AGENDA # 8
Board Meeting Date: 03/11/21

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

Twin Hills School District

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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 BASC 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:

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

- 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	1st Interim	2nd Interim	Diff 1st-2nd 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

Fund 03 - Charter School Revenue **Projected Revenue**

Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd 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	1st Interim	2nd Interim	Diff 1st-2nd 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.

Fund 01 – Other State Revenue **Projected Revenue**

Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd 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	1st Interim	2nd Interim	Diff 1st-2nd 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**

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	1st Interim	2nd Interim	Diff 1st-2nd 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	1st Interim	2nd Interim	Diff 1st-2nd 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**

	Total Revenues Form 01: Line A.5)	**$7,118,595**	**$7,913,704**	**$7,969,035**	**+$ 55,331**

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.

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	9,000
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	
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

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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.

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

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

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

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

Since the Adopted Budget, the most significant changes in Orchard View's budget 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:

Revenue	**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**

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

Expenditures	**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:

Revenue	**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:

Expenditures	**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

	2019-20 PRIOR FISCAL YEAR			2020-21 CURRENT FISCAL YEAR			2021-22 1ST SUBSEQUENT YEAR			2022-23 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (same as py)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (estimate)	LCFF 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	LCFF=391	94.18%	25.32%	LCFF=354	104.90%	24.01%	LCFF=375	96.06%	24.00%	LCFF=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

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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Apple Blossom Elementary School

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%

(3)

Twin Hills CMS / Orchard View Charter School

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%

4

SunRidge Charter 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)
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 5

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		

(6)

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	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 (7)

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 (8)

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		

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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						DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JUL-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																
Rev Limit Prop Taxes	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	4,000,000.00
Principal Ap	8010-8019	124,879.00	124,879.00	224,781.00	224,781.00	224,781.00	224,781.00	224,781.00	122,147.00	38,217.00	38,217.00	38,217.00	0.00	1,610,461.00	847,136.00	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	9,670.00	12,266.00	12,266.00	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	913,038.00
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	-128,854.00	-1,829,489.00
Federal	8100-8299	0.00	0.00	216,287.71	11,937.00	0.00	25,628.00	27,262.00	0.00	33,498.00	0.00	0.00	33,498.00	348,110.71	113,587.29	461,698.00
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	502,252.00
Other Local	8600-8799	12,611.00	12,851.00	23,099.00	26,339.00	34,062.57	53,429.00	45,620.97	43,756.82	36,256.00	47,956.00	36,256.00	39,428.42	411,665.78	252,273.22	663,939.00
Interfund TF 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	1,201,927.00
Other Finance sources	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	0.00
Other Non-Revenue		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	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	9,170,962.00
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	3,403,365.00
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	1,230,396.00
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	1,842,772.44
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	25,332.00	26,332.00	37,908.78	388,604.67	75,000.00	463,604.67
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	1,546,195.17
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	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	50,000.00
Interfund TF 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	875,000.00
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	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	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	9,411,333.28
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		
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		
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		
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		
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		1,141,374.61	

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	8010-8099	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)
Add: Basic Aid Supplement	*8011-BAS*	*894,398*	-	*894,398*	*800,000*	-	*800,000*	*800,000*	-	*800,000*	*800,000*	-	*800,000*
Federal Revenues	8100-8299	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						
Other State Revenues	8300-8599	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		-	10,772	10,772	-	-	-	-	-	-	-	-	-
COVID19 State LLM Funding 20-21 only		-		-	-	48,227	48,227	-	-	-	-	-	-
Other State: 1 Time Discr. Funds $184 per ADA 18-19		-		-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	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	852,052	7,687,461
Expenditures													
Certificated Salaries	1000-1999	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 Salaaries		-		-	-	18,507	18,507	-	-	-	-	-	-
Classified Salaries	2000-2999	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
Employee Benefits -- Statutory	3301-3399; 3501-3699	170,136	35,431	205,567	164,363	31,917	196,280	162,653	31,673	194,326	165,906	32,307	198,213
COVID19 Employee Benefits		-	-	-	-	5,302	5,302	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	388,589	388,589	-	292,174	292,174	-	306,783	306,783	-	322,122	322,122
Employee Benefits STRS	3101-3199	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	3201-3300	181,740	61,384	243,124	191,483	51,758	243,241	234,923	60,002	294,925	274,002	69,983	343,985
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	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	4000-4999	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		-	-	-	-	219,812	219,812	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	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		0	0	-	0	69,811	69,811	0	0	-	0	0	-
Restricted Expense Adjustment		-	-	-	-	-	-	1,744	(1,744)	-	35,690	(35,690)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	(300,000)	-	(300,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299 7300-7499	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	73,600	-	73,600	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Total Expenditures		6,640,886	2,152,949	8,793,835	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	8910-8929	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)	7610-7629	(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	-	(1,133,578)	1,133,578	-	(1,148,249)	1,148,249	-
Total Transfers/Other Uses		(1,017,842)	1,166,975	149,133	(792,267)	1,119,194	326,927	(781,853)	1,133,578	351,725	(795,649)	1,148,249	352,600
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		4,285,368	263,341	4,548,709	3,684,978	204,564	3,889,542	3,586,786	62,384	3,649,170	3,660,424	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)	9711	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	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/Pensions/Tech/Facilities		1,400,000	-	1,400,000	1,400,000	-	1,400,000	1,400,000	-	1,400,000	1,400,000	-	1,400,000
Assigned - 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
		Reserve Requirement			Reserve Requirement			Reserve Requirement			Reserve Requirement		
Economic Uncertainties required level per BP 3100		17%			17%			17%			17%		
Additional Reserves:			Interest			Interest			Interest			Interest	
FUND 17 Calculation of Estimated Ending FB per year		$ 302,197	$ 6,081	$ 308,278	$ 308,278	$ 4,000	$ 312,278	$ 312,278	$ 4,000	$ 316,278	$ 316,278	$ 4,000	$ 320,278

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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						DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPTION	ACCT #S														JU-AU 21	
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
LCFF 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 Lieu 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	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		31,545.00
STRS on Behalf of / State Liability														0.00	199,092.00	199,092.00
Miscellaneous									1,650.00					1,650.00	1,350.00	3,000.00
Other Local	8600-8799															0.00
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
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					155,000.00			155,000.00				159,471.00	469,471.00	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
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	270,528.64	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	1,347,713.17	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		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)	7600-7629						100,000.00	250,000.00					100,000.00	450,000.00		450,000.00
Other Non-Expenditures														0.00		0.00
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 LCFF 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										811,569.02		
Temp Loans to Charters due to State Cash Deferrals												0.00	0.00	0.00		
Accounts Payable	95x													0.00		
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		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	-775,783.29		
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 unspent 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.

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
Federal	Unr: MediCal (MAA) Rest: Title 1 & 2	Unr: MAA/only budgeted as received Rest: Title 1 & 2 current year estimates	No Unr, Rest same as prior year	Same as prior year
COVID19 CARES Act	N/A	$178,086.00	20-21 Only	20-21 Only
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				
Staffing (FTEs)	26.8 FTE Teachers & Student Support (Nurse, Counselor, Intervention) plus 1.2 FTE Site Admin +1.0 FTE Superintendent	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. 2.2 FTE Admin= 1.2 FTE Site Admin + 1.0 FTE Superintendent	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
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	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	Same as prior year	Prior year - 1.0+ FTE due to Necessary Reductions
Step & Column Costs		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 actual current payroll	Prior year + 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 apx. $11,150. Actual cost known to date.	Prior year + 1%	Prior year + 1%
Books and Supplies		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%
COVID19 Books/Supplies	$1,083	Estimated expenses $145,807	2020-21 only	2020-21 only
Services, Other Operating Expenses		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%
COVID19 Services/Other Operating Exp	N/A	Estimated expenses $47,049	2020-21 only	2020-21 only
Transportation	$95,000	$95,000, matches revenue	Same as prior year	Same as prior year

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	Adj needed, same as prior year
Necessary Expense Reductions		See subsequent years	Due to COLA, changed to $0 at 2nd Int.	$200,000
Capital Outlay	$0	None anticipated to date	None	None
Other Outgo	SCOE NPS Fee	None anticipated to date	None	None
Other Outgo: BAS to D21 SunRidge	$73,600 for 18-19 retro	$50,000 to support salary inc.	$50,000 to support salary inc.	$50,000 to support salary inc.
Transfers In				
MOU amounts from Charters+ABASP	$828,000 w/retro	$750K Charters+$9k ABASP=1/2 COVID closure	$750k Charters+ $18k ABASP full year	Same as prior year
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)	$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
Basic Aid Supplement Funds to THCMS	$400,000	$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.
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
PG&E Solar Init Funds, OPEB, Capital Equip	$150,000 to F20 CRSP, $50k to F40 Cap Eq	None	None	None
Contributions: Restricted				
Special Ed Encroachment & ADA transfers	$665,304	$710,194	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	$275,000	$300,000	No change	No change
PIP Program	$15,200	$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
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	$5,000	Revolving funds, no change	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
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
Assigned - Adjustments reducing assignments		N/A	N/A	N/A
Reserve for Economic Uncertainties (REU)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

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

RRM & REU calculated without STRS on Behalf of State

Abbreviations:
Adj = Adjusted, Adjustment(s)
BA = original Budget Adopted in June
BP = Board Policy
EU = Economic Uncertainties
inc/dec = increase/decrease
FTE = Full Time Equivalent
k = thousands
MYP = Multi-year projection
NPS = Non Public School
PERS = Public Employee Retirement System (Classified personnel)

