%	11.50%

Source: State Certified J-90 Report

DSN = Did not submit

ARTICLE 15 COMPENSATION

Reason 2: The District provides competitive compensation to its teachers. The number of service days requires is less than other districts.

Number of Service Days Required	
District Name	Number of Service Days Required
Cloverdale Unified	189
Guerneville Elementary	188
Healdsburg Unified	188
Wagh Elementary	187
Bennett Valley Union Elementary	186
Cinnabar Elementary	186
Mark West Union Elementary	186
Petaluma City Schools	186
Rincon Valley Union Elementary	186
Roseland Elementary	186
Sebastopol Union Elementary	186
Wright Elementary	186
Bellevue Union Elementary	185
Harmony Union Elementary	185
Oak Grove Union Elementary	185
Santa Rosa City Schools	185
Forestville Union Elementary	184
<i>Twin Hills Union Elementary</i>	<i>184</i>
Windsor Unified	184
Gravenstein Union Elementary	183

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

Salary

Salary Paid for BA+30, Step 1 with Per Diem Amounts and Placement Statistics					
District Name	Salary at BA+30, Step 1	Number of Service Days Required	Rank Per Diem	Per Diem Amount	Degree Requirement
Gravenstein Union Elementary	\$57,772	183	1	\$315.69	BA+30
Santa Rosa City Schools	\$57,657	185	2	\$311.66	BA+30
Forestville Union Elementary	\$53,561	184	3	\$291.09	BA to 30
Harmony Union Elementary	\$53,392	185	4	\$288.61	BA+30
Oak Grove Union Elementary	\$52,600	185	5	\$284.32	CRED
Mark West Union Elementary	\$52,023	186	6	\$279.69	BA+30
Roseland Elementary	\$51,944	186	7	\$279.27	BA to 44
Rincon Valley Union Elementary	\$51,010	186	8	\$274.25	BA+30
Guerneville Elementary	\$50,504	188	11	\$268.64	BA+30
Bellevue Union Elementary	\$50,479	185	9	\$272.86	BA
Healdsburg Unified	\$50,285	188	12	\$267.47	BA+30
Bennett Valley Union Elementary	\$49,595	186	13	\$266.64	BA+30
<i>Twin Hills Union Elementary</i>	<i>\$49,487</i>	<i>184</i>	<i>10</i>	<i>\$268.95</i>	<i>BA+30</i>
Sebastopol Union Elementary	\$48,933	186	14	\$263.08	BA+30
Cloverdale Unified	\$48,810	189	17	\$258.25	BA+30
Cinnabar Elementary	\$48,440	186	15	\$260.43	BA+30
Waugh Elementary	\$48,365	187	16	\$258.64	BA+30
Wright Elementary	\$47,961	186	18	\$257.85	BA+30
Petaluma City Schools	\$47,267	186	19	\$254.12	BA+30
Windsor Unified	\$44,693	184	20	\$242.90	BA<45

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

Salary Paid for BA+60, Step 10 with Per Diem Amounts and Placement Statistics					
District Name	Salary at BA+60, Step 10	Percent FTE Receiving Higher Salaries	Per Diem Rank	Per Diem Amount	Degree Required
Harmony Union Elementary	\$75,545	56.50%	2	\$408.35	BA+60
Mark West Union Elementary	\$75,537	67.64%	3	\$406.11	BA+60
Gravenstein Union Elementary	\$75,260	58.48%	1	\$411.26	BA+60
Santa Rosa City Schools	\$74,316	58.75%	4	\$401.71	BA+60
Roseland Elementary	\$73,399	46.12%	5	\$394.62	BA+60
Petaluma City Schools	\$72,502	62.63%	6	\$389.80	BA+60
Sebastopol Union Elementary	\$71,923	24.19%	8	\$386.68	BA+60
Bellevue Union Elementary	\$71,609	67.12%	7	\$387.08	BA+60
Cloverdale Unified	\$70,692	52.38%	13	\$374.03	BA+60
Waugh Elementary	\$70,620	76.72%	9	\$377.65	BA+60
Wright Elementary	\$70,222	61.52%	10	\$377.54	BA+60
Rincon Valley Union Elementary	\$69,884	55.73%	11	\$375.72	BA+60
Forestville Union Elementary	\$69,080	42.11%	12	\$375.43	BA+60
Oak Grove Union Elementary	\$69,016	75.01%	14	\$373.06	BA+60
Guerneville Elementary	\$68,338	25.32%	16	\$363.50	BA+60
<i>Twin Hills Union Elementary</i>	<i>\$67,962</i>	<i>50.29%</i>	<i>15</i>	<i>\$369.36</i>	<i>BA+60 or MA</i>
Healdsburg Unified	\$67,278	59.86%	17	\$357.86	BA+60 or MA+15
Bennett Valley Union Elementary	\$65,874	57.34%	18	\$354.16	BA+60
Cinnabar Elementary	\$64,399	56.96%	19	\$346.23	BA+60
Windsor Unified	\$62,872	64.04%	20	\$341.70	BA+60

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

Maximum Scheduled Salary, with Per Diem Amounts and Placement Statistics				
District Name	Maximum Scheduled Salary	Per Diem Rank	Per Diem Amount	Degree Required
Oak Grove Union Elementary	\$106,612	1	\$576.28	BA+72
Gravenstein Union Elementary	\$100,620	2	\$549.84	BA+75
Bellevue Union Elementary	\$98,059	3	\$530.05	MA
Mark West Union Elementary	\$97,134	4	\$522.23	BA+75
Harmony Union Elementary	\$96,246	5	\$520.25	BA+75
Santa Rosa City Schools	\$93,097	6	\$503.23	BA+75
Bennett Valley Union Elementary	\$92,241	7	\$495.92	BA+75
Healdsburg Unified	\$91,840	10	\$488.51	BA+75 or MA+30
Roseland Elementary	\$91,320	8	\$490.97	BA+75
Waugh Elementary	\$91,158	11	\$487.48	BA+90
Guerneville Elementary	\$90,396	14	\$480.83	BA+75
Forestville Union Elementary	\$90,255	9	\$490.52	BA+75
Petaluma City Schools	\$89,556	12	\$481.48	BA+60
Wright Elementary	\$88,786	15	\$477.34	BA+90
Rincon Valley Union Elementary	\$88,757	16	\$477.19	BA+75
Sebastopol Union Elementary	\$88,645	17	\$476.59	BA+75
<i>Twin Hills Union Elementary</i>	<i>\$88,573</i>	<i>13</i>	<i>\$481.38</i>	<i>BA+60 or MA</i>
Cloverdale Unified	\$88,045	18	\$465.85	BA+75
Cinnabar Elementary	\$86,054	19	\$462.66	BA+75
Windsor Unified	\$78,693	20	\$427.68	BA+75

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

Reason 3: The District's salary schedule requires less educational rigor to reach the top.

Maximum Scheduled Salary, with Per Diem Amounts and Placement Statistics				
District Name	Maximum Scheduled Salary	Per Diem Rank	Per Diem Amount	Degree Required
Oak Grove Union Elementary	\$106,612	1	\$576.28	BA+72
Gravenstein Union Elementary	\$100,620	2	\$549.84	BA+75
Bellevue Union Elementary	\$98,059	3	\$530.05	MA
Mark West Union Elementary	\$97,134	4	\$522.23	BA+75
Harmony Union Elementary	\$96,246	5	\$520.25	BA+75
Santa Rosa City Schools	\$93,097	6	\$503.23	BA+75
Bennett Valley Union Elementary	\$92,241	7	\$495.92	BA+75
Healdsburg Unified	\$91,840	10	\$488.51	BA+75 or MA+30
Roseland Elementary	\$91,320	8	\$490.97	BA+75
Waugh Elementary	\$91,158	11	\$487.48	BA+90
Guerneville Elementary	\$90,396	14	\$480.83	BA+75
Forestville Union Elementary	\$90,255	9	\$490.52	BA+75
Petaluma City Schools	\$89,556	12	\$481.48	BA+60
Wright Elementary	\$88,786	15	\$477.34	BA+90
Rincon Valley Union Elementary	\$88,757	16	\$477.19	BA+75
Sebastopol Union Elementary	\$88,645	17	\$476.59	BA+75
<i>Twin Hills Union Elementary</i>	<i>\$88,573</i>	<i>13</i>	<i>\$481.38</i>	<i>BA+60 or MA</i>
Cloverdale Unified	\$88,045	18	\$465.85	BA+75
Cinnabar Elementary	\$86,054	19	\$462.66	BA+75
Windsor Unified	\$78,693	20	\$427.68	BA+75

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

Reason 4: Comparing the District's compensation to average teacher salary statewide is inaccurate and misleading.

To push all school districts to pay the statewide average teacher salary will not result in school districts becoming more competitive, it will force smaller school districts without adequate ongoing funding to go bankrupt, jeopardizing student education and teacher jobs.

It has long been established in public education—by school districts and by teachers' unions—that the most appropriate method used to compare teacher compensation is a total compensation model compared to other school employers in comparable communities. This includes an analysis of benchmark positions on the salary schedule to compare what a beginning teacher, a mid-career teacher, and a teacher at the end of their career, have the potential to earn, plus the contribution a district makes towards health and welfare benefits on behalf of a teacher. Recently some have established that a statewide average teacher salary is appropriate to use to measure the competitiveness of a school district's teacher compensation. This is flawed logic for a multitude of reasons.

When looking at salary schedules, it is important to remember that school district revenue is based on important factors like average daily attendance (ADA), Unduplicated Count (the number of English Language Learner students, students eligible for free and reduced-price meals, and homeless students in the district), property taxes, and funding model. None of these factors, other than overall enrollment, can be controlled by the school district, and all of them affect the amount of money that you receive. To look at and compare districts that are significantly larger than the Twin Hills Union School District, or are in more affluent areas with different funding formulas, would be an unfair comparison based on the amount of resources available to the district to offer in salary increases. In addition:

- When comparing school district teacher salary, average salary calculations have less to do with actual wages paid than the years of experience of a teacher at a particular district.
 - The calculation of average salary is computed by adding up the total cost of a salary schedule and dividing that number by the number of full-time equivalent teachers.
 - A district with lower salaries overall that employs more experienced teachers - the majority which are paid on the highest salary cells of the schedule - will have a higher average salary than a district with higher salaries overall that employs less experienced teachers paid on the beginning steps of the salary schedule.

ARTICLE 15 COMPENSATION

- Using a statewide average salary or total compensation number to pressure a school district to increase salaries to the average is flawed logic. An average is a mathematical calculation: a single value that summarizes or represents the general significance of a set of unequal values.
 - Statewide teacher salaries are calculated including the unequal values of teacher compensation in large urban unified school districts and high school districts, which receive higher levels of funding than the Twin Hills Union School District, and can afford through the higher levels of funding and economies of scale in operations, to provide higher salaries
 - Forcing all school districts to the average salary statewide for all district types does not take into account the variance in cost of living across the state and the labor market in each community

ARTICLE 15 COMPENSATION

Reason 5: **Each year, District employees receive a significant increase in the form of step and/or column movement, on average a 2% increase. This is a significant benefit for the employee and an automatic, ongoing cost for the District.**

ARTICLE 15 COMPENSATION

Reason 6: The District provides excellent health and welfare benefits to its teachers.

TWIN HILLS UNION SCHOOL DISTRICT COST OF HEALTH BENEFITS 2020-21

ALL PLANS INCLUDE CHIRO	Monthly Premium	District Pays Monthly	Employee Pays Monthly	Employee Pays Yearly
SISC Kaiser High Option				
\$10 Office Visit				
Rx \$10, \$0 Hospital Admit				
Employee Only	\$ 830.00	\$ 830.00	\$ 0	\$ 0
Employee + 1	\$1,751.00	\$ 830.00	\$ 921.00	\$11,052.00
Family	\$2,432.00	\$ 830.00	\$ 1,602.00	\$19,224.00
SISC Kaiser Mid Option				
\$20 Office Visit, \$500 Deductible – Dependent on type of service				
Rx \$10/\$30, \$500 +10% Hospital Copay after Deductible				
Employee Only	\$ 705.00	\$ 705.00	\$ 0	\$ 0
Employee + 1	\$1,487.00	\$ 830.00	\$ 657.00	\$ 7,884.00
Family	\$2,064.00	\$ 830.00	\$ 1,234.00	\$14,808.00
SISC Blue Shield of CA PPO 100% Option				
\$20 Office Visit Preferred Provider				
Rx \$7/\$25, 100% \$0 Hospital Admit				
Employee Only	\$ 888.00	\$ 830.00	\$ 58.00	\$ 696.00
Employee + 1	\$1,885.00	\$ 830.00	\$ 1,055.00	\$12,660.00
Family	\$2,624.00	\$ 830.00	\$ 1,794.00	\$21,528.00
SISC Blue Shield of CA PPO 80% Option				
\$30 Office Visit Preferred Provider				
Rx \$9/\$35, 20% Hospital Copay				
Employee Only	\$ 715.00	\$ 715.00	\$ 0	\$ 0
Employee + 1	\$1,514.00	\$ 830.00	\$ 684.00	\$ 8,208.00
Family	\$2,105.00	\$ 830.00	\$1,275.00	\$15,300.00
VSP – 12/12/12				
Employee Only	\$ 10.10	\$ 10.10	\$ 0	\$ 0
Employee + 1	\$ 20.00	\$ 10.10	\$ 9.90	\$ 118.80
Family	\$ 28.28	\$ 10.10	\$ 18.18	\$ 218.16

RESIG Delta Dental –

Composite rate of \$115.00 per month for entire family.

District pays 100% for 1.0 FTE – Prorated for part time FTE

NOTE: Out-of-pocket (Employee Pays Monthly) deductions are taken out on a twelve month basis, with the June, July and August deductions taken out of the June check.

District Contributions based on FTE. – THTA Agreement 6/30/2020

Premiums in effect 10/1/2020-09/30/2021

07/30/20

C:\Users\jausterweil\Desktop\Health Care Rates 20-21 - Updated.doc

Disclosure Form

SISC - Self-Insured Schools of California

**Principal benefits for
Kaiser Permanente Traditional HMO Plan**

(10/1/20—9/30/21)

Accumulation Period

The Accumulation Period for this plan is January 1 through December 31.

Out-of-Pocket Maximum(s) and Deductible(s)

For Services that apply to the Plan Out-of-Pocket Maximum, you will not pay any more Cost Share for the rest of the Accumulation Period once you have reached the amounts listed below.

Amounts Per Accumulation Period	Self-Only Coverage (a Family of one Member)	Family Coverage Each Member in a Family of two or more Members	Family Coverage Entire Family of two or more Members
Plan Out-of-Pocket Maximum	\$1,500	\$1,500	\$3,000
Plan Deductible	None	None	None
Drug Deductible	None	None	None

Professional Services (Plan Provider office visits)**You Pay**

Most Primary Care Visits and most Non-Physician Specialist Visits	\$10 per visit
Most Physician Specialist Visits	\$10 per visit
Routine physical maintenance exams, including well-woman exams	No charge
Well-child preventive exams (through age 23 months)	No charge
Family planning counseling and consultations	No charge
Scheduled prenatal care exams	No charge
Routine eye exams with a Plan Optometrist	No charge
Urgent care consultations, evaluations, and treatment	\$10 per visit
Most physical, occupational, and speech therapy	\$10 per visit

Outpatient Services**You Pay**

Outpatient surgery and certain other outpatient procedures	\$10 per procedure
Allergy injections (including allergy serum)	No charge
Most immunizations (including the vaccine)	No charge
Most X-rays and laboratory tests	No charge

Hospitalization Services**You Pay**

Room and board, surgery, anesthesia, X-rays, laboratory tests, and drugs	No charge
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Emergency Health Coverage**You Pay**

Emergency Department visits	\$100 per visit
Note: This Cost Share does not apply if you are admitted directly to the hospital as an inpatient for covered Services (see "Hospitalization Services" for inpatient Cost Share).	

Ambulance Services**You Pay**

Ambulance Services	\$50 per trip
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Prescription Drug Coverage**You Pay**

Covered outpatient items in accord with our drug formulary guidelines:	
Most generic items at a Plan Pharmacy or through our mail-order service	\$10 for up to a 100-day supply
Most brand-name items at a Plan Pharmacy or through our mail-order service	\$10 for up to a 100-day supply
Most specialty items at a Plan Pharmacy	\$10 for up to a 30-day supply

Durable Medical Equipment (DME)**You Pay**

DME items as described in the EOC	No charge
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Mental Health Services**You Pay**

Inpatient psychiatric hospitalization	No charge
Individual outpatient mental health evaluation and treatment	\$10 per visit
Group outpatient mental health treatment	\$5 per visit

Substance Use Disorder Treatment**You Pay**

Inpatient detoxification	No charge
Individual outpatient substance use disorder evaluation and treatment	\$10 per visit
Group outpatient substance use disorder treatment	\$5 per visit

Home Health Services**You Pay**

Home health care (up to 100 visits per Accumulation Period)	No charge
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Other**You Pay**

Hearing aid(s) every 36 months	Amount in excess of \$500 Allowance per aid
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(continues)

Disclosure Form

(continued)

Other	You Pay
Skilled nursing facility care (up to 100 days per benefit period)	No charge
Prosthetic and orthotic devices as described in the EOC	No charge
Services to diagnose or treat infertility and artificial insemination (such as outpatient procedures or laboratory tests) as described in the EOC	the Cost Share you would pay if the Services were to treat any other condition
Assisted reproductive technology ("ART") Services	Not covered
Hospice care	No charge

Chiropractic and Acupuncture Coverage (through ASH Plans)	You Pay
Up to a combined total of 30 Chiropractic and Acupuncture visits per year	\$10 copay per visit
Kaiser Permanente contracts with American Specialty Health Plans (ASH) to provide chiropractic and acupuncture care. Members must receive all their benefits from ASH Plans participating providers. ASH Plans contracts with Participating Providers and other licensed providers to provide covered Chiropractic Services (including laboratory tests, X-rays, and chiropractic appliances). ASH Plans contracts with Participating Providers to provide acupuncture care (including adjunctive therapies, such as acupressure, moxibustion, or breathing techniques, when provided during the same course of treatment and in conjunction with acupuncture). You must receive covered Services from a Participating Provider or another licensed provider with which ASH contracts, except for Emergency Chiropractic Services, Emergency Acupuncture Services, Urgent Chiropractic Services, and Urgent Acupuncture Services, and Services that are not available from Participating Providers or other licensed providers with which ASH contracts to provide covered Services that are authorized in advance by ASH Plans. The list of Participating Providers is available on the ASH Plans website at www.ashlink.com/ash/kp or from the ASH Plans Customer Service Department at 1-800-678-9133. The list of Participating Providers is subject to change at any time without notice.	

This is a summary of the most frequently asked-about benefits. This chart does not explain benefits, Cost Share, out-of-pocket maximums, exclusions, or limitations, nor does it list all benefits and Cost Share amounts. For a complete explanation, please refer to the EOC. Please note that we provide all benefits required by law (for example, diabetes testing supplies).

Keep Smiling

Delta Dental PPO™



Save with PPO

Visit a dentist in the PPO¹ network to maximize your savings.² These dentists have agreed to reduced fees, and you won't get charged more than your expected share of the bill.³ Find a PPO dentist at deltadentalins.com.

Set up an online account

Get information about your plan anytime, anywhere by signing up for an online account at deltadentalins.com. This useful service, available once your coverage kicks in, lets you check benefits and eligibility information, find a network dentist and more.

Check in without an ID card

You don't need a Delta Dental ID card when you visit the dentist. Just provide your name, birth date and enrollee ID or Social Security number. If your family members are covered under your

plan, they will need your information. Prefer to take a paper or electronic ID card with you? Simply log in to your account, where you can view or print your card with the click of a button.

Coordinate dual coverage

If you're covered under two plans, ask your dental office to include information about both plans with your claim, and we'll handle the rest.

Understand transition of care

Did you start on a dental treatment plan before your PPO coverage kicked in? Generally, multi-stage procedures are only covered under your current plan if treatment began after your plan's effective date of coverage.⁴ You can find this date by logging in to your online account.

Newly covered?

Visit deltadentalins.com/welcome.

Save with a PPO dentist



¹ In Texas, Delta Dental Insurance Company provides a dental provider organization (DPO) plan.

² You can still visit any licensed dentist, but your out-of-pocket costs may be higher if you choose a non-PPO dentist. Network dentists are paid contracted fees.

³ You are responsible for any applicable deductibles, coinsurance, amounts over annual or lifetime maximums and charges for non-covered services. Out-of-network dentists may bill the difference between their usual fee and Delta Dental's maximum contract allowance.

⁴ Applies only to procedures covered under your plan. If you began treatment prior to your effective date of coverage, you or your prior carrier is responsible for any costs. Group- and state-specific exceptions may apply. If you are currently undergoing active orthodontic treatment, you may be eligible to continue treatment under Delta Dental PPO. Review your Evidence of Coverage, Summary Plan Description or Group Dental Service Contract for specific details about your plan.

Plan Benefit Highlights for: Redwood Empire Schools Insurance Group
(Option 6)
Group No: 06748

In this incentive plan, Delta Dental pays 70% of the PPO contract allowance for covered diagnostic, preventive and basic services and 70% of the PPO contract allowance for major services during the first year of eligibility. The coinsurance percentage will increase by 10% each year (to a maximum of 100%) for each enrollee if that person visits the dentist at least once during the year. If an enrollee does not use the plan during the calendar year, the percentage remains at the level attained the previous year. If an enrollee becomes ineligible for benefits and later regains eligibility, the percentage will drop back to 70%.

Eligibility	Primary enrollee, spouse (includes domestic partner) and eligible dependent children to age 26		
Deductibles	None		
Maximums	Delta Dental PPO dentists: \$1,600 per person each calendar year Non-Delta Dental PPO dentists: \$1,500 per person each calendar year		
D & P counts toward maximum?	No		
Waiting Period(s)	Basic Services None	Major Services None	Prosthodontics None

Benefits and Covered Services*	Delta Dental PPO dentists**	Non-Delta Dental PPO dentists**
Diagnostic & Preventive Services (D & P) Exams, cleanings and x-rays	70 - 100 %	70 - 100 %
Basic Services Fillings and sealants	70 - 100 %	70 - 100 %
Endodontics (root canals) Covered Under Basic Services	70 - 100 %	70 - 100 %
Periodontics (gum treatment) Covered Under Basic Services	70 - 100 %	70 - 100 %
Oral Surgery Covered Under Basic Services	70 - 100 %	70 - 100 %
Major Services Crowns, inlays, onlays and cast restorations	70 - 100 %	70 - 100 %
Prosthodontics Bridges, dentures and implants	50 %	50 %
Dental Accident Benefits	100 % (Separate \$1,500 maximum per person each calendar year)	

- * Limitations or waiting periods may apply for some benefits; some services may be excluded from your plan. Reimbursement is based on Delta Dental contract allowances and not necessarily each dentist's actual fees.
 ** Reimbursement is based on PPO contracted fees for PPO dentists, Premier contracted fees for Premier dentists and program allowance for non-Delta Dental dentists.

Delta Dental of California
560 Mission St., Suite 1300
San Francisco, CA 94105

Customer Service
866-499-3001

Claims Address
P.O. Box 997330
Sacramento, CA 95899-7330

deltadentalins.com

This benefit information is not intended or designed to replace or serve as the plan's Evidence of Coverage or Summary Plan Description. If you have specific questions regarding the benefits, limitations or exclusions for your plan, please consult your company's benefits representative.

HLT_PPO_INCEN_DDC (Rev. 06/18/2020)

DELTA DENTAL PPOSM

BENEFIT HIGHLIGHTS

D&P Maximum Waiver[®] option

Wave “hello” to wellness



Delta Dental's¹ D&P Maximum Waiver option can help keep enrollees well — which makes for benefit dollars well-spent. With D&P Maximum Waiver, costs for covered diagnostic and preventive dental services don't accrue against plan year maximums. Enrollees will effectively have more dollars to use for other needed dental services.

Maximize smiles and savings with D&P Max Waiver



For Delta Dental
PPO^{TM 2} Plans



Encourages
preventive care
and promotes
wellness



More dollars
for non-D&P
services right
away

How does
it work?

- Available on enrollee's first effective day
- Renews automatically each year
- No qualifying events or dollar amounts to track

What's
waived?³

- X-rays
- Cleanings
- Exams

Without D&P Maximum Waiver				
Two routine dental checkups including: Exams, x-rays, cleanings	\$1,000 Maximum	Delta Dental pays: \$350	Enrollee pays: \$0	Maximum remaining: \$650
	With D&P Maximum Waiver			
	\$1,000 Maximum	Delta Dental pays: \$350	Enrollee pays: \$0	Maximum remaining: \$1,000

Note: Sample assumes two routine checkups and \$1,000 annual maximum.

Help enrollees stretch their dental benefit dollars

Enrollees don't have to forego routine and preventive care in order to "save" annual maximum dollars for more costly needed services. Routine preventive care could reduce the need for expensive dental services in the future resulting from missed oral examinations that have left other potential risks undetected.

The D&P Maximum Waiver option is an effective way to encourage healthy behavior. To learn more, contact your Delta Dental Account Executive.

¹ Delta Dental includes Delta Dental of California, Delta Dental of Pennsylvania, Delta Dental Insurance Company and our enterprise affiliates plus other member companies of the Delta Dental Plans Association.

² Delta Dental PPO is underwritten by Delta Dental Insurance Company in AL, DC, FL, GA, LA, MS, MT, NV and UT and by not-for-profit dental service companies in these states: CA — Delta Dental of California, PA, MD — Delta Dental of Pennsylvania, NY — Delta Dental of New York, DE — Delta Dental of Delaware, WV — Delta Dental of West Virginia. In Texas, Delta Dental PPO is underwritten as a Dental Provider Organization (DPO) plan.

³ Specific services may vary by plan.



Life is
better in
focus.™

Get access to the best in eye care and eyewear with RESIG - TWIN HILLS SCHOOL DISTRICT and VSP® Vision Care.



As a VSP member, you have access to care from great eye doctors, quality eyewear, and the affordability you deserve, all at the lowest out-of-pocket costs.

You'll like what you see with VSP.

- **Value and Savings.** You'll enjoy more value and the lowest out-of-pocket costs.
- **High Quality Vision Care.** You'll get the best care from a VSP network doctor, including a WellVision Exam®—the most comprehensive exam designed to detect eye and health conditions. Plus, when you see a VSP network doctor, your satisfaction is guaranteed.
- **Choice of Providers.** The decision is yours to make—choose a VSP network doctor or any out-of-network provider.
- **Great Eyewear.** It's easy to find the perfect frame at a price that fits your budget.

See why we're consumers' #1 choice in vision care³.

Contact us, 800.877.7195
vsp.com

Using your VSP benefit is easy.

- **Create an account at vsp.com.** Once your plan is effective, review your benefit information.
- **Find an eye doctor who's right for you.** Visit vsp.com or call 800.877.7195.
- **At your appointment, tell them you have VSP.** There's no ID card necessary. If you'd like a card as a reference, you can print one on vsp.com.

That's it! We'll handle the rest—there are no claim forms to complete when you see a VSP provider.

Choice in Eyewear

From classic styles to the latest designer frames, you'll find hundreds of options. Choose from featured frame brands like bebe®, Calvin Klein, Cole Haan, Flexon®, Lacoste, Nike, Nine West, and more.¹ Visit vsp.com to find a Premier Program location that carries these brands. Plus, save up to 40% on popular lens enhancements.² Prefer to shop online? Check out all of the brands at Eyeconic.com, VSP's online eyewear store.

Your VSP Vision Benefits Summary



RESIG - TWIN HILLS SCHOOL DISTRICT and VSP provide you with an affordable eye care plan.

VSP Coverage Effective Date: 10/01/2017

VSP Provider Network: VSP Choice

Benefit	Description	Copay	Frequency
Your Coverage with a VSP Provider			
WellVision Exam	<ul style="list-style-type: none"> Focuses on your eyes and overall wellness 	\$5 for exam and glasses	Every 12 months
Prescription Glasses			
Frame	<ul style="list-style-type: none"> \$150 allowance for a wide selection of frames \$170 allowance for featured frame brands 20% savings on the amount over your allowance \$70 Costco® frame allowance 	Combined with exam	Every 12 months
Lenses	<ul style="list-style-type: none"> Single vision, lined bifocal, and lined trifocal lenses Polycarbonate lenses for dependent children 	Combined with exam	Every 12 months
Lens Enhancements	<ul style="list-style-type: none"> Standard progressive lenses Premium progressive lenses Custom progressive lenses Average savings of 20-25% on other lens enhancements 	\$55 \$95 - \$105 \$150 - \$175	Every 12 months
Contacts (instead of glasses)	<ul style="list-style-type: none"> \$150 allowance for contacts; copay does not apply Contact lens exam (fitting and evaluation) 	Up to \$60	Every 12 months
Diabetic Eyecare Plus Program	<ul style="list-style-type: none"> Services related to diabetic eye disease, glaucoma and age-related macular degeneration (AMD). Retinal screening for eligible members with diabetes. Limitations and coordination with medical coverage may apply. Ask your VSP doctor for details. 	\$20	As needed
Extra Savings	Glasses and Sunglasses <ul style="list-style-type: none"> Extra \$20 to spend on featured frame brands. Go to vsp.com/specialoffers for details. 20% savings on additional glasses and sunglasses, including lens enhancements, from any VSP provider within 12 months of your last WellVision Exam. Retinal Screening <ul style="list-style-type: none"> No more than a \$39 copay on routine retinal screening as an enhancement to a WellVision Exam Laser Vision Correction <ul style="list-style-type: none"> Average 15% off the regular price or 5% off the promotional price; discounts only available from contracted facilities 		

Your Coverage with Out-of-Network Providers

Get the most out of your benefits and greater savings with a VSP network doctor. Your coverage with out-of-network providers will be less or you'll receive a lower level of benefits. Visit vsp.com for plan details.

Exam	up to \$45	Lined Bifocal Lenses	up to \$50	Progressive Lenses	up to \$50
Frame	up to \$70	Lined Trifocal Lenses	up to \$65	Contacts	up to \$105
Single Vision Lenses	up to \$30				

VSP guarantees coverage from VSP network providers only. Coverage information is subject to change. In the event of a conflict between this information and your organization's contract with VSP, the terms of the contract will prevail. Based on applicable laws, benefits may vary by location.

Contact us. 800.877.7195 | vsp.com

1. Brands/Promotion subject to change.

2. Savings based on network doctor's retail price and vary by plan and purchase selection; average savings determined after benefits are applied. Available only through VSP network doctors to VSP members with applicable plan benefits. Ask your VSP network doctor for details.

3. Blueocean Market Intelligence National Vision Plan Member Research, 2014

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VSP, VSP Vision care for life, and WellVision Exam are registered trademarks, and "Life is better in focus." is a trademark of Vision Service Plan. Flexon is a registered trademark of Marchon Eyewear, Inc. All other company names and brands are trademarks or registered trademarks of their respective owners.

**SISC**Self-Insured Schools of California
Schools Helping Schools

Even more benefits to help you get and stay healthy

Take full advantage of all SISC has to offer

[Get Started](#)[Program Details](#)[Who Is Eligible](#)**SISC EAP**

Call 800-999-7222

OR

Go to anthemEAP.com
and enter SISC**24/7 Help with Personal Concerns*****SISC Employee Assistance Program***

Access free, confidential resources if you or a family member needs help with emotional, marital, financial, addiction, legal, or stress issues.

All employees at
member districts
(including Kaiser)

No Cost**Advance Medical**

Call 855-201-9925

OR

Go to advance-medical.net/sisc**Expert Medical Opinions*****Advance Medical***

Get answers to your health care questions and medical opinions from world-leading experts.

All SISC members
(including Kaiser)

No Cost**MDLive**Register by calling
888-632-2738

OR

Go to mdlive.com/sisc**24/7 Physician Access—Anytime, Anywhere*****MDLive***

Consult with doctors and pediatricians over the phone or using online video for medical conditions such as cold, fever, sore throat, flu, infection, and children's health issues. Physicians can prescribe medication when appropriate. Online behavioral health visits are also available.

Anthem and Blue
Shield PPO and
HMO members

Low Cost**Costco**To find a Costco location,
Call 800-774-2678 (press 1)

OR

Go to costco.com**Free Generic Medications*****Costco***

On most pharmacy plans, our PPO and HMO members can get free generic medications at Costco and through Costco Mail Order (excludes certain pain and cough medications). Just take your prescription to a Costco pharmacy; you don't need to be a Costco member.

Anthem and Blue
Shield PPO and
HMO members
(participating
plans)

No Cost

Oncology Center of Excellence Program

Call 877-220-3556

OR

Go to sisc.hdplus.com**Enhanced Cancer Benefit*****Oncology Center of Excellence Program***

Consult experts who can help you navigate the complex world of cancer treatment. Services include assistance in receiving an accurate initial diagnosis and developing a comprehensive care plan. Also covers care coordination services with a home provider, transportation benefits and more.

Anthem and
Blue Shield PPO
members

No Cost

Carrum Health

Call 888-855-7806

OR

Go to carrumhealth.com/sisc**No Cost Hip, Knee, and Spine Surgical Options*****Carrum Health***

Consult top-quality surgeons at Scripps with no out-of-pocket cost. All medical bills, including deductibles, coinsurance and even travel expenses are covered.

Anthem and
Blue Shield PPO
members

No Cost

Vida Health

Call 855-442-5885

OR

Go to vida.com/sisc**Digital Health Coaching App*****Vida Health***

Get one-on-one health coaching, therapy, digital programs and other tools and resources via online or mobile access. This program helps you prevent, manage or reverse conditions such as pre-diabetes, diabetes, hypertension, obesity, depression, anxiety, etc.

Anthem and Blue
Shield PPO and
HMO members
18 and older

No Cost

Hinge Health

Call 855-902-2777

OR

Go to hingehealth.com/sisc**Digital Programs for Back or Knee Pain*****Hinge Health***

Get access to free wearable sensors and monitoring devices, unlimited one-on-one coaching and personalized exercise therapy.

Anthem and
Blue Shield PPO
members

No Cost

Benefit Extras

Available through your SISC health plan

Get Started

Program Details

Who Is Eligible

Active & Fit Direct

Anthem PPO/HMO members log into anthem.com/ca/sisc, click "Discounts" and visit "Special Offers".

Kaiser HMO members must visit kp.org/choosehealthy, select region, click "Choose Healthy," then click "Learn More" next to the ASH Active & Fit logo.

Discounted Gym Memberships

Active & Fit Direct

Choose from over 9,000 participating fitness centers and YMCAs nationwide for a much lower cost than you would pay on your own. Use the online fitness tracking feature, which uses a variety of wearable devices and apps. You pay only \$25 a month (plus \$25 enrollment fee and taxes).

Anthem PPO/HMO
and Kaiser HMO
members

Low Cost

Fitness Your Way

Go to fitnessyourway.tivityhealth.com/bsc
Click "Enroll".

OR

Call 833-283-8387

Fitness Your Way

Tivity

This program gives you the flexibility to work out at any participating fitness location. Cost is only \$25 a month per person.

Blue Shield
PPO and HMO
members

Low Cost

TruHearing

Call 866-754-1607

OR

Go to truhearing.com

Discounted Hearing Aids

TruHearing

Go to a TruHearing provider to be fitted and adjusted for a wide variety of the latest digital hearing aids. You will save about \$980 per hearing aid compared to national average prices. PPO members may even be able to use their plan benefits in coordination with TruHearing discounts.

VSP members

Low Cost

Amplifon

Go to amplifonusa.com/deltadentalins

OR

Call 888-779-1429

Discounted Hearing Aids

Amplifon

Get an average savings of 62% off the latest retail hearing aid price. See an Amplifon network provider to be fitted. PPO members may even be able to use their plan benefits in coordination with Amplifon discounts.

Delta Dental
members

Low Cost

QualSight

Go to qualsight.com/-delta-dental

OR

Call 855-248-2020

Discounted LASIK Eye Surgery

QualSight

Receive 40-50% off the national average price of traditional LASIK eye surgery when you use an experienced QualSight LASIK surgeon.

Delta Dental
members

Low Cost

EPIC Hearing

Go to epichearing.com

OR

Call 866-956-5400

Discounted Hearing Aids

EPIC Hearing

Go to an EPIC Hearing network provider to be fitted to receive 30% - 60% off the retail hearing aid price. PPO members may even be able to use their plan benefits in coordination with EPIC Hearing discounts.

MES members

Low Cost

ARTICLE 15 COMPENSATION

Total Compensation

Total compensation includes the salary paid at a teacher career benchmark plus the average health and welfare benefits school district contribution.

At BA+30, Step 1, typically considered the beginning compensation of a teacher's career, the District offers total compensation of \$59,484.

Total Compensation: Salary Paid for BA+30, Step 1, Plus Average District Contribution for Health and Welfare Benefits			
District Name	Total Compensation	Salary at BA+30, Step 1	Average Health and Welfare Benefits Contribution
Roseland Elementary	\$70,517	\$51,944	\$18,573
Gravenstein Union Elementary	\$69,117	\$57,772	\$11,345
Oak Grove Union Elementary	\$68,199	\$52,600	\$15,599
Harmony Union Elementary	\$67,791	\$53,392	\$14,399
Wright Elementary	\$65,415	\$47,961	\$17,454
Forestville Union Elementary	\$64,492	\$53,561	\$10,931
Mark West Union Elementary	\$63,375	\$52,023	\$11,352
Guerneville Elementary	\$63,145	\$50,504	\$12,641
Sebastopol Union Elementary	\$62,045	\$48,933	\$13,112
Windsor Unified	\$61,885	\$44,693	\$17,192
Petaluma City Schools	\$61,722	\$47,267	\$14,455
Healdsburg Unified	\$61,334	\$50,285	\$11,049
Rincon Valley Union Elementary	\$61,273	\$51,010	\$10,263
<i>Twin Hills Union Elementary</i>	<i>\$59,484</i>	<i>\$49,487</i>	<i>\$9,997</i>
Bennett Valley Union Elementary	\$59,335	\$49,595	\$9,740
Santa Rosa City Schools	\$59,085	\$57,657	\$1,428
Cloverdale Unified	\$57,293	\$48,810	\$8,483
Waugh Elementary	\$56,294	\$48,365	\$7,929
Cinnabar Elementary	\$55,512	\$48,440	\$7,072
Bellevue Union Elementary	\$50,479	\$50,479	\$0

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

At BA+60, Step 10, typically considered the midpoint compensation of a teacher's career, the District provides total compensation of \$77,959.