Abbreviations (continued):
PY = prior year
R&R = Repair or replace
Rest = restricted
REU = Reserve for Economic Uncertainties
RRM = Routine Restricted Maintenance
SACS = State software reports (Standardized Account Code Structure)
STRS = State Teachers Retirement System (Certificated Teachers, Counselors, Nurses and Administrators)
Unr = unrestricted
WC = West County
YEC = Year end close

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%			2.31%			1.50%			2.98%
Funded COLA				3.26%			0.00%			3.84%			2.98%
Current Year ADA		Donation Rev &		377..65	Donation Rev &		377.65	Donation Rev &	Paid PY ADA	377.59	Donation Rev &		365.00
ADA for LCFF Funding purposes		Exp shown @ Restricted		401.00	Exp shown @ Restricted		360.00	Exp NOT shown		381.00	Exp NOT shown		380.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	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)	8091	(150,000)		(150,000)	(50,000)		(50,000)	(50,000)		(50,000)	(50,000)		(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only		894,398		894,398	*800,000*		*800,000*	*800,000*		*800,000*	*800,000*		*800,000*
Federal Revenues	8100-8299	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						178,271	178,271						
Other State Revenues	8300-8599	157,312	38,515	195,827	74,403	34,955	109,358	72,686	34,331	107,017	72,257	34,269	106,526
Other State: STRS/PERS on Behalf of State			252,981	252,981	-	199,092	199,092	-	209,047	209,047	-	219,499	219,499
COVID19 SB117 PPE Funding 19-20 only			6,659	6,659	-	-	-	-	-	-	-	-	-
COVID19 State LLM Funding 20-21 only		-		-	-	31,545	31,545	-	-	-	-	-	-
Local Revenues	8600-8799	425,816	283,650	709,466	318,800	333,762	652,562	288,085	291,000	579,085	288,885	291,000	579,885
Total Revenue		5,047,130	768,139	5,815,269	4,784,388	971,118	5,755,506	4,865,598	727,867	5,593,465	4,851,701	738,257	5,589,958
Expenditures													
Certificated Salaries	1000-1999	2,054,402	366,455	2,420,857	1,858,331	367,013	2,225,344	1,724,674	350,689	2,075,363	1,759,168	357,703	2,116,871
COVID19 Certificated Salaaries						12,733	12,733						
Classified Salaries	2000-2999	761,688	324,980	1,086,668	748,892	258,643	1,007,535	763,870	260,876	1,024,746	779,147	266,094	1,045,241
Employee Benefits -- Statutory	3301-3399; 3501-3699	118,063	34,597	152,660	114,767	31,629	146,396	113,323	31,673	144,996	115,589	32,307	147,896
COVID19 Employee Benefits						4,227	4,227						
Employee Benefits STRS/PERS on Behalf of State			252,981	252,981		199,092	199,092		209,047	209,047		219,499	219,499
Employee Benefits STRS	3101-3199	341,972	62,064	404,036	293,013	59,280	352,293	274,568	55,830	330,398	316,650	64,387	381,037
Employee Benefits PERS	3201-3299	131,940	61,384	193,324	139,538	51,535	191,073	175,690	60,002	235,692	204,916	69,983	274,899
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	328,041	74,153	402,194	332,914	77,632	410,546	336,243	75,033	411,276	339,606	75,783	415,389
Books and Supplies	4000-4999	135,166	47,730	182,896	67,826	106,896	174,722	55,413	60,298	115,711	56,521	61,504	118,025
COVID19 Books and Supplies				-	-	145,807	145,807	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	602,372	716,888	1,319,260	563,620	832,044	1,395,664	550,359	759,741	1,310,100	559,466	774,936	1,334,402
COVID19 Services, Other Operating Expenses				-	-	47,049	47,049	-	-	-	-	-	-
Restricted Expense Adjustment (clear through unrest)				-			-	1,744	(1,744)	-	35,690	(35,690)	-
Necessary Expense Reductions - see narrative		-		-			-	-		-	(200,000)		(200,000)
Capital Outlay	6000-6999	-		-	-		-	-		-	-		-
Other Outgo	7100-7199; 7300-7499			-	-		-	-		-	-		-
Other Outgo: BAS to D21 Charter	7299	73,600		73,600	50,000		50,000	50,000		50,000	50,000		50,000
Total Expenditures		4,547,244	1,941,232	6,488,476	4,168,901	2,193,580	6,362,481	4,045,884	1,861,445	5,907,329	4,016,753	1,886,506	5,903,259
Excess (Deficiency)		499,886	(1,173,093)	(673,207)	615,487	(1,222,462)	(606,975)	819,714	(1,133,578)	(313,864)	834,948	(1,148,249)	(313,301)
Transfers In from OVS	8910-8929	444,800		444,800	390,000		390,000	390,000		390,000	390,000		390,000
Transfers In from THCMS	8910-8929	416,100		416,100	360,000		360,000	360,000		360,000	360,000		360,000
Transfers In from F20 OPEB for CRSP	8910-8929	-		-	9,471		9,471	9,600		9,600	9,800		9,800
Transfers In from ABASP	8910-8929	19,405		19,405	9,000		9,000	18,000		18,000	18,000		18,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(50,000)	-	(50,000)	(65,000)	-	(65,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Transfers Out: BAS to Fund 03	7200+7600	(400,000)		(400,000)	(400,000)		(400,000)	(400,000)		(400,000)	(400,000)		(400,000)
Transfers Out: BAS Assist with 18-19 5% Salary Increase		(133,242)		(133,242)	(50,000)		(50,000)	(50,000)		(50,000)	(50,000)		(50,000)
Transfers Out: PG&E Solar, OPEB, Cap Equip	7200+7600	(200,000)		(200,000)	-		-	-		-	-		-
Other Sources	8930-8979	-		-	-		-	-		-	-		-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restricted Program	8980-8999	(1,040,975)	1,166,975	126,000	(1,019,194)	1,119,194	100,000	(1,033,578)	1,133,578	100,000	(1,048,249)	1,148,249	100,000
Total Transfers/Other Uses		(943,912)	1,166,975	223,063	(765,723)	1,119,194	353,471	(755,978)	1,133,578	377,600	(770,449)	1,148,249	377,800
Net Increase (Decrease)		(444,026)	(6,118)	(450,144)	(150,236)	(103,268)	(253,504)	63,736	(0)	63,736	64,499	(0)	64,499
Fund Balance													
Beginning Balance		4,053,755	120,415	4,174,170	3,609,729	114,297	3,724,026	3,459,493	11,029	3,470,522	3,523,229	11,029	3,534,258
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		3,609,729	114,297	3,724,026	3,459,493	11,029	3,470,522	3,523,229	11,029	3,534,258	3,587,728	11,029	3,598,757
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		114,297	114,297		11,029	11,029		11,029	11,029		11,029	11,029
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 THCMS to meet BP3100		362,000		362,000	287,647		287,647	248,105		248,105	146,600		146,600
Assigned - Amount required for OV to meet BP3100		160,300		160,300	252,545		252,545	224,241		224,241	230,466		230,466
Assigned - Amount required for SR to meet BP3100		27,300		27,300	-		-	-		-	-		-
Assigned - Fund Bal Support/Pensions/Tech/Facilities		1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000
Assigned - COVID19 Legal; Distance Learning (20-21 only)				-	100,000		100,000	100,000		100,000	100,000		100,000
Assigned - Overspending/Expenses not reduced as needed				-	103,504		103,504	-		-	200,000		200,000
Reserve for Economic Uncertainties	9789	1,256,000		1,256,000	1,136,000		1,136,000	1,054,000		1,054,000	1,052,000		1,052,000
Unassigned/Unappropriated Ending Bal	9790	329,129		329,129	104,797		104,797	421,883		421,883	383,662		383,662
Net Ending Balance		3,609,729	114,297	3,724,026	3,459,493	11,029	3,470,522	3,523,229	11,029	3,534,258	3,587,728	11,029	3,598,757
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				21%			18%			23%			23%

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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LOCAL CONTROL FUNDING FORMULA

	2019-20						2020-21					
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.260%		0.00%	27.95%	27.95%	2019-20	0.000%		0.00%	25.56%	25.56%	2020-21
	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 Rate	19-20 ADA					12-13 Rate	20-21 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 (deficited)						-						-
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 Minimim 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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LOCAL CONTROL FUNDING FORMULA

	2021-22					2022-23					
CALCULATE LCFF TARGET											
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.840%		0.00%	24.18%	24.18%	2021-22	2.980%		0.00%	23.64%	23.64%	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	247.18	7,998	832	427	-	2,288,150	245.00	8,236	857	430	-	2,333,115
Grades 4-6	130.41	8,118		393	-	1,109,866	120.00	8,360		395	-	1,050,631
Grades 7-8	-	8,359		404	-	-	-	8,608		407	-	-
Grades 9-12	-	9,687	252	481	-	-	-	9,976	259	484	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	377.59	3,035,614	205,653	156,747	-	3,398,014	365.00	3,021,020	209,965	152,761	-	3,383,746
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						3,493,014						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												
				12-13 Rate	21-22 ADA					12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA				4,982.62	377.59	1,881,387				4,982.62	365.00	1,818,656
Current year Funded ADA times Other RL per ADA				44.58	377.59	16,833				44.58	365.00	16,272
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	377.59	546,947				$ 1,448.52	365.00	528,710
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						3,300,470						3,218,941
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2021-22						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						3,493,014						3,478,746
LOCAL CONTROL FUNDING FORMULA FLOOR						3,300,470						3,218,941
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						**3,754,827**						**3,740,559**
CALCULATE STATE AID												
Transition Entitlement						3,754,827						3,740,559
Local Revenue (including RDA)						(1,397,719)						(1,367,040)
Gross State Aid						2,357,108						2,373,519
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		5,027.20	377.59			1,898,220		5,027.20	365.00			1,834,928
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(1,397,719)						(1,367,040)
Subtotal State Aid for Historical RL/Charter General BG						500,501						467,888
Categorical funding from 2012-13						855,303						855,303
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						1,355,804						1,323,191
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						1,355,804						1,323,191
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 Minimim State Aid with Offset						-						-
TOTAL STATE AID						2,357,108						2,373,519
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						3,754,827						3,740,559
CHANGE OVER PRIOR YEAR			3.21%	116,642					-0.38%	(14,268)		
LCFF Entitlement PER ADA						9,944						10,248
PER ADA CHANGE OVER PRIOR YEAR			3.22%	310					3.06%	304		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2021-22				Increase		2022-23
State Aid			4.02%	91,074		2,357,108			0.70%	16,411		2,373,519
Property Taxes net of in-lieu			1.86%	25,568		1,397,719			-2.19%	(30,679)		1,367,040
Charter in-Lieu Taxes			0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp			3.21%	116,642		3,754,827			-0.38%	(14,268)		3,740,559

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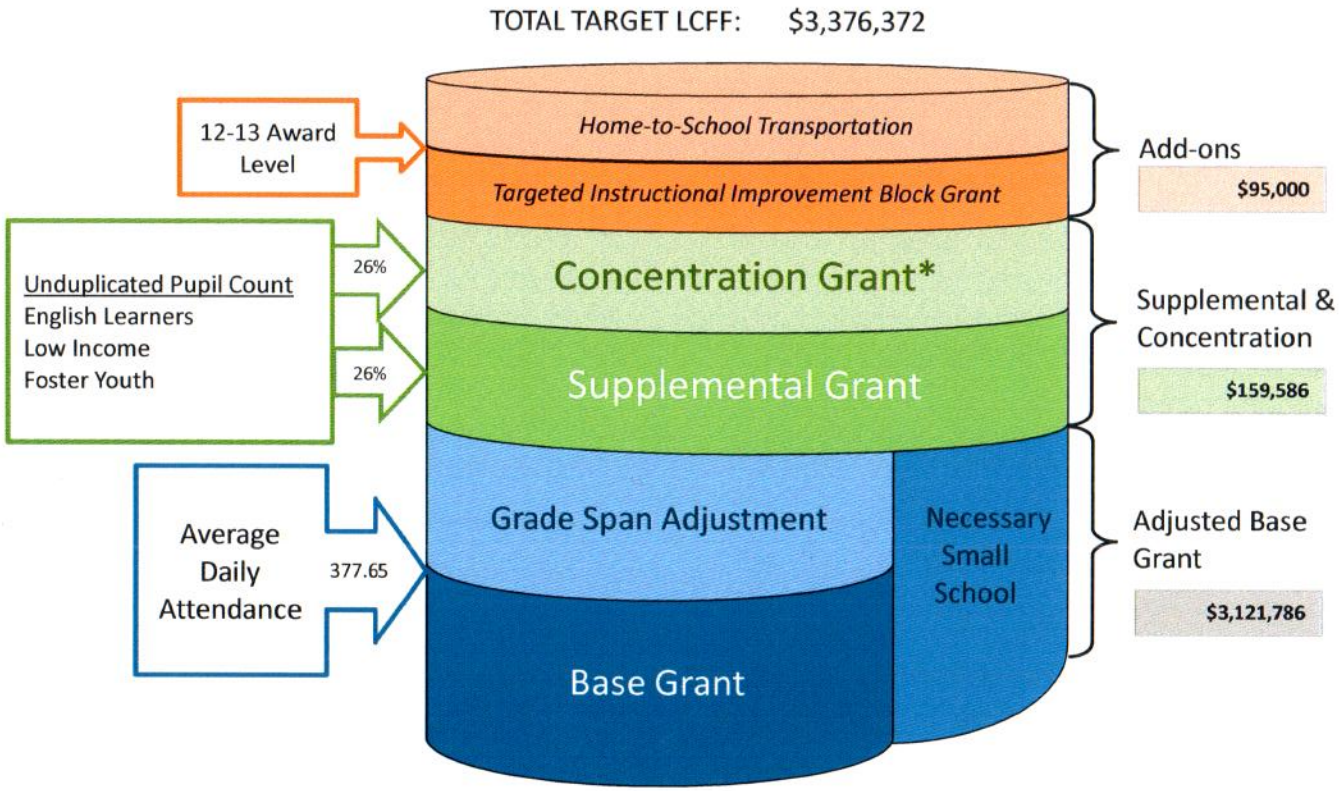
Components of LCFF Target Entitlement

		2020-21		
Base Grant / Necessary Small School	$	2,923,794		377.65 ADA
Grade Span Adjustment	$	197,992		
Supplemental Grant	$	159,586	26%	
Concentration Grant	$	-	26%	
Add-ons (TIIBG & Transportation)	$	95,000		
Total	$	3,376,372		



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

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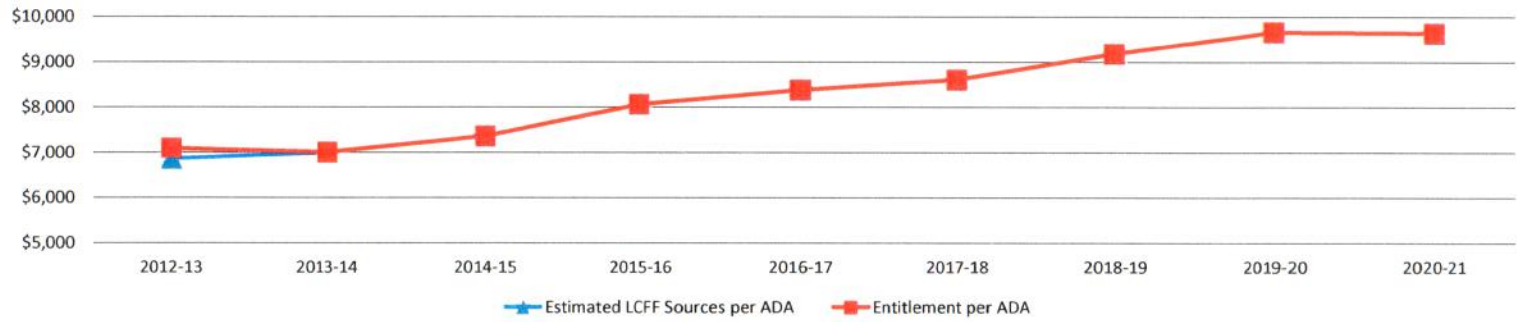
LCFF Entitlement per ADA

	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		2020-21 ACTUALS							2020-21 PROJECTIONS						DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPTION	ACCT #S														JU-AU 21	
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			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						50,000.00	250,000.00					133,456.00	433,456.00		433,456.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL 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
Other Outgo	7000-7499													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
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												0.00	0.00	0.00		
Prior year MOU, EPA Overpaid		-99,061.00		-272,903.70										-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	-110,445.93		
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 extimated 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.

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 # / % 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	19-20 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 at 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 budgted 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)	5.6 FTE	5.7 FTE (Maint 1.0 FTE paid by Fund01)	Same as prior year	Same as prior year
Step & Column Costs		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 at 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%
Books and Supplies		Original estimated expenses based on prior year now updated for current year. One time purchases, carryover, donations now set up.	Unrestricted prior year -$4,000 one time + 2%; Restricted Lottery only	Unrestricted prior year + 2%; Restricted Lottery only
COVID19 Books/Supplies	$1,374	Estimated expenses $74,055	2020-21 only	2020-21 only
Services, Other Operating Expenses		Original expenses based on prior year are now updated for current year. One time services, carryover, donations now set up.	Unrestricted prior year -$10,000 one time + 2%	Unrestricted prior year + 2%
COVID19 Services/Other Operating Exp	N/A	Estimated expenses $22,762	2020-21 only	2020-21 only
Capital Outlay		None anticipated to date	None	None
Necessary Expense Reductions		See 2022-23	$0	$100,000 lowered from 1st Int est of $200k.
Transfers In				
Basic Aid Supplement Funds from F01	$468,170	$400,000 is current estimate	$400,000	$400,000
CRSP from Fund 20		$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)
Transfers Out				
MOU amount for District Costs	$231,300	$200,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	$184,800	$160,000 current estimate	Same as prior year	No change
Contribution	$126,000	$100,000 is current estimate	No change	No change
Net Increase (Decrease)		Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	$90,267	CA Clean Energy Funds $51,355	Same as prior year	Same as prior year
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
Reserve for Economic Uncertainties (REU)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