Total Compensation: Salary Paid for BA+60, Step 10, Plus Average District Contribution for Health and Welfare Benefits			
District Name	Total Compensation	Salary at BA+60, Step 10	Average Health and Welfare Benefits Contribution
Roseland Elementary	\$91,972	\$73,399	\$18,573
Harmony Union Elementary	\$89,944	\$75,545	\$14,399
Wright Elementary	\$87,676	\$70,222	\$17,454
Petaluma City Schools	\$86,957	\$72,502	\$14,455
Mark West Union Elementary	\$86,889	\$75,537	\$11,352
Gravenstein Union Elementary	\$86,605	\$75,260	\$11,345
Sebastopol Union Elementary	\$85,035	\$71,923	\$13,112
Oak Grove Union Elementary	\$84,615	\$69,016	\$15,599
Guerneville Elementary	\$80,979	\$68,338	\$12,641
Rincon Valley Union Elementary	\$80,147	\$69,884	\$10,263
Windsor Unified	\$80,064	\$62,872	\$17,192
Forestville Union Elementary	\$80,011	\$69,080	\$10,931
Cloverdale Unified	\$79,175	\$70,692	\$8,483
Waugh Elementary	\$78,549	\$70,620	\$7,929
Healdsburg Unified	\$78,327	\$67,278	\$11,049
<i>Twin Hills Union Elementary</i>	<i>\$77,959</i>	<i>\$67,962</i>	<i>\$9,997</i>
Santa Rosa City Schools	\$75,744	\$74,316	\$1,428
Bennett Valley Union Elementary	\$75,614	\$65,874	\$9,740
Bellevue Union Elementary	\$71,609	\$71,609	\$0
Cinnabar Elementary	\$71,471	\$64,399	\$7,072

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 15 COMPENSATION

At the maximum scheduled salary, the District continues to provide competitive total compensation of \$98,570.

Total Compensation: Maximum Scheduled Salary, Plus Average District Contribution for Health and Welfare Benefits			
District Name	Total Compensation	Maximum Scheduled Salary	Average Health and Welfare Benefits Contribution
Oak Grove Union Elementary	\$122,211	\$106,612	\$15,599
Gravenstein Union Elementary	\$111,965	\$100,620	\$11,345
Harmony Union Elementary	\$110,645	\$96,246	\$14,399
Roseland Elementary	\$109,893	\$91,320	\$18,573
Mark West Union Elementary	\$108,486	\$97,134	\$11,352
Wright Elementary	\$106,240	\$88,786	\$17,454
Petaluma City Schools	\$104,011	\$89,556	\$14,455
Guerneville Elementary	\$103,037	\$90,396	\$12,641
Healdsburg Unified	\$102,889	\$91,840	\$11,049
Bennett Valley Union Elementary	\$101,981	\$92,241	\$9,740
Sebastopol Union Elementary	\$101,757	\$88,645	\$13,112
Forestville Union Elementary	\$101,186	\$90,255	\$10,931
Waugh Elementary	\$99,087	\$91,158	\$7,929
Rincon Valley Union Elementary	\$99,020	\$88,757	\$10,263
<i>Twin Hills Union Elementary</i>	<i>\$98,570</i>	<i>\$88,573</i>	<i>\$9,997</i>
Bellevue Union Elementary	\$98,059	\$98,059	\$0
Cloverdale Unified	\$96,528	\$88,045	\$8,483
Windsor Unified	\$95,885	\$78,693	\$17,192
Santa Rosa City Schools	\$94,525	\$93,097	\$1,428
Cinnabar Elementary	\$93,126	\$86,054	\$7,072

Source: 2019-20 State-Certified Reports: J-90, CBEDS, SACS

ARTICLE 4 GRIEVANCE/ARBITRATION PROCEDURES

ISSUE	DISTRICT POSITION	ASSOCIATION POSITION
<u>Article 4 Grievance/Arbitration Procedures</u>	New language	Keep existing Language

See Attached:

The Union wants the language to stay the same. No proposals for change.

EXISTING LANGUAGE	DISTRICT PROPOSAL [new language shown in red; stricken language shown in strikeout]
<p style="text-align: center;">ARTICLE 4 GRIEVANCE/ARBITRATION PROCEDURES</p> <p>4.1 <u>Definitions</u></p> <p>4.1.1 A grievance is a claim by a person or party (Association or unit member) covered by this Agreement that there has been a violation, misinterpretation or misapplication of a provision of this Agreement.</p> <p>4.1.2 A “day” is defined as a regular working day for the unit member.</p> <p>4.2 <u>Procedure</u></p> <p>4.2.1 <u>Level One</u>: An aggrieved person will first discuss the grievance with the appropriate principal or immediate supervisor, either directly or through the Association’s designated Grievance Representative with the objective of resolving the matter informally. A grievance shall be presented within thirty (30) working days after the occurrence or act or omission giving rise to the grievance.</p> <p>4.2.2 <u>Level Two</u>: If the grievance is not resolved informally under the provisions of Level One,</p>	<p style="text-align: center;">ARTICLE 4 GRIEVANCE/ARBITRATION PROCEDURES</p> <p>4.1 <u>Definitions</u></p> <p>4.1.1 A grievance is a claim by a person or party (the Association or by a unit member) covered by this Agreement that there has been a violation, misinterpretation or misapplication of a provision of this Agreement.</p> <p>4.1.2 A “day” is defined as a week day for the Association and a regular working day for the unit member.</p> <p>4.2 <u>Procedure</u></p> <p>4.2.1 <u>Level One</u>: An aggrieved person will first discuss the grievance with the appropriate principal or immediate supervisor, either directly or through the Association’s designated Grievance Representative with the objective of resolving the matter informally. A grievance shall be presented within thirty (30 20) working days after the occurrence or act or omission giving rise to the grievance.</p> <p>4.2.2 <u>Level Two</u>: If the grievance is not resolved informally under the provisions of Level One, then the grievant shall submit</p>

<p>then the grievant shall submit the grievance in writing on the Grievance Report Form which is attached hereto and marked Appendix A, within ten (10) working days of the Level One conclusion to the Superintendent.</p> <p>4.2.2.1 Within ten (10) working days after the receipt of the grievance the Superintendent shall have a personal conference with the grieving person or party.</p> <p>4.2.2.2 Within five (5) working days after the personal conference, the Superintendent shall communicate a decision in writing to the grievant, setting forth the decision and reasons therefore, with a copy to the Association.</p> <p>4.2.3 <u>Level Three:</u> In the event that the grievant is not satisfied with the decision at Level Two, he/she may request in writing to the Association that the matter be moved to mediation.</p> <p>4.2.3.1 The grievant's request for mediation shall be in writing and given to the Association within ten (10) working days of the Level Two decision or if no decision has been</p>	<p>the grievance in writing on the Grievance Report Form which is attached hereto and marked Appendix A, within ten (10) working days of the Level One conclusion to the Superintendent.</p> <p>4.2.2.1 Within ten (10) working days after the receipt of the grievance the Superintendent shall have a personal conference with the grieving person or party.</p> <p>4.2.2.2 Within five (5) working days after the personal conference, the Superintendent shall communicate a decision in writing to the grievant, setting forth the decision and reasons therefore, with a copy to the Association.</p> <p>4.2.3 <u>Level Three:</u> In the event that the grievant is not satisfied with the decision at Level Two, he/she may request in writing to the Association that the matter be moved to mediation.</p> <p>4.2.3.1 The grievant's request for mediation shall be in writing and given to the Association within ten (10) working days of the Level Two decision or if no decision has been rendered within ten</p>
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<p>rendered within ten (10) working days when due. The Association shall file Notice of a Request for Mediation concurrently with the District and the California Conciliation and Mediation Service (CCMS) within ten (10) working days of receipt of the Level Three request by the grievant.</p> <p>4.2.3.2 A mediator shall meet with the parties in an effort to reach resolution of the grievance. If there is no resolution at Level Three, the Association may proceed to arbitration. Notice of invocation of arbitration shall be given within ten (10) working days of the last mediation session.</p> <p>4.2.4 <u>Level Four:</u> The parties shall request a list of arbitrators from the California Conciliation and Mediation Service (CCMS) and from that list select a mutually acceptable arbitrator. Once the arbitrator is selected, he/she shall commence the hearings at his/her convenience.</p> <p>4.2.4.1 The arbitrator shall be empowered, except as otherwise mutually agreed upon by both parties in writing, only</p>	<p>(10) working days when due. The Association shall file Notice of a Request for Mediation concurrently with the District and the California Conciliation and Mediation Service (CCMS) within ten (10) working days of receipt of the Level Three request by the grievant.</p> <p>4.2.3.2 A mediator shall meet with the parties in an effort to reach resolution of the grievance. If there is no resolution at Level Three, the Association may proceed to arbitration. Notice of invocation of arbitration shall be given within ten (10) working days of the last mediation session.</p> <p>4.2.4 <u>Level Four:</u> The parties shall request a list of arbitrators from the California Conciliation and Mediation Service (CCMS) and from that list select a mutually acceptable arbitrator. Once the arbitrator is selected, he/she shall commence the hearings at his/her convenience.</p> <p>4.2.4.1 The arbitrator shall be empowered, except as otherwise mutually agreed upon by both parties in writing, only to make a decision in</p>
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	to make a decision in cases of violations, misapplications, and misinterpretations of the terms and conditions of this Agreement. The costs of arbitration shall be borne one-half by the District and one-half by the Association; each party to bear its own counsel fees.		cases of violations, misapplications, and misinterpretations of the terms and conditions of this Agreement. The costs of arbitration shall be borne one-half by the District and one-half by the Association; each party to bear its own counsel fees.
4.2.5	The limitations on the power of the arbitrator are as follows:	4.2.5	The limitations on the power of the arbitrator are as follows:
4.2.5.1	He/she shall have no power to add or subtract from any of the provisions of this or any supplemental Agreements.	4.2.5.1	He/she shall have no power to add to, or subtract from, or “judicially construct” any of the provisions of this or any supplemental Agreements.
4.2.5.2	He/she shall have no power to establish or change salary schedules.	4.2.5.2	He/she shall have no power to establish or change salary schedules.
4.2.5.3	He/she shall have no power to substitute his/her discretion for that of the District or the Association where either party has retained discretion or is	4.2.5.3	He/she shall have no power to substitute his/her discretion for that of the District or the Association where either party has retained discretion or is given discretion

	given discretion by the express terms of this Agreement or by any supplementary written Agreements.		by the express terms of this Agreement or by any supplementary written Agreements.
4.2.5.4	The parties agree that the power and jurisdiction of the arbitrator shall be limited to deciding whether there has been a violation, misapplication, or misinterpretation of the terms and conditions of this Agreement.	4.2.5.4	The parties agree that the power and jurisdiction of the arbitrator shall be limited to deciding whether there has been a violation, misapplication, or misinterpretation of the express terms and conditions of this Agreement.
4.2.5.5	The arbitrator's decision will be in writing and will set forth his/her findings of fact, reasoning and conclusions on the issues submitted. The arbitrator will be without power or authority to make any decision which requires the commission of an act prohibited by	4.2.5.5	The arbitrator's decision will be in writing and will set forth his/her findings of fact, reasoning and conclusions on the issues submitted. The arbitrator will be without power or authority to make any decision which requires the commission of an act prohibited by law. However,

<p>law. However, it is agreed that the arbitrator is empowered to include in any award such financial reimbursement or other remedies as he/she judges to be consistent with the terms of this Agreement. The decision of the arbitrator will be submitted to the Superintendent and the Association and will be final and binding upon the parties of this Agreement.</p>	<p>it is agreed that the arbitrator is empowered to include in any award such financial reimbursement or other remedies as he/she judges to be consistent with required by the terms of this Agreement. The decision of the arbitrator will be advisory only and will be submitted to the Superintendent and the Association. and will be final and binding upon the parties of this Agreement. The Association and the District may mutually agree to adopt the arbitrator's decision as binding. In the event either party is dissatisfied with the decision reached by the Arbitrator, such party may pursue adjudication of the dispute in a court of law, with each party</p>
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<p>4.3 <u>Miscellaneous</u></p> <p>4.3.1 No reprisals shall be taken by the District against any person taking part in the grievance/arbitration procedure.</p> <p>4.3.2 A teacher may be represented at all stages of the grievance procedure up to arbitration by himself/herself, or, at his/her option, by a representative selected by the Association. If a teacher is not represented by the Association or its representative, the Association shall have the right to be present and to state its views at all stages of the grievance procedure.</p> <p>4.3.3 Any teacher participating in grievance hearings or meetings as an Association grievance representative or grievant during the school day will, upon reasonable notice to the principal or immediate supervisor, be released without loss of pay for the purpose of participating in said activities.</p> <p>4.3.4 All documents, communications, and records dealing with the processing of a grievance will be filed in a separate grievance file and will not be kept in the personnel file of any of the participants.</p> <p>4.3.5 Both parties agree that these proceedings will be kept as</p>	<p>bearing their costs and fees.</p> <p>4.3 <u>Miscellaneous</u></p> <p>4.3.1 No reprisals shall be taken by the District against any person taking part in the grievance/arbitration procedure.</p> <p>4.3.2 A teacher may be represented at all stages of the grievance procedure up to arbitration by himself/herself, or, at his/her option, by a representative selected by the Association. If a teacher is not represented by the Association or its representative, the Association shall have the right to be present and to state its views at all stages of the grievance procedure.</p> <p>4.3.3 Any teacher participating in grievance hearings or meetings as an Association grievance representative or grievant during the school day will, upon reasonable notice to the principal or immediate supervisor, be released without loss of pay for the purpose of participating in said activities.</p> <p>4.3.4 All documents, communications, and records dealing with the processing of a grievance will be filed in a separate grievance file and will not be kept in the personnel file of any of the participants.</p> <p>4.3.5 Both parties agree that these proceedings will be kept as</p>
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<p>informal and confidential as may be appropriate at any level of the procedure.</p> <p>4.3.6 The number of days indicated at each level is to be considered as maximums; and all grievances shall be processed as rapidly as possible.</p> <p>4.3.7 If a grievance from action or inaction on the part of a member of the administration at the level above the principal or immediate supervisor, the aggrieved shall submit such grievance in writing to the Superintendent directly and the processing of such grievance will be commenced at Level Two.</p> <p>4.3.8 If the Association and the Superintendent agree in writing, the grievance may be brought directly to arbitration.</p> <p>4.3.9 A grievance may be withdrawn at any level without establishing a precedent.</p> <p>4.3.10 If the question of arbitrability is raised by either party, the arbitrator will first decide that it is an issue that can be arbitrated.</p> <p>4.3.11 In the event a grievance is filed at such a time that the procedures and time limits extend beyond the school year, the District and the grievant may, in writing, agree to shorten said limits.</p>	<p>informal and confidential as may be appropriate at any level of the procedure.</p> <p>4.3.6 The number of days indicated at each level is to be considered as maximums; and all grievances shall be processed as rapidly as possible.</p> <p>4.3.7 If a grievance from action or inaction on the part of a member of the administration at the level above the principal or immediate supervisor, the aggrieved shall submit such grievance in writing to the Superintendent directly and the processing of such grievance will be commenced at Level Two.</p> <p>4.3.8 If the Association and the Superintendent agree in writing, the grievance may be brought directly to arbitration.</p> <p>4.3.9 A grievance may be withdrawn at any level without establishing a precedent.</p> <p>4.3.10 If the question of arbitrability is raised by either party, the arbitrator will first decide that it is an issue that can be arbitrated.</p> <p>4.3.11 In the event a grievance is filed at such a time that the procedures and time limits extend beyond the school year, the District and the grievant may, in writing, agree to shorten said limits.</p>
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<p>4.3.12 The parties in interest agree to make available to each other pertinent information not privileged under law or District policies in their possession or control which is relevant to the issues raised by the grievance if specifically requested by another party in interest.</p> <p>4.4 If either the District or Association recognizes that they have a lack of understanding of a particular section of the contract, the parties shall agree to mutually negotiate clarifying language. If the parties are unable to reach agreement, the District or Association may submit matters concerning the interpretation of the terms and conditions of the agreement to arbitration, which shall be conducted in accordance with Level Four.</p>	<p>4.3.12 The parties in interest agree to make available to each other pertinent information not privileged or exempt under law or District policies in their possession or control which is relevant to the issues raised by the grievance if specifically requested by another party in interest.</p> <p>4.4 If either the District or Association recognizes that they have a lack of understanding of a particular section of the contract, the parties shall agree to mutually negotiate clarifying language. If the parties are unable to reach agreement, the District or Association may submit matters concerning the interpretation of the terms and conditions of the agreement to arbitration, which shall be conducted in accordance with Level Four.</p>

EXHIBITS AND APPENDICES

Appendix A



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

2020-21



Second Interim Report: 2020-21

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 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.

As we continue through these unprecedented times waiting for life to return to “normal”, wanting this COVID19 pandemic to be our history and not our future, the state and country are still looking for ways to provide funding for schools that will help with recovery. We have received CARES Act and Learning Loss Mitigation funding to help with distance learning and PPE. The state and federal governments are working on additional funding to assist with hybrid learning and/or the full return of students, depending on the county health department tier (purple, red, orange, yellow). At 1st Interim I included information on a state level one time revenue windfall and the reality that there will be an ongoing multi-year operating deficit beginning 2021-22, as expenses increase at a pace that revenue cannot keep up with. The funded COLA for this year remains at zero but now there is an estimated COLA for the next two years, for 21-22 it is 3.84% (2.31% for 20-21 and 1.50% for 21-22) and for 22-23 COLA is 2.98%. Please note these are estimates used for planning revenue for the two subsequent years and are based on the Governor’s proposed budget for 2021-22 that was released in January. That budget begins the 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 21-22 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. For further information on CalSTRS and CalPERS see page 14.

Our original Adopted Budget’s revenue was calculated using P-2 ADA from 2019-20 and the BASIC LCFF Calculator with known factors in May that included a deficit factor. At 1st Interim in October we use the actual adopted state budget for our revenue assumptions which included a zero COLA for this year and the next two years. At that time we usually would have updated current year funded ADA but due to COVID19 we are held harmless this year so we are using actual P-2 ADA from 2019-20 for calculating this year’s funding. At 2nd Interim a new LCFF Calculator is used based on the Governor’s proposed budget for 2021-22 that includes COLA for future years and other state funding assumptions. Enrollment and ADA are also refined for the out years as the Governor’s January budget no longer mentions that charters can use prior year ADA for funding in 2021-22.

Gap funding, one of the previous LCFF funding factors, became a 100% reality in 2018-19, two years ahead of schedule, leaving COLA as the only state annual increase. COLA for this year remains unchanged from 1st Interim, still zero. It is now estimated that there will be a COLA for the two subsequent years, here are current projections based on the Governor’s January 2021-22 budget proposal:

Twin Hills Union School District
Second Interim Report: 2020-21

Report Pd	Revenue Item	2020-21	2021-22	2022-23
Adopt Budget	Revenue: COLA	2.31%	2.48%	3.26%
Adopt Budget	Effective Deficit Factor	-7.92%	-12.178%	-14.9505%
First Interim	Revenue: Planning COLA	0.00%	0.00%	0.00%
First Interim	Effective Deficit Factor	0.00%	0.00%	0.00%
Second Interim	Revenue: DOF Estimated COLA	0.00%	3.84%	2.98%

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 now 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 as we use the DOF (Department of Finance) Estimated Funded COLA, the amount is zero this year. Even in future years, were we to receive a COLA, it is unlikely it will be sufficient to fund the annual salary cost increases associated with step and column and the escalating employer retirement system costs.

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. With this exhibit you will find SSC Fiscal reports regarding COLA and declining enrollment. A copy of the full 2020-21 Second Interim BASC Common Message is available upon request. The Governor is convinced that a downturn is in the near future and sufficient contingency reserves continue to be essential to maintain fiscal solvency as revenue levels off and pension costs increase. A recap of assignments and reserves is included with this report (Exhibit B).

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

Overall Condition of the District

The financial condition of the District's General Fund changed since the adopted budget this year due to the previous mentioned changes in State revenue. These revenue changes resulted in a reduction in overspending and, in some cases, a change in the amount schools will need to reduce expenses by in subsequent years. The general fund will once again transfer Basic Aid Supplement Funding to all sites to assist in covering the 18-19 salary retro costs. In 20-21 and the two subsequent years, funds are being reserved in the General Fund for charters when the 17% reserve is not met. Maintaining a strong reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative. All cash flow reports include the expected deferrals for this year.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district as a whole was estimated at 1,157. That estimated enrollment decreased by 50 at First Interim to 1,107. There is a reduced enrollment at Apple Blossom due to COVID19 as parents un-enroll TK and Kindergarten students for this year. The reduced enrollment at Twin Hills CMS is partially attributed to COVID19, where students are now enrolling in the district they live in, and partially due to families leaving the area or state, which is a state declining enrollment issue. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School. The Adopted Budget ADA was 378 and 234 respectively. At First Interim the ADA estimation was updated to reflect actual 2019-20 P-2 ADA as, due to COVID19, we are in hold harmless status for 2020-21. The ADA for Apple Blossom is 377.65 and the ADA for Twin Hills Charter Middle School is 233.49. Estimates for 21-22 and 22-23 were updated at 2nd Interim as the Governor's January budget for 2021-22 no longer includes information allowing charter schools to use prior year ADA for funding. Apple Blossom is not a charter and can still take advantage of prior year ADA. District and site administration continue to work on increasing enrollment at both of these schools.

Status of Negotiations

A health benefit district contribution increase was agreed to in August. Salary and language negotiations for this fiscal year are currently in progress. This year the full contract is under review and both THTA and the District have several articles to discuss.

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 4 retired employees receiving the cash buy-out (CRSP) costing the district \$42,871 for their 1st year of 3. 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 in the amount of \$5,678 this year. The change in the contract four years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 19-20 audit updates the estimated OPEB liability, GASB #75, is over \$93,300. We now have to contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is over \$1,063,900.

Encroachments

Some programs have higher expenditures than revenues. This is called an encroachment. The following programs have an encroachment:

Special Education	\$610,194
Transportation	\$ 93,560
Cafeteria	\$ 65,000

Twin Hills Union School District
Second Interim Report: 2020-21

- ◆ 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. We can make an effort to control the costs to lower this encroachment. There is an increase to this encroachment of over \$55,000 since adopted budget due to the updated NPS and WC Consortium costs plus set up of professional development for special education teachers.
- ◆ Short of cutting bus service to certain areas, the District probably cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. A few years ago the state decided to add JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000. We show this in the revenue section of the MYP, the state includes this amount in the LCFF Target. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation.
- ◆ Providing a healthy, nutritious lunch for students served by well trained staff in a properly equipped cafeteria annually costs this district \$50,000. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the lunches purchased from Revolution Foods through the National School Lunch Program. This amount was increased at 2nd Interim by \$15k due to COVID19 closure and no lunch or snack sales this year. Our participation in students picking up lunches that are part of the free and reduced lunch program is extremely low.

Multi-year Commitments

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

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. At 1st Interim the updated forecast was due to the change in state funding which eliminated the proration (deficit) factor and updated the COLA to zero. At 2nd Interim there are no changes to state funding for this year but there are changes to the next two years as there is an estimated COLA provided. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for new categorical funding and once donations are received. For Funds 01 and 03 the total overall increase for all types of revenue as detailed on pages 4 through 6 is \$55,331. 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 \$437,689. There is no change at 2nd Interim. Changes were due to the updated state revenue deficit factor and COLA with use of actual 2019-20 P-2 ADA instead of a rounded estimate.

Fund 01 – LCFF Sources Limit			Projected Revenue		
Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,522,394	\$1,739,663	\$1,739,663	\$ 0
8011	Basic Aid Supplement*	800,000	800,000	800,000	0
8012	Education Protection Account	453,832	526,371	526,371	0
8041	Secured Property Taxes	4,000,000	4,000,000	4,000,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(2,627,947)	(2,627,849)	(2,627,849)	0
8097	Special Ed Property Tax Transfer	0	0	0	0
	Totals	\$4,098,279	\$4,388,185	\$4,388,185	\$ 0
	ADA	378	377.65	377.65	0

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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	\$ 660,216	\$ 717,934	\$ 717,934	\$ 0
8012	Education Protection Account	295,598	386,667	386,667	0
8096	In Lieu Property Taxes	849,364	848,360	848,360	0
	Totals	\$1,805,178	\$1,952,961	\$1,952,961	\$ 0
	ADA	234	233.49	233.49	0
	Total Form 01: Line A.1)	\$5,903,457	\$6,341,146	\$6,341,146	\$ 0

****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 2019-20 school year this district received over \$890,000. At budget adoption this year we included an estimate of \$800,000. This is due to the calculation that is never fully complete until after the school year is over when property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. At 1st interim and 2nd Interim for this year we did not update the amount.

Federal Revenue: Federal Revenue changed at 2nd Interim due to the reduction in Title I funding and the increase in Title II funding. The amount budgeted at 1st Interim for MAA (MediCal Administration Activities) did not change at 2nd Interim. Below is a table showing specific amounts for each type of federal revenue. At 1st Interim we added CARES Act COVID19 funding for both schools. The changes for 2nd Interim are based on updated CDE information and include prior year final adjustments. Below is a table showing specific differences for each type of federal revenue.

Fund 01 – Federal Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8181	Special Ed PL 101-476	\$135,700	\$135,700	\$135,700	\$ 0
8290	MAA (MediCal Reimbursements)	0	3,000	3,000	0
8290	Title IA Improving Acad. Ach.	38,500	47,746	47,421	- 325
8290	Title IIA Prof. Learning	9,600	10,011	10,372	+ 361
8290	CARES Act COVID19 Fund 01	0	178,086	178,271	+ 185
8290	CARES Act COVID19 Fund 03	0	86,934	86,934	0
	Total Form 01: Line A.2)	\$183,800	\$461,477	\$461,698	+\$ 221

Other State Revenue: Other State Revenue shows mandate cost reimbursements, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with expense to match, please note this is a book only entry, no money received and no money disbursed. At 2nd Interim STRS On-Behalf of State was the only item updated due to refining certificated salary and benefit costs. One time COVID19 State LLMF (Learning Loss Mitigation Funding) was added at 1st Interim.

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Fund 01 – 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	\$ 12,153	\$ 12,153	\$ 12,153	\$ 0
8560	Lottery Unrestricted & Restricted	73,075	78,605	78,605	0
8590	ERMHS (Mental Health)	15,600	15,600	15,600	0
8590	Testing and Student ID	3,000	3,000	3,000	0
8590	STRS On-Behalf of State	195,328	199,056	199,092	+ 36
8590	Learning Loss Mitigation COVID19	0	31,545	31,545	0
	Totals	\$299,156	\$339,959	\$339,995	+\$ 36

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	\$ 3,937	\$ 3,937	\$ 3,937	\$ 0
8560	Lottery Unrestricted & Restricted	45,140	48,556	48,556	0
8590	STRS on-Behalf of State	100,945	93,487	93,082	- 405
8590	Learning Loss Mitigation COVID19	0	16,682	16,682	
	Totals	\$150,022	\$162,662	\$162,257	-\$ 405

	Total Form 01: Line A.3)	\$449,178	\$502,621	\$502,252	-\$ 369
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Other Local Revenue: For 2nd Interim Other Local Revenue increased due to actual donation and grant dollars received and the estimated amount due from SunRidge for the MOU. The increase of \$54,702 at Apple Blossom during the 2nd Interim period is due to the \$22,998 from RESIG for 2019-20 workers compensation return of equity. We received grant funding from the THAB Educational Foundation, the Rotary Club of Sebastopol and the Kiwanis Club. Rent was decreased as campuses are closed due to COVID19. Interest has been decreased as the current interest rates are extremely low and we will be experiencing cash deferrals.

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	\$ 17,260	\$ 17,260	\$ 10,000	-\$ 7,260
8660	Interest	50,000	50,000	25,000	- 25,000
8677	Interagency Services	36,000	57,000	57,000	0
8689	Reimbursements from SR/Presch	225,300	225,300	245,100	+ 19,800
8699	Donations and all other local	43,000	48,300	115,462	+ 67,162
8792	County Office Transfers	200,000	200,000	200,000	0
	Totals	\$571,560	\$597,860	\$652,562	+\$ 54,702

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	\$ 3,600	\$ 3,600	\$ 0	-\$ 3,600
8660	Interest	7,000	7,000	3,000	- 4,000
8699	Donations and all other local	0	0	8,377	+ 8,377
	Totals	\$ 10,600	\$ 10,600	\$ 11,377	+\$ 777

	Total Form 01: Line A.4)	\$582,160	\$608,460	\$663,939	+\$ 55,479
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	Total Revenues Form 01: Line A.5)	\$7,118,595	\$7,913,704	\$7,969,035	+\$ 55,331
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Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes for the 2020-21 fiscal year since 1st Interim. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. Also at 1st Interim, COVID19 CARES Act and Learning Loss Mitigation expenses to match the revenue of over \$300,000 were budgeted. The total expenditure increase from Adopted Budget to 1st Interim was over \$500k and from 1st Interim to 2nd Interim was \$37,884.

Fund 01& 03 Combined		Projected Expenditures			
Line #	Section B Expenditures	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
B1	Certificated Salaries	\$3,343,569	\$3,421,241	\$3,403,365	-\$ 17,876
B2	Classified Salaries	1,280,598	1,256,662	1,230,396	- 26,266
B3	Employee Benefits	1,821,592	1,852,053	1,842,772	- 9,281
B4	Books & Supplies	130,399	446,802	463,605	+ 16,803
B5	Services & Other Oper. Expenses	1,285,360	1,471,691	1,546,195	+ 74,504
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	50,000	50,000	50,000	0
	Total Form 01: Line B.9)	\$7,911,518	\$8,498,449	\$8,536,333	+\$ 37,884

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 at 1st Interim by over \$84k due in part to carryover of Low Performing Student Block Grant funds, the addition of enrichment teachers (due to new law regarding who can be designated as independent contractor), and the increased cost for health benefits. These costs have now been fine tuned for 2nd Interim and have decreased by over \$50k as some substitute teacher, homework, coaching, PIP, and yard costs have been reduced or removed.
- ◆ **Books & Supplies:** At 1st Interim updates included the initial set up of COVID19 CARES Act & LLMF expenses for instructional materials and technology equipment of over \$240,000, carryover of over \$70,000 (including maintenance supplies), RESIG safety and unspent donation balances. At 2nd interim there are a small amount of expense updates.
- ◆ **Services & Other Oper. Expenses:** Updates at 1st Interim included the initial set up of COVID19 CARES Act expenses of over \$73,000 primarily for software license fees. At 1st Interim updates also included carryover. At both 1st and 2nd Interim, adjustments are made for special education and advertising costs, and budgeting matching expenses for donation and grant dollars received before January 31, 2021. This is where the cost for JPA Transportation of \$95,000 is budgeted to match the revenue. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium and Non-Public Schools.

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Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds.

For Transfer In, the amounts due from Orchard View and Twin Hills CMS for direct costs and special education excess costs have increased based on last year's actual cost. The Transfer In from ABASP is cut in half due to COVID19 closure of this program so far this year.

Transfers In (891X)

Transfer In F01 GF from F20 Post Emp Benefits – CRSP Cost	\$ 9,471
Transfer In F03 THCMS from F20 Post Emp Ben – CRSP Cost	33,456
Transfer In F01 GF from F09 Orchard View Sp Ed EC	160,000
Transfer In F01 GF from F09 Orchard View Direct Costs	230,000
Transfer In F01 GF from F03 Twin Hills CMS Sp Ed EC	160,000
Transfer In F01 GF from F03 Twin Hills CMS Direct Costs	200,000
Transfer In F03 THCMS from F01 GF Basic Aid Sup funds	400,000
Transfer In F01 GF from F12 Apple Blossom After School Pgm	<u>9,000</u>

Total Form 01, Line D.1a) Total Transfers In \$1,201,927

At 2nd Interim amounts were updated in Transfers Out including the contribution to the Cafeteria fund that increased by \$15k and the fees for Direct Costs from THCMS increased by \$40k.

Transfers Out (761X)

Transfer Out F01 GF to F13 Cafeteria	\$ 65,000
Transfer Out F03 THCMS to F01 GF Direct Costs	360,000
Transfer Out F01 GF to F03 THCMS BAS	400,000
Transfer Out F01 GF to F09 OV BAS	50,000
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	<u> </u>

Total Form 01, Line D.1b) Total Transfers Out \$ 875,000

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed for the 2019-20 school year. Now that last year is closed, the beginning fund balance at July 1, 2020 is in fact 3,889,542. 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 \$240,372. The ending fund balance at June 30, 2021 is now estimated to be \$3,649,170. Some portions of this balance are reserved or designated for specific purposes. Here is a breakdown of these reserves and designations and the resulting Unassigned/Unappropriated Amount:

Ending Fund Balance @ 6/30/21	\$ 3,649,170
Revolving Cash	5,000
Restricted: CA Clean Energy	62,384
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000

Continued on next page ...

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Assignments Detailed on Exhibit B (2)	1,856,049
Reserve for Economic Uncertainties (REU)	1,550,940
Unassigned/Unappropriated Amount	\$ 104,797

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

Cash Position

A Cash Flow Projection for the current fiscal year has been completed reflecting actual revenue and expenses for July through January and projected revenue and expenses for February through June. There is a combined cash flow and separate ones for Apple Blossom/District and Twin Hills Charter Middle School. We anticipate that the District will have a positive cash balance at the end of every month and at the end of the year. Cash deferrals are included and expected for this year, please see Exhibit A for details.

Multi-year Projections

This district's general fund is expected to experience a slight fluctuation in enrollment over the next two years due to COVID19 and the overall declining enrollment for this state. The general fund has a sufficient estimated fund balance over that period. Please see the Multi-year Projections for details and the corresponding Assumptions. On Page 13 of this report are some additional MYP notes for all schools.

Please keep in mind that these projections are based on the current state budget and the subsequent years are calculated using the SSC Dartboard. 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 (Exhibit A).

Due to enrollment fluctuation issues, the middle school will need to realign staffing to match the student enrollment during the next few years. To support this necessary transition, Basic Aid Supplement funds will be transferred to the middle school for the next few years. The current estimated transfer amount for 2020-21 and the two subsequent years is \$400,000. The combined MYP includes expense reductions of \$300,000 for 2022-23. To achieve these needed expense reductions, I am indicating certificated and classified staff will be reduced by 3.0 FTE and instructional materials, supplies, and services will be adjusted. With reductions in staff and the additional BAS funding from Fund 01, Fund 03/Twin Hills CMS, is not overspending in the subsequent years. With the reductions in staff and other expenses at Apple Blossom Elementary/Fund 01, there will be no overspending in subsequent years. We have assignments in future years as we strive to maintain the 17% reserve at all schools. If staff reductions do not happen in 2022-23, the resulting overspending will not be sustainable and a plan to remedy this will need to be 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 employer 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.

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The District has in the past 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, but with COVID19 we do not anticipate funds for this year. We did receive from the THAB Educational Foundation some funding for art, music and video editing for Apple Blossom and Twin Hills CMS.

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 seven budget updates relating to increased MOU costs and decreased interest revenue are included.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district. Each school has its 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 were at 1st Interim and included the increase in revenue due to the change in state funding, removing the deficit factor and giving only a zero COLA, plus the added Federal CARES Act funding. Enrollment is 22 students higher than last year but, due to COVID19 hold harmless, we cannot recognize the added revenue that this would give, we must use ADA from 19-20 which is 225.62. Other State is Lottery and STRS on Behalf of State and, for this year only, State Learning Loss Mitigation funds of \$17,598, Local is interest. The total increase in revenue was \$201,678 at 1st Interim. At 2nd Interim we are lowering the estimated interest revenue as interest rates are currently extremely low and we expect cash deferrals.

Orchard View's revenue changes since the 2020-21 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	226	225.62	225.62	0
LCFF Sources	\$1,898,097	\$2,060,807	\$2,060,807	\$ 0
Federal CARES Act COVID19	0	14,336	14,336	
Other State (Mandated, Lottery)	157,157	181,789	182,158	+ 369
Local (Interest, Donations)	12,000	12,000	5,000	- 7,000
Total Revenue	\$2,067,254	\$2,268,932	\$2,262,301	-\$ 6,631

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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	\$1,809,776	\$1,886,059	\$1,884,952	-\$ 1,107
Books & Supplies	68,760	123,622	130,782	+ 7,160
Services	55,100	109,810	111,126	+ 1,316
Total Expenses	\$1,933,636	\$2,119,491	\$2,126,860	+\$ 7,369
Transfer In (Rev)	50,000	50,000	50,000	0
Transfer Out (Exp)	350,000	350,000	390,000	+ 40,000
Net Increase/(Decrease) To Fund Balance	(\$ 166,382)	(\$ 150,559)	(\$ 204,559)	(\$ 54,000)

- ◆ At 1st Interim Salaries & Benefits increased due to the addition of one classified enrichment instructor and the increased cost for health and welfare due to the higher district contribution. Also at 1st Interim COVID19, carryover and general updates based on current known expenses for Books & Supplies and Services were done. At 2nd Interim all expenses were fine tuned.
- ◆ The Transfer In amount is to assist in covering the 18-19 salary increase and employer costs and is BAS from Fund 01 and this amount did not change at 2nd Interim. At 1st Interim Transfer Out did not change but at 2nd Interim there is an increased amount based on what was actually paid last year to the district, Fund 01, for the administrative costs MOU and special education excess costs.

Orchard View's ending fund balance at June 30, 2020 is \$401,938. At 2nd Interim the current estimate is that there will be a decrease of \$204,559 to this fund balance. The Net Ending Fund Balance will be \$197,379. Of this amount, \$40,873 is restricted CA Clean Energy Jobs expenses remaining unbudgeted. The balance of \$156,506 is Assigned per BP3100. The actual 17% reserve should be \$409,050 and to support this amount there is an assignment in Fund 01 for \$252,544.

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 cash flow includes deferrals as shown in Exhibit A.

The multi-year projecting shows Orchard View will be able to meet its obligations for this year and the two subsequent years. You will note that for the out years we include "Necessary Reductions" in the expenditure section indicating an amount of \$50,000 and this should be done to avoid overspending. Expenses will need to be reduced by that amount in 2021-22 and those reductions must remain for the out years. Please also note that if enrollment increases or if we receive one time funds, reductions will not be necessary. The Orchard View LCFF multi-year revenue projection is provided with this interim report. Enrollment is expected to be slightly less next school year and ADA will be slightly higher than this year. This year, due to COVID19, we had a higher enrollment and would normally be funded on a higher ADA but because of hold harmless rules we are required to use prior year ADA.

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

At 1st Interim, the revenue budget for SunRidge Charter School changed due to the change in state funding, removing the deficit factor and using a zero COLA, now at 2nd Interim state funding does not change for this year but it does for the following 2 years, please see the multi-year projection. At 1st Interim the Federal CARES Act funding was added. Other State revenue is Mandate Block Grant, Lottery and the STRS On-Behalf of State and, for this year only, State Learning Loss Mitigation funds of \$19,510. Local consists of interest (now reduced due to low interest rates and cash deferrals), pledges from families, special education funding, After Care Program fees which were previously cut by 50% and are now removed all together. Local also includes a Transfer In of \$50,000 BAS funds from District 53, Fund 01, to help support the 18-19 salary increase and employer costs. The net decrease in revenue is \$33,705.