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

TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 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 for LCFF				233.49			233.49			218.00			218.00
Current Year Enrollment				248.00			226.00			230.00			230.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,957,399		1,957,399	1,952,961		1,952,961	1,886,166		1,886,166	1,939,130		1,939,130
Federal Revenues	8100-8299			-			-			-			-
COVID19 Fed LLM Funding 20-21 only						86,934	86,934		-	-		-	-
Other State Revenues	8300-8599	42,284	13,740	56,024	40,537	11,956	52,493	38,204	11,172	49,376	37,978	11,172	49,150
Other State: STRS/PERS on Behalf of State			135,608	135,608	-	93,082	93,082	-	97,736	97,736	-	102,623	102,623
COVID19 SB117 PPE Funding 19-20 only			4,113	4,113			-			-			-
COVID19 State LLM Funding 20-21 only				-		16,682	16,682		-	-		-	-
Other State: 1 Time Discr. Funds $184 per ADA 18-19		-		-			-			-			-
Local Revenues	8600-8799	11,525	5,597	17,122	3,000	8,377	11,377	6,600	-	6,600	6,600	-	6,600
Total Revenue		2,011,208	159,058	2,170,266	1,996,498	217,031	2,213,529	1,930,970	108,908	2,039,878	1,983,708	113,795	2,097,503
Expenditures													
Certificated Salaries	1000-1999	1,239,379	34,973	1,274,352	1,152,214	7,300	1,159,514	1,123,031	-	1,123,031	1,145,492	-	1,145,492
COVID19 Certificated Salaries 20-21 only						5,774	5,774						
Classified Salaries	2000-2999	266,445	-	266,445	221,610	1,251	222,861	226,042	-	226,042	230,563	-	230,563
Employee Benefits -- Statutory	3301-3399; 3501-3699	52,073	834	52,907	49,596	288	49,884	49,330		49,330	50,317		50,317
COVID19 Employee Benefits 20-21 only						1,075	1,075						
Employee Benefits STRS/PERS on Behalf of State			135,608	135,608		93,082	93,082		97,736	97,736		102,623	102,623
Employee Benefits STRS	3101-3199	210,597	5,980	216,577	163,561	1,179	164,740	169,048		169,048	194,957		194,957
Employee Benefits PERS	3201-3299	49,800	-	49,800	51,945	223	52,168	59,233		59,233	69,086		69,086
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	174,596	4,259	178,855	177,412	785	178,197	179,186		179,186	180,978		180,978
Books and Supplies	4000-4999	20,117	18,261	38,378	25,852	43,219	69,071	22,289	11,172	33,461	22,735	11,172	33,907
COVID19 Books and Supplies				-	0	74,005	74,005		-	-		-	-
Services, Other Operating Expenses	5000-5999	80,635	11,802	92,437	75,720	5,000	80,720	67,034	-	67,034	68,375	-	68,375
COVID19 Services, Other Operating Epenses		-		-	-	22,762	22,762		-	-		-	-
Necessary Expense Reductions - see narrative		-		-	-		-	-		-	(100,000)		(100,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199 7300-7399	-		-	-		-	-		-	-		-
Total Expenditures		2,093,642	211,717	2,305,359	1,917,910	255,943	2,173,853	1,895,193	108,908	2,004,101	1,862,503	113,795	1,976,298
Excess (Deficiency)		(82,434)	(52,659)	(135,093)	78,588	(38,912)	39,676	35,777	-	35,777	121,205	-	121,205
Transfers In from General Fund 01	8910-8929	468,170		468,170	433,456		433,456	434,125		434,125	434,800		434,800
Transfers Out to General Fund 01	7610-7629	(416,100)		(416,100)	(360,000)		(360,000)	(360,000)		(360,000)	(360,000)		(360,000)
Transfers Out: PG&E Solar Init Funds	7610-7629			-			-			-			-
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restr Pgm (Spec Ed)	8980-8999	(126,000)		(126,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(73,930)	0	(73,930)	(26,544)	-	(26,544)	(25,875)	-	(25,875)	(25,200)	-	(25,200)
Net Increase (Decrease)		(156,364)	(52,659)	(209,023)	52,044	(38,912)	13,132	9,902	0	9,902	96,005	0	96,005
Fund Balance													
Beginning Balance		231,613	142,926	374,539	75,249	90,267	165,516	127,293	51,355	178,648	137,195	51,355	188,550
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		75,249	90,267	165,516	127,293	51,355	178,648	137,195	51,355	188,550	233,200	51,355	284,555
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		90,267	90,267		51,355	51,355		51,355	51,355		51,355	51,355
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(387,451)		(387,451)	(287,647)		(287,647)	(248,105)		(248,105)	(146,600)		(146,600)
Reserve for Economic Uncertainties	9789	462,700		462,700	414,940		414,940	385,300		385,300	379,800		379,800
Unassigned/Unappropriated Ending Balance		-		-	-		-	-		-	-		-
Net Ending Balance		75,249	90,267	165,516	127,293	51,355	178,648	137,195	51,355	188,550	233,200	51,355	284,555
Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.				3%			5%			6%			10%

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 LC	$ 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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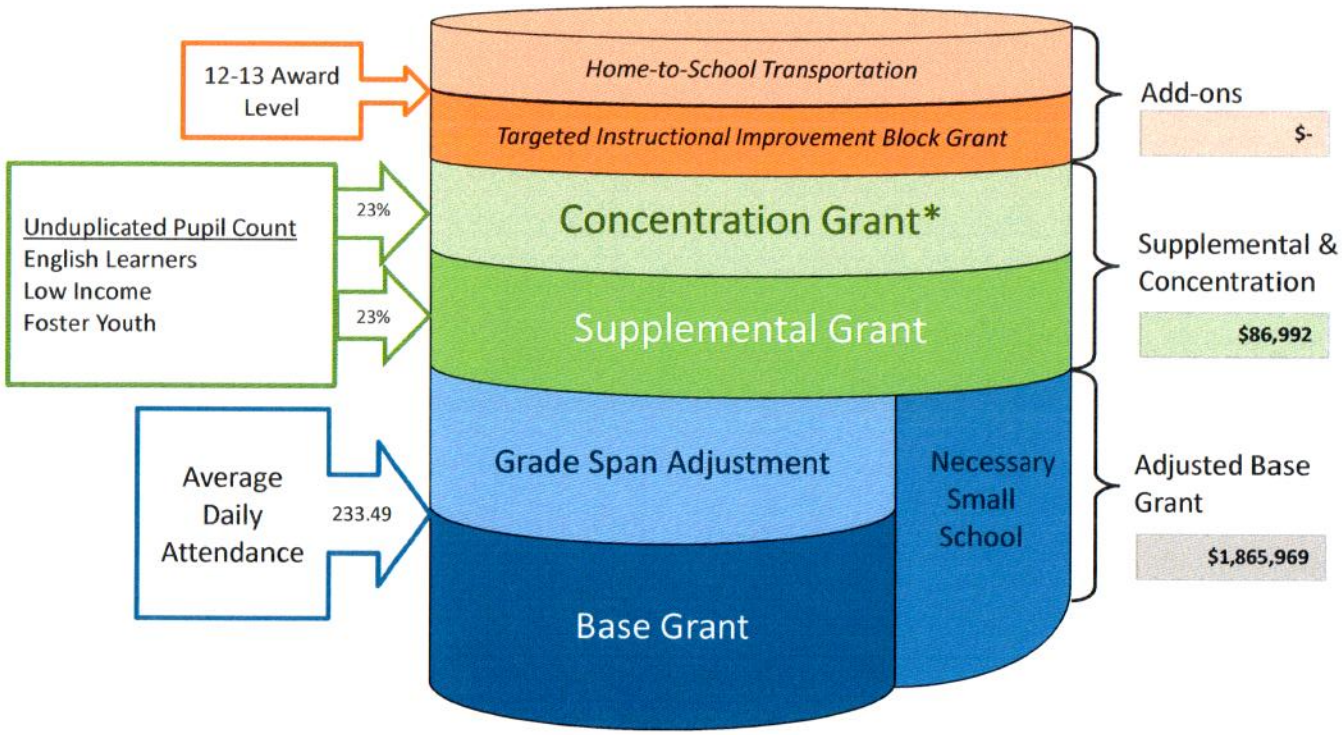
LOCAL CONTROL FUNDING FORMULA						2019-20						2020-21
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.260%		0.00%	24.50%	24.50%	2019-20	0.000%		0.00%	23.31%	23.31%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,702	801	417	-	-	-	7,702	801	396	-	-
Grades 4-6	58.73	7,818		383	-	481,650	58.73	7,818		364	-	480,557
Grades 7-8	174.76	8,050		394	-	1,475,752	174.76	8,050		375	-	1,472,404
Grades 9-12	-	9,329	243	469	-	-	-	9,329	243	446	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	233.49	1,865,969	-	91,432	-	1,957,401	233.49	1,865,969	-	86,992	-	1,952,961
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,957,401						1,952,961
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				5,289.42	233.49	1,235,027				5,289.42	233.49	1,235,027
Current year Funded ADA times Other RL per ADA				-	233.49	-				-	233.49	-
Necessary Small School Allowance at 12-13 rates						-						-
2012-13 Categoricals						-						-
Floor Adjustments						-						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				481.92	233.49	112,524				481.92	233.49	112,524
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	233.49	537,669				$ 2,302.75	233.49	537,669
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,885,220						1,885,220
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						1,957,401						1,952,961
LOCAL CONTROL FUNDING FORMULA FLOOR						1,885,220						1,885,220
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						1,957,401						1,952,961
CALCULATE STATE AID												
Transition Entitlement						1,957,401						1,952,961
Local Revenue (including RDA)						(859,189)						(848,360)
Gross State Aid						1,098,212						1,104,601
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		5,289.42	233.49			1,235,027		5,289.42	233.49			1,235,027
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(859,189)						(848,360)
Subtotal State Aid for Historical RL/Charter General BG						375,838						386,667
Categorical funding from 2012-13						-						-
Charter Categorical Block Grant adjusted for ADA						112,524						112,524
Minimum State Aid Guarantee Before Proration Factor						488,362						499,191
Proration Factor												0.00%
Minimum State Aid Guarantee						488,362						499,191
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						1,957,401						1,952,961
Minimum State Aid plus Property Taxes including RDA						1,347,551						1,347,551
Offset						-						-
Minimum State Aid Prior to Offset						488,362						499,191
Total Minimim State Aid with Offset						488,362						499,191
TOTAL STATE AID						1,098,212						1,104,601
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,957,401						1,952,961
CHANGE OVER PRIOR YEAR		-8.71%	(186,754)					-0.23%	(4,440)			
LCFF Entitlement PER ADA						8,383						8,364
PER ADA CHANGE OVER PRIOR YEAR		3.83%	309					-0.23%	(19)			
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2019-20			Increase			2020-21
State Aid		-11.72%	(145,841)			1,098,212		0.58%	6,389			1,104,601
Property Taxes net of in-lieu		0.00%	-			-		0.00%	-			-
Charter in-Lieu Taxes		-4.55%	(40,913)			859,189		-1.26%	(10,829)			848,360
LCFF pre COE, Choice, Supp		-8.71%	(186,754)			1,957,401		-0.23%	(4,440)			1,952,961