SunRidge's revenue changes since the 2020-21 Adopted & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	264	264.14	264.14	0
LCFF Sources	\$2,114,709	\$2,301,154	\$2,301,154	\$ 0
Federal CARES Act COVID19	0	83,621	83,621	
Other State (Mandated, Lottery)	144,769	168,142	168,142	
Local	420,600	372,900	339,195	- 33,705
Total Revenue	\$2,680,078	\$2,925,817	\$2,892,112	-\$ 33,705

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	\$2,119,414	\$2,068,098	2,032,774	-\$ 35,324
Books & Supplies	108,018	204,467	195,042	- 9,425
Services	590,130	641,802	650,908	+ 9,106
Capital Outlay	0	0	0	0
Total Revenue	\$2,817,562	\$2,914,367	\$2,878,724	-\$ 35,643
Net Increase/(Decrease) to Fund Balance	(\$ 137,484)	+\$ 11,450	+\$ 13,388	+\$ 1,938

- ◆ At 1st Interim Salaries & Benefits decreased along with the revenue for the After Care Program by 50% as this program is not open during distance learning plus the classified garden position was removed. For 2nd Interim we finished removing the After Care Program as the decision by the site is to not offer this program this year which reduces the Salaries & Benefits and Books & Supplies budgets. The budget is fine tuned at each interim period based on actual and known and expected costs. Books & Supplies and Services increased at 1st Interim due to budgeting carryover as well as CARES Act and Learning Loss Mitigation expenses equal to those program's revenue.

The actual beginning fund balance at July 1, 2020 is \$631,173. After incorporating the changes in revenue and expenditures, the anticipated June 30, 2021 fund balance is \$644,562. From this amount we reserve \$4,000 for revolving cash; \$6,704 in CA Clean Energy Jobs funds and \$56,991 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$474,300 per Board Policy 3100 (17%) leaving the Assigned Balance After Above (GASB54) estimation at \$84,566. The Balance After Above (GASB54) will be for the STRS/PERS increasing costs issue plus anticipated and unanticipated special education costs. Current estimates do not indicate that there needs to be an assignment in the district Fund 01 to maintain the 17% reserve.

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. Cash deferrals are included, please see Exhibit A for more information.

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 and the two subsequent years. Please see the MYP Assumptions for further details. A LCFF revenue multi-year projection is included with this 2nd Interim Report. The charter school enrollment and ADA include a decrease for 2021-22 and 2022-23 due to the removal of the independent study program. The loss in enrollment /revenue for that program is offset with reduced FTE/salary and benefit costs.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

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

At Adopted Budget revenue loss due to COVID19 resulted in overspending for all schools for all 3 years.

First Interim update: At adopted budget all 4 schools showed that there would be overspending this year and the two subsequent years and this was due to the cut in revenue indicated in the May Revise. The actual adopted state budget for this year removed the revenue deficit and instead changed the COLA to zero and included cash deferrals. This quick fix helps this year ending balance but there will be issues with the two subsequent years. Expense reductions may still be necessary. Schools that will not meet the 17% reserve have an assigned amount in the general fund.

Second Interim update: The Governor's January Budget for 2021-22 indicates a COLA for 21-22 and 22-23 when previously the COLA was zero. This COLA results in a change to the amount of necessary expense reductions* needed in subsequent years eliminating or reducing these amounts for 21-22 and lowering necessary reductions in 22-23. Please see the multi-year projections for this change.

*Necessary Expense Reductions are shown for each school where applicable and are an overall amount of the reduction needed. An expense reduction plan will need developed if state funding is not increased.

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.

The employer cost for retirement will be an issue in future years as the cost climbs to 18.0% for CalSTRS and 27.8% 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 this year and the reduction for CalSTRS remains next year.

CalSTRS and CalPERS Pension Reform information

Pension reform resulting in annual increased costs for CalSTRS and CalPERS remains an issue. This issue, plus living on the state funded COLA increases only, has created a new normal, the constant examination of operations to insure financial stability. The multi-year projections included with this interim have separate lines called STRS and PERS. The amounts on these lines are the employer's cost for certificated salaries multiplied times each year's STRS cost and the classified salaries subject to PERS multiplied times each year's PERS cost. We continue to include the estimated cost of the state's unfunded liability for the retirement system our certificated staff belong to, CalSTRS, shown on the multi-year projections as *STRS on Behalf of State*. For this state liability there is a revenue to match. No cash is received and no expense is actually made, this is a book only entry to show the state's liability.

The employer costs for these retirement plans increase from 2015-16 through 2022-23 are as follows:

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
STRS Employer Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	15.92%	18.00%
PERS Employer Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	23.00%	26.30%

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period the budget was updated based on the program's closure this school year to date due to COVID19. There are some salaries, benefits, and other costs still budgeted in anticipation of a partial program for grades K through 5 when we go to a hybrid model and for a reduced summer camp. The amount due to the district for custodial and utility costs has been cut by 50%. The actual beginning fund balance is \$279,819 for the 2020-21 fiscal year. The expenditures over revenue is estimated to be \$91,769. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$184,050 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 lunch program. For this year there is no change in the price charged to students and meals continued to be prepared by Revolution Foods. Nutritional snacks are purchased from a variety of vendors. Our lunch program is going through the CDE Administrative Review process this year (extensive audit).

At 2nd Interim revenue and expenses have been reduced now that we have better estimates through year end. This program continues to struggle with extremely low participation during this COVID19 pandemic. State law does not allow reduction of this class of staff for this year and our two cafeteria personnel continue to work and encourage families to do the drive through and get lunch for their students. The district has increased the contribution to this fund by \$15,000 for a total of \$65,000 for the current year to support this fund's operations. This contribution is for this year only and will be reduced in subsequent years. The actual beginning fund balance is \$7,789 for the 2020-21 fiscal year. The revenue over expenditures is estimated to be \$3,046. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$6,378.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. There were no updates at 1st Interim as projects for the summer of 2020 were postponed due to COVID19. Interest was reduced at 2nd Interim and expenses increased slightly for HVAC as we work to maintain these units for student return. There may be a new list coming in March of 2021 depending on the pandemic status. The ending balance of \$298,914 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 funding 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 2020-21 is \$308,278 and is currently estimating interest revenue in the amount of \$4,000 will be added during this fiscal year. The projected ending fund balance for 2020-21 is \$312,278. 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 2019-20 actuarial valuation states the liability is now \$93,363. There is now a GASB Statement #73 that came into effect last year which will require us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 19-20 audit. This new actuarial valuation indicates our liability is currently over \$1,063,969. 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 2020-21 there are 3 retired teachers and 1 retired principal receiving CRSP and to cover these cost \$42,927 will be transferred to the 2 schools this pertains to. The ending Assigned fund balance is currently estimated to be \$756,206.

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 \$2,300. The beginning fund balance for this fund is \$156,427 and after adding budgeted revenue we are left with an Assigned ending balance of \$158,727. 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 and is updated for 2nd Interim to increase revenue (developer fees) and decrease interest. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$9,000 and a small amount for construction of \$6,800 is included to match the expected revenue of \$15,800. The estimated Restricted ending fund balance is \$31,723.

Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budget has only 1 update this year to reduce interest. The fund balance is projected to be approximately \$107,852 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 USD
Enrollment and ADA
2020-21 2nd Interim**

	PRIOR FISCAL YEAR				CURRENT FISCAL YEAR				1ST SUBSEQUENT YEAR				2ND SUBSEQUENT YEAR			
	Enrollment @ CBEDS (Oct)	P-2 ADA	LOFF UNDUPLICATED COUNT		Enrollment @ CBEDS (Oct)	P-2 ADA (same as py)	LOFF UNDUPLICATED COUNT		Enrollment @ CBEDS (Oct)	P-2 ADA (estimate)	LOFF UNDUPLICATED COUNT		Enrollment @ CBEDS (Oct)	P-2 ADA (estimate)	LOFF UNDUPLICATED COUNT	
DISTRICT Apple Blossom																
K-3	266	247.18	64		255	247.18	59		255	245	60		255	245	60	
4-6	134	129.41	35		103	129.41	26		125	120	30		125	120	30	
4-6: NPS	1	1.06			1	0.00										
7-8: NPS					1	1.06			1	1						
9-12																
SCOE Class TK-3 or 6-22	0	0	0		0	0	0		0	0	0		0	0	0	
Totals	401	377.65	99		360	377.65	85		381	366	90		380	365	90	
Ratio of ADA to Enrollment / Percentage Unduplicated	LOFF=391	94.18%	25.32%		LOFF=354	104.90%	24.01%		LOFF=375	96.06%	24.00%		LOFF=375	96.05%	24.00%	
CHARTER SCHOOL Twin Hills CMS																
K-3																
4-6	62	58.73	18		76	58.73	20		75	71	20		75	71	20	
7-8	186	174.76	42		150	174.76	28		155	147	30		155	147	30	
9-12																
Ungraded																
Totals	248	233.49	60		226	233.49	48		230	218	50		230	218	50	
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%			103.31%	21.24%			94.78%	21.74%			94.78%	21.74%	
CHARTER SCHOOL Orchard View																
K-3	45	45.08	5		48	45.08	7		48	47	7		48	47	7	
4-6	43	40.57	4		45	40.57	10		42	40	9		42	40	9	
7-8	35	37.19	7		42	37.19	10		40	38	10		40	38	10	
9-12	104	102.78	23		114	102.78	21		112	107	20		112	107	20	
Ungraded																
Totals	227	225.62	39		249	225.62	48		242	232	46		242	232	46	
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%			90.61%	19.28%			95.87%	19.01%			95.87%	19.01%	
Sub-Totals District 53	876	837	198		835	837	181		853	816	186		852	815	186	
CHARTER SCHOOL SunRidge																
K-3	144	136.88	45		148	136.88	47		140	134	44		140	134	44	
4-6	84	77.97	23		73	77.97	27		75	72	27		75	72	27	
7-8	53	49.29	15		51	49.29	13		50	47	13		50	47	13	
9-12																
Ungraded																
Totals District 21	281	264.14	83		272	264.14	87		265	253	84		265	253	84	
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%			97.11%	31.99%			95.47%	31.70%			95.47%	31.70%	
TOTALS ALL SITES	1,157	1,100.90	281		1,107	1,100.90	268		1,118	1,069	270		1,117	1,068	270	

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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)	378.00	377.65	377.65	377.65	0.00	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	0.00	0.00	0.00	0.00	0%
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	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	378.00	377.65	377.65	377.65	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	378.00	377.65	377.65	377.65	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	234.00	233.49	233.49	233.49	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	234.00	233.49	233.49	233.49	0.00	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	226.00	225.62	225.62	225.62	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	226.00	225.62	225.62	225.62	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	460.00	459.11	459.11	459.11	0.00	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	264.00	264.14	264.14	264.14	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	264.00	264.14	264.14	264.14	0.00	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	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	264.00	264.14	264.14	264.14	0.00	0%

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2020-21 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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,903,457.00	6,341,146.00	3,763,504.05	6,341,146.00	0.00	0.0%
2) Federal Revenue		8100-8299	183,800.00	461,698.00	145,042.71	461,698.00	0.00	0.0%
3) Other State Revenue		8300-8599	449,178.00	502,252.00	78,975.16	502,252.00	0.00	0.0%
4) Other Local Revenue		8600-8799	582,160.00	663,939.00	208,012.54	663,939.00	0.00	0.0%
5) TOTAL, REVENUES			7,118,595.00	7,969,035.00	4,195,534.46	7,969,035.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,343,569.00	3,403,365.00	1,733,582.77	3,403,365.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,280,598.00	1,230,396.00	661,367.83	1,230,396.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,821,592.00	1,842,773.00	835,223.24	1,842,772.44	0.56	0.0%
4) Books and Supplies		4000-4999	130,399.00	463,603.00	241,763.89	463,604.67	(1.67)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,285,360.00	1,546,195.00	629,203.23	1,546,195.17	(0.17)	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	50,000.00	50,000.00	50,000.00	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			7,911,518.00	8,536,332.00	4,151,140.96	8,536,333.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(792,923.00)	(567,297.00)	44,393.50	(567,298.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,130,871.00	1,201,927.00	455,000.00	1,201,927.00	0.00	0.0%
b) Transfers Out		7600-7629	820,000.00	875,000.00	460,000.00	875,000.00	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			310,871.00	326,927.00	(5,000.00)	326,927.00		

District/Apple Blossom/Twin Hills CMS

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(482,052.00)	(240,370.00)	39,393.50	(240,371.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,514,316.00	3,889,542.00		3,889,542.25	0.25	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,514,316.00	3,889,542.00		3,889,542.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,514,316.00	3,889,542.00		3,889,542.25		
2) Ending Balance, June 30 (E + F1e)			3,032,264.00	3,649,172.00		3,649,170.97		
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		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	67,725.00	62,385.00		62,384.47		
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	1,523,539.00	1,926,049.00		1,926,049.00		
West County JPAs: Special Ed & Tran:	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	388,651.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace-*Assign Adj	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
*Assignment Adjustment	0000	9780	(335,112.00)					
West County JPAs: Special Ed & Tran:	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		252,545.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
Support Overspending AB/Dist	0000	9780		103,504.00				
West County JPAs: Special Ed & Tran:	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				252,545.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
Support Overspending AB/Dist	0000	9780				103,504.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,436,000.00	1,550,940.00		1,550,940.00		
Unassigned/Unappropriated Amount		9790	0.00	104,798.00		104,797.50		

District/Apple Blossom/Twin Hills CMS

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,903,457.00	6,341,146.00	3,763,504.05	6,341,146.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	3,000.00	2,891.71	3,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	106,633.00	114,940.00	47,614.48	114,940.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,160.00	321,800.00	52,846.06	321,800.00	0.00	0.0%
5) TOTAL, REVENUES			6,313,250.00	6,780,886.00	3,866,856.30	6,780,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,002,066.00	3,010,545.00	1,541,694.65	3,010,545.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,004,807.00	970,502.00	525,660.57	970,502.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,314,371.00	1,322,746.00	714,488.29	1,322,746.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,969.00	93,677.00	24,994.23	93,677.43	(0.43)	0.0%
5) Services and Other Operating Expenditures		5000-5999	587,960.00	639,340.00	453,543.97	639,340.00	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	50,000.00	50,000.00	50,000.00	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			6,026,173.00	6,086,810.00	3,310,381.71	6,086,810.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			287,077.00	694,076.00	556,474.59	694,075.57		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,130,871.00	1,201,927.00	455,000.00	1,201,927.00	0.00	0.0%
b) Transfers Out		7600-7629	820,000.00	875,000.00	460,000.00	875,000.00	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	(1,080,000.00)	(1,119,194.00)	0.00	(1,119,194.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(769,129.00)	(792,267.00)	(5,000.00)	(792,267.00)		

Unrestricted: District/Apple Blossom/Twin Hills CMS

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(482,052.00)	(98,191.00)	551,474.59	(98,191.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,446,591.00	3,684,978.00		3,684,977.93	(0.07)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,446,591.00	3,684,978.00		3,684,977.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,446,591.00	3,684,978.00		3,684,977.93		
2) Ending Balance, June 30 (E + F1e)			2,964,539.00	3,586,787.00		3,586,786.50		
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		
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	1,523,539.00	1,926,049.00		1,926,049.00		
West County JPAs: Special Ed & Tran:	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	388,651.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace-*Assign Adj	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
*Assignment Adjustment	0000	9780	(335,112.00)					
West County JPAs: Special Ed & Tran:	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		252,545.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
Support Overspending AB/Dist	0000	9780		103,504.00				
West County JPAs: Special Ed & Tran:	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				252,545.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
Support Overspending AB/Dist	0000	9780				103,504.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,436,000.00	1,550,940.00		1,550,940.00		
Unassigned/Unappropriated Amount		9790	0.00	104,798.00		104,797.50		

Unrestricted: District/Apple Blossom/Twin Hills CMS

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 (E/B) (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	183,800.00	458,698.00	142,151.00	458,698.00	0.00	0.0%
3) Other State Revenue		8300-8599	342,545.00	387,312.00	31,360.68	387,312.00	0.00	0.0%
4) Other Local Revenue		8600-8799	279,000.00	342,139.00	155,166.48	342,139.00	0.00	0.0%
5) TOTAL, REVENUES			805,345.00	1,188,149.00	328,678.16	1,188,149.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	341,503.00	392,820.00	191,888.12	392,820.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,791.00	259,894.00	135,707.26	259,894.00	0.00	0.0%
3) Employee Benefits		3000-3999	507,221.00	520,027.00	120,734.95	520,026.44	0.56	0.0%
4) Books and Supplies		4000-4999	63,430.00	369,926.00	216,769.66	369,927.24	(1.24)	0.0%
5) Services and Other Operating Expenditures		5000-5999	697,400.00	906,855.00	175,659.26	906,855.17	(0.17)	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			1,885,345.00	2,449,522.00	840,759.25	2,449,522.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,080,000.00)	(1,261,373.00)	(512,081.09)	(1,261,373.85)		
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	1,080,000.00	1,119,194.00	0.00	1,119,194.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,080,000.00	1,119,194.00	0.00	1,119,194.00		

Restricted: District/Apple Blossom/Twin Hills CMS

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(142,179.00)	(512,081.09)	(142,179.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,725.00	204,564.00		204,564.32	0.32	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,725.00	204,564.00		204,564.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,725.00	204,564.00		204,564.32		
2) Ending Balance, June 30 (E + F1e)			67,725.00	62,385.00		62,384.47		
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	67,725.00	62,385.00		62,384.47		
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		

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Restricted: District/Apple Blossom/Twin Hills CMS

TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2020-21 CASH FLOW @ 2nd Interim January 31, 2021

GENERAL FUND F01+F03		2020-21 ACTUALS												2020-21 PROJECTIONS												TOTAL	DEFERRED	BUDGET
DESCRIPTION	MONTH OF: ACCT #	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG													
A- BEGIN CASH	9110	3,216,735.04	3,394,967.53	2,866,762.19	2,988,011.81	2,707,482.29	2,400,974.56	4,338,715.70	4,036,661.91	3,479,845.73	2,599,133.73	3,302,375.73	2,512,395.73															
B- RECEIPTS																												
Principal Ap	8020-8079	0.00	12,138.65	0.00	18,625.56	305.33	2,257,385.40	17,630.11	0.00	0.00	1,500,000.00	0.00	193,914.95	4,000,000.00	0.00													
Rev Limit Prop Taxes	8010-8019	124,879.00	124,879.00	224,781.00	224,781.00	224,781.00	224,781.00	224,781.00	224,781.00	224,781.00	224,781.00	38,217.00	0.00	1,610,461.00	2,457,597.00													
Basic Aid Supp		43,784.00	43,784.00	78,812.00	78,812.00	78,812.00	78,812.00	78,812.00	78,812.00	78,812.00	78,812.00	12,266.00	0.00	528,096.00	800,000.00													
Education Protection Acct	8012	0.00	0.00	0.00	244,196.00	0.00	244,197.00	0.00	0.00	196,386.00	0.00	0.00	228,259.00	913,038.00	0.00													
Misc Funds	8080-8099	0.00	-104,106.00	-208,214.00	-138,809.00	-138,809.00	-138,809.00	-138,809.00	-138,809.00	-307,708.00	-128,854.00	-128,854.00	-128,854.00	-1,700,635.00	-1,829,489.00													
Federal	8100-8299	0.00	0.00	216,287.71	11,937.00	0.00	23,628.00	27,262.00	0.00	33,498.00	0.00	0.00	0.00	348,110.71	113,587.29													
Other State	8300-8599	0.00	0.00	48,227.00	0.00	16,090.00	0.00	34,277.90	1,650.00	0.00	36,601.00	0.00	0.00	136,845.90	365,406.10													
Other Local	8600-8799	12,611.00	12,851.00	23,099.00	26,339.00	34,062.57	53,429.00	45,020.97	43,756.82	36,256.00	47,956.00	36,256.00	39,428.42	411,665.78	252,273.22													
Interfund T/F in	8910-8929	0.00	0.00	0.00	0.00	155,000.00	50,000.00	250,000.00	155,000.00	0.00	0.00	0.00	292,927.00	902,927.00	299,000.00													
Other Finance sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00													
Other Non-Revenue	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00													
TOTAL RECEIPTS		181,274.00	89,546.65	382,992.71	465,881.56	370,241.90	2,795,423.40	539,574.98	193,414.82	8,915.00	1,506,186.00	-42,115.00	659,173.37	7,150,509.39	1,748,548.61													
C- DISBURSEMENTS																												
Certificated Salaries	1000-1999	44,945.20	52,674.86	363,373.33	320,597.97	316,821.72	316,096.72	319,072.97	329,883.00	329,883.00	329,883.00	329,883.00	350,250.23	3,403,365.00	0.00													
Classified Salaries	2000-2999	58,670.99	90,840.38	104,281.15	101,392.22	101,583.37	101,983.37	102,616.35	112,375.00	112,375.00	112,375.00	112,375.00	119,528.17	1,230,396.00	0.00													
Employee Benefits	3000-3999	37,747.44	49,359.37	200,675.76	137,643.16	136,345.89	136,833.55	136,618.07	141,750.00	141,750.00	141,750.00	141,750.00	148,375.20	1,550,598.44	292,174.00													
Books and Supplies	4000-4999	11,344.06	57,203.21	32,392.26	67,656.90	3,916.69	56,452.63	12,798.14	23,936.00	33,332.00	23,332.00	26,332.00	37,908.78	388,604.67	75,000.00													
Services and Other Op	5000-5999	31,334.49	105,011.87	83,006.00	236,029.58	66,832.87	74,094.09	32,894.33	67,287.00	272,287.00	183,604.00	137,525.00	151,288.94	1,441,195.17	105,000.00													
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00													
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00													
Interfund T/F out	7600-7629	0.00	0.00	15,000.00	10,000.00	75,000.00	110,000.00	250,000.00	75,000.00	0.00	10,000.00	0.00	195,000.00	740,000.00	135,000.00													
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00													
Other Non-Expenditures	BAS to SR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00													
TOTAL DISBURSM		184,042.18	355,089.69	798,728.50	873,319.83	700,500.54	845,460.36	853,999.86	750,231.00	889,627.00	802,944.00	747,865.00	1,002,351.32	8,804,159.28	607,174.00													
D- PRIOR YR TRANSACTIONS																												
Accounts Receivable	9200	533,895.85	0.00	814,071.63	45,696.78	-4,917.00	-37.13	-4,672.64	0.00	0.00	0.00	0.00	0.00	1,384,037.49	0.00													
Accounts Payable	9500	-352,895.18	-262,662.30	-277,086.22	81,211.97	28,667.91	-12,184.77	17,043.73	0.00	0.00	0.00	0.00	0.00	-777,904.86	0.00													
TOTAL PRIOR YR		181,000.67	-262,662.30	536,985.41	126,908.75	23,750.91	-12,221.90	12,371.09	0.00	0.00	0.00	0.00	0.00	606,132.63	0.00													
E- NET INC/DEC (B-C+D)		178,232.49	-528,205.34	121,249.62	-280,529.52	-306,507.73	1,937,741.14	-302,053.79	-556,816.18	-880,712.00	703,242.00	-789,980.00	-343,177.95	-1,047,517.26	0.00													
F- ENDING CASH BAL (A+E)		3,394,967.53	2,866,762.19	2,988,011.81	2,707,482.29	2,400,974.56	4,338,715.70	4,036,661.91	3,479,845.73	2,599,133.73	3,302,375.73	2,512,395.73	2,169,217.78	9,411,333.28	0.00													



TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2020-21 Multi-Year Projection @ 2nd Interim January 31, 2021

Object Codes	Prior Fiscal Year Budget: 2019-20			Current Fiscal Year Budget: 2020-21			First Subsequent Fiscal Year: 2021-22			Second Subsequent Fiscal Year: 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)			3.26%			2.31%			1.50%			2.98%
Funded COLA			3.26%			0.00%			3.84%			2.98%
Current Year ADA			611.14			611.14			596			583
ADA for LCFF purposes			649			586			611			610
Revenue												
LCFF Sources: LCFF, EPA, Property Tax	5,563,878	-	5,563,878	5,496,146	-	5,496,146	5,545,993	-	5,545,993	5,584,689	-	5,584,689
Transportation Funding: NEW 15-16	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue Transfer (Def Maint F14)	(150,000)	-	(150,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
ADA - Basic Aid Supplement	894,398	-	894,398	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	18,125	186,334	204,459	3,000	193,493	196,493	-	193,489	193,489	-	193,489	193,489
COVID19 Fed LLM Funding 20-21 only				265,205	265,205	265,205						
Other State Revenues	199,596	52,255	251,851	114,940	46,911	161,851	110,890	45,503	156,393	110,235	45,441	155,676
Other State: STRS on Behalf of State		388,589	388,589		292,174	292,174		306,783	306,783		322,122	322,122
COVID19 SB117 PPE Funding 19-20 only												
COVID19 State LLM Funding 20-21 only												
Other State: 1 Time Discr. Funds \$184 per ADA 18-19					48,227	48,227						
Local Revenues	437,341	289,247	726,588	321,800	342,139	663,939	294,685	291,000	585,685	295,485	291,000	586,485
Total Revenue	7,058,338	927,197	7,985,535	6,780,886	1,188,149	7,969,035	6,796,568	836,775	7,633,343	6,835,409	832,052	7,667,461
Expenditures												
Certificated Salaries	3,293,781	401,428	3,695,209	3,010,545	374,313	3,384,858	2,847,705	350,689	3,198,394	2,904,660	357,703	3,262,363
COVID19 Certificated Salaries	1,028,133	324,980	1,353,113	970,502	259,894	1,230,396	989,912	260,876	1,250,788	1,009,710	266,094	1,275,804
Classified Salaries	170,136	35,431	205,567	164,363	31,917	196,280	162,653	31,673	194,326	165,906	32,307	198,213
Employee Benefits -- Statutory												
COVID19 Employee Benefits												
Employee Benefits STRS on Behalf of State	388,589		388,589	292,174	292,174	292,174	306,783	306,783	306,783			
Employee Benefits STRS	552,569	68,044	620,613	456,574	60,459	517,033	443,617	55,830	499,446	511,607	64,387	575,994
Employee Benefits PERS	181,740	61,384	243,124	191,483	51,738	243,221	234,923	60,002	294,925	274,002	69,983	343,983
Employee & Retiree Benefits -- Health & Welfare	502,637	78,412	581,049	510,326	78,417	588,743	515,429	75,033	590,462	520,584	75,783	596,367
Books and Supplies	155,283	65,991	221,274	93,678	150,115	243,793	77,702	71,470	149,172	79,256	72,676	151,932
COVID19 Books and Supplies												
Services, Other Operating Expenses	683,007	728,690	1,411,697	639,340	837,044	1,476,384	617,393	759,741	1,377,134	627,841	774,936	1,402,777
COVID19 Services, Other Operating Expenses												
Restricted Expense Adjustment	0	0	0	0	69,811	69,811	1,744	(1,744)	0	35,690	(35,690)	0
Necessary Expense Reductions - see narrative												
Capital Outlay												
6000-6999												
7100-7299												
7300-7499												
Other Outgo												
Other Outgo: BAS to D21 charter												
Total Expenditures	73,600	2,152,949	2,226,549	6,086,811	2,449,523	8,536,334	5,941,077	1,970,353	7,911,430	5,879,256	2,000,301	7,879,557
Excess (Deficiency)	417,452	(1,225,752)	(808,300)	694,075	(1,261,374)	(567,299)	855,491	(1,133,578)	(278,087)	956,153	(1,148,249)	(192,096)
Transfers In	1,348,475	-	1,348,475	1,201,927	-	1,201,927	1,211,725	-	1,211,725	1,212,600	-	1,212,600
Transfers Out (enter as negative)	(1,199,342)	-	(1,199,342)	(875,000)	-	(875,000)	(860,000)	-	(860,000)	(860,000)	-	(860,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,166,975)	(1,166,975)	(1,119,194)	(1,119,194)	(1,119,194)	(1,133,578)	(1,133,578)	(1,148,249)	(1,148,249)	(1,148,249)	(1,148,249)
Total Transfers/Other Uses	(1,017,842)	1,166,975	149,133	(792,267)	(1,119,194)	(1,119,194)	(781,853)	(1,133,578)	(1,148,249)	(795,649)	(1,148,249)	(1,148,249)
Net Increase (Decrease)	(600,390)	(58,777)	(659,167)	(98,192)	(142,180)	(240,372)	73,638	0	73,638	160,504	0	160,504
Fund Balance												
Beginning Balance	4,283,368	263,341	4,546,709	3,684,978	204,564	3,889,542	3,586,786	62,384	3,649,170	3,660,124	62,384	3,722,808
Audit Adjustment(s)	-	0	-	-	-	-	-	-	-	-	-	-
Net Ending Balance	3,684,978	204,564	3,889,542	3,586,786	62,384	3,649,170	3,660,424	62,384	3,722,808	3,820,928	62,384	3,883,312
Components of Ending Balance:												
Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	204,564	204,564	-	62,384	62,384	-	62,384	62,384	-	62,384	62,384
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 - 1 Time Discr. Funds: 2015-16 thru 2018-19		-	-	-	-	-	-	-	-	-	-	-
Assigned - Amount required for OV and SR to meet BP3100		162,149	162,149	252,545	-	252,545	224,241	-	224,241	230,466	-	230,466
Assigned - Fund Bal Site Support/Programs/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 - COVID19 Legal / Overspending		-	-	203,504	-	203,504	100,000	-	100,000	300,000	-	300,000
Reserve for Economic Uncertainties	9789	1,718,700	1,718,700	1,550,940	-	1,550,940	1,439,300	-	1,439,300	1,431,800	-	1,431,800
Unassigned/Unappropriated Ending Bal	9790	329,129	329,129	104,797	-	104,797	421,883	-	421,883	383,662	-	383,662
Net Ending Balance	3,684,978	204,564	3,889,542	3,586,786	62,384	3,649,170	3,660,424	62,384	3,722,808	3,820,928	62,384	3,883,312
Economic Uncertainties required level per BP 3100												
Additional Reserves:												
FUND 17 Calculation of Estimated Ending FB per year	\$ 302,197	\$ 6,081	\$ 308,278	\$ 308,278	\$ 4,000	\$ 312,278	\$ 312,278	\$ 4,000	\$ 316,278	\$ 316,278	\$ 4,000	\$ 320,278

**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2020-21 CASH FLOW ESTIMATES @ 2nd Interim January 31, 2021**

APPLE B ELEM/DIST: 2nd Interim		2020-21 ACTUALS				2020-21 PROJECTIONS												TOTAL	DEFERRED REV/EXP JUL-AU 21	BUDGET
DESCRIPTION	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN							
A: BEGIN CASH	9110	2,941,362.09	2,957,169.18	2,400,533.40	2,792,025.00	2,456,978.57	2,269,319.23	4,099,009.21	3,586,456.95	3,194,570.95	2,284,000.95	3,095,867.95	2,422,283.95							
B: REVENUES																				
Rev Limit Prop Taxes	8020-8079		12,138.65		18,625.56	305.33	2,257,385.40	17,630.11			1,500,000.00		193,914.95	4,000,000.00		4,000,000.00				
LCPF State Aid	8010-8019	88,760.00	88,760.00	159,767.00	159,767.00	159,767.00	159,767.00	159,767.00	92,008.00	26,674.00	26,674.00	26,674.00	0.00	1,148,385.00	591,278.00	1,739,663.00				
Basic Aid Supplement	8011	43,784.00	43,784.00	78,812.00	78,812.00	78,812.00	78,812.00	78,812.00	9,670.00	12,266.00	12,266.00	12,266.00	0.00	528,096.00	271,904.00	800,000.00				
Education Protection Act	8012			142,223.00			142,224.00				110,331.00		131,593.00	526,371.00		526,371.00				
Deferred Maintenance TF	8091										-50,000.00			-50,000.00		-50,000.00				
In Lien Property Tax	8080-8099		-153,734.00	-307,470.00	-204,980.00	-204,980.00	-204,980.00	-204,980.00	-204,980.00	-380,585.00	-190,290.00	-190,290.00	-190,290.00	-2,437,559.00	-190,290.00	-2,627,849.00				
Federal	8100-8299			2,891.71	11,937.00		16,135.00	27,262.00		12,340.00			12,340.00	82,905.71	113,587.29	196,493.00				
Federal: COVID19				137,502.00			9,493.00			15,638.00			15,638.00	178,271.00		178,271.00				
Other State - see below	8300-8599																			
Mandated Block Grant						12,153.00								12,153.00		12,153.00				
Lottery, Unrest+Rest								21,222.21			19,651.00		40,873.21	78,605.00	37,731.79	78,605.00				
Special Ed: ERMHS											7,800.00			7,800.00	7,800.00	15,600.00				
Learning Loss Mitigation: COVID19														31,545.00		31,545.00				
STRS on Behalf of / State Liability				31,545.00										0.00	199,092.00	199,092.00				
Miscellaneous														0.00		0.00				
Other Local	8600-8799													1,650.00	1,350.00	3,000.00				
Interest						7,381.13		5,121.72			6,000.00			18,502.85	6,497.15	25,000.00				
Rent, Util, SR MOU, Misc			240.00	400.00	3,640.00	1,390.39	30,730.00	12,992.19	15,000.00	10,000.00	15,000.00	10,000.00	83,169.42	182,562.00	245,000.00	427,562.00				
Special Ed		12,611.00	12,611.00	22,699.00	22,699.00	22,699.00	22,699.00	22,699.00	26,256.00	26,256.00	26,256.00	26,256.00	-43,741.00	200,000.00	200,000.00	200,000.00				
Interfund TF in (MOU+THOV+ASP)	8910-8929					155,000.00							159,471.00	768,471.00	299,000.00	768,471.00				
Contributions from Unrest	8930-8979												100,000.00	100,000.00		100,000.00				
Other Non-Revenue														0.00		0.00				
C: TOTAL REVENUES		145,155.00	3,799.65	126,146.71	232,723.56	232,527.85	2,512,265.40	140,526.23	94,604.00	-217,080.00	1,423,357.00	-115,094.00	462,095.37	5,041,026.77	1,582,950.23	6,623,977.00				
C: EXPENDITURES																				
Certificated Salaries	1000-1999	35,325.69	37,281.10	222,565.34	213,099.48	209,449.48	208,479.48	211,489.48	218,000.00	218,000.00	218,000.00	218,000.00	228,386.95	2,238,077.00		2,238,077.00				
Classified Salaries	2000-2999	52,276.03	73,734.92	85,163.67	82,274.74	82,465.89	82,865.89	83,498.87	92,400.00	92,400.00	92,400.00	92,400.00	95,654.99	1,007,535.00		1,007,535.00				
Employee Benefits	3000-3999	31,877.67	38,564.39	140,151.68	97,931.93	95,747.67	97,079.00	95,954.26	100,500.00	100,500.00	100,500.00	100,500.00	105,228.21	1,104,534.81	199,092.00	1,303,626.81				
Books & Supplies	4000-4999	11,289.95	50,914.15	12,909.82	55,172.79	8,651.88	52,343.86	3,419.66	15,590.00	17,590.00	15,590.00	17,590.00	26,770.29	240,528.64	50,000.00	320,528.64				
Services & Other Operational	5000-5999	24,063.70	97,278.57	68,753.71	224,230.11	64,926.94	69,585.29	26,114.77	60,000.00	265,000.00	175,000.00	130,000.00	142,760.08	1,377,113.17	95,000.00	1,442,713.17				
Capital Outlay	6000-6599													0.00		0.00				
Other Outgo	7000-7499													50,000.00		50,000.00				
Interfund TF out (Cafet)	7600-7629			15,000.00	10,000.00		10,000.00				10,000.00		20,000.00	65,000.00		65,000.00				
Interfund TF out (BAS/OPEB)													100,000.00	450,000.00		450,000.00				
Other Non-Expenditures														0.00		0.00				
D: TOTAL EXPENDITURES		154,833.04	297,773.13	544,544.22	682,709.05	443,938.10	670,353.52	670,477.04	486,490.00	693,490.00	611,490.00	558,490.00	718,800.52	6,533,388.62	344,092.00	6,877,480.62				
D: PRIOR YR TRANSACTIONS																				
Accounts Receivable	92x																			
Prior year LCPF Revenue/Deferrals+In Lieu Prop Tax		233,799.00												233,799.00						
Prior year Federal, Other State/Lottery, Interest, Misc.		34,038.25		2,502.61	33,728.30	-4,917.00	-37.13	354.82						65,669.85						
Prior year MOUs				811,569.02								0.00	0.00	811,569.02						
Temp Loans to Charters due to State Cash Deferrals												0.00		0.00						
Accounts Payable	95x																			
Prior year Clear Due To/From SR				-4,182.52										-4,182.52						
Prior year EPA Overpaid, Books, Sup, Use Tax, etc.		-242,352.12	-262,662.30	809,889.11	81,210.76	28,667.91	-12,184.77	17,043.73						-390,276.79						
TOTAL PRIOR YR		25,485.13	-262,662.30	809,889.11	114,939.06	23,750.91	-12,221.90	17,398.55	0.00	0.00	0.00	0.00	0.00	716,578.56						
E: NET INC/DEC	(B-C+D)	15,807.09	-556,635.78	391,491.60	-335,046.43	-187,659.34	1,829,689.98	-512,552.26	-391,886.00	-910,570.00	811,867.00	-673,584.00	-256,705.15							
F: ENDING CASH BALANCE	(A+E)	2,957,169.18	2,400,533.40	2,792,025.00	2,456,978.57	2,269,319.23	4,099,009.21	3,586,456.95	3,194,570.95	2,284,000.95	3,095,867.95	2,422,283.95	2,165,578.80		1,238,858.23					

Notes: Amount expected in or after July of 2021 for all types of revenue is estimated at over \$1,350,000. This includes the anticipated state cash deferrals for February through June of over \$863,100.

This amount also includes MOU payments due from charters and the after school program of \$544,000, federal funding of \$110,000 and over \$45,000 of state funding.

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 (\$199,092).

Expenses to be made after June 30, 2021 shows the book entry amount for STRS on Behalf of State (will not be paid), estimated unpaid amounts for supplies of \$50k and services of \$95k.

COVID19 revenue and expenses are included. Federal Revenue shows the description "COVID19" and Other State Revenue shows "Learning Loss Mitigation: COVID19".

Expenses are not separated in the Expenditure section but match the revenue.

Temporary Loans to Charters due to State cash deferrals is updated for 2nd Interim and currently loans are not indicated.

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Twin Hills Union School District - District & Apple Blossom Elementary School 2020-21 Multi-Year Projection Assumptions @ 2nd Interim

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

	2019-20	2020-21	2021-22	2022-23
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
Unduplicated Count # / % for Sup Grant	99 / 25.32%	85 / 24.01%	90 / 24.00%	90 / 24.00%
Funded ADA / Actual ADA	377.65	377.65: COVID19 Hold Harmless	377.0: Prior year rounded / 366	365.00
Enrollment (w/LCFF - TK below age 5)	401 : LCFF 391	360 : LCFF 354	381 : LCFF 375	380 : LCFF 375
Enrollment notes:	1 NPS+0 SCOE	Includes 2 NPS + no SCOE students	Includes 1 NPS + no SCOE students	No NPS + no SCOE students
Property Taxes % inc/dec	\$4,071,366	\$4.0 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$3,680	\$3,633	\$3,702	\$3,745
Transportation Funding	\$95,000	\$95,000	Same as prior year	Same as prior year
Revenue Transfer to Deferred Maintenance	\$150,000	\$50,000 reduced due to funded COLA=0	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$894,398	\$800,000 estimate	\$800,000 estimate	Same as prior year
Unr: MediCal (MAA)		Unr: MAA only budgeted as received		
Rest: Title 1 & 2		Rest: Title 1 & 2 current year estimates	No Unr. Rest same as prior year	Same as prior year
N/A		\$178,086.00	20-21 Only	20-21 Only
Federal				
COVID19 CARES Act				
Other State				
Lottery Unrestricted/Restricted	Unr \$149 : Rest \$48	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446
Mandated Block Grant	Unr \$32.18	Unr \$32.18 *prior year ADA	Unr \$32.66 *prior year ADA	Unr \$33.08 *prior year ADA
COVID19 SB117 Grant	\$6,659	19-20 Only	19-20 Only	19-20 Only
COVID19 Learning Loss Mitigation	N/A	\$31,545	20-21 Only	20-21 Only
Special Ed Early Intervention Preschool Grant	\$81,094	19-20 Only	19-20 Only	19-20 Only
Special Ed Mental Health (ERMHS)	\$16,695	Rest: \$15,600 counseling costs	Same as PY	Same as PY
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	\$77,414	Unr Interest \$25K based on cash deferral issue	Same as PY	Same as PY
Other Local, see Narrative		Unr SunRidge MOU \$245K, 0 rent THH, misc.	PY + rent inc THH	PY + rent inc THH
Donations	\$42,234 w/Walkathon	Rest = budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers		Rest funding from SELPA, Consortium rent, SR share of WC Consortium costs	Same as PY	Same as PY
Expenditures				
Certificated Salaries				
	26.8 FTE Teachers & Student Support = 22.7 FTE Teachers (includes AB, TH, OV Special Ed 4.2 FTE) + 30 FTE Counselor + 1.2 FTE Intervention + 80 FTE Tchr Coach.	25.0 FTE Teachers & Student Support = 22.7 FTE Teachers (includes AB, TH, OV Special Ed 4.2 FTE) + 30 FTE Counselor + 1.2 FTE Intervention + 80 FTE Tchr Coach.	Prior year - 1.83 net FTE due to retirements and categorical funded positions from PY only. Reduce admin and add counselor using supplemental funds.	Prior year - 1.0+ FTE due to Necessary Reductions
Staffing (FTEs)	1.2 FTE Site Admin + 1.0 FTE Superintendent	2.2 FTE Admin= 1.2 FTE Site Admin + 1.0 FTE Superintendent	PY + estimated 2%	Estimated @ 2%
Step & Column Costs		Based on actual current known payroll	Same as prior year	Prior year - 1.0+ FTE due to Necessary Reductions
Classified Salaries	16.8 FTE AB + site maint TH and special ed AB+TH. 6.0 FTE District	13.8 FTE (includes AB+TH 3.2 FTE Special Ed IAs plus 1.0 FTE Site Maint. TH). 6.0 FTE District personnel	PY + estimated 2%	Estimated @ 2%
Staffing (FTEs)		Based on actual current known payroll		
Step & Column Costs		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year + 2%	Prior year + 2%
Employee Benefits	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
Statutory Benefits (Fixed)	STRS=17.1% PERS=19.721%	STRS = 16.15% PERS = 20.70%	STRS = 15.92% PERS = 23.0%	STRS = 18.0% PERS = 26.3%
STRS on Behalf of State		District annual maximum is for a full FTE is apx. \$11,150. Actual cost known to date.	Prior year + 1%	Prior year + 1%
Health & Welfare Benefits		Estimated expenses based on prior year now updated for this year. One time, carryover and donations are now included.	Prior year minus one time, carryover, donations Unr \$13,500 and Rest \$47,780 plus 2%	Prior year + 2%
Books and Supplies	\$1,083	Estimated expenses \$145,807	2020-21 only	2020-21 only
COVID19 Books/Supplies		Estimated expenses including: Unrestricted, JPA Transportation (see below), advertising, tech repairs; Restricted special education, federal programs, RRM	Prior year minus one time, carryover, donations Unr \$22,190 and Rest \$87,200 plus 2%	Prior year + 2%
Services, Other Operating Expenses	N/A	Estimated expenses \$47,049	2020-21 only	2020-21 only
COVID19 Services/Other Operating Exp	\$95,000	\$95,000, matches revenue	Same as prior year	Same as prior year
Transportation				

Assumptions Continued		2019-20	2020-21	2021-22	2022-23
District/AB 2nd Interim 20-21	Prior Fiscal Year		Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Restricted Expense Adjustment			See subsequent years	Adj needed, annual expenses increase, revenue generally does not	
Necessary Expense Reductions	\$0	See subsequent years	Due to COLA, changed to \$0 at 2nd Int.		Adj needed, same as prior year
Capital Outlay	SCOE NPS Fee	None anticipated to date	None	None	None
Other Outgo	\$73,600 for 18-19 retro	None anticipated to date	\$50,000 to support salary inc.	\$50,000 to support salary inc.	\$50,000 to support salary inc.
Other Outgo: BAS to D21 SunRidge Transfers In	\$828,000 w/retro	\$750K Charters+\$9K ABASP=1/2 COVID closure	\$750K Charters+\$18k ABASP full year		
MOU amounts from Charters+ABASP	CRSP from Fund 20	\$9,471 (1 Teacher: yr 1 of 3)	\$9,600=PY+2% on ER costs (1 Teacher: yr 2 of 3)	Same as prior year	\$9,800=PY+2% on ER costs (1 Teacher: yr 3 of 3)
Transfers Out					
Contribution to Cafeteria Fund	\$50,000	\$65,000 is current estimate due to COVID	Reduce back to \$50,000 post COVID	Same as prior year	Same as prior year
Basic Aid Supplement Funds to THCMS	\$400,000	\$400,000 is current estimate	\$400,000 is current estimate	\$400,000 is current estimate	\$400,000 is current estimate
Basic Aid Supplement Funds to OV		\$50,000 to support salary inc.	\$50,000 to support salary inc.	\$50,000 to support salary inc.	\$50,000 to support salary inc.
Basic Aid Supplement Funds to all funds for 18-19 retro salary and employer costs	\$133,242	Charters shown above, no BAS funds to ABASP or Cafeteria	Charters shown above, no BAS funds to ABASP or Cafeteria	Charters shown above, no BAS funds to ABASP or Cafeteria	Charters shown above, no BAS funds to ABASP or Cafeteria
PG&E Solar Init Funds, OPEB, Capital Equip	\$150,000 to F20 CRSP, \$50k to F40 Cap Eq	None	None	None	None
Contributions: Restricted					
Special Ed Encroachment & ADA transfers	\$665,304	\$710,194	Prior year + 2%	Prior year +2%	Prior year +2%
Routine Restricted Maintenance	\$275,000	\$300,000	No change	No change	No change
PIP Program	\$15,200	\$0	To be determined \$0	To be determined \$0	To be determined \$0
Net Increase (Decrease)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance					
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	Same as prior year	Same as prior year	Same as prior year
Restricted	\$114,297	CA Clean Energy Funds \$11,029	Same as prior year	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details
Assigned - Adjustments reducing assignments		N/A	N/A	N/A	N/A
Reserve for Economic Uncertainties (REU)		BP 3:100 = 17% rounded up	BP 3:100 = 17% rounded up	BP 3:100 = 17% rounded up	BP 3:100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2019-20: Please see budgeted dollar amounts on MYP.

RRM & REU calculated without STRS on Behalf of State

Abbreviations:

Abbreviations (continued):

Adj = Adjusted, Adjustment(s)

PY = prior year

BA = original Budget Adopted in June

R&R = Repair or replace

BP = Board Policy

Rest = restricted

EU = Economic Uncertainties

REU = Reserve for Economic Uncertainties

inc/dec = increase/decrease

RRM = Routine Restricted Maintenance

FTE = Full Time Equivalent

SACS = State software reports (Standardized Account Code Structure)

k = thousands

STRS = State Teachers Retirement System (Certificated Teachers, Counselors, Nurses and Administrators)

MYP = Multi-year projection

Unr = unrestricted

NPS = Non Public School

WC = West County

PERS = Public Employee F

YEC = Year end close

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2020-21 Multi-Year Projection @ 2nd Interim January 31, 2021

Object Codes	Prior Fiscal Year Budget: 2019-20			Current Fiscal Year Budget: 2020-21			First Subsequent Fiscal Year: 2021-22			Second Subsequent Fiscal Year: 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)			3.26%			3.26%			3.26%			3.26%
Fund COLA			3.26%			3.26%			3.26%			3.26%
Current Year ADA			377.65			377.65			377.65			377.65
ADA for LCFF Funding purposes			401.00			401.00			401.00			401.00
Revenue												
LCFF Sources: LCFF, EPA, Property Tax	3,606,479	-	3,606,479	3,543,185	-	3,543,185	3,659,827	-	3,659,827	3,645,559	-	3,645,559
Transportation Funding	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue transfer (Def Maint, F14)	(150,000)	-	(150,000)	(150,000)	-	(150,000)	(150,000)	-	(150,000)	(150,000)	-	(150,000)
State Aid Supplement: Ctr & Slnr years, estimate only	894,398	-	894,398	894,398	-	894,398	894,398	-	894,398	894,398	-	894,398
Federal Revenues	18,125	-	18,125	18,125	-	18,125	18,125	-	18,125	18,125	-	18,125
COVID19 Fed LLM Funding 20-21 only	157,312	-	157,312	157,312	-	157,312	157,312	-	157,312	157,312	-	157,312
Other State: STRS/PERS on Behalf of State	252,981	-	252,981	252,981	-	252,981	252,981	-	252,981	252,981	-	252,981
COVID19 SB117 PPE Funding 19-20 only	6,659	-	6,659	6,659	-	6,659	6,659	-	6,659	6,659	-	6,659
COVID19 State LLM Funding 20-21 only	425,816	-	425,816	425,816	-	425,816	425,816	-	425,816	425,816	-	425,816
Local Revenues	5,047,130	-	5,047,130	5,047,130	-	5,047,130	5,047,130	-	5,047,130	5,047,130	-	5,047,130
Total Revenue	10,000,199	-	10,000,199	9,858,431	-	9,858,431	10,000,199	-	10,000,199	9,858,431	-	9,858,431
Expenditures												
Certificated Salaries	2,054,402	-	2,054,402	2,054,402	-	2,054,402	2,054,402	-	2,054,402	2,054,402	-	2,054,402
COVID19 Certificated Salaries	761,688	-	761,688	761,688	-	761,688	761,688	-	761,688	761,688	-	761,688
Classified Salaries	118,063	-	118,063	118,063	-	118,063	118,063	-	118,063	118,063	-	118,063
Employee Benefits - Statutory	252,981	-	252,981	252,981	-	252,981	252,981	-	252,981	252,981	-	252,981
COVID19 Employee Benefits	341,972	-	341,972	341,972	-	341,972	341,972	-	341,972	341,972	-	341,972
Employee Benefits STRS/PERS on Behalf of State	61,384	-	61,384	61,384	-	61,384	61,384	-	61,384	61,384	-	61,384
Employee Benefits STRS	131,940	-	131,940	131,940	-	131,940	131,940	-	131,940	131,940	-	131,940
Employee Benefits PERS	328,041	-	328,041	328,041	-	328,041	328,041	-	328,041	328,041	-	328,041
Employee & Retiree Benefits - Health & Welfare	135,166	-	135,166	135,166	-	135,166	135,166	-	135,166	135,166	-	135,166
Books and Supplies	602,372	-	602,372	602,372	-	602,372	602,372	-	602,372	602,372	-	602,372
COVID19 Books and Supplies	47,730	-	47,730	47,730	-	47,730	47,730	-	47,730	47,730	-	47,730
Services, Other Operating Expenses	716,888	-	716,888	716,888	-	716,888	716,888	-	716,888	716,888	-	716,888
COVID19 Services, Other Operating Expenses	4,347,244	-	4,347,244	4,347,244	-	4,347,244	4,347,244	-	4,347,244	4,347,244	-	4,347,244
Restricted Expense Adjustment (clear through interest)	-	-	-	-	-	-	-	-	-	-	-	-
Necessary Expense Reductions - see narrative	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7199;	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499	-	-	-	-	-	-	-	-	-	-	-	-
7299	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	9,858,431	-	9,858,431	9,858,431	-	9,858,431	9,858,431	-	9,858,431	9,858,431	-	9,858,431
Excess (Deficiency)	141,768	-	141,768	141,768	-	141,768	141,768	-	141,768	141,768	-	141,768
Transfers In from OVS	444,800	-	444,800	444,800	-	444,800	444,800	-	444,800	444,800	-	444,800
Transfers In from THCMS	416,100	-	416,100	416,100	-	416,100	416,100	-	416,100	416,100	-	416,100
Transfers In from F20 OPEB for CRSP	19,405	-	19,405	19,405	-	19,405	19,405	-	19,405	19,405	-	19,405
Transfers In from ABASP	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Transfers Out to California (enter as negative)	(400,000)	-	(400,000)	(400,000)	-	(400,000)	(400,000)	-	(400,000)	(400,000)	-	(400,000)
Transfers Out: B&S to Fund 05	(135,242)	-	(135,242)	(135,242)	-	(135,242)	(135,242)	-	(135,242)	(135,242)	-	(135,242)
Transfers Out: B&S Asset with 18.19 % Salary Increases	(200,000)	-	(200,000)	(200,000)	-	(200,000)	(200,000)	-	(200,000)	(200,000)	-	(200,000)
Transfers Out: F&E Solar, OPEB, Cap Equip	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
8300-8379	-	-	-	-	-	-	-	-	-	-	-	-
7600-7699	-	-	-	-	-	-	-	-	-	-	-	-
8900-8999	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	(1,040,975)	-	(1,040,975)	(1,040,975)	-	(1,040,975)	(1,040,975)	-	(1,040,975)	(1,040,975)	-	(1,040,975)
Total Transfers/Other Uses	(943,912)	-	(943,912)	(943,912)	-	(943,912)	(943,912)	-	(943,912)	(943,912)	-	(943,912)
Net Increase (Decrease)	(444,026)	-	(444,026)	(444,026)	-	(444,026)	(444,026)	-	(444,026)	(444,026)	-	(444,026)
Fund Balance												
Beginning Balance	4,053,755	-	4,053,755	4,053,755	-	4,053,755	4,053,755	-	4,053,755	4,053,755	-	4,053,755
Net Ending Balance	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729
Components of Ending Balance:												
Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	114,297	-	114,297	114,297	-	114,297	114,297	-	114,297	114,297	-	114,297
Committed	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned: West County JPAs- Spec Ed & Transport	362,000	-	362,000	362,000	-	362,000	362,000	-	362,000	362,000	-	362,000
Assigned - 1 Time Diser. Funds: 2015-16 thru 2018-19	160,300	-	160,300	160,300	-	160,300	160,300	-	160,300	160,300	-	160,300
Assigned - Amount required for THCMS to meet BP3100	27,300	-	27,300	27,300	-	27,300	27,300	-	27,300	27,300	-	27,300
Assigned - Amount required for OV to meet BP3100	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 - Fund Bal Support/Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Leat: Distance Learning (20-21 only)	1,356,000	-	1,356,000	1,356,000	-	1,356,000	1,356,000	-	1,356,000	1,356,000	-	1,356,000
Assigned - Overexpending/Expenses not reduced as needed	329,129	-	329,129	329,129	-	329,129	329,129	-	329,129	329,129	-	329,129
Reserve for Economic Uncertainties	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729
Unassigned/Unappropriated Ending Bal	-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729	3,609,729	-	3,609,729
Reserve percentage is based on Reserve of Economic Uncertainties - Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out			21%			21%			21%			21%

LCFF Calculator Universal Assumptions				
Twin Hills Union Elementary (70961) - AB/Dist 2nd Interim				3/1/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,966,502	2,923,794	3,035,614	3,021,020
Grade Span Adjustment	201,083	197,992	205,653	209,965
Supplemental Grant	177,068	159,586	156,747	152,761
Concentration Grant	-	-	-	-
Add-ons	95,000	95,000	95,000	95,000
Total Target	3,439,653	3,376,372	3,493,014	3,478,746
Transition Components:				
Target	\$ 3,439,653	\$ 3,376,372	\$ 3,493,014	\$ 3,478,746
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	3,336,605	3,300,859	3,300,470	3,218,941
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,701,466	\$ 3,638,185	\$ 3,754,827	\$ 3,740,559
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,981,614	\$ 1,739,663	\$ 1,996,446	\$ 2,024,883
8011 - Fair Share				
8311 & 8590 - Categoricals				
EPA (for LCFF Calculation purposes)	309,879	526,371	360,662	348,636
Local Revenue Sources:				
8021 to 8089 - Property Taxes	4,071,366	4,000,000	4,000,000	4,000,000
8096 - In-Lieu of Property Taxes	(2,661,393)	(2,627,849)	(2,602,281)	(2,632,960)
Property Taxes net of in-lieu	1,409,973	1,372,151	1,397,719	1,367,040
TOTAL FUNDING	\$ 3,701,466	\$ 3,638,185	\$ 3,754,827	\$ 3,740,559
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,701,466	\$ 3,638,185	\$ 3,754,827	\$ 3,740,559
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 309,879	\$ 526,371	\$ 360,662	\$ 348,636
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	309,879	526,371	360,662	348,636
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	4,620	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	392	360	381	380
COE Enrollment	-	-	-	-
Total Enrollment	392	360	381	380
Unduplicated Pupil Count	99	85	90	90
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	99	85	90	90
Rolling %, Supplemental Grant	27.9500%	25.5600%	24.1800%	23.6400%
Rolling %, Concentration Grant	27.9500%	25.5600%	24.1800%	23.6400%
FUNDED ADA				
Adjusted Base Grant ADA	Prior Year	Current Year	Prior Year	Current Year
Grades TK-3	251.04	247.18	247.18	245.00
Grades 4-6	132.13	130.47	130.41	120.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	383.17	377.65	377.59	365.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	383.17	377.65	377.59	365.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	247.18	247.18	245.00	245.00
Grades 4-6	130.47	130.47	121.00	120.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	377.65	377.65	366.00	365.00
Funded Difference (Funded ADA less Actual ADA)	5.52	-	11.59	-
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 177,068	\$ 159,586	\$ 156,747	\$ 152,761
Current year Percentage to Increase or Improve Services	5.16%	4.72%	4.47%	4.37%

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Twin Hills Union Elementary (70961) - AB/Dist 2nd Interim										44256	v21.2a	
LOCAL CONTROL FUNDING FORMULA										2019-20	2020-21	
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant		Unduplicated Pupil							
	3.260%		Proration		Percentage		2019-20					
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	251.04	7,702	801	475	-	2,253,917	247.18	7,702	801	435	-	2,209,214
Grades 4-6	132.13	7,818		437	-	1,090,737	130.47	7,818		400	-	1,072,158
Grades 7-8	-	8,050		450	-	-	-	8,050		412	-	-
Grades 9-12	-	9,329	243	535	-	-	-	9,329	243	489	-	-
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	383.17	2,966,502	201,083	177,068	-	3,344,653	377.65	2,923,794	197,992	159,586	-	3,281,372
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						95,000						95,000
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,439,653						3,376,372
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT										261,813	261,813	
CALCULATE LCFF FLOOR												
				12-13	19-20				12-13	20-21		
				Rate	ADA				Rate	ADA		
Current year Funded ADA times Base per ADA				4,982.62	383.17	1,909,191			4,982.62	377.65	1,881,686	
Current year Funded ADA times Other RL per ADA				44.58	383.17	17,082			44.58	377.65	16,836	
Necessary Small School Allowance at 12-13 rates						-					-	
2012-13 Categoricals						855,303					855,303	
Floor Adjustments						-					-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-					-	
Less Fair Share Reduction						-					-	
Non-CDE certified New Charter: District PY rate * CY ADA						-					-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,448.52	383.17	555,029			\$ 1,448.52	377.65	547,034	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						3,336,605					3,300,859	
CALCULATE LCFF PHASE-IN ENTITLEMENT										2019-20	2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET						3,439,653					3,376,372	
LOCAL CONTROL FUNDING FORMULA FLOOR						3,336,605					3,300,859	
LCFF Need (LCFF Target less LCFF Floor, if positive)						-					-	
Current Year Gap Funding					100.00%	-				100.00%	-	
ECONOMIC RECOVERY PAYMENT						261,813					261,813	
Miscellaneous Adjustments						-					-	
LCFF Entitlement before Minimum State Aid provision						3,701,466					3,638,185	
CALCULATE STATE AID												
Transition Entitlement						3,701,466					3,638,185	
Local Revenue (including RDA)						(1,409,973)					(1,372,151)	
Gross State Aid						2,291,493					2,266,034	
CALCULATE MINIMUM STATE AID												
			12-13 Rate	19-20 ADA		N/A			12-13 Rate	20-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,027.20	383.17		1,926,272			5,027.20	377.65		1,898,522
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(1,409,973)						(1,372,151)
Subtotal State Aid for Historical RL/Charter General BG						516,299						526,371
Categorical funding from 2012-13						855,303						855,303
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						1,371,602						1,381,674
Proration Factor						-						0.00%
Minimum State Aid Guarantee						1,371,602						1,381,674
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						2,291,493						2,266,034
Additional State Aid (Additional SA)											-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)										3,701,466	3,638,185	
CHANGE OVER PRIOR YEAR			3.75%	133,792					-1.71%	(63,281)		
LCFF Entitlement PER ADA						9,660					9,634	
PER ADA CHANGE OVER PRIOR YEAR			5.21%	478					-0.27%	(26)		
BASIC AID STATUS (school districts only)										Non-Basic Aid	Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2019-20			Increase			2020-21
State Aid			1.81%	40,720		2,291,493			-1.11%	(25,459)		2,266,034
Property Taxes net of in-lieu			7.07%	93,072		1,409,973			-2.68%	(37,822)		1,372,151
Charter in-Lieu Taxes			0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp			3.75%	133,792		3,701,466			-1.71%	(63,281)		3,638,185

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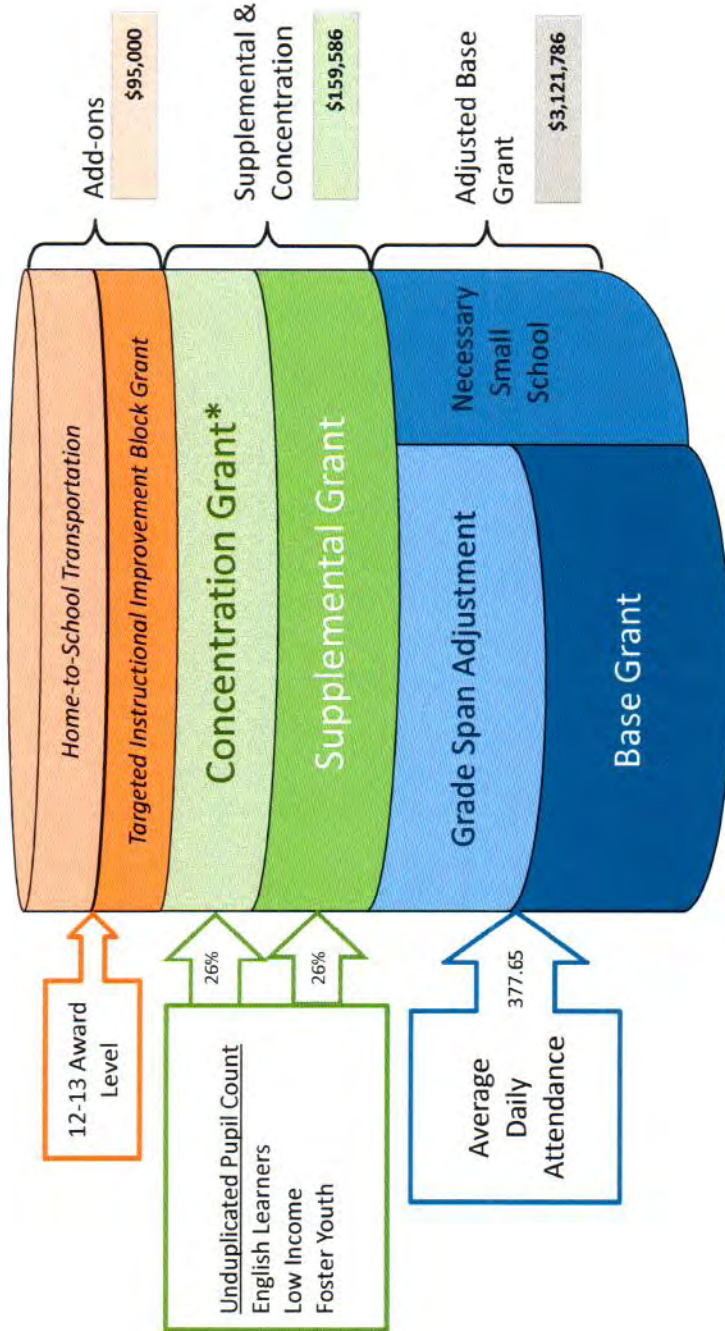
Twin Hills Union Elementary (70961) - AB/Dist 2nd Interim										44256				v21.2a			
LOCAL CONTROL FUNDING FORMULA										2021-22				2022-23			
CALCULATE LCFF TARGET																	
										Base Grant				Unduplicated Pupil			
										COLA & Augmentation				COLA & Augmentation			
										Proration				Proration			
										Percentage				Percentage			
Unduplicated as % of Enrollment										3.840%				0.00%			
										24.18%				24.18%			
										2021-22				2022-23			
										ADA				ADA			
										Base				Base			
										Gr Span				Gr Span			
										Supp				Supp			
										Concen				Concen			
										TARGET				TARGET			
Grades TK-3										247.18				245.00			
Grades 4-6										130.41				120.00			
Grades 7-8																	
Grades 9-12																	
Subtract NSS																	
NSS Allowance																	
TOTAL BASE										377.59				365.00			
										3,035,614				3,021,020			
										205,653				209,965			
										156,747				152,761			
Targeted Instructional Improvement Block Grant																	
Home-to-School Transportation																	
Small School District Bus Replacement Program																	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										3,493,014				3,478,746			
Funded Based on Target Formula (based on prior year P-2 certification)										TRUE				TRUE			
ECONOMIC RECOVERY TARGET PAYMENT										261,813				261,813			
CALCULATE LCFF FLOOR																	

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Components of LCFF Target Entitlement

	2020-21
Base Grant / Necessary Small School	\$ 2,923,794
Grade Span Adjustment	\$ 197,992
Supplemental Grant	\$ 159,586
Concentration Grant	\$ -
Add-ons (TIIIG & Transportation)	\$ 95,000
Total	\$ 3,376,372

TOTAL TARGET LCFF: \$3,376,372

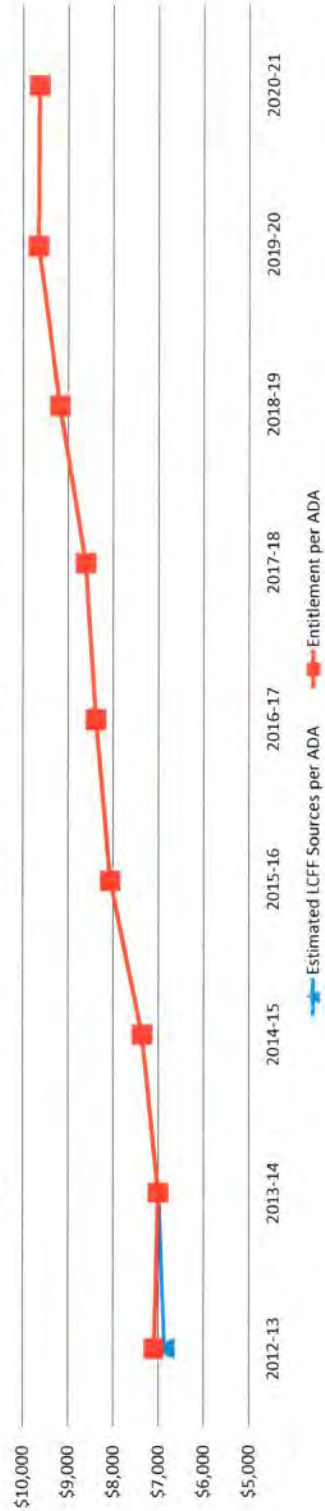


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Funded ADA	414.95	430.25	437.48	436.53	418.57	411.22	388.53	383.17	377.65	377.59
Estimated LCFF Sources per ADA	\$ 6,859.47	\$ 6,998.78	\$ 7,355.09	\$ 8,064.94	\$ 8,383.19	\$ 8,603.13	\$ 9,182.49	\$ 9,660.11	\$ 9,633.75	\$ 9,944.19
Net Change per ADA		\$ 139.31	\$ 356.30	\$ 709.85	\$ 318.25	\$ 219.94	\$ 579.36	\$ 477.62	\$ (26.37)	\$ 310.44
Net Percent Change		2.03%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	-0.27%	3.22%
Estimated LCFF Entitlement per ADA	\$ 7,088.42	\$ 6,998.78	\$ 7,355.09	\$ 8,064.94	\$ 8,383.19	\$ 8,603.13	\$ 9,182.49	\$ 9,660.11	\$ 9,633.75	\$ 9,944.19
Net Change per ADA		\$ (89.63)	\$ 356.30	\$ 709.85	\$ 318.25	\$ 219.94	\$ 579.36	\$ 477.62	\$ (26.37)	\$ 310.44
Net Percent Change		-1.26%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	-0.27%	3.22%



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TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2020-21 CASH FLOW ESTIMATES @ 2nd Interim January 31, 2021

TWIN HILLS CMS: 2nd Interim																
MONTH OF:		2020-21 ACTUALS					2020-21 PROJECTIONS							DEFERRED		
DESCRIPTION	ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
A: BEGIN CASH	9110	275,372.95	437,798.35	466,228.79	195,986.81	250,503.72	131,655.33	239,706.49	450,204.96	285,274.78	315,132.78	206,507.78	90,111.78			
B: REVENUES																
State Revenue	8010-8019															
LCFF State Aid	8015	36,119.00	36,119.00	65,014.00	65,014.00	65,014.00	65,014.00	65,014.00	30,139.00	11,543.00	11,543.00	11,543.00	0.00	462,076.00	255,858.00	717,934.00
Education Protection Account	8012			101,973.00	101,973.00		101,973.00			86,055.00			96,666.00	386,667.00		386,667.00
In Lieu Property Tax	8096		49,628.00	99,256.00	66,171.00	66,171.00	66,171.00	66,171.00	66,171.00	122,877.00	61,436.00	61,436.00	61,436.00	786,924.00	61,436.00	848,360.00
Federal: COVID19	8100-8299			75,894.00						5,520.00			5,520.00	86,934.00		86,934.00
Other State - see below	8300-8599															
Mandated Block Grant						3,937.00								3,937.00		3,937.00
One Time Discretionary Funds														0.00		0.00
Lottery, Unrest+Rest								13,055.69			9,150.00			22,205.69	26,350.31	48,556.00
Learning Loss Mitigation: COVID19				16,682.00										16,682.00		16,682.00
STRS on Behalf of / State Liability														0.00	93,082.00	93,082.00
Other Local - see below	8300-8599															
Interest						1,150.87		373.06			700.00			2,223.93	776.07	3,000.00
Rent, Grants, Donations						1,441.18		4,435.00	2,500.82					8,377.00		8,377.00
Interfund TF in	8910-8929															
Other Finance sources	8930-8979						50,000.00	250,000.00					133,456.00	433,456.00		433,456.00
Special Ed Rev TF	8980												-100,000.00	0.00	0.00	0.00
Other Non-Revenue													-100,000.00	0.00		-100,000.00
TOTAL REVENUES		36,119.00	85,747.00	256,846.00	233,158.00	137,714.05	283,158.00	399,048.75	98,810.82	225,995.00	82,829.00	72,979.00	197,078.00	2,109,482.62	437,502.38	2,546,985.00
C: EXPENDITURES																
Certificated Salaries	1000-1999	9,619.51	15,393.76	140,807.99	107,498.49	107,372.24	107,617.24	107,583.49	111,883.00	111,883.00	111,883.00	111,883.00	121,863.28	1,165,288.00		1,165,288.00
Classified Salaries	2000-2999	6,394.96	17,105.46	19,117.48	19,117.48	19,117.48	19,117.48	19,117.48	19,975.00	19,975.00	19,975.00	19,975.00	23,873.18	222,861.00		222,861.00
Employee Benefits	3000-3999	5,869.77	10,794.98	60,524.08	39,711.23	40,598.22	39,754.55	40,663.81	41,250.00	41,250.00	41,250.00	41,250.00	43,146.99	446,063.63	93,082.00	539,145.63
Books& Supplies	4000-4999	54.11	6,289.06	19,482.44	12,484.11	12,568.57	4,108.77	9,378.48	8,346.00	15,742.00	9,742.00	8,742.00	11,138.49	118,076.03	25,000.00	143,076.03
Services & Other Operational	5000-5999	7,270.79	7,733.30	14,252.29	11,799.47	1,905.93	4,508.80	6,779.56	7,287.00	7,287.00	8,604.00	7,525.00	8,528.86	93,482.00	10,000.00	103,482.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499												0.00	0.00		0.00
Interfund TF out	7600-7629					75,000.00			75,000.00				75,000.00	225,000.00	135,000.00	360,000.00
Other Finance sources	7630-7699												0.00	0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL EXPENDITURES		29,209.14	57,316.56	254,184.28	190,610.78	256,562.44	175,106.84	183,522.82	263,741.00	196,137.00	191,454.00	189,375.00	283,550.80	2,270,770.66	263,082.00	2,533,852.66
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF Revenue/Deferrals+In Lieu Prop Tx		265,928.00												265,928.00		
Prior year Interest, Other State/Lottery, Misc.		130.60			11,968.48			-5,027.46						7,071.62		
Accounts Payable	9500															
2020-21 Temp Loan from F01				-272,903.70								0.00	0.00	0.00		
Prior year MOU, EPA Overpaid		-99,061.00												-371,964.70		
Prior year Books, Sup, Use Tax, etc.		-11,482.06			1.21									-11,480.85		
TOTAL PRIOR YR		155,515.54	0.00	-272,903.70	11,969.69	0.00	0.00	-5,027.46	0.00	0.00	0.00	0.00	0.00	-371,964.70		
E: NET INC/DEC	(B-C+D)	162,425.40	28,430.44	-270,241.98	54,516.91	-118,848.39	108,051.16	210,498.47	-164,930.18	29,858.00	-108,625.00	-116,396.00	-86,472.80	-271,733.97		
F: ENDING CASH BAL	(A+E)	437,798.35	466,228.79	195,986.81	250,503.72	131,655.33	239,706.49	450,204.96	285,274.78	315,132.78	206,507.78	90,111.78	3,638.98	174,420.38		

Notes: Amount expected in or after July of 2021 for all types of revenue is estimated at \$340,000+. This includes the anticipated state cash deferrals for February through June of over \$255,000.
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 (\$93,082).
Expense shown to be made after June 30, 2021 is for the balance due for the special education excess costs and the MOU payable to the district of \$135,000 plus a small amount for supplies and services.
COVID19 revenue and expenses are included. Federal Revenue shows the description "COVID19" and Other State Revenue shows "Learning Loss Mitigation: COVID19".
Expenses are not separated in the Expenditure section but match the revenue.
Temporary loans due to cash deferrals are not currently indicated, ending June balance is low.