Twin Hills Charter Middle (6052302) - 2nd Interim 20-21								42561				v21a
LOCAL CONTROL FUNDING FORMULA						*2021-22*						*2022-23*
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.840%		0.00%	22.44%	22.44%	**2021-22**	2.980%		0.00%	21.57%	21.57%	**2022-23**
	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 Rate	21-22 ADA					12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA				5,289.42	218.00	1,153,094				5,289.42	218.00	1,153,094
Current year Funded ADA times Other RL per ADA				-	218.00	-				-	218.00	-
Necessary Small School Allowance at 12-13 rates						-						-
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												
						2021-22						**2022-23**
LOCAL CONTROL FUNDING FORMULA TARGET						1,886,166						1,939,130
LOCAL CONTROL FUNDING FORMULA FLOOR						1,760,153						1,760,153
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						**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 (deficited)						-						-
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
Minimum State Aid Guarantee Before Proration Factor						451,187						441,673
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						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 Minimim 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												
				Increase		2021-22				Increase		2022-23
State Aid			-2.30%	(25,401)		1,079,200			4.03%	43,450		1,122,650
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-
Charter in-Lieu Taxes			-4.88%	(41,394)		806,966			1.18%	9,514		816,480
LCFF pre COE, Choice, Supp			-3.42%	(66,795)		1,886,166			2.81%	52,964		1,939,130

Components of LCFF Target Entitlement

		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		

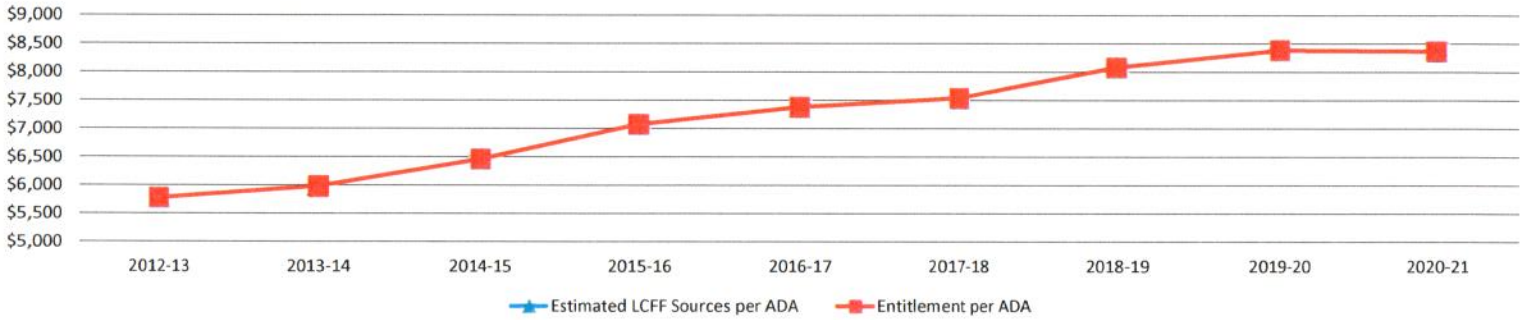
TOTAL TARGET LCFF: $1,952,961



*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%



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		2020-21 ACTUALS							2020-21 PROJECTIONS						DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPTION	ACCT #S														JU-AU 21	
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	790,686.00
Education Protection Account	8012				115,812.00		115,813.00			106,142.00			112,589.00	450,356.00		450,356.00
In Lieu Property Tax	8096		47,955.00	95,911.00	63,941.00	63,941.00	63,941.00	63,941.00	63,941.00	118,730.00	59,366.00	59,366.00	59,366.00	760,399.00	59,366.00	819,765.00
Federal Revenues: COVID19	8100-8299			14,336.00										14,336.00		14,336.00
Other State - see below	8300-8599															0.00
Mandated Block Grant	8550					6,888.00								6,888.00		6,888.00
One Time State Funding	8550															0.00
Lottery, Unrest+Rest	8560							12,679.60			11,741.00			24,420.60	22,543.40	46,964.00
Learning Loss Mitigation: COVID19	8560			17,598.00										17,598.00		17,598.00
STRS on Behalf of State	8590													0.00	110,708.00	110,708.00
Other Local	8660-8799					1,580.30		768.78			1,300.00			3,649.08	1,350.92	5,000.00
Interfund TF in	8910-8929						50,000.00							50,000.00		50,000.00
Other Finance sources	8930-8979						-							0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL 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	2,312,301.00
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	1,461.56	9,364.90	10,741.77	10,741.77	10,741.77	10,741.77	10,741.77	10,800.00	10,800.00	10,800.00	10,800.00	12,538.69	120,274.00		120,274.00
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	570,001.00
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	130,782.47
Services & Other Operatnl	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	111,125.47
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					80,000.00			80,000.00				75,000.00	235,000.00	155,000.00	390,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
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	2,516,859.94
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													0.00		
2020-21 Temp Loan from F01	9500												0.00	0.00		
Prior year: EPA Overpaid, MOU, Books, Sup		-96,490.00		-174,770.42	569.79		11.14							-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		
F: 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.

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

Revenue	2019-20 Prior Fiscal Year	2020-21 Current Budget Year	2021-22 1st Subsequent Year	2022-23 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	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	2.4 FTE	Same as prior year	Same as prior year
Step & Column Costs		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 + 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=17.10: 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%
Books and Supplies		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%
COVID19 Books/Supplies	N/A	Estimated expenses $17,598	2020-21 only	2020-21 only
Services, Other Operating Expenses		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%
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		See 2021-22	Expenses need reduced by $50,000, lowered from $90k at 1st Interim	PY reduction remains at $50k
Transfers In	$57,060 BAS for 18-19 retro	$50,000 BAS from Fund 01/Sal inc support	$50,000 BAS from Fund 01/Sal inc support	$50,000 BAS from Fund 01/Sal inc support
Transfers Out				
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)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
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+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments

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
Employee Benefits -- Statutory	3300-3399; 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		-	-	-
Other Outgo	7100-7199 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)
Unasgn/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 allwed Unassigned/Unapropriated 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%*

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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 - Categoricals	-	-	-	-
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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LOCAL CONTROL FUNDING FORMULA

	2019-20						2020-21					
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.260%		0.00%	20.48%	20.48%	2019-20	0.000%		0.00%	19.44%	19.44%	2020-21
	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												
				12-13 Rate	19-20 ADA					12-13 Rate	20-21 ADA	
Current year Funded ADA times Base per ADA				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 Categoricals						-						-
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												
						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						2,064,934						2,060,807
LOCAL CONTROL FUNDING FORMULA FLOOR						1,983,615						1,983,615
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						2,064,934						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 (deficited)						-						-
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 Minimim 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						2,060,807
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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LOCAL CONTROL FUNDING FORMULA