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Twin Hills Union School District - Twin Hills Charter Middle School 2020-21 Multi-Year Projection Assumptions @ 2nd Interim

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

	2019-20	2020-21	2021-22	2022-23
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
Unduplicated Count # 1% for Sup Grant	60 / 24,19%	48 / 21,24%	50 / 21,74%	50 / 21,74%
Funded ADA	233.49	233.49: COVID19 Hold Harmless	218.00	218.00
Enrollment	248.00	226.00	230.00	230.00
In Lieu Property Tax per ADA	\$3,680	\$3,633	\$3,702	\$3,745
Federal: COVID19 CARES Act	N/A	\$86,934	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$149 - Rest \$48	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446
Mandated Block Grant	Unr \$16.86	Unr \$16.86 *prior year ADA	Unr \$17.11 *prior year ADA	Unr \$17.33 *prior year ADA
COVID19 SB117 Grant	\$4,113	19-20 only	20-21 only	19-20 only
COVID19 Learning Loss Mitigation	N/A	\$16,682	20-21 only	20-21 only
STRS on Behalf of State	Book entry only	Based on CalSTRS info in PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest + Miscellaneous	\$11,525	Unr Interest \$3k + no gym rent	Unr Interest \$3k + gym rent	Same as PY
Donations	\$5,597	Zero, only budgeted when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	14.2 FTE Teachers (1 on leave), .70 FTE counselor, 1.0 FTE Site Admin	12.6 FTE Teachers, .70 FTE Counselor plus 1.00 FTE Site Administrators	Prior year -0.67 FTE, -1 retirement, +1 return from LOA, -67 temp for PY LOA	Same as prior year - possible reduction of 1.0 FTE due to Necessary Reductions
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)		5.7 FTE (Maint 1.0 FTE paid by Fund01)	Same as prior year	Same as prior year
Step & Column Costs	5.6 FTE	Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info in PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=17.10%; PERS=19.721%	STRS = 16.15%; PERS = 20.70%	STRS = 15.92%; PERS = 23.0%	STRS = 18.0%; PERS = 26.3%
Health & Welfare Benefits				
		District annual maximum is for a full FTE is apx. \$11,150. Actual cost known to date.	Prior year + 1%	Prior year + 1%
		Original estimated expenses based on prior year now updated for current year. One time purchases, carryover, donations now set up. Estimated expenses \$74,055	Unrestricted prior year - \$4,000 one time + 2%; Restricted Lottery only	Unrestricted prior year + 2%; Restricted Lottery only
		Original expenses based on prior year are now updated for current year. One time services, carryover, donations now set up.	2020-21 only	2020-21 only
Books and Supplies				
COVID19 Books/Supplies	\$1,374	Estimated expenses \$22,762	Unrestricted prior year - \$10,000 one time + 2%	Unrestricted prior year + 2%
		None anticipated to date	2020-21 only	2020-21 only
		See 2022-23	None	None
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	N/A	\$400,000 is current estimate	\$400,000	\$400,000
Capital Outlay		\$33,456 (2 Teachers+1 Admin: yr 1 of 3)	\$34,125 PY+2% (2 Teachers+1 Admin: yr 2 of 3)	\$34,800 PY+2% (2 Teachers+1 Admin: yr 3 of 3)
Necessary Expense Reductions				
Transfers In				
Basic Aid Supplement Funds from F01	\$468,170	\$200,000 current estimate	Same as prior year	No change
CRSP from Fund 20		\$160,000 current estimate	Same as prior year	No change
Transfers Out				
MOU amount for District Costs	\$231,300		No change	No change
MOU amount for Special Ed Excess Costs	\$184,800		Positive amount increases fund balance	Positive amount increases fund balance
Contribution				
Net Increase (Decrease)	\$126,000	\$100,000 is current estimate	No change	No change
Components of Ending Fund Balance				
Restricted	\$90,267	Positive amount increases fund balance	Same as prior year	Same as prior year
Assigned- Amount to meet 17%-See Fund 01		CA Clean Energy Funds \$51,355	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)		Positive = balance after specific assignments BP 3100 = 17% rounded up	Positive = balance after specific assignments BP 3100 = 17% rounded up	Positive = balance after specific assignments BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2019-20: 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

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LCFF Calculator Universal Assumptions				
Twin Hills Charter Middle (6052302) - 2nd Interim 20-21				3/1/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	1,865,969	1,865,969	1,805,151	1,858,936
Grade Span Adjustment	-	-	-	-
Supplemental Grant	91,432	86,992	81,015	80,194
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,957,401	1,952,961	1,886,166	1,939,130
Transition Components:				
Target	\$ 1,957,401	\$ 1,952,961	\$ 1,886,166	\$ 1,939,130
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	1,885,220	1,885,220	1,760,153	1,760,153
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,957,401	\$ 1,952,961	\$ 1,886,166	\$ 1,939,130
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 899,533	\$ 717,934	\$ 860,112	\$ 903,562
8011 - Fair Share				
8311 & 8590 - Categoricals				
EPA (for LCFF Calculation purposes)	198,679	386,667	219,088	219,088
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	859,189	848,360	806,966	816,480
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 1,957,401	\$ 1,952,961	\$ 1,886,166	\$ 1,939,130
Basic Aid Status				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,957,401	\$ 1,952,961	\$ 1,886,166	\$ 1,939,130
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 198,679	\$ 386,667	\$ 219,088	\$ 219,088
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	198,679	386,667	219,088	219,088
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	3,311	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	248	226	230	230
COE Enrollment	-	-	-	-
Total Enrollment	248	226	230	230
Unduplicated Pupil Count	60	48	50	50
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	60	48	50	50
Rolling %, Supplemental Grant	24.5000%	23.3100%	22.4400%	21.5700%
Rolling %, Concentration Grant	24.5000%	23.3100%	22.4400%	21.5700%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-
Grades 4-6	58.73	58.73	71.00	71.00
Grades 7-8	174.76	174.76	147.00	147.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	233.49	233.49	218.00	218.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	233.49	233.49	218.00	218.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	58.73	58.73	71.00	71.00
Grades 7-8	174.76	174.76	147.00	147.00
Grades 9-12	-	-	-	-
Total Actual ADA	233.49	233.49	218.00	218.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCFF	\$ 91,432	\$ 86,992	\$ 81,015	\$ 80,194
Current year Percentage to Increase or Improve Services	4.90%	4.66%	4.49%	4.31%

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Twin Hills Charter Middle (6052302) - 2nd Interim 20-21										44256 v21.2a									
LOCAL CONTROL FUNDING FORMULA										2019-20									
CALCULATE LCFF TARGET										2020-21									

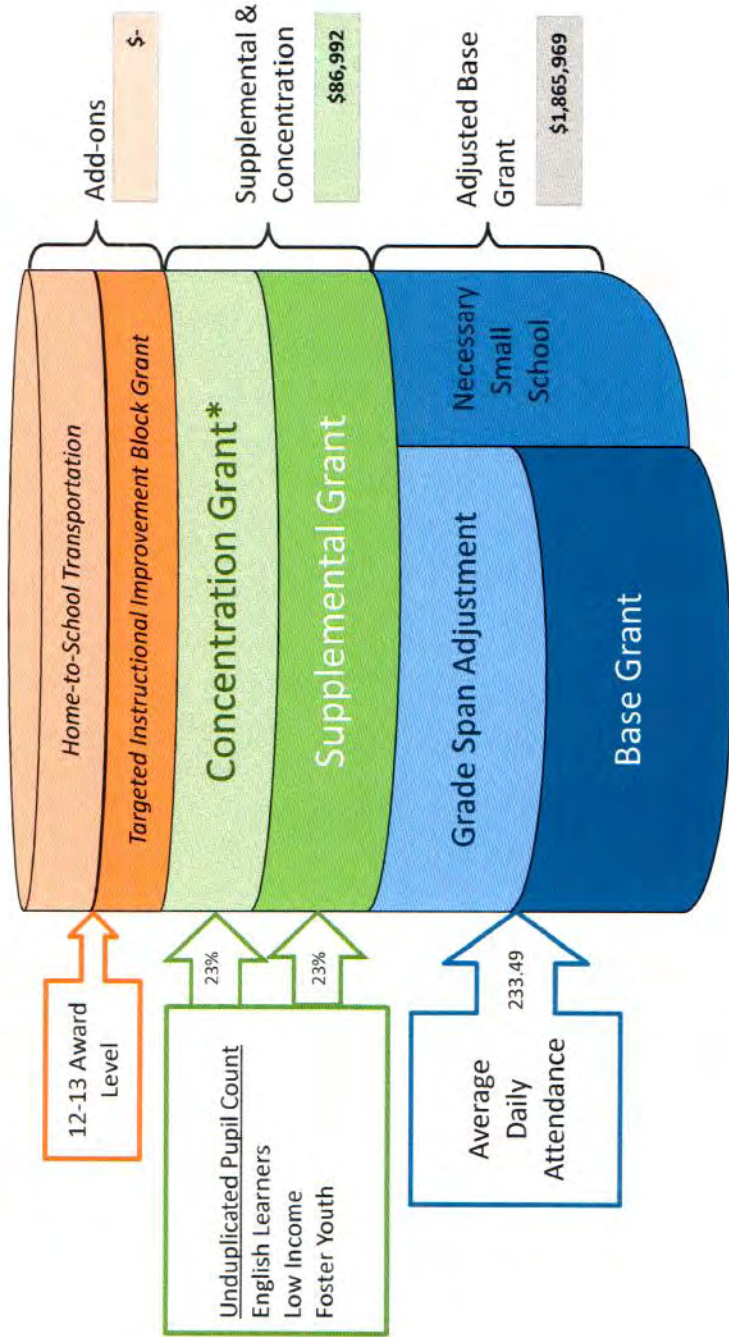
Twin Hills Charter-Middle (6052302) - 2nd Interim 20-21											44256		v21.2a																									
LOCAL CONTROL FUNDING FORMULA											2021-22				2022-23																							
CALCULATE LCFF TARGET											2022-23																											
											Base Grant				Unduplicated Pupil																							
											COLA & Augmentation		Proration		Percentage		COLA & Augmentation		Proration		Percentage																	
Unduplicated as % of Enrollment											3.840%		0.00%		22.44%		22.44%		2.980%		0.00%		21.57%		21.57%													
											ADA		Base		Gr Span		Supp		Concen		TARGET		ADA		Base		Gr Span		Supp		Concen		TARGET					
Grades TK-3											-		7,998		832		396		-		-		-		-		8,236		857		392		-		-			
Grades 4-6											71.00		8,118				364		-		602,246		-		-		71.00		8,360				361		-		619,166	
Grades 7-8											147.00		8,359				375		1,283,920		-		-		-		147.00		8,608				371		-		1,319,964	
Grades 9-12											-		9,687		252		446		-		-		-		-		-		9,976		259		442		-		-	
Subtract NSS											-		-		-		-		-		-		-		-		-		-		-		-		-			
NSS Allowance											-		-		-		-		-		-		-		-		-		-		-		-		-			
TOTAL BASE											218.00		1,805,151		-		81,015		-		1,886,166		-		-		218.00		1,858,936		-		80,194		-		1,939,130	
Targeted Instructional Improvement Block Grant																																						
Home-to-School Transportation																																						
Small School District Bus Replacement Program																																						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET																			1,886,166																1,939,130			
Funded Based on Target Formula (based on prior year P-2 certification)																			TRUE																TRUE			
ECONOMIC RECOVERY TARGET PAYMENT																																						
CALCULATE LCFF FLOOR																																						
															12-13		21-22										12-13		22-23									
Current year Funded ADA times Base per ADA																	Rate		ADA										Rate		ADA							
Current year Funded ADA times Other RL per ADA																	5,289.42		218.00		1,153,094								5,289.42		218.00		1,153,094					
Necessary Small School Allowance at 12-13 rates																	-		218.00		-								-		218.00		-					
2012-13 Categoricals																																						
Floor Adjustments																																						
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																	481.92		218.00		105,059								481.92		218.00		105,059					
Less Fair Share Reduction																	-		-		-								-		-		-					
Non-CDE certified New Charter; District PY rate * CY ADA																	-		-		-								-		-		-					
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																	\$ 2,302.75		218.00		502,000								\$ 2,302.75		218.00		502,000					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																					1,760,153														1,760,153			
CALCULATE LCFF PHASE-IN ENTITLEMENT																																						
LOCAL CONTROL FUNDING FORMULA TARGET																																						
LOCAL CONTROL FUNDING FORMULA FLOOR																					1,886,166														1,939,130			
LCFF Need (LCFF Target less LCFF Floor, if positive)																							1,760,153												1,760,153			
Current Year Gap Funding																			100.00%												100.00%							
ECONOMIC RECOVERY PAYMENT																																						
Miscellaneous Adjustments																																						
LCFF Entitlement before Minimum State Aid provision																					1,886,166														1,939,130			
CALCULATE STATE AID																																						
Transition Entitlement																					1,886,166												1,939,130					
Local Revenue (including RDA)																					(806,966)												(816,480)					
Gross State Aid																							1,079,200										1,122,650					
CALCULATE MINIMUM STATE AID																																						
													12-13 Rate		21-22 ADA				N/A								12-13 Rate		22-23 ADA				N/A					
2012-13 RL/Charter Gen BG adjusted for ADA													5,289.42		218.00				1,153,094								5,289.42		218.00				1,153,094					
2012-13 NSS Allowance (deficit)																			-														-					
Minimum State Aid Adjustments																					-												-					
Less Current Year Property Taxes/In Lieu																					(806,966)												(816,480)					
Subtotal State Aid for Historical RL/Charter General BG																					346,128												336,614					
Categorical funding from 2012-13																					-												-					
Charter Categorical Block Grant adjusted for ADA																			105,059										105,059				105,059					
Minimum State Aid Guarantee Before Proration Factor																					451,187								451,187				441,673					
Proration Factor																					0.00%								0.00%				0.00%					
Minimum State Aid Guarantee																					451,187								451,187				441,673					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																						
Local Control Funding Formula Target Base (2019-20 forward)																					1,886,166												1,939,130					
Minimum State Aid plus Property Taxes including RDA																					1,258,153												1,258,153					
Offset																					-										-							
Minimum State Aid Prior to Offset																					451,187												441,673					
Total Minimum State Aid with Offset																					451,187												441,673					
TOTAL STATE AID																					1,079,200												1,122,650					
Additional State Aid (Additional SA)																					-												-					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)																					1,886,166												1,939,130					
CHANGE OVER PRIOR YEAR													-3.42%		(66,795)												2.81%		52,964									
LCFF Entitlement PER ADA																					8,652												8,895					
PER ADA CHANGE OVER PRIOR YEAR													3.44%		288												2.81%		243									
BASIC AID STATUS (school districts only)																					-												-					
LCFF SOURCES INCLUDING EXCESS TAXES																																						
State Aid													Increase										2021-22												2022-23			
Property Taxes net of in-lieu													-2.30%		(25,401)						1,079,200								4.03%		43,450				1,122,650			
Charter in-Lieu Taxes													0.00%		-						-								0.00%		-				-			
LCFF pre COE, Choice, Supp													-4.88%		(41,394)				806,966								1.18%		9,514				816,480					
													-3.42%		(66,795)				1,886,166								2.81%		52,964				1,939,130					

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Components of LCFF Target Entitlement

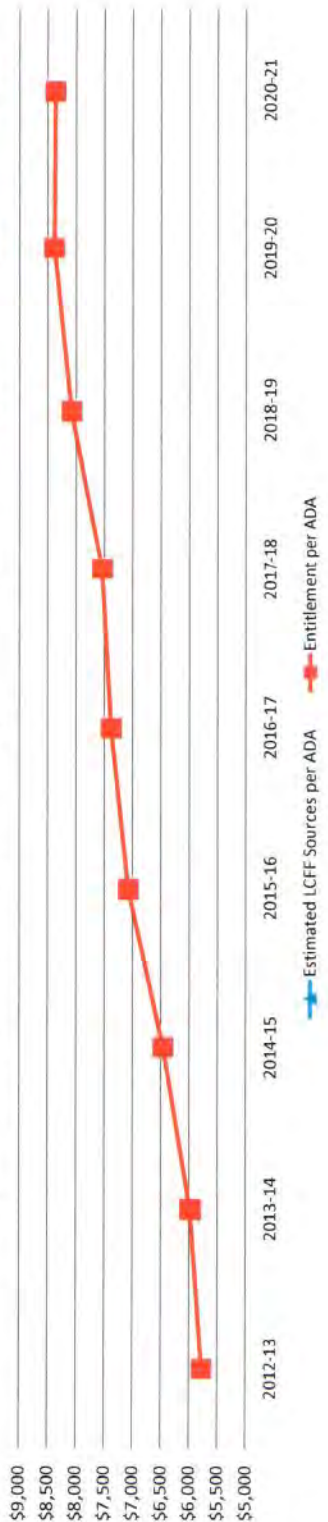
	2020-21	2020-21
Base Grant / Necessary Small School	\$ 1,865,969	233.49 ADA
Grade Span Adjustment	\$ -	
Supplemental Grant	\$ 86,992	23%
Concentration Grant	\$ -	23%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 1,952,961	

TOTAL TARGET LCFF: \$1,952,961



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

LCFF Entitlement per ADA											
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
Funded ADA	292.13	299.10	328.01	306.18	300.00	254.65	265.56	233.49	233.49	218.00	
Estimated LCFF Sources per ADA	\$ 5,771.34	\$ 5,977.25	\$ 6,453.95	\$ 7,071.52	\$ 7,376.49	\$ 7,535.18	\$ 8,074.09	\$ 8,383.23	\$ 8,364.22	\$ 8,652.14	
Net Change per ADA	\$	\$ 205.91	\$ 476.70	\$ 617.57	\$ 304.97	\$ 158.69	\$ 538.91	\$ 309.14	\$ (19.02)	\$ 287.92	
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.83%	-0.23%	3.44%	
Estimated LCFF Entitlement per ADA	\$ 5,771.34	\$ 5,977.25	\$ 6,453.95	\$ 7,071.52	\$ 7,376.49	\$ 7,535.18	\$ 8,074.09	\$ 8,383.23	\$ 8,364.22	\$ 8,652.14	
Net Change per ADA	\$	\$ 205.91	\$ 476.70	\$ 617.57	\$ 304.97	\$ 158.69	\$ 538.91	\$ 309.14	\$ (19.02)	\$ 287.92	
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.83%	-0.23%	3.44%	



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,898,097.00	2,060,807.00	1,072,592.00	2,060,807.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	14,336.00	14,336.00	14,336.00	0.00	0.0%
3) Other State Revenue		8300-8599	157,157.00	182,158.00	35,563.43	182,158.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	5,000.00	2,349.08	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,067,254.00	2,262,301.00	1,124,840.51	2,262,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,168,364.00	1,194,677.00	601,933.48	1,194,677.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,767.00	120,274.00	64,535.31	120,274.00	0.00	0.0%
3) Employee Benefits		3000-3999	536,645.00	570,001.00	243,653.36	570,001.00	0.00	0.0%
4) Books and Supplies		4000-4999	68,760.00	130,782.00	97,750.69	130,782.47	(0.47)	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,100.00	111,125.00	59,570.42	111,125.47	(0.47)	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	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			1,933,636.00	2,126,859.00	1,067,443.26	2,126,859.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			133,618.00	135,442.00	57,397.25	135,441.06		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	390,000.00	80,000.00	390,000.00	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			(300,000.00)	(340,000.00)	(30,000.00)	(340,000.00)		

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Orchard View School

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(166,382.00)	(204,558.00)	27,397.25	(204,558.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	325,669.00	401,938.00		401,937.45	(0.55)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,669.00	401,938.00		401,937.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,669.00	401,938.00		401,937.45		
2) Ending Balance, June 30 (E + F1e)			159,287.00	197,380.00		197,378.51		
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	44,873.00	40,874.00		40,872.95		
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	114,414.00	156,506.00		156,505.56		
BP3100: 17% Reserve	0000	9780	371,000.00					
See Fund 01 Assign Bal 17% Reserve	0000	9780	(256,586.00)					
BP3100: 17% Reserve	0000	9780		409,050.00				
See Fund 01 Assign Bal 17% Reserve	0000	9780		(252,544.00)				
BP3100: 17% Reserve	0000	9780				409,050.00		
See Fund 01 Assign Bal 17% Reserve	0000	9780				(252,544.44)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Orchard View School

TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2020-21 CASH FLOW ESTIMATES @ 2nd Interim January 31, 2021

ORCHARD VIEW: 2nd Interim																
DESCRIPTION	MONTH OF:	2020-21 ACTUALS					2020-21 PROJECTIONS					TOTAL	DEFERRED			
		ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR			APR	MAY	JUN
A: BEGIN CASH	9110		337,458.70	587,939.52	632,135.96	449,058.55	449,990.64	336,351.60	454,363.71	430,253.06	265,636.06	319,611.06	222,644.06	113,118.06		
B: REVENUES																
State Revenue	8010-8019															
LCFF	8011		40,121.00	40,121.00	72,219.00	72,219.00	72,219.00	72,219.00	72,219.00	32,839.00	12,577.00	12,577.00	12,577.00	0.00	511,907.00	278,779.00
Education Protection Account	8012															
In Lieu Property Tax	8096															
Federal Revenues: COVID19	8100-8299															
Other State - see below	8300-8599															
Mandated Block Grant	8550															
One Time State Funding	8550															
Lottery, Unrest+Rest	8560															
Learning Loss Mitigation: COVID19	8560															
STRS on Behalf of State	8590															
Other Local	8660-8799															
Interfund TF in	8910-8929															
Other Finance sources	8930-8979															
Other Non-Revenue																
TOTAL REVENUES			40,121.00	88,076.00	200,064.00	251,972.00	144,628.30	301,973.00	149,608.38	96,780.00	237,449.00	84,984.00	71,943.00	171,955.00	1,839,553.68	472,747.32
C: EXPENDITURES																
Certificated Salaries	1000-1999		9,377.88	13,117.70	115,967.58	115,627.58	115,627.58	116,287.58	115,927.58	117,315.00	117,315.00	117,315.00	117,315.00	123,483.52	1,194,677.00	1,194,677.00
Classified Salaries	2000-2999															
Employee Benefits	3000-3999		3,023.13	6,688.73	63,801.25	42,121.88	42,824.33	42,260.02	42,934.02	42,500.00	42,500.00	42,500.00	42,500.00	45,639.64	459,293.00	110,708.00
Books & Supplies	4000-5999		508.21	185.81	14,417.72	67,813.03	5,167.30	7,583.53	2,075.09	5,921.00	6,693.00	4,481.00	4,692.00	3,244.78	122,782.47	8,000.00
Services & Other Operatml	5000-5999		3,736.79	14,522.42	3,442.67	25,750.65	3,906.36	7,099.13	1,112.40	4,861.00	6,166.00	6,855.00	6,162.00	7,511.05	91,125.47	20,000.00
Capital Outlay	6000-6599															
Other Outgo	7000-7499															
Interfund TF out	7600-7629															
Other Finance sources	7630-7699															
Other Non-Expenditures																
TOTAL EXPENDITURES			18,107.57	43,879.56	208,370.99	262,054.91	258,267.34	183,972.03	172,790.86	261,397.00	183,474.00	181,951.00	181,469.00	267,417.68	2,223,151.94	293,708.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF Revenue/Deferrals+In Lieu Prop Tax			324,414.00												324,414.00	
Prior year Interest, Other State/Lottery, Miscellaneous			543.39			10,445.21		-928.17							10,060.43	
Accounts Payable	9500															
2020-21 Temp Loan from F01	9500															
Prior year: EPA Overpaid, MOU, Books, Sup			-96,490.00		-174,770.42	569.79		11.14						0.00	-270,679.49	
TOTAL PRIOR YR			228,467.39	0.00	-174,770.42	11,015.00	0.00	11.14	-928.17	0.00	0.00	0.00	0.00	0.00	63,794.94	0.00
E: NET INC/DEC	(B-C+D)		250,480.82	44,196.44	-183,077.41	932.09	-113,639.04	118,012.11	-24,110.65	-164,617.00	53,975.00	-96,967.00	-109,526.00	-95,462.68	-319,803.32	
ENDING CASH BAL	(A+E)		587,939.52	632,135.96	449,058.55	449,990.64	336,351.60	454,363.71	430,253.06	265,636.06	319,611.06	222,644.06	113,118.06	17,655.38	179,039.32	

Notes: Amount expected July and August of 2021 for all types of revenue is \$360,000+. This includes the anticipated state cash deferrals for February through June of over \$278,000. Expenses to be made after June 30, 2021 include the amount due for the special education excess costs and MOU payable to the district totaling \$155,000. Expenses also after June 2021 of \$28,000 are for books, 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 (\$110,708). COVID19 revenue and expenses are included. Federal Revenue shows the description "COVID19" and Other State Revenue shows "Learning Loss Mitigation: COVID19". Expenses are not separated in the Expenditure section but match the revenue.

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Twin Hills Union School District - Orchard View Charter School 2020-21 Multi-Year Projection Assumptions @ 2nd Interim

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

	2019-20	2020-21	2021-22	2022-23
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCRF Revenue Sources				
COLAs used	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
Unduplicated Count # / % for Sup Grant	39 / 17.18%	48 / 19.28%	46 / 19.01%	46 / 19.01%
Funded ADA	225.62	225.62: COVID19 Hold Harmless	232.00	232.00
Enrollment	227.00	249.00	242.00	242.00
In Lieu Property Tax per ADA	\$3,680	\$3,633	\$3,702	\$3,745
Federal: COVID19 CARES Act	N/A	\$14,336	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$149 : Rest \$48	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446
Mandated Block Grant	Unr K-8 \$16.86; 9-12 \$46.87	Unr K-8 \$16.86; 9-12 \$46.87 *prior year ADA	Unr K-8 \$17.11; 9-12 \$47.57 *prior year ADA	Unr K-8 \$17.33; 9-12 \$48.18 *prior year ADA
COVID19 SB117 Grant	Not Elig/Not seat based	N/A	N/A	N/A
COVID19 Learning Loss Mitigation	N/A	\$17,598	20-21 Only	20-21 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	\$12,970	Interest \$5k based on cash deferral issue	Same as PY	Same as PY
Donations		Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.3 FTE Teachers, 1.2 FTE Site Admin	15.3 FTE Teachers plus 1.20 FTE Site Administrators	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	2.2 FTE	Based on actual current known payroll	Same as prior year	Same as prior year
Step & Column Costs			PY + estimated 2%	Estimated @ 2%
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	PY + 2%	Prior year + 2%
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-47.10; PERS-19.72%	STRS = 16.15%; PERS = 20.70%	STRS = 15.92; PERS = 23.0%	STRS = 18.0%; PERS = 26.3%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx \$11,150. Actual cost known to date.	Prior year +1%	Prior year + 1%
		Original estimated expenses based on prior year now updated for current year. One time purchases and carryover are now set up.	Prior year minus carryover and 1 time expenses of \$37,120 + 2%	Prior year + 2%
Books and Supplies				
COVID19 Books/Supplies	N/A	Estimated expenses \$17,598	2020-21 only	2020-21 only
		Original expenses based on prior year are now updated for current year. One time services and carryover are now set up.	Prior year minus carryover and 1 time expenses of \$31,874 + 2%	Prior year + 2%
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	N/A	Estimated expenses \$14,336	2020-21 only	2020-21 only
Capital Outlay				
		None	None	None
Necessary Expense Reductions				
Transfers In		See 2021-22	Expenses need reduced by \$50,000, lowered from \$90k at 1st Interim	PY reduction remains at \$50k
Transfers Out				\$50,000 BAS from Fund 01/Sal inc support
MOU amount for District Costs	\$266,200	\$230,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$178,600	\$160,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)				
Components of Ending Fund Balance				
Restricted	\$65,473	CA Clean Energy Funds \$40,873	Same as prior year	Same as prior year
Assigned- See MYP+ISACS+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
		(Negative= Assignment reduction* needed)	(Negative= Assignment reduction* needed)	(Negative= Assignment reduction* needed)
		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Assigned- Charter Balance per GASB54				

2019-20: 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 - Orchard View Charter
2020-21 Multi-Year Projection @ 2nd Interim January 31, 2021**

	Prior Fiscal Year Budget: 2019-20	Current Fiscal Year Budget: 2020-21	First Subsequent Fiscal Year: 2021-22	Second Subsequent Fiscal Year: 2022-23
COLA (percentage)	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
ADA: Current Year / LCFF Funding	225.62	225.62	232.00	232.00
Enrollment Estimate	227.00	249.00	242.00	242.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,064,933	2,060,807	2,199,401	2,267,450
Federal Revenues 8100-8299				
COVID19 Fed LLM Funding 20-21 only		14,336		
State Revenues 8300-8599	56,330	53,852	55,162	55,287
COVID19 State LLM Funding 20-21 only	-	17,598	-	-
State Revenues: STRS/PERS on Behalf of State	119,527	110,708	116,243	122,056
Local Revenues 8600-8799	13,070	5,000	5,000	5,000
Total Revenue	2,253,860	2,262,301	2,375,806	2,449,793
Expenditures				
Certificated Salaries 1000-1999	1,093,279	1,194,677	1,218,571	1,242,942
Classified Salaries 2000-2999	104,801	120,274	122,679	125,133
3300-3399;				
Employee Benefits -- Statutory 3500-3699	34,058	38,925	39,704	40,498
Employee Benefits -- STRS/PERS on Behalf of State 310x	119,527	110,708	116,243	122,056
Employee Benefits -- STRS 3100-3199	190,896	197,041	193,997	223,730
Employee Benefits -- PERS 3200-3299	20,602	21,724	28,216	32,910
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
3700-3799	157,835	201,603	203,619	205,655
Books and Supplies 4000-4999	103,539	113,184	77,585	79,135
COVID19 Books and Supplies	-	17,598	-	-
Services, Other Operating Expenses 5000-5999	254,348	96,790	80,840	82,460
COVID19 Services, Other Operating Expenses	-	14,336	-	-
Capital Outlay 6000-6999		-	-	-
7100-7199				
Other Outgo 7300-7399				
Necessary Reductions			(50,000)	(50,000)
Total Expenditures	2,078,885	2,126,860	2,031,453	2,104,518
Excess (Deficiency)	174,975	135,441	344,354	345,275
Transfers In (From F01 Basic Aid Sup) 8910-8929	57,060	50,000	50,000	50,000
Transfers Out (enter as negative) 7610-7629	(444,800)	(390,000)	(390,000)	(390,000)
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	(387,740)	(340,000)	(340,000)	(340,000)
Net Increase (Decrease)	(212,765)	(204,559)	4,354	5,275
Fund Balance				
Beginning Balance	614,702	401,937	197,378	201,732
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	401,937	197,378	201,732	207,007
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	65,473	40,873	40,873	40,873
Committed 9750				
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19		-	-	-
Assigned - Common Core IM + Technology		-	-	-
Assigned - STRS/PERS 20% by 2020-21		-	-	-
Assigned - Per Board Policy 3100 (17%) 9780	429,100	409,050	385,100	396,600
Assigned - Balance After Above GASB54 - *See Note Below	(92,636)	(252,545)	(224,241)	(230,466)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	401,937	197,378	201,732	207,007
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 for years 19-20 going forward are negative amounts and will reduce the amount towards 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. 20-21 STRS on Behalf deducted from 17% Reserve requirement. If expense reductions are not made in 2021-22 and 2022-23, the reserve percentage will decrease.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	13%	6%	6%	6%

LCFF Calculator Universal Assumptions					
Orchard View (4930319) - 2nd Interim 20-21					3/1/2021
Summary of Funding					
	2019-20	2020-21	2021-22	2022-23	
Target Components:					
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	
Base Grant	1,922,597	1,922,597	2,054,777	2,116,028	
Grade Span Adjustment	61,084	61,084	66,068	67,992	
Supplemental Grant	81,253	77,126	78,556	83,430	
Concentration Grant	-	-	-	-	
Add-ons	-	-	-	-	
Total Target	2,064,934	2,060,807	2,199,401	2,267,450	
Transition Components:					
Target	\$ 2,064,934	\$ 2,060,807	\$ 2,199,401	\$ 2,267,450	
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	
Floor	1,983,615	1,983,615	2,039,707	2,039,707	
Remaining Need after Gap (informational only)	-	-	-	-	
Gap %	100%	100%	100%	100%	
Current Year Gap Funding	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	\$ 2,064,934	\$ 2,060,807	\$ 2,199,401	\$ 2,267,450	
Components of LCFF By Object Code					
	2019-20	2020-21	2021-22	2022-23	
8011 - State Aid	\$ 1,030,380	\$ 790,686	\$ 1,092,464	\$ 1,150,389	
8011 - Fair Share					
8311 & 8590 - Categoryicals					
EPA (for LCFF Calculation purposes)	204,324	450,356	248,147	248,147	
Local Revenue Sources:					
8021 to 8089 - Property Taxes	-	-	-	-	
8096 - In-Lieu of Property Taxes	830,230	819,765	858,790	868,914	
Property Taxes net of in-lieu	-	-	-	-	
TOTAL FUNDING	\$ 2,064,934	\$ 2,060,807	\$ 2,199,401	\$ 2,267,450	
Basic Aid Status	-	-	-	-	
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total Phase-In Entitlement	\$ 2,064,934	\$ 2,060,807	\$ 2,199,401	\$ 2,267,450	
EPA Details					
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	
EPA (for LCFF Calculation purposes)	\$ 204,324	\$ 450,356	\$ 248,147	\$ 248,147	
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	204,324	450,356	248,147	248,147	
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	3,078	-	-	-	
Accrual (from Assumptions)	-	-	-	-	
Summary of Student Population					
	2019-20	2020-21	2021-22	2022-23	
Unduplicated Pupil Population					
Enrollment	227	249	242	242	
COE Enrollment	-	-	-	-	
Total Enrollment	227	249	242	242	
Unduplicated Pupil Count	39	48	46	46	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	39	48	46	46	
Rolling %, Supplemental Grant	20.4800%	19.4400%	18.5200%	19.1000%	
Rolling %, Concentration Grant	20.4800%	19.4400%	18.5200%	19.1000%	
FUNDED ADA					
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	45.08	45.08	47.00	47.00	
Grades 4-6	40.57	40.57	40.00	40.00	
Grades 7-8	37.19	37.19	38.00	38.00	
Grades 9-12	102.78	102.78	107.00	107.00	
Total Adjusted Base Grant ADA	225.62	225.62	232.00	232.00	
Necessary Small School ADA	Current year	Current year	Current year	Current year	
Total Necessary Small School ADA	-	-	-	-	
Total Funded ADA	225.62	225.62	232.00	232.00	
ACTUAL ADA (Current Year Only)					
Grades TK-3	45.08	45.08	47.00	47.00	
Grades 4-6	40.57	40.57	40.00	40.00	
Grades 7-8	37.19	37.19	38.00	38.00	
Grades 9-12	102.78	102.78	107.00	107.00	
Total Actual ADA	225.62	225.62	232.00	232.00	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	
LCAP Percentage to Increase or Improve Services					
	2019-20	2020-21	2021-22	2022-23	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 81,253	\$ 77,126	\$ 78,556	\$ 83,430	
Current year Percentage to Increase or Improve Services	4.10%	3.89%	3.70%	3.82%	

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Orchard View (4930319) - 2nd Interim 20-21							14256 v21.2a							
LOCAL CONTROL FUNDING FORMULA							2019-20							
CALCULATE LCFF TARGET							2020-21							
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		2019-20	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		2020-21
	3.260%		0.00%		20.48% 20.48%			0.000%		0.00%		19.44% 19.44%		
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	45.08	7,702	801	348	-	399,016		45.08	7,702	801	331	-	398,219	
Grades 4-6	40.57	7,818		320	-	330,168		40.57	7,818		304	-	329,508	
Grades 7-8	37.19	8,050		330	-	311,642		37.19	8,050		313	-	311,019	
Grades 9-12	102.78	9,329	243	392	-	1,024,107		102.78	9,329	243	372	-	1,022,061	
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-	
TOTAL BASE	225.62	1,922,597	61,084	81,253	-	2,064,934		225.62	1,922,597	61,084	77,126	-	2,060,807	
Targeted Instructional Improvement Block Grant						-							-	
Home-to-School Transportation						-							-	
Small School District Bus Replacement Program						-							-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,064,934							2,060,807	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE							TRUE	
ECONOMIC RECOVERY TARGET PAYMENT							-							
CALCULATE LCFF FLOOR														
Current year Funded ADA times Base per ADA			12-13 Rate		19-20 ADA		2019-20			12-13 Rate		20-21 ADA		2020-21
			5,629.47		225.62	1,270,121				5,629.47		225.62	1,270,121	
Current year Funded ADA times Other RL per ADA					225.62	-						225.62	-	
Necessary Small School Allowance at 12-13 rates						-							-	
2012-13 Categoryicals						-							-	
Floor Adjustments						-							-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			455.53		225.62	102,777				455.53		225.62	102,777	
Less Fair Share Reduction						-							-	
Non-CDE certified New Charter: District PY rate * CY ADA						-							-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,706.84		225.62	610,717				\$ 2,706.84		225.62	610,717	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,983,615							1,983,615	
CALCULATE LCFF PHASE-IN ENTITLEMENT														
LOCAL CONTROL FUNDING FORMULA TARGET						2019-20							2020-21	
LOCAL CONTROL FUNDING FORMULA FLOOR						2,064,934							2,060,807	
LCFF Need (LCFF Target less LCFF Floor, if positive)						1,983,615							1,983,615	
Current Year Gap Funding						-							-	
ECONOMIC RECOVERY PAYMENT						100.00%							100.00%	
Miscellaneous Adjustments						-							-	
LCFF Entitlement before Minimum State Aid provision						2,064,934							2,060,807	
CALCULATE STATE AID														
Transition Entitlement						2,064,934							2,060,807	
Local Revenue (Including RDA)						(830,230)							(819,765)	
Gross State Aid						1,234,704							1,241,042	
CALCULATE MINIMUM STATE AID														
			12-13 Rate	19-20 ADA	N/A					12-13 Rate	20-21 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			5,629.47	225.62	1,270,121					5,629.47	225.62	1,270,121		
2012-13 NSS Allowance (deficit)					-							-		
Minimum State Aid Adjustments					-							-		
Less Current Year Property Taxes/In Lieu					(830,230)							(819,765)		
Subtotal State Aid for Historical RL/Charter General BG					439,891							450,356		
Categorical funding from 2012-13					-							-		
Charter Categorical Block Grant adjusted for ADA					102,777							102,777		
Minimum State Aid Guarantee Before Proration Factor					542,668							553,133		
Proration Factor					-							0.00%		
Minimum State Aid Guarantee					542,668							553,133		
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
Local Control Funding Formula Target Base (2019-20 forward)						2,064,934							2,060,807	
Minimum State Aid plus Property Taxes including RDA						1,372,898							1,372,898	
Offset						-							-	
Minimum State Aid Prior to Offset						542,668							553,133	
Total Minimum State Aid with Offset						542,668							553,133	
TOTAL STATE AID						1,234,704							1,241,042	
Additional State Aid (Additional SA)							-							
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							2,064,934							
CHANGE OVER PRIOR YEAR			1.25%	25,404						-0.20%	(4,127)			
LCFF Entitlement PER ADA					9,152							9,134		
PER ADA CHANGE OVER PRIOR YEAR			4.09%	360						-0.20%	(18)			
BASIC AID STATUS (school districts only)							-							
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase			2019-20				Increase			2020-21	
State Aid			-1.48%	(18,541)	1,234,704					0.51%	6,338	1,241,042		
Property Taxes net of in-lieu			0.00%	-	-					0.00%	-	-		
Charter in-Lieu Taxes			5.59%	43,945	830,230					-1.26%	(10,465)	819,765		
LCFF pre COE, Choice, Supp			1.25%	25,404	2,064,934					-0.20%	(4,127)	2,060,807		