	2021-22						2022-23					
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		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						2,267,450
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE						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 Categoricals						-						-
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						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						2,199,401						2,267,450
LOCAL CONTROL FUNDING FORMULA FLOOR						2,039,707						2,039,707
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						**2,199,401**						**2,267,450**
CALCULATE STATE AID												
Transition Entitlement						2,199,401						2,267,450
Local Revenue (including RDA)						(858,790)						(868,914)
Gross State Aid						1,340,611						1,398,536
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			5,629.47	232.00		1,306,037			5,629.47	232.00		1,306,037
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(858,790)						(868,914)
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						2,267,450
Minimum State Aid plus Property Taxes including RDA						1,411,720						1,411,720
Offset						-						-
Minimum State Aid Prior to Offset						552,930						542,806
Total Minimim State Aid with Offset						552,930						542,806
TOTAL STATE AID						1,340,611						1,398,536
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,199,401						2,267,450
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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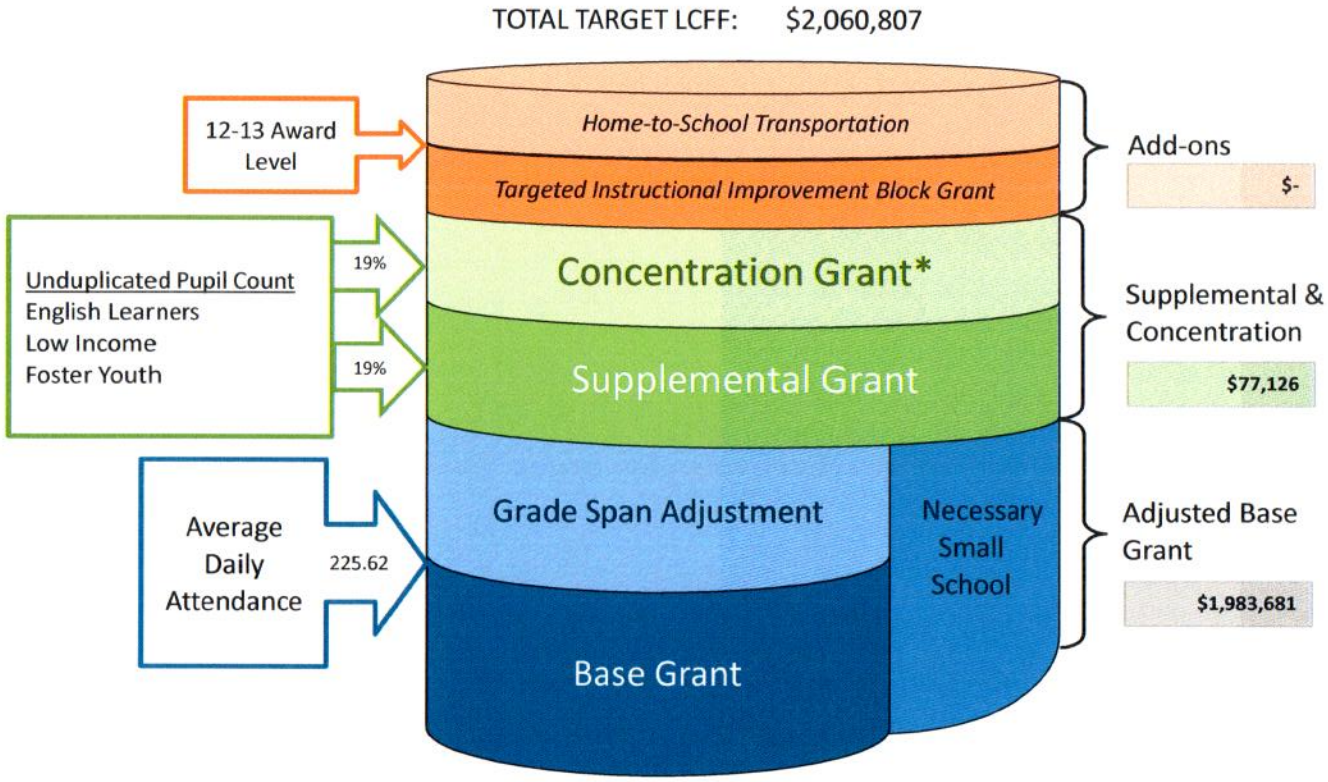
Components of LCFF Target Entitlement

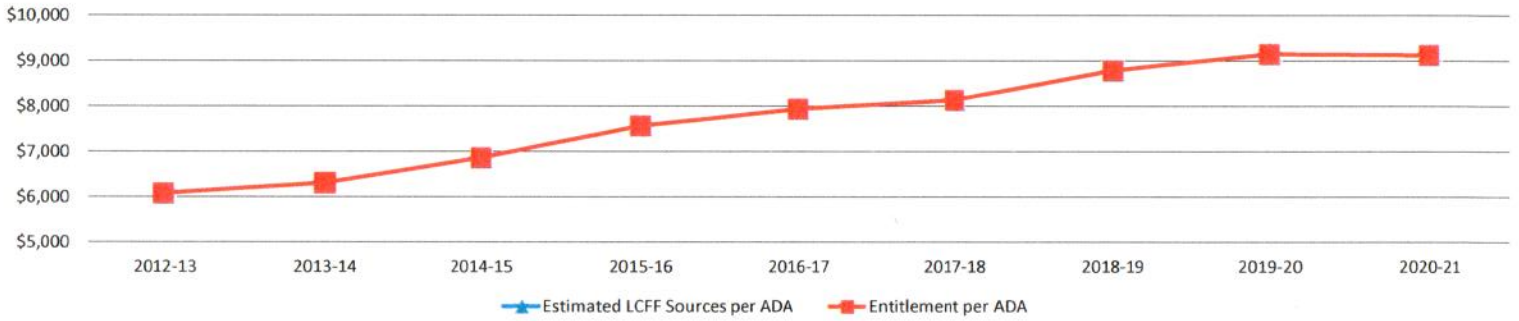
		2020-21		
Base Grant / Necessary Small School	$	1,922,597		225.62 ADA
Grade Span Adjustment	$	61,084		
Supplemental Grant	$	77,126	19%	
Concentration Grant	$	-	19%	
Add-ons (TIIBG & Transportation)	$	-		
Total	$	2,060,807		



*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%



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		2020-21 ACTUALS							2020-21 PROJECTIONS						DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPTION	ACCT #S														JU-AU 21	
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	405,956.00		405,956.00
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			75,801.00						3,910.00			3,910.00	83,621.00		83,621.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550					4,454.00								4,454.00		4,454.00
Lottery, Unrest+Rest	8560							14,828.68			14,000.32			28,829.00	26,095.00	54,924.00
Learning Loss Mitigation: COVID19				19,510.00										19,510.00		19,510.00
STRS on Behalf of State	N/A													0.00	89,254.00	89,254.00
Other Local - Interest + Rent + Breakfast	8600-8799				3,800.00	2,504.13	994.95	1,804.77		600.00	1,000.00		1,991.15	12,695.00	1,000.00	13,695.00
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	0.00	0.00	0.00
Other Local - Parent Pledges & 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
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 @ Pinecrest	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
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629													0.00		0.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL 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	0.00	0.00	0.00	0.00	0.00	3,515.44	0.00	
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		
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.

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 Prior Fiscal Year	2020-21 Current Budget Year	2021-22 1st Subsequent Year	2022-23 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	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 + Bkfast 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 apx. $11,150. Actual cost known to date.	Prior year - corresponding 1.0 FTE certificated reduction + 1%	Prior year + 1%
Books and Supplies		Original estimated expenses based on prior year are now updated for current year. Carryover and donations/grants now budgeted.	Prior year mnus carryover, 1 time expenses, donations $20,640 + 2%	Prior year + 2%
COVID19 Books/Supplies	$2,340	Estimated expenses for new COVID19 funding $91,421	2020-21 only	2020-21 only
Services, Other Operating Expenses		Original estimated expenses based on prior year now updated for current year. Carryover and donations set up. Includes MOU due to the District increased at 2nd Interim.	Prior year mnus carryover, 1 time expenses, donations $6,370 + 2%	Prior year + 2%
COVID19 Services/Other Operating Exp		Estimated expenses for new COVID19 funding $7,396	2020-21 only	2020-21 only
Rent: Pine 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 Cafeteria $23,200	Special Education encroachment $91,970 Cafeteria $20,000	Same as prior year	Same as prior year
Net Increase (Decrease)		Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	$8,000	$4,000	Same as prior year	Same as prior year
Restricted	$102,267	CA Clean Energy Funds $6,704 Aftercare Program $56,991	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		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 allwed Unassigned/Unapropriated 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 (P-2 plus Current Year Accrual)	*219,697*	*405,956*	*248,536*	*248,536*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*3,173*	*(33)*	-	-
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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LOCAL CONTROL FUNDING FORMULA

	2019-20						2020-21					
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.260%		0.00%	27.35%	27.35%	2019-20	0.000%		0.00%	30.16%	30.16%	2020-21
	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												
						2019-20						2020-21
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 (deficited)						-						-
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 Minimim 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					0.53%	12,197		
LCFF Entitlement PER ADA						8,666						8,712
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

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LOCAL CONTROL FUNDING FORMULA

	2021-22						2022-23					
CALCULATE LCFF TARGET												
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	3.840%		0.00%	31.05%	31.05%	2021-22	2.980%		0.00%	31.80%	31.80%	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						2,366,465
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE						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				5,170.29	253.00	1,308,083				5,170.29	253.00	1,308,083
Current year Funded ADA times Other RL per ADA				-	253.00	-				-	253.00	-
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	253.00	113,481				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	597,217				$ 2,360.54	253.00	597,217
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,103,390						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		N/A			12-13 Rate	22-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,170.29	253.00		1,308,083			5,170.29	253.00		1,308,083
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(936,525)						(947,566)
Subtotal State Aid for Historical RL/Charter General BG						371,558						360,517
Categorical funding from 2012-13						84,609						84,609
Charter Categorical Block Grant adjusted for ADA						113,481						113,481
Minimum State Aid Guarantee Before Proration Factor						569,648						558,607
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						569,648						558,607
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						2,294,761						2,366,465
Minimum State Aid plus Property Taxes including RDA						1,506,173						1,506,173
Offset						-						-
Minimum State Aid Prior to Offset						569,648						558,607
Total Minimim State Aid with Offset						569,648						558,607
TOTAL STATE AID						1,358,236						1,418,899
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,294,761						2,366,465
CHANGE OVER PRIOR YEAR			-0.28%	(6,393)					3.12%	71,704		
LCFF Entitlement PER ADA						9,070						9,354
PER ADA CHANGE OVER PRIOR YEAR			4.11%	358					3.13%	284		
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2021-22				Increase		2022-23
State Aid			1.25%	16,806		1,358,236			4.47%	60,663		1,418,899
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-
Charter in-Lieu Taxes			-2.42%	(23,199)		936,525			1.18%	11,041		947,566
LCFF pre COE, Choice, Supp			-0.28%	(6,393)		2,294,761			3.12%	71,704		2,366,465