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Orchard View (4930319) - 2nd Interim 20-21	44256										21-23		
LOCAL CONTROL FUNDING FORMULA	2021-22										2022-23		
CALCULATE LCFF TARGET													
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage				Base Grant Proration		Unduplicated Pupil Percentage			
Unduplicated as % of Enrollment	3.840%		0.00%	18.52%	18.52%	2021-22		2.980%		0.00%	19.10% 19.10%	2022-23	
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	47.00	7,998	832	327	-	430,382		47.00	8,236	857	347	-	443,697
Grades 4-6	40.00	8,118		301	-	336,748		40.00	8,360		319	-	347,174
Grades 7-8	38.00	8,359		310	-	329,407		38.00	8,608		329	-	339,599
Grades 9-12	107.00	9,687	252	368	-	1,102,864		107.00	9,976	259	391	-	1,136,980
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-
TOTAL BASE	232.00	2,054,777	66,068	78,556	-	2,199,401		232.00	2,116,028	67,992	83,430	-	2,267,450
Targeted Instructional Improvement Block Grant													-
Home-to-School Transportation													-
Small School District Bus Replacement Program													-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET													2,199,401
Funded Based on Target Formula (based on prior year P-2 certification)													TRUE
ECONOMIC RECOVERY TARGET PAYMENT													-
CALCULATE LCFF FLOOR													
				12-13 Rate	21-22 ADA					12-13 Rate	22-23 ADA		
Current year Funded ADA times Base per ADA				5,629.47	232.00	1,306,037				5,629.47	232.00	1,306,037	
Current year Funded ADA times Other RL per ADA				-	232.00	-				-	232.00	-	
Necessary Small School Allowance at 12-13 rates						-						-	
2012-13 Categoryicals						-						-	
Floor Adjustments						-						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				455.53	232.00	105,683				455.53	232.00	105,683	
Less Fair Share Reduction						-						-	
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,706.84	232.00	627,987				\$ 2,706.84	232.00	627,987	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,039,707						2,039,707	
CALCULATE LCFF PHASE-IN ENTITLEMENT													
													2021-22
LOCAL CONTROL FUNDING FORMULA TARGET													2,199,401
LOCAL CONTROL FUNDING FORMULA FLOOR													2,039,707
LCFF Need (LCFF Target less LCFF Floor, if positive)													-
Current Year Gap Funding													100.00%
ECONOMIC RECOVERY PAYMENT													-
Miscellaneous Adjustments													-
LCFF Entitlement before Minimum State Aid provision													2,199,401
CALCULATE STATE AID													
Transition Entitlement													2,199,401
Local Revenue (including RDA)													(858,790)
Gross State Aid													1,340,611
CALCULATE MINIMUM STATE AID													
			12-13 Rate	21-22 ADA			N/A			12-13 Rate	22-23 ADA		
2012-13 RL/Charter Gen BG adjusted for ADA			5,629.47	232.00			1,306,037			5,629.47	232.00	1,306,037	
2012-13 NSS Allowance (deficit)							-					-	
Minimum State Aid Adjustments							-					-	
Less Current Year Property Taxes/In Lieu							(858,790)					(858,914)	
Subtotal State Aid for Historical RL/Charter General BG							447,247					437,123	
Categorical funding from 2012-13							-					-	
Charter Categorical Block Grant adjusted for ADA							105,683					105,683	
Minimum State Aid Guarantee Before Proration Factor							552,930					542,806	
Proration Factor							0.00%					0.00%	
Minimum State Aid Guarantee							552,930					542,806	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
Local Control Funding Formula Target Base (2019-20 forward)													2,199,401
Minimum State Aid plus Property Taxes including RDA													1,411,720
Offset													-
Minimum State Aid Prior to Offset													552,930
Total Minimum State Aid with Offset													552,930
TOTAL STATE AID													1,340,611
Additional State Aid (Additional SA)													-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)													2,199,401
CHANGE OVER PRIOR YEAR			6.73%	138,594						3.09%	68,049		
LCFF Entitlement PER ADA							9,480					9,773	
PER ADA CHANGE OVER PRIOR YEAR			3.79%	346						3.09%	293		
BASIC AID STATUS (school districts only)													-
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2021-22				Increase			2022-23
State Aid			8.02%	99,569			1,340,611			4.32%	57,925	1,398,536	
Property Taxes net of in-lieu			0.00%	-			-			0.00%	-	-	
Charter in-Lieu Taxes			4.76%	39,025			858,790			1.18%	10,124	868,914	
LCFF pre COE, Choice, Supp			6.73%	138,594			2,199,401			3.09%	68,049	2,267,450	

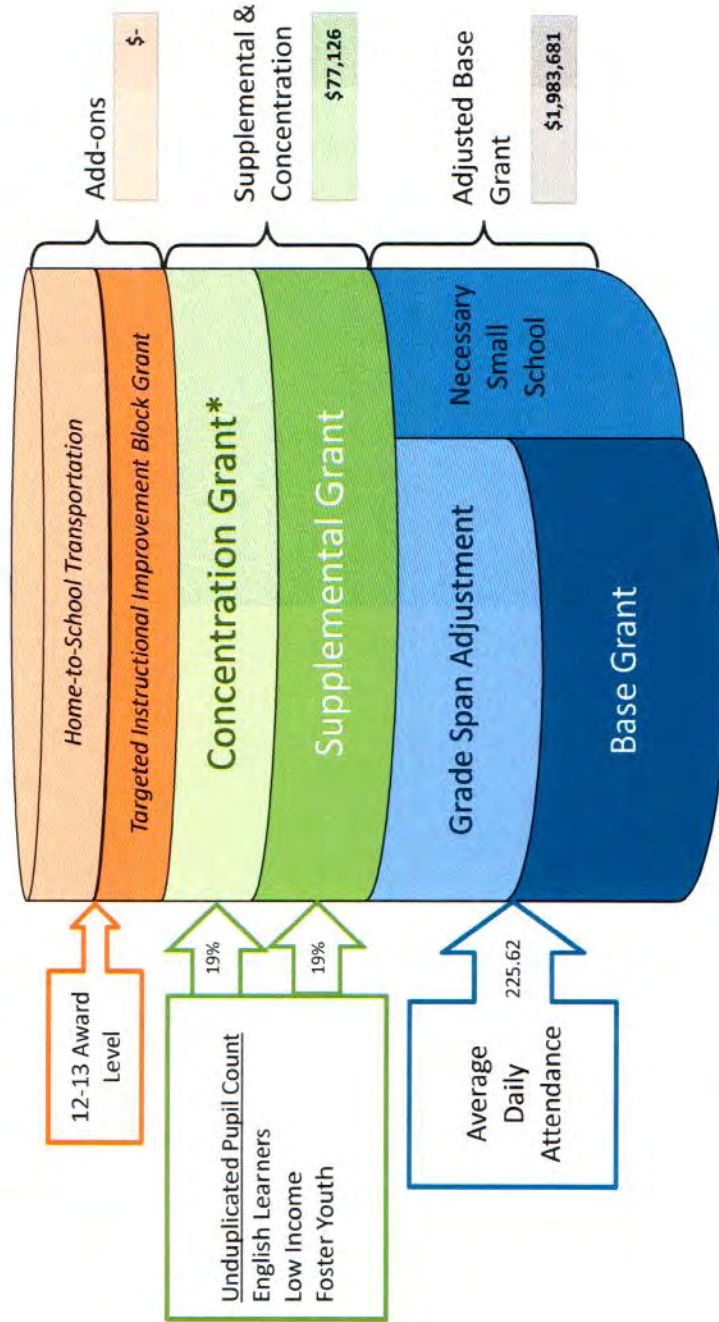
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LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

	2020-21	2020-21
Base Grant / Necessary Small School	\$ 1,922,597	225.62 ADA
Grade Span Adjustment	\$ 61,084	
Supplemental Grant	\$ 77,126	19%
Concentration Grant	\$ -	19%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 2,060,807	

TOTAL TARGET LCFF: \$2,060,807



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

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Funded ADA	196.34	206.01	211.35	221.42	229.76	236.67	231.98	225.62	225.62	232.00
Estimated LCFF Sources per ADA	\$ 6,085.00	\$ 6,318.23	\$ 6,864.62	\$ 7,567.73	\$ 7,940.56	\$ 8,139.28	\$ 8,791.84	\$ 9,152.26	\$ 9,133.97	\$ 9,480.18
Net Change per ADA		\$ 233.24	\$ 546.39	\$ 703.11	\$ 372.83	\$ 198.72	\$ 652.55	\$ 360.43	\$ (18.29)	\$ 346.20
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.10%	-0.20%	3.79%
Estimated LCFF Entitlement per ADA	\$ 6,085.00	\$ 6,318.23	\$ 6,864.62	\$ 7,567.73	\$ 7,940.56	\$ 8,139.28	\$ 8,791.84	\$ 9,152.26	\$ 9,133.97	\$ 9,480.18
Net Change per ADA		\$ 233.24	\$ 546.39	\$ 703.11	\$ 372.83	\$ 198.72	\$ 652.55	\$ 360.43	\$ (18.29)	\$ 346.20
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.10%	-0.20%	3.79%



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,114,709.00	2,301,154.00	1,190,829.00	2,301,154.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	83,621.00	75,801.00	83,621.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,769.00	168,142.00	36,577.11	168,142.00	0.00	0.0%
4) Other Local Revenue		8600-8799	420,600.00	339,195.00	99,698.90	339,195.00	0.00	0.0%
5) TOTAL, REVENUES			2,680,078.00	2,892,112.00	1,402,906.01	2,892,112.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,063,514.00	1,048,616.00	521,823.53	1,048,616.00	0.00	0.0%
2) Classified Salaries		2000-2999	452,080.00	386,899.00	186,693.19	386,899.00	0.00	0.0%
3) Employee Benefits		3000-3999	603,820.00	597,259.00	266,723.72	597,259.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,018.00	195,043.00	130,310.26	195,041.57	1.43	0.0%
5) Services and Other Operating Expenditures		5000-5999	590,130.00	650,908.00	176,071.55	650,908.00	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			2,817,562.00	2,878,725.00	1,281,622.25	2,878,723.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,484.00)	13,387.00	121,283.76	13,388.43		
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		

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SunRidge School

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,484.00)	13,387.00	121,283.76	13,388.43		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,187.00	631,173.00		631,173.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,187.00	631,173.00		631,173.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,187.00	631,173.00		631,173.11		
2) Ending Balance, June 30 (E + F1e)			370,703.00	644,560.00		644,561.54		
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	15,704.00	63,693.00		63,694.83		
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	350,999.00	576,867.00		576,866.71		
RESIG Deductible 8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	464,000.00					
Assigned D53 Reserve	0000	9780	(131,001.00)					
RESIG Deductible 8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		474,300.00				
GASB54/STRS & PERS	0000	9780		84,567.00				
RESIG Deductible 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				474,300.00		
GASB54/STRS & PERS	0000	9780				84,566.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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SunRidge School

TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2020-21 CASH FLOW ESTIMATES @ 2nd Interim January 31, 2021

SUNRIDGE: 2nd Interim																			
MONTH OF: ACCT #S	2020-21 ACTUALS				2020-21 PROJECTIONS												TOTAL	DEFERRED REV/EXP JUL-AU 21	BUDGET
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN							
DESCRIPTION																			
A. BEGIN CASH	9110	625,106.78	868,942.75	884,617.62	704,982.37	759,396.50	706,027.67	801,519.59	752,121.55	662,094.55	710,888.55	604,031.87	476,074.87						
B. REVENUES																			
State Revenue	8010-8019																		
LCFF	8015	46,171.00	46,171.00	83,109.00	83,109.00	83,109.00	83,109.00	83,109.00	40,193.00	15,393.00	15,393.00	15,393.00	0.00	594,259.00	341,215.00	935,474.00			
Education Protection Account	8012				107,508.00		107,508.00			89,451.00			101,489.00	405,936.00		405,936.00			
In Lieu Property Tax	8096		56,151.00	112,303.00	74,868.00	74,868.00	74,868.00	74,868.00	74,868.00	138,978.00	69,488.00	69,488.00	69,488.00	890,236.00	69,488.00	959,724.00			
Federal: COVID19	8100-8299																		
Other State - see below	8300-8599			75,801.00							3,910.00		3,910.00	83,621.00		83,621.00			
	8550															0.00			
Mandated Block Grant, Unres Lottery, Unrest+Rest	8560					4,454.00								4,454.00		4,454.00			
Learning Loss Mitigation: COVID19				19,510.00										28,829.00	26,095.00	54,924.00			
STRS on Behalf of State	N/A													19,510.00		19,510.00			
Other Local - Interest + Rent + Breakfast	8600-8799				3,800.00	2,504.13	994.95	1,804.77						0.00	89,254.00	89,254.00			
Other Local - After Care Prog.	8673			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,695.00	1,000.00	13,695.00			
Other Local - Parent Pledges														0.00	0.00	0.00			
& SR Ed Foundation	8600-8799		490.00	6,600.00	0.00	9,600.00	10,605.05	13,300.00	30,000.00	30,000.00	30,000.00	21,900.00	24,504.95	177,000.00	26,500.00	203,500.00			
BAS Transfer in from D53	8781						50,000.00							50,000.00		50,000.00			
Special Ed Revenue TF	8930-8979												72,000.00	72,000.00		72,000.00			
Other Non-Revenue														0.00	0.00	0.00			
TOTAL REVENUES		46,171.00	102,812.00	297,323.00	269,285.00	174,535.13	327,085.00	187,910.45	145,061.00	278,332.00	129,881.32	106,781.00	273,383.10	2,338,560.00	553,552.00	2,892,112.00			
C. EXPENDITURES																			
Certificated Salaries	1000-1999	9,432.01	13,068.94	104,297.50	98,835.94	98,835.94	99,635.94	97,717.26	100,800.00	100,800.00	108,000.00	108,000.00	109,192.47	1,048,616.00		1,048,616.00			
Classified Salaries	2000-2999	5,486.00	24,906.30	34,401.97	33,090.54	29,489.12	30,048.76	29,270.50	39,000.00	39,000.00	39,000.00	39,000.00	44,205.81	386,899.00		386,899.00			
Employee Benefits	3000-3999	5,015.29	12,136.64	70,175.83	45,191.63	44,836.99	44,866.96	44,500.38	46,000.00	46,000.00	46,000.00	46,000.00	57,281.28	508,005.00	89,254.00	597,259.00			
Books & Supplies	4000-4999	11.20	8,433.13	20,156.39	41,574.28	10,995.07	44,601.94	4,538.25	12,000.00	10,000.00	10,000.00	8,000.00	4,731.31	175,041.57	20,000.00	195,041.57			
Services	5000-5999	1,645.92	15,567.01	3,820.09	9,079.78	3,763.76	13,158.53	5,220.46	19,600.00	16,050.00	16,050.00	16,050.00	48,646.45	168,652.00	270,000.00	438,652.00			
Rent @ Pinercrest	5600	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	212,256.00		212,256.00			
Capital Outlay	6000-6599													0.00	0.00	0.00			
Other Outgo	7000-7499													0.00	0.00	0.00			
Interfund TF out	7600-7629													0.00	0.00	0.00			
Other Finance sources	7630-7699													0.00	0.00	0.00			
Other Non-Expenditures														0.00	0.00	0.00			
TOTAL EXPENDITURES		39,278.42	91,800.02	250,539.78	245,460.17	205,608.88	250,000.13	198,934.85	235,088.00	229,538.00	236,738.00	234,738.00	281,745.32	2,499,469.57	379,254.00	2,878,723.57			
D. PRIOR YR TRANSACTIONS																			
Accounts Receivable	9200																		
Prior year LCFF Revenue/Deferrals+In Lieu Prop Tax		365,702.00												365,702.00					
Prior year MOU, Lottery, Other State, Interest, Misc.		23,477.32	4,000.00	74,235.80	11,881.43			39.47						113,634.02					
Accounts Payable	9500													0.00					
Prior year EPA Overpaid, MOU, Books, Sup, etc.		-152,235.93	662.89	-300,654.27	18,707.87	-22,295.08	18,407.05	-38,413.11						-475,820.58					
TOTAL PRIOR YR		236,943.39	4,662.89	-226,418.47	30,589.30	-22,295.08	18,407.05	-38,373.64						3,515.44					
E. NET INC/DEC	(B-C+D)	243,835.97	15,674.87	-179,635.25	54,414.13	-53,368.83	95,491.92	-49,398.04	-90,027.00	48,794.00	-106,856.68	-127,957.00	-8,362.22	-157,394.13	0.00				
F. ENDING CASH BAL	(A+E)	868,942.75	884,617.62	704,982.37	759,396.50	706,027.67	801,519.59	752,121.55	662,094.55	710,888.55	604,031.87	476,074.87	467,712.65	174,298.00					

Notes: Revenue expected in July and August 2021 for LCFF is over \$341,000 based on deferrals for February through June of 2021, plus In Lieu Property Tax of \$69,000+; interest and 3rd & 4th quarter Lottery of over \$27,000 will be received July through October 2021. Pledges to be received after June 30 are estimated at \$26,500. Expenses to be made after June 30, 2020 are for instructional materials of \$20,000, services of \$25,000 plus the MOU payable to the district in the amount of \$270,000. STRS on Behalf of State represents their retirement liability, book entry only. We budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue. We will not receive any cash nor will we spend any, we are required to report (\$89,254). COVID19 revenue and expenses are included. Federal Revenue shows the description "COVID19" and Other State Revenue shows "Learning Loss Mitigation: COVID19". Expenses are not separated in the Expenditure section but match the revenue.

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Twin Hills Union School District - SunRidge Charter School 2020-21 Multi-Year Projection Assumptions @ 2nd Interim

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

Revenue	2019-20	2020-21	2021-22	2022-23
LCFF Revenue Sources	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
COLAs used	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
Unduplicated Count # / % for Sup Grant	83 / 29.54%	87 / 31.99%	84 / 31.70%	84 / 31.70%
Funded ADA	264.14	264.14: COVID19 Hold Harless	253.00	253.00
Enrollment	281.00	272.00	265.00	265.00
In Lieu Property Tax per ADA	\$3,680	\$3,633	\$3,702	\$3,745
Federal: COVID19 CARES Act	N/A	\$83,621	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$149 Rest \$48	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446	Unr \$150 Rest \$49 ADA*1,04446
Mandated Block Grant	Unr \$16.86	Unr \$16.86 *prior year ADA	Unr \$17.11 *prior year ADA	Unr \$17.33 *prior year ADA
COVID19 SB117 Grant	New \$4,409	19-20 Only	19-20 Only	19-20 Only
COVID19 Learning Loss Mitigation	N/A	\$19,510	20-21 Only	20-21 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, Cafeteria (Breakfast Program) & Other	\$25,965	Interest \$8k per py + \$3,000 Breakfast Pgm + \$2,695 Grants/Donations	Interest \$8k + Breakfast Pgm \$3k same as PY no grants/donations until received	Same as PY
Parent Pledges	\$186,023	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$70,427	No Program due to COVID19	Program to be determined, no revenue	Program to be determined, same as PY
Special Education	\$70,014	Direct transfer from District/SELPA \$72k	Direct transfer from District/SELPA \$72k	Direct transfer from District/SELPA \$72k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.9 FTE Teachers plus 1.0 FTE Site Admin	13.9 FTE Teachers (includes 1.0 FTE Special Ed/Intervention) plus 1.0 FTE Site Administrator	PY minus 1.0 FTE Home School program	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	12.05 FTE	8.0 FTE (reduced Spanish, gardening, Choir, after care staff, special ed and grade level IAs)	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY minus categorical funded programs and some maintenance (19,580) + estimated 2%	Estimated @ 2%
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	PY minus corresponding benefits for above reductions to salaries + 2%	Prior year + 2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=17.1%; PERS=19.721%	STRS = 16.15%; PERS = 20.70%	STRS = 15.92%; PERS = 23.0%	STRS = 18.0%; PERS = 26.3%
Health & Welfare Benefits		District annual maximum is for a full FTE is appx. \$11,150. Actual cost known to date.	Prior year - corresponding 1.0 FTE certificated reduction + 1%	Prior year + 1%
Books and Supplies				
COVID19 Books/Supplies	\$2,340	Original estimated expenses based on prior year are now updated for current year. Carryover and donations/grants now budgeted	Prior year minus carryover, 1 time expenses, donations \$20,640 + 2%	Prior year + 2%
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp		Estimated expenses for new COVID19 funding \$91,421	2020-21 only	2020-21 only
Rent: Fine Crest Campus	\$212,256	Prior year, no increase, waived by Seb USD	Prior year, no increase	Prior year plus estimated 1%
Capital Outlay	\$0	None anticipated	None anticipated	None anticipated
Necessary Expense Reductions		None anticipated	None anticipated	None anticipated
Transfer In	\$73,600 BAS for 18-19 retro	\$50,000 BAS from Fund 01-D53/Sal inc support	\$50,000 BAS from Fund 01-D53/Sal inc support	\$50,000 BAS from Fund 01-D53/Sal inc support
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$113,764	Special Education encroachment \$91,970	Same as prior year	Same as prior year
Net Increase (Decrease)	Cafeteria \$23,200	Cafeteria \$20,000	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$8,000	Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Restricted	\$102,267	CA Clean Energy Funds \$6,704	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		Aftercare Program \$56,991	Same as prior year	Same as prior year
Assigned- BP3100 17%+ Balance per GASB54		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- Charter Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
		Positive = balance after specific assignments (Negative=Assignment reduction* needed)	Positive = balance after specific assignments (Negative=Assignment reduction* needed)	Positive = balance after specific assignments (Negative=Assignment reduction* needed)

2019-20: 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
2020-21 Multi-Year Projection @ 2nd Interim January 31, 2021

	Prior Fiscal Year Budget: 2019-20	Current Budget Fiscal Year: 2020-21	First Subsequent Fiscal Year: 2021-22	Second Subsequent Fiscal Year: 2022-23
COLA (percentage)	3.26%	2.31%	1.50%	2.98%
Funded COLA	3.26%	0.00%	3.84%	2.98%
ADA: Current Year / LCFF Funding	264.14	264.14	253.00	253.00
Enrollment Estimate	281.00	272.00	265.00	265.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,289,315	2,301,154	2,294,761	2,366,465
Federal Revenues 8100-8299				
COVID19 Fed LLM Funding 20-21 only		83,621	-	-
State Revenues 8300-8599	62,229	59,378	57,053	57,111
State Revenues: Block Grants 8300-8599	4,409	-	-	-
COVID19 State LLM Funding 20-21 only	-	19,510	-	-
State Revenues: STRS/PERS on Behalf of	112,554	89,254	93,717	98,403
Local Revenues: Interest, Cafeteria + Other 8600-8799	25,965	13,695	11,000	11,000
Local Revenues: Parent Pledges 8699	186,022	203,500	207,570	211,720
Local Revenues: After Care Program	70,427	-	-	-
Local Revenues: Special Ed 8792	70,014	72,000	72,000	72,000
Total Revenue	2,820,935	2,842,112	2,736,101	2,816,699
Expenditures				
Certificated Salaries 1000-1999	1,058,598	1,044,979	982,346	1,001,993
COVID19 Certificated Salaries		3,637	-	-
Classified Salaries 2000-2999	518,667	386,899	374,662	382,156
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	161,310	57,692	55,050	56,151
COVID19 Employee Benefits	-	677	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	112,554	89,254	93,717	98,403
Employee Benefits-Statutory: STRS 3101-3199	183,705	172,426	156,389	180,359
Employee Benefits-Statutory: PERS 3201-3299		73,014	82,860	96,644
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	182,004	204,196	194,976	196,926
Books and Supplies 4000-4999	105,777	103,621	84,640	86,335
COVID19 Books and Supplies		91,421	-	-
Services, Other Operating Expenses 5000-5999	449,980	431,256	440,925	449,745
COVID19 Services, Other Operating Expenses	-	7,396	-	-
Services, Other Op Exps: Pine Crest Rent	212,256	212,256	212,256	214,379
Necessary reductions		-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199				
7300-7399	-	-	-	-
Total Expenditures	2,984,851	2,878,724	2,677,823	2,763,091
Excess (Deficiency)	(163,916)	(36,612)	58,277	53,608
Transfers In BAS from D53 87,8910-8929	73,600	50,000	50,000	50,000
Transfers Out (enter as negative) 7610-7629				
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	73,600	50,000	50,000	50,000
Net Increase (Decrease)	(90,316)	13,388	108,277	103,608
Fund Balance				
Beginning Balance	721,489	631,173	644,561	752,837
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	631,173	644,561	752,837	856,444
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	8,000	4,000	4,000	4,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	102,267	63,695	63,695	63,695
Committed 9760				
Assigned: 9780				
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	530,200	474,300	440,000	453,000
Assigned - Balance After Above: GASB54 - *See Note Below	(27,294)	84,566	227,142	317,749
Unasgn/Unappr Amount (not for charters) 9790				
Net Ending Balance	631,173	644,561	752,837	856,444

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 for 19-20 is a negative amount and will reduce the amount towards the 17% Reserve, reducing the reserve to the amounts shown on the line below. See Fund 01 for an Assigned amount to cover this difference. 20-21 going forward STRS on Behalf deducted from 17% Reserve requirement.

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LCFF Calculator Universal Assumptions				
Sunridge Charter (4930350) - 2nd Interim 20-21				3/1/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,060,604	2,060,604	2,049,101	2,110,120
Grade Span Adjustment	109,641	109,641	111,488	114,838
Supplemental Grant	118,712	130,909	134,172	141,507
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,288,957	2,301,154	2,294,761	2,366,465
Transition Components:				
Target	\$ 2,288,957	\$ 2,301,154	\$ 2,294,761	\$ 2,366,465
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,192,279	2,192,279	2,103,390	2,103,390
Remaining Need after Gap (Informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,288,957	\$ 2,301,154	\$ 2,294,761	\$ 2,366,465
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,097,286	\$ 935,474	\$ 1,109,700	\$ 1,170,363
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	219,697	405,956	248,536	248,536
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	971,974	959,724	936,525	947,566
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 2,288,957	\$ 2,301,154	\$ 2,294,761	\$ 2,366,465
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,288,957	\$ 2,301,154	\$ 2,294,761	\$ 2,366,465
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 219,697	\$ 405,956	\$ 248,536	\$ 248,536
8012 - EPA, Current Year Receipt	219,697	405,956	248,536	248,536
(P-2 plus Current Year Accrual)	-	-	-	-
8019 - EPA, Prior Year Adjustment	3,173	(33)	-	-
(P-A less Prior Year Accrual)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	281	272	265	265
COE Enrollment	-	-	-	-
Total Enrollment	281	272	265	265
Unduplicated Pupil Count	83	87	84	84
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	83	87	84	84
Rolling %, Supplemental Grant	27.3500%	30.1600%	31.0500%	31.8000%
Rolling %, Concentration Grant	27.3500%	30.1600%	31.0500%	31.8000%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	136.88	136.88	134.00	134.00
Grades 4-6	77.97	77.97	72.00	72.00
Grades 7-8	49.29	49.29	47.00	47.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	264.14	264.14	253.00	253.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	264.14	264.14	253.00	253.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	136.88	136.88	134.00	134.00
Grades 4-6	77.97	77.97	72.00	72.00
Grades 7-8	49.29	49.29	47.00	47.00
Grades 9-12	-	-	-	-
Total Actual ADA	264.14	264.14	253.00	253.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 118,712	\$ 130,909	\$ 134,172	\$ 141,507
Current year Percentage to Increase or Improve Services	5.47%	6.03%	6.21%	6.36%

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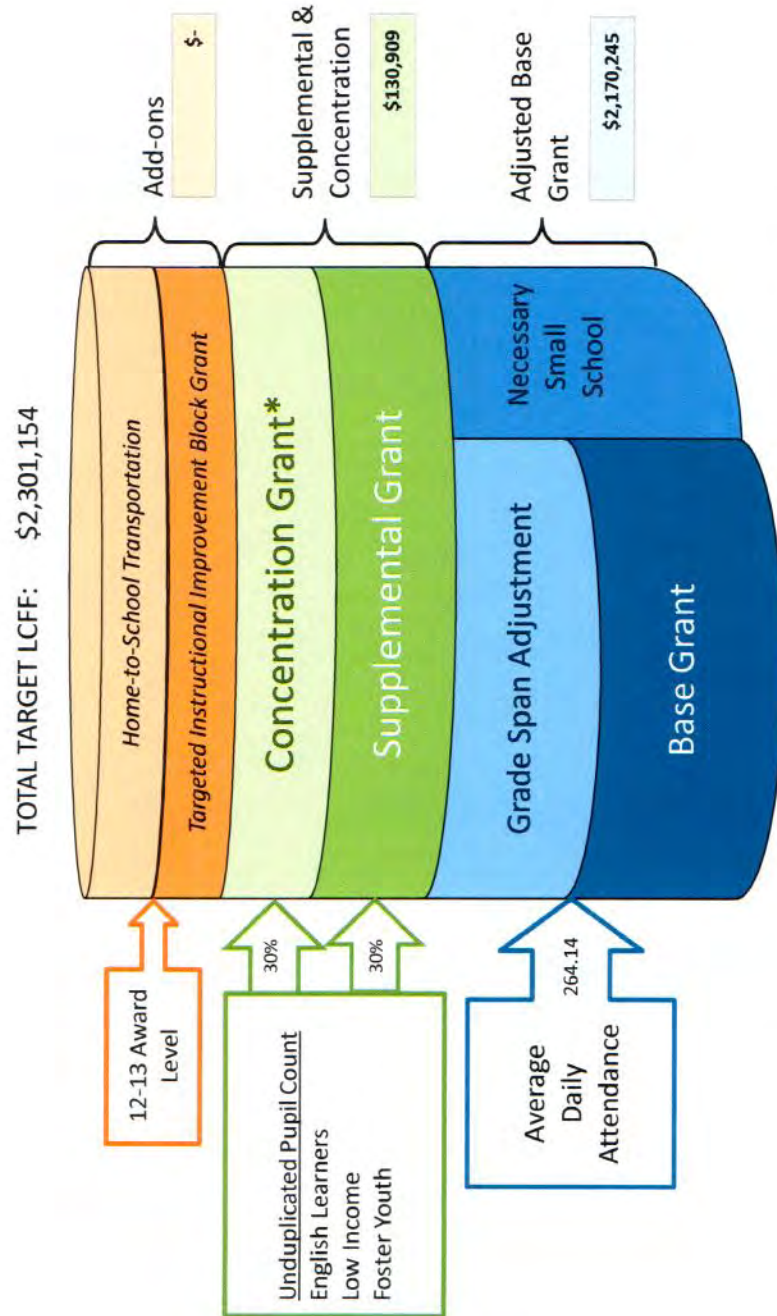
Sunridge Charter (4930350) - 2nd Interim 20-21							44256 v21.2a						
LOCAL CONTROL FUNDING FORMULA							2019-20						
CALCULATE LCFF TARGET							2020-21						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.260%		0.00%		27.35%		0.000%		0.00%		30.16%		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	136.88	7,702	801	465	-	1,227,555	136.88	7,702	801	513	-	1,234,097	
Grades 4-6	77.97	7,818		428	-	642,913	77.97	7,818		472	-	646,339	
Grades 7-8	49.29	8,050		440	-	418,489	49.29	8,050		486	-	420,719	
Grades 9-12	-	9,329	243	524	-	-	-	9,329	243	577	-	-	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	264.14	2,060,604	109,641	118,712	-	2,288,957	264.14	2,060,604	109,641	130,909	-	2,301,154	
Targeted Instructional Improvement Block Grant						-						-	
Home-to-School Transportation						-						-	
Small School District Bus Replacement Program						-						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,288,957						2,301,154	
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
CALCULATE LCFF FLOOR													
				12-13 Rate	19-20 ADA					12-13 Rate	20-21 ADA		
Current year Funded ADA times Base per ADA				5,170.29	264.14	1,365,680				5,170.29	264.14	1,365,680	
Current year Funded ADA times Other RL per ADA				-	264.14	-				-	264.14	-	
Necessary Small School Allowance at 12-13 rates						-						-	
2012-13 Categoricals						84,609						84,609	
Floor Adjustments						-						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				448.54	264.14	118,477				448.54	264.14	118,477	
Less Fair Share Reduction						-						-	
Non-CDE certified New Charter: District PY rate * CY ADA				-		-				-		-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,360.54	264.14	623,513				\$ 2,360.54	264.14	623,513	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,192,279						2,192,279	
CALCULATE LCFF PHASE-IN ENTITLEMENT													
LOCAL CONTROL FUNDING FORMULA TARGET						2,288,957						2,301,154	
LOCAL CONTROL FUNDING FORMULA FLOOR						2,192,279						2,192,279	
LCFF Need (LCFF Target less LCFF Floor, if positive)						-						-	
Current Year Gap Funding				100.00%		-				100.00%		-	
ECONOMIC RECOVERY PAYMENT						-						-	
Miscellaneous Adjustments						-						-	
LCFF Entitlement before Minimum State Aid provision						2,288,957						2,301,154	
CALCULATE STATE AID													
Transition Entitlement						2,288,957						2,301,154	
Local Revenue (Including RDA)						(971,974)						(959,724)	
Gross State Aid						1,316,983						1,341,430	
CALCULATE MINIMUM STATE AID													
			12-13 Rate	19-20 ADA		N/A			12-13 Rate	20-21 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			5,170.29	264.14		1,365,680			5,170.29	264.14		1,365,680	
2012-13 NSS Allowance (deficit)						-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In Lieu						(971,974)						(959,724)	
Subtotal State Aid for Historical RL/Charter General BG						393,706						405,956	
Categorical funding from 2012-13						84,609						84,609	
Charter Categorical Block Grant adjusted for ADA						118,477						118,477	
Minimum State Aid Guarantee Before Proration Factor						596,792						609,042	
Proration Factor						-						0.00%	
Minimum State Aid Guarantee						596,792						609,042	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
Local Control Funding Formula Target Base (2019-20 forward)						2,288,957						2,301,154	
Minimum State Aid plus Property Taxes including RDA						1,568,766						1,568,766	
Offset						-						-	
Minimum State Aid Prior to Offset						596,792						609,042	
Total Minimum State Aid with Offset						596,792						609,042	
TOTAL STATE AID						1,316,983						1,341,430	
Additional State Aid (Additional SA)						-						-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)													
						2,288,957						2,301,154	
CHANGE OVER PRIOR YEAR			5.87%	126,921		8,666			0.53%	12,197		8,712	
LCFF Entitlement PER ADA						-						-	
PER ADA CHANGE OVER PRIOR YEAR			4.36%	362		-			0.53%	46		-	
BASIC AID STATUS (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2019-20			Increase			2020-21	
State Aid			2.92%	37,390		1,316,983			1.86%	24,447		1,341,430	
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-	
Charter in-Lieu Taxes			10.15%	89,531		971,974			-1.26%	(12,250)		959,724	
LCFF pre COE, Choice, Supp			5.87%	126,921		2,288,957			0.53%	12,197		2,301,154	

Sunridge Charter (4930350) - 2nd Interim 20-21	4-256										7120					
LOCAL CONTROL FUNDING FORMULA	2021-22										2022-23					
CALCULATE LCFF TARGET																
	Base Grant		Unduplicated Pupil													
	COLA & Augmentation		Proration		Percentage											
Unduplicated as % of Enrollment	3.840%		0.00%		31.05%		31.05%		2021-22		2022-23					
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET			
Grades TK-3	134.00	7,998	832	548	-	1,256,698		134.00	8,236	857	578	-	1,295,956			
Grades 4-6	72.00	8,118		504	-	620,793		72.00	8,360		532	-	640,202			
Grades 7-8	47.00	8,359		519	-	417,270		47.00	8,608		547	-	430,307			
Grades 9-12	-	9,687	252	617	-	-		-	9,976	259	651	-	-			
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-			
TOTAL BASE	253.00	2,049,101	111,488	134,172	-	2,294,761		253.00	2,110,120	114,838	141,507	-	2,366,465			
Targeted Instructional Improvement Block Grant											-					
Home-to-School Transportation											-					
Small School District Bus Replacement Program											-					
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET											2,294,761					
Funded Based on Target Formula (based on prior year P-2 certification)											TRUE					
ECONOMIC RECOVERY TARGET PAYMENT											-					
CALCULATE LCFF FLOOR																
Current year Funded ADA times Base per ADA											12-13 Rate	21-22 ADA	12-13 Rate	22-23 ADA	1,308,083	
Current year Funded ADA times Other RL per ADA											5,170.29	253.00	5,170.29	253.00	-	
Necessary Small School Allowance at 12-13 rates											-	253.00	-	253.00	-	
2012-13 Categoricals															84,609	
Floor Adjustments															-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA											448.54	253.00	448.54	253.00	113,481	
Less Fair Share Reduction															-	
Non-CDE certified New Charter: District PY rate * CY ADA											-	-	-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA											\$ 2,360.54	253.00	\$ 2,360.54	253.00	597,217	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR															2,103,390	
CALCULATE LCFF PHASE-IN ENTITLEMENT																
											2021-22	2022-23				
LOCAL CONTROL FUNDING FORMULA TARGET											2,294,761	2,366,465				
LOCAL CONTROL FUNDING FORMULA FLOOR											2,103,390	2,103,390				
LCFF Need (LCFF Target less LCFF Floor, if positive)											-	-				
Current Year Gap Funding											100.00%	100.00%				
ECONOMIC RECOVERY PAYMENT											-	-				
Miscellaneous Adjustments											-	-				
LCFF Entitlement before Minimum State Aid provision											2,294,761	2,366,465				
CALCULATE STATE AID																
Transition Entitlement											2,294,761	2,366,465				
Local Revenue (including RDA)											(936,525)	(947,566)				
Gross State Aid											1,358,236	1,418,899				
CALCULATE MINIMUM STATE AID																
											12-13 Rate	21-22 ADA	12-13 Rate	22-23 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA											5,170.29	253.00	5,170.29	253.00	1,308,083	
2012-13 NSS Allowance (deficient)															-	
Minimum State Aid Adjustments															-	
Less Current Year Property Taxes/in Lieu															(936,525)	
Subtotal State Aid for Historical RL/Charter General BG															371,558	
Categorical funding from 2012-13															84,609	
Charter Categorical Block Grant adjusted for ADA															113,481	
Minimum State Aid Guarantee Before Proration Factor															569,648	
Proration Factor															0.00%	
Minimum State Aid Guarantee															569,648	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
Local Control Funding Formula Target Base (2019-20 forward)															2,294,761	
Minimum State Aid plus Property Taxes including RDA															1,506,173	
Offset															-	
Minimum State Aid Prior to Offset															569,648	
Total Minimum State Aid with Offset															569,648	
TOTAL STATE AID															1,358,236	
Additional State Aid (Additional SA)															-	
LCFF Phase-In Entitlement																
(before COE transfer, Choice & Charter Supplemental)															2,294,761	
CHANGE OVER PRIOR YEAR											-0.28%	(6,393)	3.12%	71,704		
LCFF Entitlement PER ADA															9,070	
PER ADA CHANGE OVER PRIOR YEAR											4.11%	358	3.13%	284	9,354	
BASIC AID STATUS (school districts only)															-	
LCFF SOURCES INCLUDING EXCESS TAXES																
											Increase		Increase		2021-22	2022-23
State Aid											1.25%	16,806	4.47%	60,663	1,358,236	1,418,899
Property Taxes net of in-lieu											0.00%	-	0.00%	-	-	-
Charter in-Lieu Taxes											-2.42%	(23,199)	1.18%	11,041	936,525	947,566
LCFF pre COE, Choice, Supp											-0.28%	(6,393)	3.12%	71,704	2,294,761	2,366,465

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Components of LCFF Target Entitlement

	2020-21	264.14 ADA
Base Grant / Necessary Small School	\$ 2,060,604	
Grade Span Adjustment	\$ 109,641	
Supplemental Grant	\$ 130,909	30%
Concentration Grant	\$ -	30%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 2,301,154	

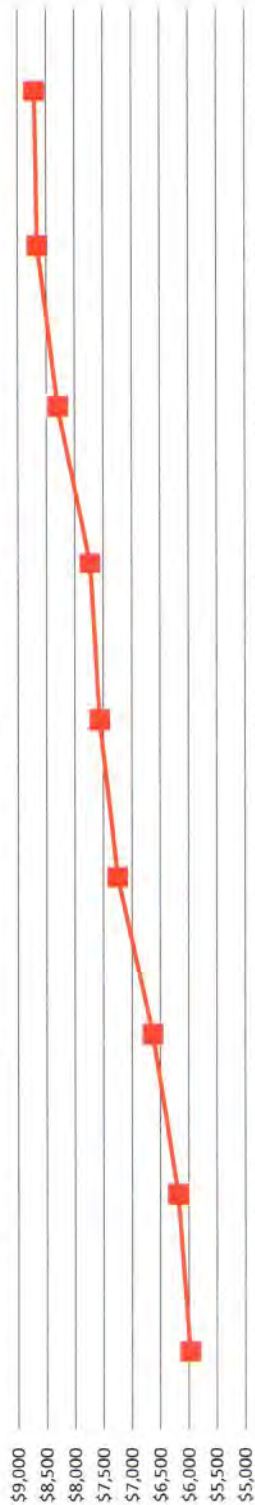


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Funded ADA	233.19	233.68	255.24	255.69	263.45	266.81	260.35	264.14	264.14	253.00
Estimated LCFF Sources per ADA	\$ 5,981.67	\$ 6,187.14	\$ 6,637.26	\$ 7,257.53	\$ 7,571.41	\$ 7,737.52	\$ 8,304.34	\$ 8,665.70	\$ 8,711.87	\$ 9,070.20
Net Change per ADA		\$ 205.47	\$ 450.11	\$ 620.28	\$ 313.88	\$ 166.12	\$ 566.82	\$ 361.35	\$ 46.18	\$ 358.33
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.35%	0.53%	4.11%
Estimated LCFF Entitlement per ADA	\$ 5,981.67	\$ 6,187.14	\$ 6,637.26	\$ 7,257.53	\$ 7,571.41	\$ 7,737.52	\$ 8,304.34	\$ 8,665.70	\$ 8,711.87	\$ 9,070.20
Net Change per ADA		\$ 205.47	\$ 450.11	\$ 620.28	\$ 313.88	\$ 166.12	\$ 566.82	\$ 361.35	\$ 46.18	\$ 358.33
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.35%	0.53%	4.11%



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	211,000.00	95,000.00	5,069.48	95,000.00	0.00	0.0%
5) TOTAL REVENUES			211,000.00	95,000.00	5,069.48	95,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,366.00	111,691.00	38,450.40	111,691.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,401.00	39,378.00	17,587.84	39,378.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,300.00	16,200.00	469.85	16,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,500.00	10,500.00	460.90	10,500.00	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			249,567.00	177,769.00	56,968.99	177,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,567.00)	(82,769.00)	(51,899.51)	(82,769.00)		
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	18,000.00	9,000.00	0.00	9,000.00	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			(18,000.00)	(9,000.00)	0.00	(9,000.00)		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,567.00)	(91,769.00)	(51,899.51)	(91,769.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	285,354.00	279,819.00		279,819.31	0.31	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,354.00	279,819.00		279,819.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,354.00	279,819.00		279,819.31		
2) Ending Balance, June 30 (E + F1e)			228,787.00	188,050.00		188,050.31		
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	224,787.00	184,050.00		184,050.31		
Fee driven program, all funds generated to	0000	9780	224,787.00					
be used by this fund only	0000	9780	0.00					
Fee driven program, all funds generated to	0000	9780		184,050.00				
be used by this fund only	0000	9780						
Fee driven program, all funds generated to	0000	9780				184,050.31		
be used by this fund only	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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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	37,000.00	18,000.00	4,514.72	18,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,600.00	1,100.00	373.54	1,100.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	6,100.00	303.91	6,100.00	0.00	0.0%
5) TOTAL REVENUES			84,600.00	25,200.00	5,192.17	25,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,674.00	34,674.00	17,545.50	34,674.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,180.00	10,180.00	5,151.31	10,180.00	0.00	0.0%
4) Books and Supplies		4000-4999	82,800.00	38,620.00	14,557.30	38,620.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,900.00	3,680.00	3,244.00	3,680.00	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			131,554.00	87,154.00	40,498.11	87,154.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,954.00)	(61,954.00)	(35,305.94)	(61,954.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	65,000.00	35,000.00	65,000.00	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			50,000.00	65,000.00	35,000.00	65,000.00		

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Cafeteria Fund: Lunch 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,046.00	3,046.00	(305.94)	3,046.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,839.00	7,789.00		7,788.54	(0.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,839.00	7,789.00		7,788.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,839.00	7,789.00		7,788.54		
2) Ending Balance, June 30 (E + F1e)			10,885.00	10,835.00		10,834.54		
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	6,428.00	6,378.00		6,377.74		
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		

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Cafeteria Fund: Lunch 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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,000.00	1,333.07	4,000.00	0.00	0.0%
5) TOTAL REVENUES			55,000.00	54,000.00	1,333.07	54,000.00		
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	35,000.00	39,000.00	0.00	39,000.00	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			35,000.00	39,000.00	0.00	39,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	15,000.00	1,333.07	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	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		

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Deferred Maintenance Fund

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	15,000.00	1,333.07	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	249,970.00	283,914.00		283,914.04	0.04	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,970.00	283,914.00		283,914.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,970.00	283,914.00		283,914.04		
2) Ending Balance, June 30 (E + F1e)			269,970.00	298,914.00		298,914.04		
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	269,970.00	298,914.00		298,914.04		
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		

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Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,000.00	1,480.09	4,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	4,000.00	1,480.09	4,000.00		
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)			5,000.00	4,000.00	1,480.09	4,000.00		
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		

Special Reserve Fund for Other Than Capital Outlay

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	4,000.00	1,480.09	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	307,397.00	308,278.00		308,277.71	(0.29)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,397.00	308,278.00		308,277.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,397.00	308,278.00		308,277.71		
2) Ending Balance, June 30 (E + F1e)			312,397.00	312,278.00		312,277.71		
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	312,397.00	312,278.00		312,277.71		
Volatile State revenue/funding for schools	0000	9780	312,397.00					
including cash deferrals	0000	9780	0.00					
Volatile State revenue/funding for schools	0000	9780		312,278.00				
including cash deferrals	0000	9780						
Volatile State revenue/funding for schools	0000	9780				312,277.71		
including cash deferrals	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Special Reserve Fund for Other Than Capital Outlay

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	12,000.00	10,000.00	3,788.75	10,000.00	0.00	0.0%
5) TOTAL REVENUES			12,000.00	10,000.00	3,788.75	10,000.00		
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)			12,000.00	10,000.00	3,788.75	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	42,871.00	42,927.00	0.00	42,927.00	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			(42,871.00)	(42,927.00)	0.00	(42,927.00)		

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Special Reserve Fund for Postemployment Benefits

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,871.00)	(32,927.00)	3,788.75	(32,927.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	789,600.00	789,133.00		789,133.06	0.06	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,600.00	789,133.00		789,133.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,600.00	789,133.00		789,133.06		
2) Ending Balance, June 30 (E + F1e)			758,729.00	756,206.00		756,206.06		
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	758,729.00	756,206.00		756,206.06		
Retirement Program Liability	0000	9780	758,729.00					
Retirement Program Liability	0000	9780		756,206.00				
Retirement Program Liability	0000	9780				756,206.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Special Reserve Fund for Postemployment Benefits

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	2,800.00	2,300.00	751.04	2,300.00	0.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,300.00	751.04	2,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,800.00	2,300.00	751.04	2,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Building Bond Fund: Measure M

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,300.00	751.04	2,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	156,142.00	156,427.00		156,427.46	0.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,142.00	156,427.00		156,427.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,142.00	156,427.00		156,427.46		
2) Ending Balance, June 30 (E + F1e)			158,942.00	158,727.00		158,727.46		
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	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	158,942.00	158,727.00		158,727.46		
Measure M approved projects only	0000	9780	158,942.00					
Measure M approved projects only	0000	9780		158,727.00				
Measure M approved projects only	0000	9780				158,727.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Building Bond Fund: Measure M

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	11,000.00	15,800.00	18,163.83	15,800.00	0.00	0.0%
5) TOTAL, REVENUES			11,000.00	15,800.00	18,163.83	15,800.00		
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	2,000.00	6,800.00	0.00	6,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,000.00	9,000.00	0.00	9,000.00	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	15,800.00	0.00	15,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	18,163.83	0.00		
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		

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Capital Facilities Fund: Developer Fees

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	18,163.83	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,373.00	31,723.00		31,722.74	(0.26)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,373.00	31,723.00		31,722.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,373.00	31,723.00		31,722.74		
2) Ending Balance, June 30 (E + F1e)			32,373.00	31,723.00		31,722.74		
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	32,373.00	31,723.00		31,722.74		
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		

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Capital Facilities Fund: Developer Fees

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	1,500.00	1,300.00	511.57	1,300.00	0.00	0.0%
5) TOTAL REVENUES			1,500.00	1,300.00	511.57	1,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,300.00	511.57	1,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Special Reserve Fund for Capital Outlay

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,300.00	511.57	1,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	106,595.00	106,552.00		106,552.07	0.07	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,595.00	106,552.00		106,552.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,595.00	106,552.00		106,552.07		
2) Ending Balance, June 30 (E + F1e)			108,095.00	107,852.00		107,852.07		
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	108,095.00	107,852.00		107,852.07		
Capital Equipment purchases only	0000	9780	108,095.00					
Capital Equipment purchases only	0000	9780		107,852.00				
Capital Equipment purchases only	0000	9780				107,852.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Special Reserve Fund for Capital Outlay

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	377.65	377.65		
Charter School	233.49	233.49		
Total ADA	611.14	611.14	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	377.00	377.59		
Charter School	233.00	218.00		
Total ADA	610.00	595.59	-2.4%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	372.00	365.00		
Charter School	220.00	218.00		
Total ADA	592.00	583.00	-1.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2021-22 in July 2020 Governor suggested charters would be funded on prior year and in his January budget proposal for 21-22 this was not included so ADA for THCMS (Charter School) is reduced to an ADA calculated off enrollment of 230.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	360	360		
Charter School	226	226		
Total Enrollment	586	586	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	391	381		
Charter School	235	230		
Total Enrollment	626	611	-2.4%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	390	380		
Charter School	235	230		
Total Enrollment	625	610	-2.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Declining enrollment is provided for in the subsequent years based on actual enrollment for 2020-21.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	388	408	
Charter School	255	267	
Total ADA/Enrollment	643	675	95.3%
Second Prior Year (2018-19)			
District Regular	387	415	
Charter School	266	281	
Total ADA/Enrollment	653	696	93.8%
First Prior Year (2019-20)			
District Regular	378	401	
Charter School	233	248	
Total ADA/Enrollment	611	649	94.1%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	378	360		
Charter School	233	226		
Total ADA/Enrollment	611	586	104.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	366	381		
Charter School	218	230		
Total ADA/Enrollment	584	611	95.6%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	365	380		
Charter School	218	230		
Total ADA/Enrollment	583	610	95.6%	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)

2020-21 ADA exceeds the standard as both the non-charter and charter school receiving funding based on 2019-20 due to COVID19. 2021-22 and 2022-23 have a ratio of 95.6% and this is over the 94.9% by 0.7% and is immaterial.

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)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	8,170,635.00	8,170,635.00	0.0%	Met
1st Subsequent Year (2021-22)	8,154,198.00	8,236,308.00	1.0%	Met
2nd Subsequent Year (2022-23)	8,062,213.00	8,296,169.00	2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At 1st Interim there was zero COLA for 2021-22 and 2022-23 and funding for 2021-22 was based on ADA for the prior year (2020-21 which is actually 2019-20) for all schools, including charters. The Governor in January updated information for the 2021-22 budget that indicates COLA for that year is estimated at 3.84% and charter ADA will be based on current year (cannot use prior year and includes declining enrollment/ADA at THCMS). The Governor's January budget information also includes a COLA for 22-23 estimated to be 2.98%.

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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 (2017-18)	5,001,734.31	5,745,645.72	87.1%
Second Prior Year (2018-19)	5,003,494.93	5,912,850.51	84.6%
First Prior Year (2019-20)	5,728,996.88	6,640,886.87	86.3%
Historical Average Ratio:			86.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 90.0%	82.0% to 90.0%	82.0% to 90.0%

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) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	5,303,793.00	6,086,810.43	87.1%	Met
1st Subsequent Year (2021-22)	5,194,239.00	5,941,077.00	87.4%	Met
2nd Subsequent Year (2022-23)	5,236,469.00	5,879,256.00	89.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	461,477.00	461,698.00	0.0%	No
1st Subsequent Year (2021-22)	193,457.00	193,489.00	0.0%	No
2nd Subsequent Year (2022-23)	193,457.00	193,489.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	502,621.00	502,252.00	-0.1%	No
1st Subsequent Year (2021-22)	468,042.00	463,176.00	-1.0%	No
2nd Subsequent Year (2022-23)	479,769.00	477,798.00	-0.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	608,460.00	663,939.00	9.1%	Yes
1st Subsequent Year (2021-22)	582,885.00	585,685.00	0.5%	No
2nd Subsequent Year (2022-23)	583,685.00	586,485.00	0.5%	No

Explanation:
(required if Yes)

2020-21 now includes donations received to date. Donations are not budgeted until money is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	446,801.67	463,604.67	3.8%	No
1st Subsequent Year (2021-22)	146,442.00	149,172.00	1.9%	No
2nd Subsequent Year (2022-23)	148,498.00	151,932.00	2.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	1,471,691.17	1,546,195.17	5.1%	Yes
1st Subsequent Year (2021-22)	1,328,996.00	1,377,134.00	3.6%	No
2nd Subsequent Year (2022-23)	1,153,667.00	1,252,777.00	8.6%	Yes

Explanation:
(required if Yes)

2020-21 2nd Interim includes increased special education costs. 2022-23 1st Interim included a large necessary expense reduction due to a zero COLA and now at 2nd Interim the necessary reduction is reduced and so is the reduction to the services expenses.

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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 Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	1,572,558.00	1,627,889.00	3.5%	Met
1st Subsequent Year (2021-22)	1,244,384.00	1,242,350.00	-0.2%	Met
2nd Subsequent Year (2022-23)	1,256,911.00	1,257,772.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	1,918,492.84	2,009,799.84	4.8%	Met
1st Subsequent Year (2021-22)	1,475,438.00	1,526,306.00	3.4%	Met
2nd Subsequent Year (2022-23)	1,302,165.00	1,404,709.00	7.9%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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)

- 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)

2020-21 2nd Interim includes increased special education costs. 2022-23 1st Interim included a large necessary expense reduction due to a zero COLA and now at 2nd Interim the necessary reduction is reduced and so is the reduction to the services expenses.

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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.

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.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	264,172.00	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)

2nd Interim update: Total expenses = \$9,411,333 - deduct STRS on Behalf of State R7690 \$292,174 - deduct CARES and LLMF R32xx+r74xx
\$313,432 = \$8,805,727 * .03 = \$264,172.

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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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.6%	21.2%	20.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	7.1%	6.9%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(98,191.43)	6,961,810.43	1.4%	Met
1st Subsequent Year (2021-22)	73,638.00	6,801,077.00	N/A	Met
2nd Subsequent Year (2022-23)	160,504.00	6,739,256.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)		3,649,170.97	Met
1st Subsequent Year (2021-22)		3,722,808.00	Met
2nd Subsequent Year (2022-23)		3,883,312.00	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 (2020-21)		2,169,218.00	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 \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	611	584	583
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	9,411,333.28	8,771,430.00	8,739,557.00
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)	9,411,333.28	8,771,430.00	8,739,557.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	376,453.33	350,857.20	349,582.28
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	376,453.33	350,857.20	349,582.28

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	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,550,940.00	1,439,300.00	1,431,800.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	104,797.50	421,883.00	383,662.00
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)	1,655,737.50	1,861,183.00	1,815,462.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.59%	21.22%	20.77%
District's Reserve Standard (Section 10B, Line 7):	376,453.33	350,857.20	349,582.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

We have been advised by SCOE to use Basic Aid Supplement Funds for one time expenditures and this is no longer possible and has not been for a few years due to higher special education costs and lower funding, negotiation difficulties, and our LCFF "Lite" status with an unduplicated pupil count below 30% resulting in little supplemental funding and no concentration funds. The salary agreement in 19-20 of 9.5% over 2 years can only be afforded by using BAS funds to support all schools. It is necessary to support all charter fund balance percentages using BAS funds to maintain the board policy of 17%.

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:

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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 (2020-21)	(1,105,000.00)	(1,119,194.00)	1.3%	14,194.00	Met
1st Subsequent Year (2021-22)	(1,119,100.00)	(1,133,578.00)	1.3%	14,478.00	Met
2nd Subsequent Year (2022-23)	(1,133,481.00)	(1,148,249.00)	1.3%	14,768.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	1,130,871.00	1,201,927.00	6.3%	71,056.00	Not Met
1st Subsequent Year (2021-22)	1,131,725.00	1,211,725.00	7.1%	80,000.00	Not Met
2nd Subsequent Year (2022-23)	1,132,600.00	1,212,600.00	7.1%	80,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	820,000.00	875,000.00	6.7%	55,000.00	Not Met
1st Subsequent Year (2021-22)	820,000.00	860,000.00	4.9%	40,000.00	Met
2nd Subsequent Year (2022-23)	820,000.00	860,000.00	4.9%	40,000.00	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. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

For all 3 years the MOU and Special Ed Excess Costs were updated at 2nd Interim based on current year expenses. For 2020-21 we have reduced the amount from ABASP as this program has been closed due to COVID19.

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

Explanation:
(required if NOT met)

In 2020-21 our lunch program had no sales due to COVID19 resulting in a higher transfer from the general fund to cover all expenses. Expecting the two subsequent years to go back to normal.

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)

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)

2020-21 includes Compensated Absences which is vacation pay due to 12 month classified employees. This is shown as a liability for this year only as if it is fully paid out, this generally is not the case. This is the final amount when books closed for 19-20. 21-22 and 22-23 bond payments increase annually. Supp Early Retirement Program (CRSP) shows the total amount we are paying out over the next 3 years to 4 retired certificated staff. We had an actuarial valuation per GASB73 done for CRST and the Net Pension Liability at June 30, 2019 is \$1,063,969. CRSP is Certificated Retirement Support Program and is considered a pension, agreement to pay this pension is in the THTA contract, Article 19.

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)

82

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
93,363.00	93,363.00
N/A	N/A
93,363.00	93,363.00

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
- Current Year (2020-21)
- 1st Subsequent Year (2021-22)
- 2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7A)	Second Interim
N/A	N/A
N/A	N/A
N/A	N/A

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
- (Funds 01-70, objects 3701-3752)
- Current Year (2020-21)
- 1st Subsequent Year (2021-22)
- 2nd Subsequent Year (2022-23)

5,678.00	5,678.00
5,888.00	5,888.00
6,080.00	6,080.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2020-21)
- 1st Subsequent Year (2021-22)
- 2nd Subsequent Year (2022-23)

5,678.00	5,678.00
5,888.00	5,888.00
6,080.00	6,080.00

- d. Number of retirees receiving OPEB benefits
- Current Year (2020-21)
- 1st Subsequent Year (2021-22)
- 2nd Subsequent Year (2022-23)

1	1
1	1
1	1

4. Comments:

83

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

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.4	37.9	35.4	35.0

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

32,946

7. Amount included for any tentative salary schedule increases

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
388,949	392,838	396,766
100.0%	100.0%	100.0%
Actual	1.0%	1.0%

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?

No

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

If Yes, explain the nature of the new costs:

H&W Benefits - 2 and 3 above: Only employer costs for health and welfare are budgeted resulting in 100% of the cost being paid by the district, what the employees pay is not reflected here or in the budget. Step & Column adjustments - 2 and 3 below: Only salary costs are shown, no statutory benefits (employer costs) are included. The subsequent year percent change is the estimate used on the multi-year projects for step and column. Please note that this is for Apple Blossom and Twin Hills CMS only.

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Actual	55,767	56,883
	2.0%	2.0%

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?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	29.2	25.0	25.0	25.0

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
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)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

14,243

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

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Classified (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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
154,823	156,371	157,935
100.0%	100.0%	100.0%
Actual	1.0%	1.0%

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

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

No		
----	--	--

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

H&W Benefits - 2 and 3 above: Only employer costs for health and welfare are budgeted resulting in 100% of the cost being paid by the district, what the employees pay is not reflected here or in the budget. Step & Column adjustments - 2 and 3 below: Only salary costs are shown, no statutory benefits (employer costs) are included. The subsequent year percent change is the estimate used on the multi-year projects for step and column. Please note that this is for Apple Blossom and Twin Hills CMS only.

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Actual	22,322	22,768
	2.0%	2.0%

Classified (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?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	4.2	4.2	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:

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")

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential
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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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.

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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

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

End of School District Second Interim Criteria and Standards Review

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Second Interim
2020-21 Projected Totals
Technical Review Checks

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)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: Cashflow worksheets are prepared for each school using Excel and these worksheets are included in this report.

MYP-PROVIDE - (W) - 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 prepared for each school using Excel and are included with this report.

Checks Completed.

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District/ Apple Blossom Elem/ Twin Hills CMS/ Orchard View School / F12-40

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Second Interim
2020-21 Projected Totals
Technical Review Checks

Sunridge Charter
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)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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SunRidge Charter School

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 11, 2021

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	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

District/ Apple Blossom Elem/ Twin Hills CMS/ Orchard View School / F12-40

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
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

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District/ Apple Blossom Elem/ Twin Hills CMS/ Orchard View School / F12-40

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

District/ Apple Blossom Elem/ Twin Hills CMS/ Orchard View School / F12-40

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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):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Barbara Bickford, Ed.D.

Title: Superintendent

For additional information on the interim report, please contact:

Charter School Contact:

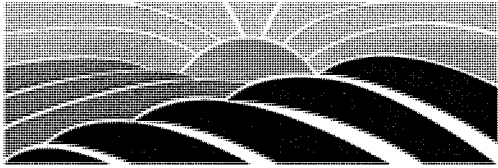
Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address

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**Twin Hills
School District**

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

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

Second Interim Report 2020-21

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 21-12



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

February 2, 2021

To: District and Charter Business Services
From: Sarah Lampenfeld, Director External Fiscal Services
Subject: 2020-21 Second Interim guidance and the Governor's 2021-22 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 15
3 rd Interim*	July 1 through April 30 (Year End Projection)	June 1

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

Governor's Proposed Budget

On January 8, 2021, the Governor released his proposed State Budget for the upcoming 2021-2022 fiscal year. Governor Newsom's State Budget focused on the impacts related to the COVID-19 pandemic along with a push to safely reopen schools. Some of the major 2021-22 budget components include:

- \$2 billion for in-person instruction grants related to 2020-21
- 3.84% compounded COLA, applied to LCFF base grant in 2021-22 and 1.5% COLA for other programs
- \$7.3 billion to pay down most deferrals in 2021-22 – eliminating the on-going deferrals scheduled for February 2022 through May 2022
- \$4.6 billion for expanded instructional time
- \$300 million for Special Education Early Intervention Grant
- \$450 million for training, support and expansion to TK, Kindergarten and childcare
- \$725 million for various programs related to student wellness and mental health
- \$315.3 million to support educator professional learning and teacher effectiveness

Important to note, the Governor's budget proposal does not reflect any federal COVID-19 stimulus funding approved in December 2020. Plus, the proposal includes \$3 billion in deposits into the education rainy day fund for 2020-21 and 2021-22 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger the cap on district reserves for the 2022-23 fiscal year. Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap. Deferrals for 2020-21 remain in place, while deferrals in 2021-22 are for June 2022 only.

Guidelines and Common Message ~ Please read this document when it becomes available as it has additional information and is a great resource. The document will be forwarded to you as soon as it is received. It is expected mid-February. Please use the guidance provided in the Common Message,

once available in conjunction with this 2020-21 SCOE Biz Bulletin when finalizing your LEA 2020-21 Second Interim Report.

The following are SCOE guidelines:

▪ **Dartboard**

- Use the School Services of California (SSC) *School District and Charter School Financial Projection Dartboard 2021-22 Governor's Budget* for economic planning factors.

▪ **Cost of Living Adjustment for 2nd Interim MYP**

- Per the SSC Dartboard, COLA planning factors

COLA percentages	2020-21	2021-22	2022-23
DOF Estimated Funded COLA**	0.00%	3.84%	2.98%
SSC Estimated Statutory COLA**	0.00%	3.84%	1.28%

- The 2020-21 statutory cost-of-living adjustment (COLA) is 2.31%, but not funded! The funded COLA for 2021-22 fiscal year is derived from 2020-21's rate of 2.31% plus the estimated increase of 1.5%. Note that 2020-21 fiscal year's rates have not changed.
 - In 2022-23, the planning COLA between DOF and SSC differs by 1.7%. Due to the disparity, it's important for each LEA to evaluate their fiscal health in comparison to the proposed COLAs. LEAs will need to assess the risk in using the higher COLA. LEAs with low reserves, declining enrollment, or other economic pressures may opt to use the lower COLA or assign the difference their fund balance in the event the Governor's projections turn out to be overly optimistic. Please include information about which rate the LEA has chosen in your assumptions or narrative. Creating an assignment in the reserve balance for COLA changes may also be prudent.
 - Please use the most recent version of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org.
 - Instructions to use the LCFF Calculator have been incorporated into the tool. Navigation instructions can be found on the 'Navigation' tab.
 - Caveats tab: Per the 2020-21 State Budget, 2020-21 ADA will be based on reported 2019-20 ADA. The calculator has been updated with a formula to reference 2019-20 ADA where appropriate. The school district prior year guarantee for charter shift has been predefined to 0.00 ADA. Details on applying the 2021-22 adjustment is still to be determined. LEAs funded on the prior year guarantee in 2019-20 may experience a funding decrease under the ADA hold harmless provision.
- **STRS Employer rates for 2021-22 and 2021-22**
- If using the rates on the SSC Dartboard, please be aware of your LEAs fiscal tolerance for change. These rates are estimates and most likely will change between now and the final adoption of the State budget.

Other items to consider:

- **MYP advice:** MYPs are predicated on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with stakeholders. Document thoroughly with assumptions and a narrative for your stakeholders.
- **One-Time Federal COVID/CARES Act Funding**
 - Remember that Federal CARES Act funding is one-time in nature and should not be budgeted in the subsequent years of the MYP
 - A second round of ESSER funds was approved by Congress in December. The funding will be disbursed to LEAs based on Title I allocations. While official details have not yet been released, LEAs should anticipate that the ESSER II funds will not be disbursed until the 2021-22 fiscal year.
 - Plan expenditures according to spending deadlines and incorporate into cash flow and MYP appropriately
 - Utilize the reporting cycle information to update and keep budget accurate
- **Routine Restricted Maintenance Account:** Beginning in 2020-21, CDE has stated that ALL districts must comply with the minimum 3% contribution unless exempt due to district size.
 - Senate Bill 820 amended the definition of General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following: STRS on-behalf (Resource 7690) and CARES Act expenditures in Resources Codes 3210, 3215, 3220 and 7420.
- **LCFF Budget/LCAP:** In 2020-21, the LCAP was replaced with the Learning Continuity and Attendance Plan however, the requirement to complete an LCAP returns for the 2021-22 fiscal year. LEAs will be required to use the three-year LCAP template adopted by the State Board of Education in January 2021.
- **Expanded Transitional Kindergarten:** Legislation allows for LEAs to enroll students who turn 5 after December 2nd in a Transitional Kindergarten (TK) program at the start of the school year... sometimes called Expanded TK or ETK. These ETK students should:
 - NOT be included in the Unduplicated Pupil Count Percentage.
 - NOT claim ADA for these students until these students turn 5 years old.
- **LCFF Calculator ~ Enrollment and unduplicated pupils counts used in the LCFF Calculator should exclude ETK students.**
- **Mandate Block Grant ~ Resource 0000, object 8550**
 - For 2020-21, the mandate block grant (MBG) rates are estimated to be:
 - ~ School districts will receive approximately \$32.66 per ADA for grades K-8; \$62.87 per ADA for grades 9-12.
 - ~ Charter schools will receive approximately \$17.11 per ADA for grades K-8; \$47.57 per ADA for grades 9-12.
- **Instructional Materials:**
 - Budgets and multi-year projections should consider the costs associated with instructional material adoptions.
 - For more detailed information go to:

<http://www.cde.ca.gov/ci/cr/cf/> and click on "Instructional Materials Frequently Asked Questions" for **direct responses to realistic/practical questions**.

▪ **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 their 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/Community Funded:**

- Complete and accurate ADA and property tax information is not available until all taxes have been collected and deposited in July of each year. P-1 estimates for 2020-21 were reported in November 2020 and updated P-2 estimates will be distributed and reported by April 15, 2021.
- *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.
- *District of Choice (DOC) funding* ~ The Enacted Budget extended the DOC program to July 01, 2023. However, there are significant changes to the program, such as: registration of the program with the State Superintendent of Public Instruction (SPI) and notifying the County Office of Education of new participation or discontinuance in the DOC funding program; required public disclosures; and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% (reduced from 70%) of the school district LCFF base grant that would have been apportioned to the school district of residence. This was effective beginning the 2017-18 fiscal year. See Ed Code 48301 through 48317.
- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

▪ **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 have 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 actual 2020-21 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

▪ **Form AB 2756 Reporting Requirements:**

Please be reminded 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 On Behalf Contribution ~ Resource 7690:**

Districts should adjust their 2020-21 budget to reflect a STRS On-Behalf pension contribution. An estimate similar to 2019-20 actuals may be utilized or 2020-21 estimates provided in the 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.

▪ **Cash Flow Report:**

- **Please notify SCOE immediately if you do not anticipate having sufficient cash.**
- Please note: Cash in all funds must be positive at June 30, 2021.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 85% 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?
- **Does your LEA need a TRAN to cover cash for April, May & June? Notify SCOE!**
- Changes in property valuations can affect the cash flow of property taxes.
- RDA residual (RDAX) tax revenues for 2020-21 are unknown and uncertain.
- RDA asset liquidation (LIQD) tax revenue is considered one-time revenue and should not be budgeted.
- Cash flow related to funding can be found at:
 - *Principal Apportionment:*
 - Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/pa1819.asp>
 - *Categorical funding:*
 - Estimated cash flow schedules (prepared monthly), reporting deadlines and a list program funding by name is 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, Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa1819.asp>
- A Cash Flow report template may be found on the SCOE website at <http://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 district's own version.

Forms to Submit with your Interim Report

The full Interim Report software package, including the cash flow and MYP, should be submitted to your SCOE Advisor by e-mail (dat file) and in hard copy. The following information/forms are requested.

LCFF Calculator – FCMAT Calculator

- Use the FCMAT Calculator 21.2 version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the following tabs of the calculator in hard copy that were presented to the board

Balancing Spreadsheet ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS2021ALL software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS2021ALL 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

- A sample worksheet template can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF enrollment ADA.

Cash Flow Statement (SACS form, SCOE's template, or district's own form), include assumptions!

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

District Narrative and budget assumptions, as submitted to your Board

District Narrative of Special Funds, if not included in the items above

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

Interim SACS forms:

- Certification Page, original signature
- General Fund Summary - Combined Unrestricted/Restricted Report
- General Fund Unrestricted Report
- General Fund Restricted Report
- Other Funds – Two-page Summary
- Form A – ADA worksheet
- Form CS – Criteria and Standards Summary Review – completed in full, with explanations
- Technical Review Check (Exceptions only)

**SSC School District and Charter School Financial Projection Dartboard
2021–22 Governor’s Budget**

This version of School Services of California Inc.’s (SSC) Financial Projection Dartboard is based on the 2021–22 Governor’s Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA	2.31%	1.50% ¹	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% ²	2.98%	3.05%	N/A
SSC Estimated Statutory COLA ³	0.00%	3.84%	1.28%	1.61%	1.90%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants ⁴	\$8,830	\$8,118	\$8,359	\$9,939

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		1.44%	1.57%	1.82%	2.12%	2.40%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.66	\$33.08	\$33.61	\$34.25
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70	\$65.93
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61	\$17.94
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96	\$49.89
Interest Rate for Ten-Year Treasuries		0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate ⁵		16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate ⁵		20.70%	23.00%	26.30%	27.30%	27.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

³Estimated Statutory COLAs in 2022-23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

⁴Additional 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 50% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 second interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA	2.31%	1.50%	2.98%
COLA Suspension	-2.31%	0.00%	0.00%
Funded LCFF COLA	0%	3.84%	2.98%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.00%
PERS Employer Rates (Approximate)	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.18	\$32.66	\$33.63
9-12 per ADA	\$61.94	\$62.87	\$64.74
Mandated Block Grant for Charters			
K-8 per ADA	\$16.86	\$17.11	\$17.62
9-12 per ADA	\$46.87	\$47.57	\$48.99
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$31.34	\$32.26
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$50.60	\$52.11
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$50.29	\$51.78
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

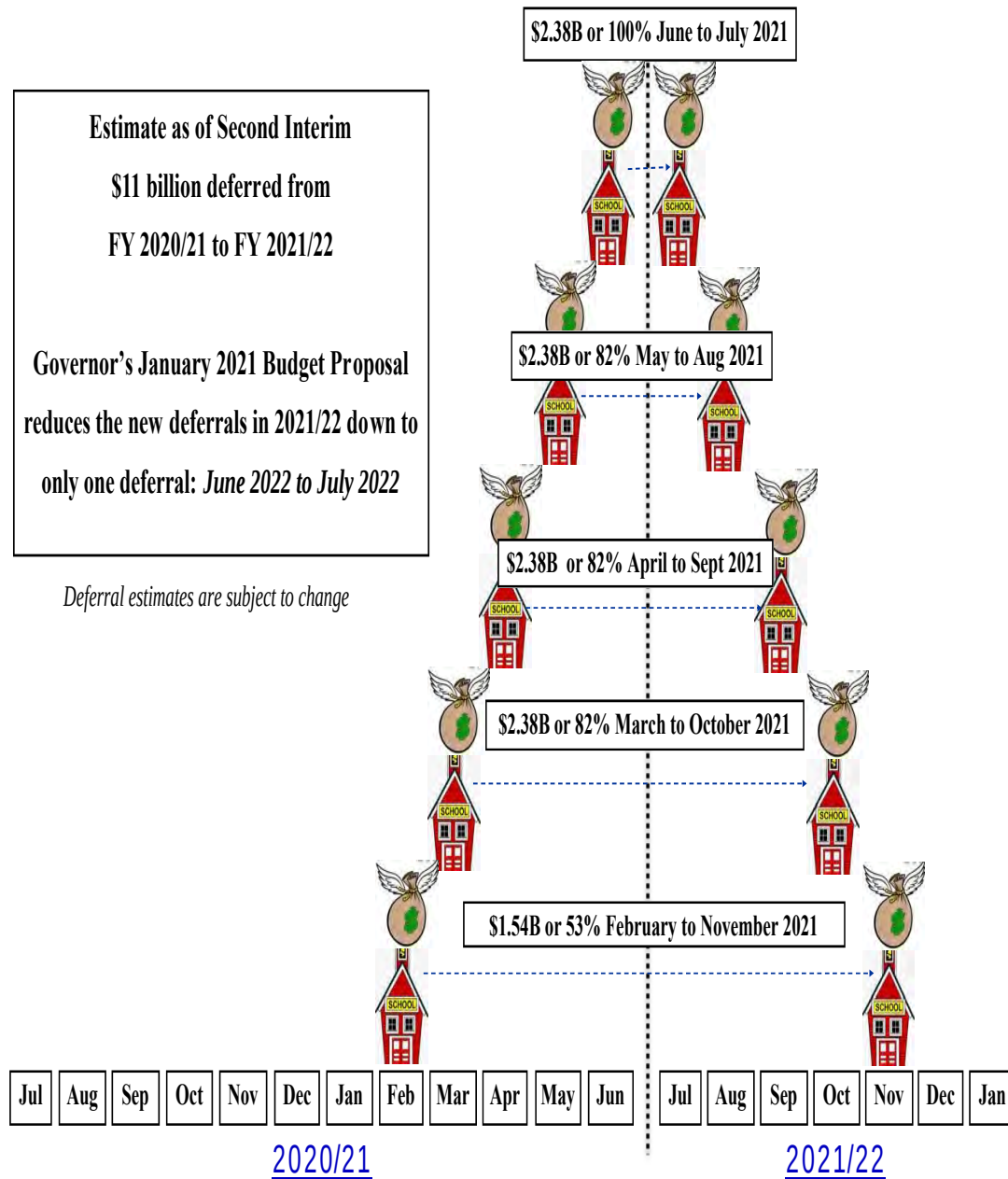
Apportionment Deferrals

Estimate as of Second Interim

\$11 billion deferred from
FY 2020/21 to FY 2021/22

Governor's January 2021 Budget Proposal
reduces the new deferrals in 2021/22 down to
only one deferral: June 2022 to July 2022

Deferral estimates are subject to change



[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

The Case for COLA Caution

 [BY JOHN GRAY](#)

 [BY PATTI F. HERRERA, EDD](#)

 [BY DAVE HECKLER](#)

 [BY MATT PHILLIPS, CPA](#)

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posted February 11, 2021

Rest assured that when we published our [2021–22 Governor’s Budget Dartboard](#) with our out-year cost-of-living-adjustment (COLA) estimates that are lower than those of the Department of Finance (DOF), we were cognizant of the impact it would have on our K–12 and community college clients, which are in the throes of budget development and multiyear projections (MYP). Publishing alternative estimates is not something we do regularly nor without great and careful deliberation.

Since the publication of our Dartboard, we have received many inquiries about our COLA estimates and why they are significantly different from DOF’s official out-year estimates. We know these questions come to us from public education agencies that not only need to meet their Assembly Bill 1200 obligations demonstrating fiscal soundness, but that are also in the midst of (or anticipate imminent) negotiations with their local labor partners. So, “getting it right” is of paramount importance.

The Composition of COLA

COLAs for K–12 and community college agencies are derived from a specific index—the federal Implicit Price Deflator for state and local governments—embedded in the laws for K–14 general apportionments. The index is comprised of a basket of goods and services consumed by local and state government entities across the nation, adjusted annually (up or down) to reflect their aggregate costs. The idea, of course, is to maintain the purchasing power of public dollars year-over-year to ensure that public agencies, such as school districts and community colleges, can maintain the current level of educational services.

In other words, the Implicit Price Deflator is the public agency version of the better-known Consumer Price Index (CPI). But because governments spend their resources differently from private citizens, it is important to track the change in the cost of goods and services specifically for them.

While we use the same index the DOF uses for our out-year COLA estimates, some of our cost assumptions for factors in the index differ markedly from the DOF’s assumptions.

It is no secret that state and local governments have borne a significant cost burden to address and mitigate the health and economic effects of COVID-19. Last May (2020), Governor Gavin Newsom warned that California was staring down a \$54 billion budget shortfall after starting off the new year celebrating an anticipated surplus. And California, unlike most of the nation, is lucky. While one of 50 states in the union, California is unique. We have the Silicon Valley—home to some of the most innovative and wealthiest companies and owners in the world. And perhaps second only to New York, California has one of the most aggressive and progressive tax structures in the United States—meaning, we aggressively tax our highest income earners (the “one-percenters”) the most. The combination of housing some of the world’s most advanced technology companies and our progressive tax system has cushioned state coffers—and by extension, education funding—from a dreaded COVID-19 recession. Others have not been so lucky.