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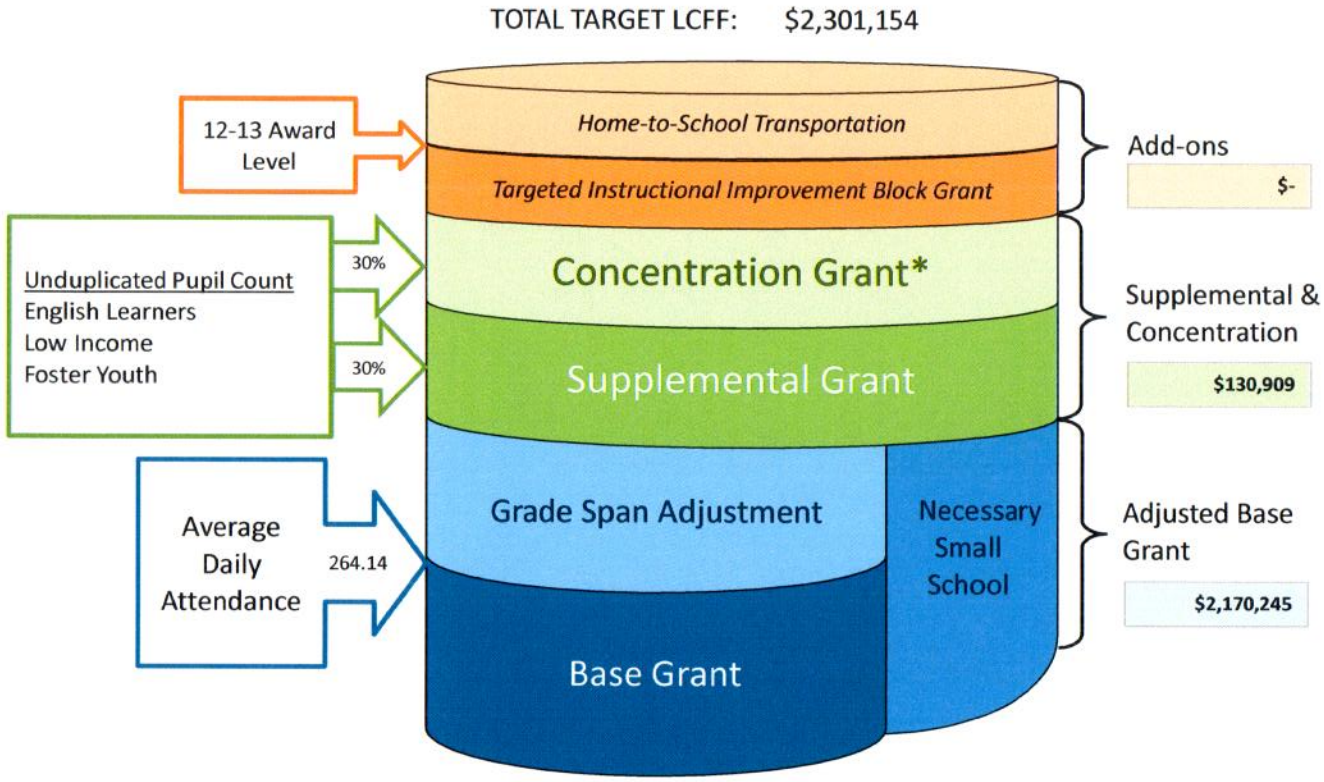
Sunridge Charter (4930350) - 2nd Interim 20-21

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

		2020-21		
Base Grant / Necessary Small School	$	2,060,604		264.14 ADA
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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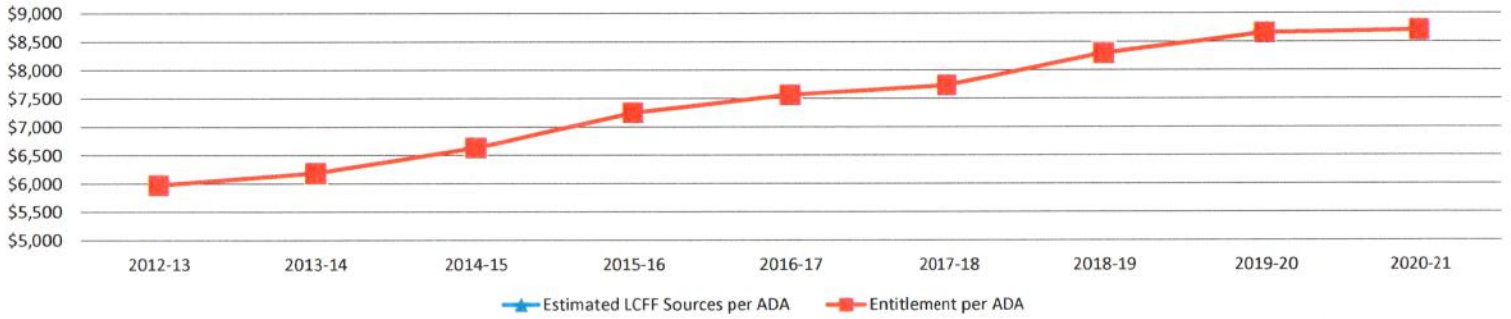
LCFF Entitlement per ADA

	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%



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		

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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		

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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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
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.

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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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim 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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (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.

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

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
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.

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.

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.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

Percentage Level	District ADA		
5% or $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):

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

	Current Year Projected Year Totals (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 01I, 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 (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	19	F51	Total includes Acr int to match audit	5,429,646
Supp Early Retirement Program	3	F01+03/R0000 (CRSP)	01+03/0000/OBJ 1199, 3xx1 (GASB73 Liab=$1,063,969)	135,912
State School Building Loans				
Compensated Absences	N/A	F01+12/R0000 Unrest+ R8150 RRM	01+03+12/0000+8150/OBJ 2x, 3xx2 (Estimate Only)	92,019
Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,657,577

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	452,270	467,620	481,770	500,318
Supp Early Retirement Program	29,143	42,927	43,725	44,600
State School Building Loans				
Compensated Absences		92,019		
Other Long-term Commitments (continued):				
Total Annual Payments:	481,413	602,566	525,495	544,918
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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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)

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S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	93,363.00	93,363.00
b. OPEB plan(s) fiduciary net position (if applicable)	N/A	N/A
c. Total/Net OPEB liability (Line 2a minus Line 2b)	93,363.00	93,363.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	N/A	N/A
1st Subsequent Year (2021-22)	N/A	N/A
2nd Subsequent Year (2022-23)	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)	5,678.00	5,678.00
1st Subsequent Year (2021-22)	5,888.00	5,888.00
2nd Subsequent Year (2022-23)	6,080.00	6,080.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	5,678.00	5,678.00
1st Subsequent Year (2021-22)	5,888.00	5,888.00
2nd Subsequent Year (2022-23)	6,080.00	6,080.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	1	1
1st Subsequent Year (2021-22)	1	1
2nd Subsequent Year (2022-23)	1	1

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
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:

BS

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 32,946

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	388,949	392,838	396,766
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Actual	55,767	56,883
3. Percent change in step & column over prior year		2.0%	2.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

(67)

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	154,823	156,371	157,935
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Actual	22,322	22,768
3. Percent change in step & column over prior year		2.0%	2.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	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

SACS2020ALL Financial Reporting Software - 2020.2.0
3/1/2021 11:57:28 AM 49-70961-0000000

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.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/1/2021 11:58:03 AM 49-70961-4930350

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.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: 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

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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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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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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: _____ Date: _____
Charter School Official
(Original signature required)

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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SunRidge Charter School

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

Sonoma County Office of Education
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:

Interim Report period	Reporting Dates covered	Due to SCOE
1st Interim	July 1 through October 31	December 15
2nd Interim	**July 1 through January 31**	**March 15**
3rd 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 Newson'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 billon 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 in 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

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

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

[3]Estimated 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.

[4]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

[5]California 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.

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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 9-12 per ADA	 $32.18 $61.94	 $32.66 $62.87	 $33.63 $64.74
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	 $16.86 $46.87	 $17.11 $47.57	 $17.62 $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 *(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)*	3%	3%	3%

Apportionment Deferrals

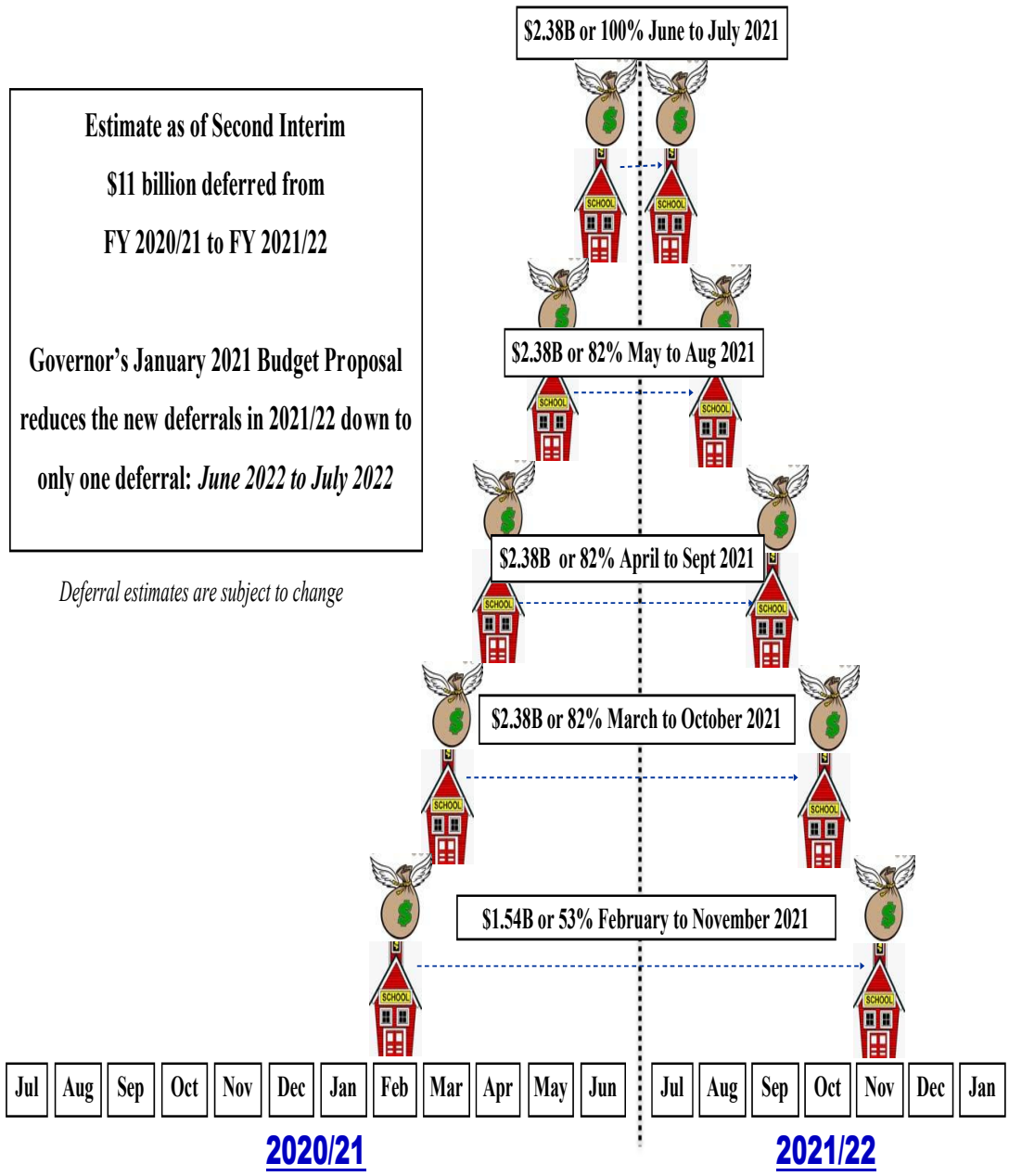
Estimate as of Second Interim

$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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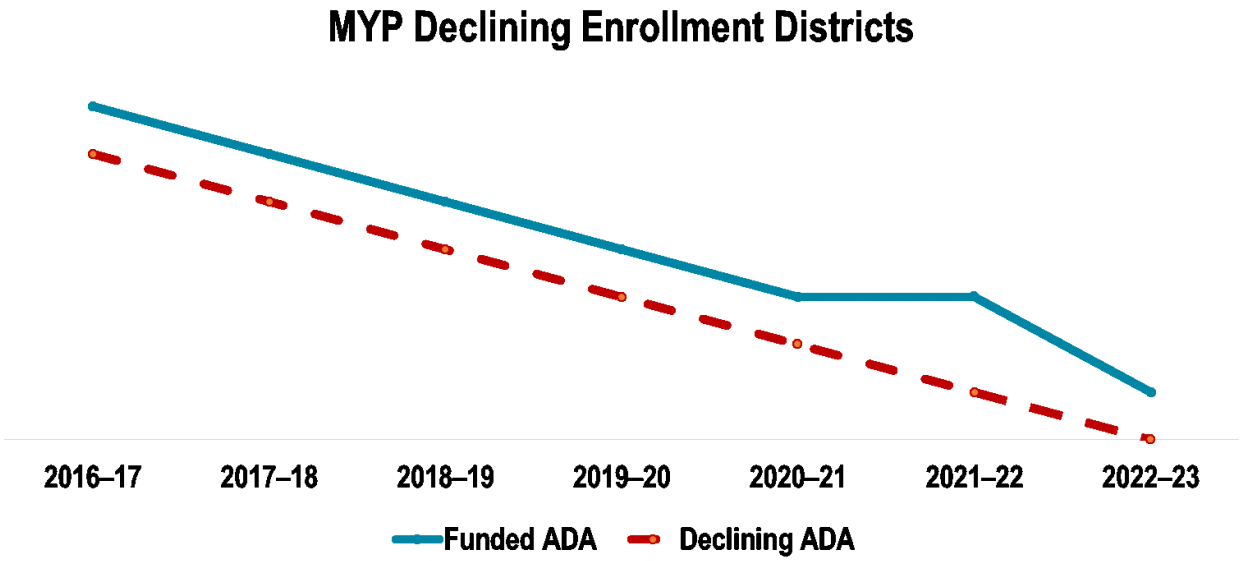
posted November 6, 2020

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.



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	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$3,581,786.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$312,278.00	Form 17 - include estimated interest (rounded)
	Total Assigned and Unassigned Ending Fund Balances	$3,894,064.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$376,453.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$3,517,611.00	

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
01	General Fund (Assigned)	$0.00		West Count JPA: Transportation
01	General Fund (Assigned)	$252,545.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $238,799 is included above.
01	General Fund (Assigned)	$0.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$500,000.00		Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	$600,000.00	**	Technology hardware replacement
01	General Fund (Assigned)	$300,000.00	**	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	$100,000.00		Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	$103,504.00		COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	$0.00	**	Amount of overspending net BAS transfer to charters
17	Special Reserve Fund for Other Than Capital Outlay Projects	$312,278.00		Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
	Total of Substantiated Needs	$3,412,814.00		Volatile State revenues/funding for schools, cash to cover deferrals
	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

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	$156,505.00	

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	$576,866.00	

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	$184,050.00	
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	$756,206.00	
21	Bond Building Fund	$158,727.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	$158,727.00	
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	$107,852.00	

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**	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$3,655,424.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$316,278.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$3,971,702.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$350,857.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$3,620,845.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2021-22 Budget**		**Description of Need**
				Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	$1,088,443.00		$1,439,300- standard 4% $350,857
01	General Fund (Assigned)	$40,000.00		West Count JPA: Special Education
01	General Fund (Assigned)	$30,000.00		West Count JPA: Transportation
01	General Fund (Assigned)	$0.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $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
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)	$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	$316,278.00		Volatile State revenues/funding for schools, cash to cover deferrals
	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	Description of Need
D53 09	Orchard View Charter (Assigned)	$385,100.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($224,241.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$160,859.00	

SunRidge Charter D21 Fund 09

Form	Fund	2021-22 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	$440,000.00	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)	$227,142.00	Required to be assigned per GASB54
Equals =	Total of Assigned Fund Balances in D21	$685,142.00	

Please see page 1 of this Exhibit for important information.

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**	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$3,815,928.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$320,278.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$4,136,206.00	
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%	Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards	$349,582.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$3,786,624.00	

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
01	General Fund (Assigned)	$0.00		West Count JPA: Transportation
01	General Fund (Assigned)	$230,466.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $161,020 is included above
01	General Fund (Assigned)	$0.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$500,000.00		Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	$600,000.00	**	Technology hardware replacement
01	General Fund (Assigned)	$300,000.00	**	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	$100,000.00		Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	$200,000.00		COVID19 Legal for Distance Learning (2020-21 only)
01	General Fund (Assigned)	$0.00	**	Amount of overspending plus necessary expense reductions net BAS transfer to charters
17	Special Reserve Fund for Other Than Capital Outlay Projects	$320,278.00		Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
	Total of Substantiated Needs	$3,402,962.00		Volatile State revenues/funding for schools, cash to cover deferrals
	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	Description of Need
D53 09	Orchard View Charter (Assigned)	$396,600.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($230,466.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$166,134.00	

SunRidge Charter D21 Fund 09

Form	Fund	2022-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	$453,000.00	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)	$317,749.00	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$788,749.00	

Please see page 1 of this Exhibit for important information.

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

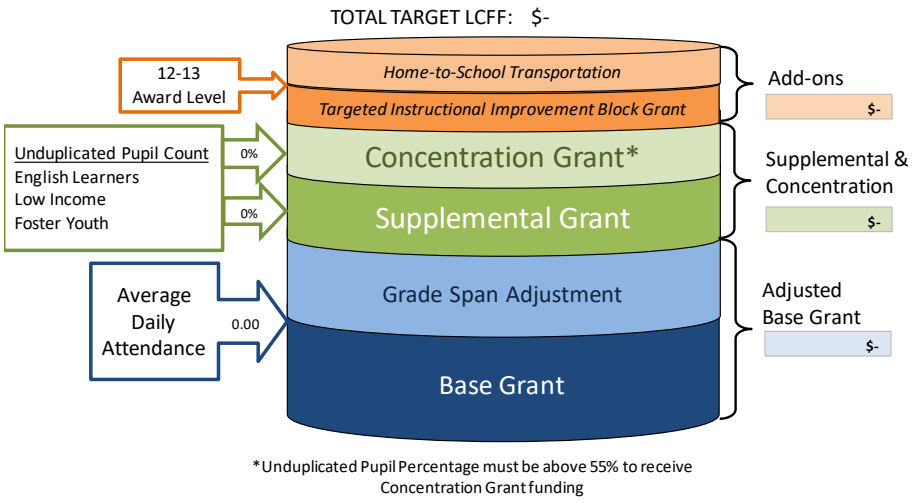
Target Entitlement: Amount at full funding.

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.



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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							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 13: Cafeteria							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 14: Deferred Maintenance							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 17: Reserve for Other Than Capital Outlay							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 20: Reserve for Postemployment Benefits							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 21: Bond (Measure M)							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 25: Capital Facilities							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 40: Capital Outlay							
						0	
	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