COLA: Recent History

Although crux of this publication unpacks the differences in future statutory COLA estimates, we would be remiss if we did not acknowledge an equally important trend related to the statutory COLA. This is that the statutory COLA does not always equate to what the state funds. Looking at the current and two prior years, the statutory and funded COLA have been congruent only once. 2018–19 was the year of the “Super COLA”, while 2020–21 is the year of the “No COLA”. If you consider the “Catch-up COLA” in 2021–22, that will make three out of four consecutive years in which the statutory COLA is different from the funded COLA. This dynamic creates additional risks to the assumptions public education agencies use in budget development and MYP.

COLA: The Near- and Medium-Term View

Importantly, the Implicit Price Deflator accounts for the economic conditions of all local and state public agencies across the nation. Nearly 60% of the index is related to the wages of local and state government workers, while the remainder is tied to transportation and other operational costs.

Although the final statutory COLA will be based on actual changes in state and local government spending, the figures are still largely unknown. We currently have seven of eight data points needed to calculate the 2021–22 statutory COLA, only three of eight data points for the 2022–23 statutory COLA, and none of the data points for 2023–24.

The horizon paints a sobering picture with respect to the wages of public employees. Because of budgetary impact of COVID-19 on public agencies, it is difficult to imagine anything but small wage increases over the coming years. In fact, the State of California imposed a 10% furlough on its employees last June, which has yet to be restored even though the state’s economy and General Fund picture have rebounded beyond anyone’s wildest dreams. Moreover, debate continues in Washington, D.C. over the need to provide local and state governments additional stimulus funds, so their fiscal recovery is anything but certain.

Similarly, with respect to non-wage costs, price increases (i.e., petroleum costs) are moderate now with downward pressure looking into the future. For example, the surplus of commercial property vacated because of stay-at-home orders or choices by private companies will surely drive down lease payments.

The combination of these factors influences School Services of California Inc.'s COLA estimates for the coming years and suggest nominal to moderate increases in the near and medium term. Consequently, we urge caution on behalf of our clients.

Assess Your Risk Tolerance

Ultimately, the assumptions each public education agency uses to build its budgets and MYP depends on its unique tolerances for risk. Agencies with healthy reserves and plans to address known cost increases, may tolerate more risks to their budgets. However, there are factors that every agency should consider when conducting a risk assessment. This includes student enrollment trends (namely, declining enrollment), which will drive state apportionments, and the awareness that the recent hold harmless provisions included in the 2020 Budget Act will likely expire at the end of this fiscal year to be felt most acutely in 2022–23. It also includes rising pension obligations when similar Budget Act benefits to buy down employer contribution rates fade away the same year.

If public education agencies do not properly account for these out-year cost pressures when considering which COLA assumptions to apply, it could create very difficult local conditions in the near and medium term. Consequently, we counsel our clients to evaluate their out-year risks carefully to determine the COLA assumptions they can afford to use.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

Foreshadowing the Impact of Declining Enrollment on 2022–23: Act Now

✉ [BY JOHN GRAY](#)

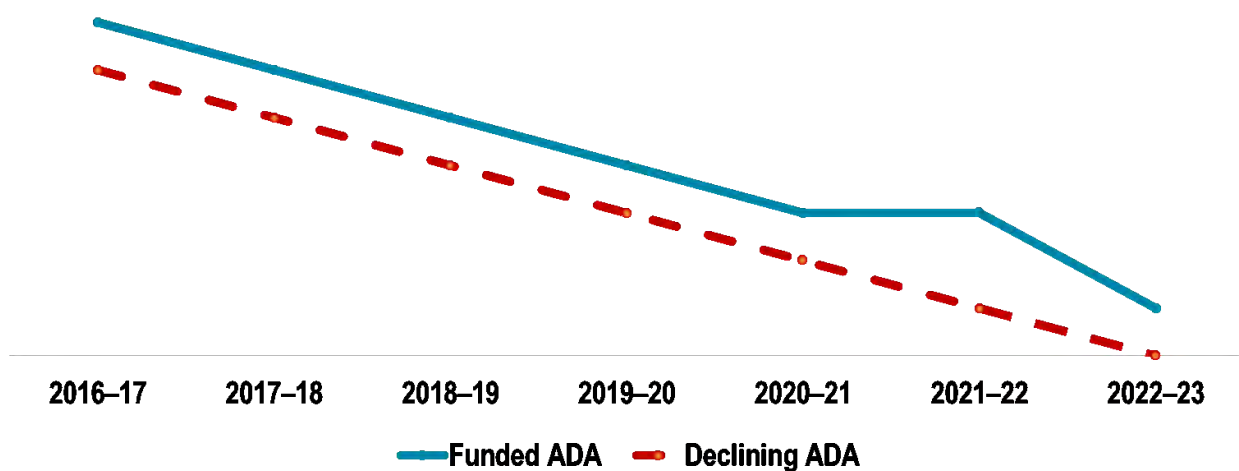
✉ [BY ROBERT MCENTIRE, EDD](#)

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posted November 6, 2020

As we travel the state helping local educational agencies (LEAs) work through complex problems, concerns regarding stakeholder ambivalence about the looming impact of the hold harmless provision on the multiyear projections, staffing and fiscal solvency for declining enrollment districts is beginning to ring loud. Executive Order N-26-20 provided average daily attendance (ADA) protection in 2019–20 by amending the calendar used to determine the period for Second Principal Apportionment (P-2) and the Annual Apportionment (P-Annual). In fact, both P-2 and P-Annual concluded by February 29, 2020. Education Code Section (EC §) 43502(b) requires the California Department of Education to use actual attendance reported at the 2019–20 P-2 and P-Annual reporting periods as the basis for funding in 2020–21, and this includes all programs funded on an ADA-basis such as the Mandate Block Grant and the Lottery. Attendance for 2020–21 is not collected by the state, so ADA protection extends to 2021–22, as seen in the figure below.

MYP Declining Enrollment Districts



While the Executive Order provided a brief respite for ADA, it did nothing for the other major component of the Local Control Funding Formula (LCFF) calculation—the unduplicated pupil percentage (UPP). Under normal circumstances, the UPP population is collected through direct certification at the county level, completion of qualifying free or reduced-price meals (FRPM) applications, or an income verification form. In an effort to address food insecurity, the USDA has extended the fully funded summer feeding programs for LEAs that qualify, thereby removing any incentive for families to complete the FRPM application. This leaves LEAs with the daunting task of collecting income verification forms for which there is no direct benefit to families for completing, only the promise for more classroom funding, when students are learning from home. The UPP number used in the LCFF calculation includes data for three years, so the impact from this year will be muted some, but will affect funding for the neediest students in the state for the next three years.

LEAs with declining enrollment will benefit from having their ADA held harmless for 2020–21 and 2021–22, but could see a substantial reduction in funding due to the reality that families are just refusing to submit income verification forms resulting in a lower UPP. Compounding matters further, the hold harmless has created the perception that “everything is okay,” for many stakeholders while most LEAs are in declining enrollment. Districts that are experiencing ongoing declining enrollment will have to address the cumulative impact of two or more years of decline in 2022–23. Despite the ADA hold harmless, we recommend that districts take the necessary steps to align staffing and expenditures to the number of students being served during the 2021–22 fiscal year and not based on a hold harmless.

2020-21 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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2020-21 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.

2020-21

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	20-21 Bud @ 2nd Int
01	General Fund	\$3,581,786.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$312,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,894,064.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criteria and Standards		\$376,453.00
Remaining Balance to Substantiate Need		\$3,517,611.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01

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	20-21 Bud @ 2nd Int	Description of Need
01	General Fund (Assigned)	\$1,174,487.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,550,940- standard 4% \$376,453
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$238,799 is included above.
01	General Fund (Assigned)	\$252,545.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$600,000.00	District campuses facility repairs and replacements. Assignment adjustment ** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$100,000.00	COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	\$103,504.00	Amount of overspending net BAS transfer to charters
01	General Fund (Assigned)	\$0.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$312,278.00	** Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,412,814.00	
Remaining Unsubstantiated Balance		\$104,797.00	

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

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

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

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

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

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

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2020-21 2nd Interim ❏ EXHIBIT B ❏ Assigned/Unassigned Detail - Page 2

2020-21

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

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

Orchard View Charter D53 Fund 09

Form	Fund	20-21 Bud @ 2nd Int	Description of Need
D53 09	Orchard View Charter (Assigned)	\$409,050.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$252,545.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$156,505.00</u>	

SunRidge Charter D21 Fund 09

Form	Fund	20-21 Bud @ 2nd Int	Description of Need
D21 09	SunRidge Charter (Assigned)	\$474,300.00	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)	\$84,566.00	Required to be assigned per GASB54
Equals =	Total of Assigned Fund Balances in D21	<u>\$576,866.00</u>	

Funds 12 through 40

Form	Fund	20-21 Bud @ 2nd Int	Description of Need
12	After School Program	\$184,050.00	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$184,050.00</u>	
20	Post Employment Benefits	\$756,206.00	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$756,206.00</u>	
21	Bond Building Fund	\$158,727.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$158,727.00</u>	
40	Special Reserve for Capital Outlay Projects	\$107,852.00	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$107,852.00</u>	

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2020-21 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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2020-21 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.

2021-22

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2021-22 Budget
01	General Fund	\$3,655,424.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,971,702.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$350,857.00
Remaining Balance to Substantiate Need		\$3,620,845.00

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

Form 01
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	2021-22 Budget	Description of Need
01	General Fund (Assigned)	\$1,088,443.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,439,300- standard 4% \$350,857
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$179,234 is included above
01	General Fund (Assigned)	\$224,241.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	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	** COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	\$100,000.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
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	\$316,278.00	
Total of Substantiated Needs		\$3,198,962.00	
Remaining Unsubstantiated Balance		\$421,883.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2021-22 Budget
DS3 09	Orchard View Charter (Assigned)	\$385,100.00
09	Orchard View Charter (Assigned)	(\$224,241.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$160,859.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required amount not available, SEE amount Assigned in Fund 01

SunRidge Charter D21 Fund 09

Form	Fund	2021-22 Budget
D21 09	SunRidge Charter (Assigned)	\$440,000.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	\$227,142.00
Equals =	Total of Assigned Fund Balances in D21	\$685,142.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
RESIG Deductible - 8th Grade field trip
Required to be assigned per GASB54

Please see page 1 of this Exhibit for important information.

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2020-21 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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2020-21 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.

2022-23

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2022-23 Budget
01	General Fund	\$3,815,928.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$320,278.00
Total Assigned and Unassigned Ending Fund Balances		\$4,136,206.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criteria and Standards		\$349,582.00
Remaining Balance to Substantiate Need		\$3,786,624.00

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

Form 01
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	2022-23 Budget	Description of Need
01	General Fund (Assigned)	\$1,082,218.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,431,800 - standard 4% \$349,582
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$161,020 is included above
01	General Fund (Assigned)	\$230,466.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$100,000.00	COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	\$200,000.00	Amount of overspending plus necessary expense reductions net BAS transfer to charters
01	General Fund (Assigned)	\$0.00	Assignment adjustment: Negative amount indicates that some of the above
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$320,278.00	** assignments will be reduced by this amount
			Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,402,962.00	
Remaining Unsubstantiated Balance		\$383,662.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2022-23 Budget
D53 09	Orchard View Charter (Assigned)	\$396,600.00
09	Orchard View Charter (Assigned)	(\$230,466.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$166,134.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required amount not available, SEE amount Assigned in Fund 01

SunRidge Charter D21 Fund 09

Form	Fund	2022-23 Budget
D21 09	SunRidge Charter (Assigned)	\$453,000.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	\$317,749.00
Equals =	Total of Assigned Fund Balances in D21	\$788,749.00

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

Please see page 1 of this Exhibit for important information.

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**Twin Hills
School District**

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ORCHARD VIEW | K-12
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LCFF Key Words and Phrases

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

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

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

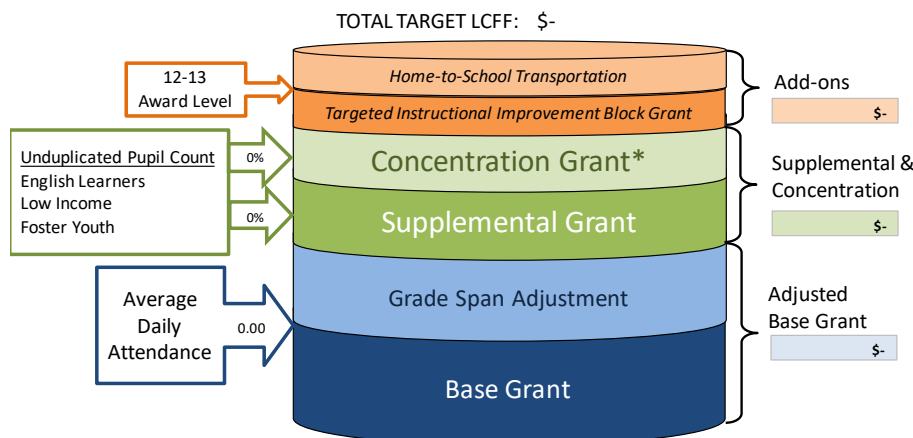
Target Entitlement: Amount at full funding.

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

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

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

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



*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, \$292,695, and districts are allowed to transfer this amount to Fund 14 and the board has committed these funds for deferred maintenance. The LCAP shows as goal number two: "To create and sustain a safe, supportive, and respectful environment for students, teachers, staff, and parents." This includes maintaining clean and safe buildings and grounds.

Extreme Hardship Grant details:

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

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

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

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

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

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

In 2015-16 we spent the balance of these funds on a new half basketball court at Twin Hills CMS, repairs to fields, new flooring and HVAC repair/replacement. The final year (2012-13) we received funding is the year the state is using to calculate our LCFF Floor for Apple Blossom and the District so it increased the amount of funds we receive permanently. In 2015-16 and 2016-17 we transferred \$150,000 into this fund from Fund 01 and Fund 03 unrestricted. In 2017-18 and 2018-19 we transferred \$100,000 from Fund 01 and in 2019-20 transferred \$150,000 and planned on continuing with this amount but due to the current zero COLA for this year, we cannot afford this and have reduced this transfer to \$50,000. Continuing to keep our campuses safe and maintained properly is a district priority.

TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February, 2021		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		Increases FB	Decreases FB	Decreases FB	Increases FB		
District 53, Fund 01							
BR 50	Rev: Interest		15,000			(15,000)	Update Res0000: Reduce interest revenue based on extremely low rates.
BR 51	Rev: Transfers In	80,000				80,000	Update Res0000: MOU with District, cost increase to TH & OV charters based on current year expenses and prior year actual amount received.
BR 52	Rev: Transfers In	20,000				20,000	Update Res0000: MOU with District, cost increase to SR charter based on current year expenses and actual prior year amount received.
BR 53	Rev: Rent		7,260			(7,260)	Update Res0000: Remove rental income from Tree House Hollow, campus closed due to COVID19.
	Totals	100,000	22,260	0	0	77,740	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 50	Rev: Interest		4,000			(4,000)	Update Res0000: Reduce interest revenue based on extremely low rates.
BR 51	Exp: Transfers Out			40,000		(40,000)	Update Res0000: MOU with District, cost increase to charters based on current year expenses and actual prior year amount paid.
BR 54	Rev: Rent		3,600			(3,600)	Update Res0000: Remove gym rental income from Analy Legends, campus closed due to COVID19.
	Totals	0	7,600	40,000	0	(47,600)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
BR 50	Rev: Interest		7,000			(7,000)	Update Res0000: Reduce interest revenue based on extremely low rates.
BR 51	Exp: Transfers Out			40,000		(40,000)	Update Res0000: MOU with District, cost increase to charters based on current year expenses and actual prior year amount paid.
	Totals	0	7,000	40,000	0	(47,000)	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 23	Exp: Services			20,000		(20,000)	Update Res0000: MOU with District, cost increase based on current year expenses and actual prior year paid.
BR 24	Rev: Interest		4,000			(4,000)	Update Res0000: Reduce interest revenue based on extremely low rates.
	Totals	0	4,000	20,000	0	(24,000)	Net Increase/(Decrease) to Fund Balance

For the March 11, 2021 board meeting

For the March 11, 2021 board meeting

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Appendix B

**CLOVERDALE UNIFIED SCHOOL DISTRICT
CERTIFICATED SALARY SCHEDULE
2020-21 - 189 days**

STEP	COLUMN 1 Bachelor Degree + 30 semester units	COLUMN 2 Bachelor Degree + 45 semester units	COLUMN 3 Bachelor Degree + 60 semester units	COLUMN 4 Bachelor Degree + 75 semester units
01	49,786	50,393	-	-
02	50,393	51,001	51,608	-
03	51,001	51,608	52,267	55,040
04	51,608	52,267	55,040	57,927
05	52,267	55,040	57,927	60,763
06	55,040	57,927	60,763	63,599
07	57,927	60,763	63,599	66,433
08	60,763	63,599	66,433	69,265
09	63,599	66,433	69,265	72,106
10	66,433	69,265	72,106	74,940
11	66,433	72,106	74,940	77,779
12	66,433	74,940	77,779	80,612
13	66,433	75,597	78,436	81,268
14	66,433	76,253	79,093	81,926
15	66,433	76,910	79,748	82,581
16	66,433	77,568	80,405	83,238
17	66,433	77,568	81,063	83,895
18	66,433	77,568	81,719	84,552
19	66,433	77,568	82,374	85,208
20	66,433	77,568	83,031	85,864
21	66,433	77,568	83,689	86,522
22	66,433	77,568	84,346	87,178
23	66,433	77,568	85,001	87,834
24	66,433	77,568	85,658	88,490
25	66,433	77,568	86,314	89,148
26	66,433	77,568	86,972	89,806

The following provisions apply and have been approved by the Governing Board and are an integral part of the district salary schedule for certificated personnel:

- A. All teachers entering the district shall receive year-to-year credit for past teaching experience up to a maximum of ten (10) years. (Board Approved May 2002)
- B. Teachers holding a MA or MS degree, and those assigned to Special Education shall receive an additional \$1,000 annual stipend.

Effective: 07/01/2020

Board Approved: 10/16/2019



**Gravenstein Union School District
Certificated Teacher Salary Schedule**

2020-21
183 Days

	I	II	III	IV
Step	BA + 30	BA + 45	BA + 60	BA + 75
1	59,506	59,506		
2	59,506	60,947		
3	59,532	62,431	65,467	
4	60,979	63,946	67,069	
5	62,463	65,511	68,703	72,060
6	63,984	67,106	70,385	73,818
7	65,548	68,745	72,098	75,627
8	67,144	70,422	73,860	77,475
9	68,778	72,141	75,670	79,371
10	70,459	73,903	77,518	81,316
11	72,179	75,714	79,415	83,308
12	73,946	77,567	81,364	85,348
13		79,463	83,356	87,443
14		81,412	85,402	89,596
15		83,405	87,497	91,787
16				91,787
17				91,787
18				94,047
19				94,047
20				94,047
21				96,355
22				96,355
23				96,355
24				98,728
25				98,728
26				98,728
27				101,149
28				101,149
29				101,149
30				103,639

Masters Degree: \$1,000

Board Approved: 5-14-2019, in accordance with Board approved salary agreement on 4-9-2019

Effective: July 1, 2020

HEALDSBURG UNIFIED SCHOOL DISTRICT

CERTIFICATED SALARY SCHEDULE

2020-21

188 Days

	RANGE	A	B	C	D
STEP	DAYS	BA/BS+30	BA/BS+45 or Master's	BA/BS+60 or Master's+15	BA/BS+75 or Master's+30
1	188	\$ 53,337	\$ 53,340	\$ 53,586	\$ 56,063
2	188	\$ 54,103	\$ 54,345	\$ 55,526	\$ 58,090
3	188	\$ 54,871	\$ 55,348	\$ 57,459	\$ 60,115
4	188	\$ 55,638	\$ 57,109	\$ 59,398	\$ 62,142
5	188	\$ 56,404	\$ 58,871	\$ 61,331	\$ 64,165
6	188	\$ 57,989	\$ 60,627	\$ 63,267	\$ 66,196
7	188	\$ 59,572	\$ 62,387	\$ 65,205	\$ 68,224
8	188	\$ 61,158	\$ 64,148	\$ 67,141	\$ 70,250
9	188	\$ 62,740	\$ 65,907	\$ 69,076	\$ 72,275
10	188	\$ 64,322	\$ 67,666	\$ 71,010	\$ 74,303
11	188	\$ 64,322	\$ 69,424	\$ 72,947	\$ 76,329
12	188	\$ 64,322	\$ 71,182	\$ 74,884	\$ 78,359
13	188	\$ 64,322	\$ 72,947	\$ 76,819	\$ 80,383
14	188	\$ 64,322	\$ 72,947	\$ 78,752	\$ 82,409
15	188	\$ 64,322	\$ 72,947	\$ 80,688	\$ 84,434
16	188	\$ 64,322	\$ 72,947	\$ 82,627	\$ 86,464
17	188	\$ 64,322	\$ 72,947	\$ 84,562	\$ 88,489
18	188	\$ 64,322	\$ 72,947	\$ 86,499	\$ 90,519
19	188	\$ 64,322	\$ 72,947	\$ 88,429	\$ 92,542
20	188	\$ 64,322	\$ 72,947	\$ 90,353	\$ 94,553
21	188	\$ 64,322	\$ 72,947	\$ 92,262	\$ 96,554

Position	% of A-1 (188 Day)	Amount	Stipends	Amount
Athletic Director, HHS (B)	8.53%	\$ 4,550	Master's or BA/BS + 90	\$ 1,000
Athletic Director, HHS (G)	8.53%	\$ 4,550	Doctorate	\$ 2,000
Athletic Director, HJH	4.26%	\$ 2,272	Bilingual	\$ 1,000
Agriculture Coordinator, HHS	20.00%	\$ 10,667	An employee may only receive the Master's or BA/BS + 90 OR the Doctorate stipend	
Elem. Leadership Team, HES & FMC	4.21%	\$ 2,245		

Work Days

This salary schedule is based on 181 instructional days and 7 work days.

Board Approved: June 29, 2020

Oak Grove Union School District
Certificated Salary Schedule - OGUEEA/CTA
Fiscal Year 2020-21; Effective 7/1/2019
 (Board Approved 3/13/19 & Longevity Updated 6/25/19)

Steps	CREDENTIAL III	BA+48 IV	Steps	BA+60 V	BA+72 VI
1	54,178	55,533	1	56,921	58,344
2	55,533	56,921	2	58,344	59,803
3	56,921	58,344	3	59,803	61,298
4	58,344	59,803	4	61,298	62,830
5	59,803	61,298	5	62,830	64,401
6	61,298	62,830	6	64,401	66,011
7	62,830	64,401	7	66,011	67,661
8	64,401	66,011	8	67,661	69,353
9	66,011	67,661	9	69,353	71,087
10	67,661	69,353	10	71,087	72,864
11		71,087	11	72,864	74,686
12		72,864	12	74,686	76,553
13		74,686	13	76,553	78,467
14			14	78,467	80,429
15			15	79,409	81,394
16			16	80,362	82,371
17			17	81,326	83,359
18			18	82,302	84,359
19			19	83,290	85,371
20			20	84,289	86,395
21			21	85,300	87,432
22			22	86,324	88,481
23			23	87,360	89,543
24			24	88,408	90,618
25			25	89,469	91,705
26			26	90,543	92,805

Each step after Step 26 receives a \$1,179.15 increment
 added to employee salary.

		BA+60 V	BA+72 VI
<u>Longevity Increment:</u>			
\$ 1,179.15	Steps		
	27	\$ 91,722.15	\$ 93,984.15
	28	\$ 92,901.30	\$ 95,163.30
	29	\$ 94,080.45	\$ 96,342.45
	30	\$ 95,259.60	\$ 97,521.60
	31	\$ 96,438.75	\$ 98,700.75
	32	\$ 97,617.90	\$ 99,879.90
	33	\$ 98,797.05	\$ 101,059.05
	34	\$ 99,976.20	\$ 102,238.20
	35	\$ 101,155.35	\$ 103,417.35
	36	\$ 102,334.50	\$ 104,596.50
	37	\$ 103,513.65	\$ 105,775.65
	38	\$ 104,692.80	\$ 106,954.80
	39	\$ 105,871.95	\$ 108,133.95
	40	\$ 107,051.10	\$ 109,313.10

Oak Grove Union School District
Certificated Salary Schedule - OGUEEA/CTA
Fiscal Year 2019-20; Effective 7/1/2019
 (Board Approved 3/13/19 & Longevity Updated 6/25/19)

Notes:	
2007-08:	3.37% increase.
2009-10:	Change from 185 to 182 days.
2013-14:	Change from 182 to 183 days and 3.5% increase. Adding 1 more day to 184 days in 2014-15. Board approval: 6/19/2014.
2014-15:	Change from 183 to 184 days and 4.35% increase. Board approval: 10/8/2014.
2015-16:	4.09% increase. Board approval: 5/13/2015.
2016-17:	Effective 7/1/16; Add \$350 to each cell in lieu of Form H hours, per MOU.
2016-17:	Effective 7/1/16; 2% increase. Board Approval 11/9/16. (+1% off schedule).
2017-18:	Effective 7/1/17; Reincement schedule with 2.5% column increments, 2.5% step increments through step 14, 1.2% step increments from step 15 through 26. (+1% off schedule on new base salary).
2018-19:	Effective 7/1/18: Increase from 184 to 185 days; restoration of 3rd professional development day.
2018-19:	Effective 7/1/18: Increase 5% on schedule and 1% off schedule retroactive to 7/1/18. Board approved 3/13/19.
2018-19:	Effective 6/25/19 Longevity Increments Updated : 7/1/18 - 6/30/21: \$1,179.15. Beginning 7/1/21: \$1,123 Refer to the OGUEEA Contract 7/1/19-6/30/22, Attachment J for details.
2019-20:	Effective 7/1/19: Increase 5%. Board approved 3/13/19.
2020-21:	Effective 7/1/20: Increase 3%. Board approved 3/13/19.

ROSELAND SCHOOL DISTRICT
2020-2021
CERTIFICATED/COUNSELOR SALARY SCHEDULE
TOTAL DAYS -186

	CLASS 1	CLASS II	CLASS III	CLASS IV
STEP	BA +	BA +	BA+	BA+
	Units 0 -44	Units 45 - 59	Units 60 - 74	Units 75+
1	53,243	53,244	54,566	56,862
2	53,244	54,566	56,862	59,158
3	54,566	56,862	59,158	61,454
4	56,862	59,158	61,454	63,753
5	59,158	61,454	63,753	66,048
6	61,454	63,753	66,494	68,344
7	63,753	66,494	68,344	70,641
8	66,048	68,344	70,641	72,935
9	68,344	70,641	72,935	75,234
10	70,641	72,935	75,234	77,525
11	72,935	75,234	77,525	79,822
12	75,234	77,525	79,822	82,122
13	75,690	79,880	82,122	84,415
14	76,148	80,441	84,415	86,712
15	76,605	81,001	85,181	87,477
16	77,064	81,561	85,945	88,241
17	77,525	82,122	86,712	89,008
18	78,291	82,887	87,477	89,774
19	79,055	83,649	88,241	90,561
20	79,822	84,415	89,008	91,304
21	80,588	85,181	89,774	92,072
22	81,352	85,945	90,561	92,837
23	82,122	86,712	91,304	93,603

AN ADDITIONAL \$1000.000 IS GIVEN FOR A MASTER'S DEGREE.

AN ADDITIONAL \$600.00 IS GIVEN FOR A BCLAD OR BCC CERTIFICATE.

AN ADDITIONAL \$1000.000 IS GIVEN FOR A NATIONAL BOARD CERTIFICATION.

1 Previous teaching experience may be evaluated by the district with regard to initial placement on the salary schedule, but, in any case, may be placed no higher than Step 10 the first year with the district.

2 Salary schedule advancement shall be based on years of service, completion of approved credits, and satisfactory teacher evaluations as set forth in this agreement.

3 Courses which are not upper division college (including J.C.) or graduate level shall be approved by the district prior to salary advancement on the salary schedule. Audit courses are not acceptable.

4 Advancement on the salary schedule as a result of completing approved course credits shall commence in the next succeeding school year following course completion or approval by the district, whichever is later.

With 2.5%

Board Approved: 8/19/2020

SANTA ROSA CITY SCHOOLS
SRTA CERTIFICATED CONTRACT SALARY SCHEDULE - 2020-21
 REVISED EFFECTIVE AUGUST 1, 2020

STEP	CLASS 0	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI	CLASS VII	CLASS VIII
	BA/BS	BA/BS + 30	BA/BS+30+M A/MS	BA/BS + 45	BA/BS+ 45+MA/MS	BA/BS + 60	BA/BS+60+M A/MS	BA/BS + 75	BA/BS+75+M A/MS
1	52,175	60,287	61,487	60,871	62,071	61,863	63,063	63,180	64,380
2	53,137	60,871	62,071	61,863	63,063	63,180	64,380	64,760	65,960
3	54,100	61,442	62,642	62,867	64,067	64,501	65,701	66,335	67,535
4	55,055	62,021	63,221	63,870	65,070	65,825	67,025	67,915	69,115
5	56,015	62,591	63,791	64,862	66,062	67,139	68,339	69,490	70,690
6		64,735	65,935	66,994	68,194	69,253	70,453	71,613	72,813
7		66,779	67,979	69,082	70,282	71,365	72,565	73,727	74,927
8		68,967	70,167	71,166	72,366	73,461	74,661	75,842	77,042
9		71,058	72,258	73,342	74,542	75,625	76,825	77,976	79,176
10		73,174	74,374	75,463	76,663	77,707	78,907	79,994	81,194
11		75,308	76,508	77,568	78,768	79,818	81,018	82,142	83,342
12				79,700	80,900	82,014	83,214	84,376	85,576
13				81,791	82,991	84,046	85,246	86,396	87,596
14						86,196	87,396	88,583	89,783
*16						88,320	89,520	90,792	91,992
*19						90,428	91,628	92,958	94,158
*22						92,560	93,760	95,164	96,364
*25						94,676	95,876	97,344	98,544

*Career Increments at Steps 16, 19, 22 & 25

Classes II, IV, VI, and VIII include \$1200 for M.A./M.S.
 Additional \$1200 for Ph.D. or Ed.D.

For computation purposes for Department Chairperson and Extra-Duty Pay, refer to the Tentative Agreement between Santa Rosa City Schools and Santa Rosa Teachers'

Board approved: August 12, 2020
 .5405 % increase due COVID-19 One Year Only
 Effective Date: August 1, 2020

Total work days: 186
 LF/HR

APPENDIX A

SEBASTOPOL UNION SCHOOL DISTRICT

CERTIFICATED SALARY SCHEDULE

EFFECTIVE JULY 1, 2019

186 Days

STEP	COLUMN I AB	COLUMN II AB + 15	COLUMN III AB + 30	COLUMN IV AB + 45	COLUMN V AB + 60	COLUMN VI AB + 75
1	44,752	46,842	48,933	51,021	53,113	55,202
2	46,842	48,933	51,021	53,113	55,202	57,290
3	48,933	51,021	53,113	55,202	57,290	59,379
4	51,021	53,113	55,202	57,290	59,379	61,473
5	53,113	55,202	57,290	59,379	61,473	63,563
6	55,202	57,290	59,379	61,473	63,563	65,650
7	57,290	59,379	61,473	63,563	65,650	67,742
8	59,379	61,473	63,563	65,650	67,742	69,828
9	61,473	63,563	65,650	67,742	69,828	71,923
10	63,563	65,650	67,742	69,828	71,923	74,010
11		67,742	69,828	71,923	74,010	76,100
12			71,923	74,010	76,100	78,192
13					78,192	80,283
15					80,283	82,373
18					82,373	84,460
21					84,460	86,552
24					86,552	88,645

\$750 above schedule placement will be paid for possession of M.A. degree.

\$750 above schedule placement will be paid for possession of an earned doctorate.

Board Adopted: May 9, 2019

WAUGH SCHOOL DISTRICT
CERTIFICATED SALARY SCHEDULE
186 Days + 1 Additional SDD per 2 Year MOU = 187 Contract Days
2018-2019
(1% - Increase 7-1-18)

	BA+30	BA+45	BA+60	BA+75	BA+90
STEP 1	47,886	50,209	52,571	54,981	57,436
Daily Rate	256.08	268.50	281.13	294.02	307.14
STEP 2	49,640	51,959	54,322	56,737	59,189
Daily Rate	265.46	277.86	290.49	303.41	316.52
STEP 3	51,431	53,756	56,122	58,534	60,985
Daily Rate	275.03	287.47	300.12	313.01	326.12
STEP 4	53,274	55,598	57,962	60,372	62,826
Daily Rate	284.89	297.32	309.96	322.84	335.97
STEP 5	55,160	57,475	59,847	62,257	64,707
Daily Rate	294.97	307.35	320.03	332.93	346.02
STEP 6	57,083	59,405	61,774	64,207	66,638
Daily Rate	305.26	317.67	330.34	343.35	356.35
STEP 7	59,056	61,380	63,746	66,154	68,608
Daily Rate	315.81	328.23	340.89	353.76	366.89
STEP 8	61,074	63,394	65,754	68,171	70,625
Daily Rate	326.60	339.00	351.63	364.55	377.68
STEP 9	63,130	65,418	67,818	70,230	72,684
Daily Rate	337.59	349.83	362.67	375.56	388.68
STEP 10		67,559	69,921	72,329	74,783
Daily Rate		361.28	373.91	386.79	399.91
STEP 11			72,067	74,481	76,933
Daily Rate			385.38	398.30	411.40
STEP 12			74,260	76,667	79,121
Daily Rate			397.11	409.98	423.11
STEP 13			76,493	78,902	81,357
Daily Rate			409.06	421.94	435.06
STEP 14					83,636
Daily Rate					447.25
STEP 15					85,915
Daily Rate					459.44
STEP 16					88,275
Daily Rate					472.06

An employee holding a Master's degree shall earn an additional \$1,200.00 annually.

An employee holding National Board Certification shall earn an additional \$1,000.00 annually.

Board Approved June 12, 2018

Windsor Unified School District
CERTIFICATED SALARY SCHEDULE
Fiscal Year 2020-21 - Includes 188 Work Days

STEP	AB: Less Than 45	AB: 45 + Units	AB: 60 + Units	AB: 75 + Units
STEP 1	47,263	47,760	48,257	49,327
STEP 2	47,760	48,257	49,327	51,474
STEP 3	48,257	49,327	51,474	53,620
STEP 4	49,327	51,474	53,620	55,764
STEP 5	51,474	53,620	55,764	57,907
STEP 6	53,620	55,764	57,907	60,054
STEP 7	55,764	57,907	60,054	62,198
STEP 8	57,907	60,054	62,198	64,345
STEP 9	60,054	62,198	64,345	66,487
STEP 10	62,198	64,345	66,487	68,633
STEP 11	64,345	66,487	68,633	70,776
STEP 12	66,487	68,633	70,776	72,919
STEP 13	67,346	69,492	71,636	73,778
STEP 14	68,202	70,348	72,493	74,636
STEP 15	69,062	71,207	73,352	75,496
STEP 16	69,919	72,065	74,209	76,354
STEP 17	70,776	72,925	75,067	77,212
STEP 18	71,636	73,778	75,926	78,068
STEP 19	72,493	74,636	76,782	78,927
STEP 20	73,350	75,518	77,641	79,786
STEP 21	74,209	76,354	78,497	80,643
STEP 22	75,067	77,212	79,355	81,501
STEP 23	75,926	78,068	80,214	82,359
STEP 24	76,782	78,927	81,073	83,218

Effective 07/01/14, annual stipends of \$1000.00 shall be paid for each master's degree(s) and doctoral degree. An annual stipend of \$1000.00 shall be paid for National Board Certification for teachers and Speech and Language Therapists. An annual stipend of \$800.00 shall be paid for demonstrated bilingual skills (as defined by BCLAD Certification) and special education assignment. Effective 8.7.17, an annual stipend of \$800 per year will be paid to teachers in the ED program.

This salary schedule is based on 188 days.

Effective 07/01/14, annual stipends of \$1000.00 shall be paid for each master's degree(s) and doctoral degree. An annual stipend of \$1000.00 shall be paid for National Board Certification for teachers and Speech and Language Therapists. An annual stipend of \$800.00 shall be paid for demonstrated bilingual skills (as defined by BCLAD Certification) and special education assignment. Effective 8.7.17, an annual stipend of \$800 per year will be paid to teachers in the ED program.

Board Approval: July 27, 2020

WRIGHT ELEMENTARY SCHOOL DISTRICT
 Certificated Salary Schedule
 2020/2021

	BA + 30	BA + 45	BA + 60	BA + 75	BA + 90
	I	II	III	IV	V
1	48,441	49,507	50,597	51,711	52,855
2	50,023	50,929	52,053	53,202	54,739
3	51,602	52,396	53,551	54,765	57,022
4	53,183	53,905	55,199	57,395	59,652
5	54,764	55,514	57,770	60,026	62,283
6	56,344	58,146	60,401	62,660	64,909
7	58,524	60,779	63,034	65,286	67,542
8	61,152	63,407	65,661	67,916	70,172
9	63,779	66,038	68,290	70,547	72,799
10	66,411	68,666	70,925	73,176	75,550
11		71,296	73,677	76,048	78,424
12			76,534	78,920	81,296
13			76,534	78,920	83,927
14			79,423	81,793	84,169
15			79,423	81,793	86,799
16			79,423	81,793	86,799
17			79,423	81,793	86,799
18			79,423	81,793	86,799
19			82,291	84,669	87,044
20			82,291	84,669	89,674

Salary Improvements

89/90	8.00%	07/08	Revised Salary Schedule between .5% and 2.3%
90/91	3.50%	07/08	.5%
91/92	4.14%	07/08	.5% off schedule bonus
92/93	0.00%	08/09	No Change
93/94	2.00%	09/10	Reduced 1 Work Day (approved 5/28/09)
94/95	1.00%		Reduced 1 School Day (1/5/10)
95/96	3.00%	10/11	Reduced 5 School Days
96/97	3.00%	11/12	Reduced 3 School Days
97/98	4.00%	12/13	Reduced 5 School Days (August 2, 2012)
98/99	2.00%	13/14	5.00%
99/00	3.00%	14/15	3 Professional Development Days added - total 186 days
00/01	9.50%	14/15	3.00%
01/02	3.00%	15/16	2.00% off schedule
02/03	0.00%	15/16	3.50%
03/04	0.00%	16/17	1.00% off schedule
04/05	2.00% off schedule bonus	16/17	2.00%
05/06	1.00% off schedule bonus	17/18	\$2,528 Longevity embedded in salary schedule
05/06	3.00%	17/18	\$2,000 added to each step/column cell (3.3%)
06/07	4.00%	18/19	2.00% off schedule
		18/19	2.00%
		19/20	1.00%
		20/21	1.00%

Master's Stipend: \$700 per FTE
 Board Approved: 2/20/20