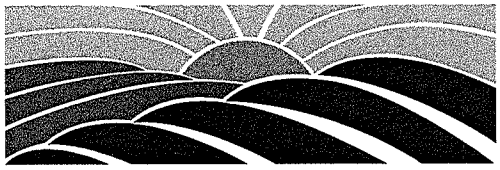
AGENDA ITEM # _____

Board Meeting Dates:
Public Hearing: 06/23/20
Adoption: 06/23/20



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

Adopted Budget

2020-21

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 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. The governor's May Revision includes a reduction in LCFF revenue for 20-21 and the two subsequent years due to the current COVID19 pandemic which has resulted in lost revenue for this state. Use of the Governor's May Revise is always recommended by SCOE, FCMAT, and School Services, all the agencies we rely on for guidance. This budget is based on the May Revise and it clearly shows reductions in revenue, a cut of 10% after adding the COLA for a calculated net loss of 7.92%, please see the table below for subsequent years, and the multi-year projections include the amount of necessary expense reductions in the subsequent years for all schools. As state revenue for fiscal year ending June 30, 2019, becomes finalized, so will the budget for 2020-21. I fully anticipate a new state budget in July or August resulting in a revamp of our estimated revenue and a change in current overspending. As of today, the budget has not been approved and the Senate and Assembly have disregarded the Governor's version and created their own budget which gives education the COLA annually, they refuse to cut the LCFF funding. The Governor has total veto power and so we have to wait a few months to see what the final budget and trailer bills mean for education. Due to the reductions in revenue, the Governor plans on paying down the CalSTRS and CalPERS liabilities reducing costs for education as shown in the table below. There are no one-time state funds proposed for this year but there are federal funds expected. How education will receive these funds is currently something that the state can't decide on so this type of federal revenue is not included in the budget. COVID19 has left this state and country in total disarray and as we all know, everything changes day by day. As always, the state funding formula (LCFF) creates an important need to prioritize how we meet the needs of all students and especially the needs of English language learners, low income and foster youth. This requires us to focus on the expenditure side of the budget to assure they align with our education mission as defined in our Local Control Accountability Plan (LCAP). Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of reserves and assignments is included with this report (Exhibit B) and it concludes that in 2022-23 the only reserve remaining will be the 17% for economic uncertainties. Cash deferrals are expected this month, June 2020, and in the last 3 months of 2020-21 (April, May, June of 2021) and these are included in the cash flow reports by school.

Report Pd	**Revenue Item**	**2020-21**	**2021-22**	**2022-23**
Adopt Budget	Base Grant Proration Factor	-7.92%	-12.178%	-14.9505%
Adopt Budget	COLA	2.31%	2.48%	3.26%
	Expense Item			
Jan Budget	CalSTRS/CalPERS	18.40%/22.80%	18.10%/24.90%	18.10%/25.90%
May Revise	CalSTRS/CalPERS	16.15%/20.70%	16.02%/22.84%	18.10%/25.50%

Following is a description of revenue and expenses budgeted for this year. Please see the Common Message parameters and SSC Dartboard used to prepare the budget and multi-year projections (Exhibit A). Be sure to review the multi-year projection assumptions for details. All revenue assumptions are based on laws in place when the Governor's May Revise was disclosed. This budget for 2020-21, as presented, will result in a decrease to the fund balance for all sites.

REVENUE

LCFF Revenue Sources

Fund 01 (Fund 01 {Apple Blossom and the District} plus Fund 03 {Twin Hills Charter Middle School} combined): LCFF Revenue Sources include State funding and Property Taxes. This year state revenue was estimated based on the BASC (Business and Administration Steering Committee) LCFF Calculator. A copy of this calculation is included with each school's multi-year projections. State Aid also includes EPA (Education Protection Account) funding. These items are shown separately on the LCFF Calculator Universal Assumptions recap included with each school's reports. Please see Exhibit C for key LCFF words and a graph showing how the Target Entitlement is calculated. Revenue is calculated based on ADA (Average Daily Attendance) and for Fund 01, Apple Blossom, the estimated ADA is 378. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 234.

Under LCFF, there were originally four driving factors: ADA by grade span, annual COLA which is applied to the LCFF Target entitlement, unduplicated pupil count, and the gap funding percentage. In 18-19 Gap funding reached 100% resulting in COLA once again becoming the key determinant of increases in funding. It is unlikely the annual COLA will be sufficient to fund the annual salary cost increases associated with step and column along with the escalating employer retirement system costs. As stated previously, the new Governor recognized the retirement system costs and in the May Revise included in the budget a small percentage towards the employer cost for CalSTRS and CalPERS, reducing the district's expenses. For 2020-21 we have to contend with the COVID19 pandemic and a reduction in state revenue of 10%.

Fund 01: Apple Blossom/District

	ADA = 378	**Adopted Budget**
Object Code	**Revenue**	
8011	LCFF State Aid	$1,522,394
8011	Basic Aid Supplement	800,000
8012	EPA (Education Protection Account)	453,832
8041	Secured Property Taxes	4,000,000
8096	In lieu Property Tax Transfer	(2,627,947)
8097	Spec Ed Property Tax Transfer	0
8091	Revenue Tax Transfer to F14	(50,000)
	Total Revenue	**$4,098,279**

Fund 03: Twin Hills Charter Middle School

	ADA = 234	**Adopted Budget**
Object Code	**Revenue**	
8011	LCFF State Aid	$660,216
8012	EPA (Education Protection Account)	295,598
8096	In lieu Property Tax Transfer	849,364
	Total Revenue	**$1,805,178**

Total Form 01, Line A.1) **$5,903,457**

Federal Revenue Sources

Generally, federal revenues are budgeted at prior year levels. The District does not include the MAA funding until it is received as it is always funded a year or more after the fact. The special education entitlement is based on prior year as the SELPA does not generally provide this information prior to the budget preparation. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year.

Object Code		**Projected Income**
8181	Special Education PL 101-476	$ 135,700
8290	MAA (Medicare)	0
8290	Title I	38,500
8290	Title IIA – Principal/Teacher Staff Develop.	9,600
Total Form 01, Line A.2)		**$183,800**

Other State Revenue Sources

Before LCFF schools received special program funding, called categorical funding, along with revenue limit state funding. This categorical funding is now rolled into the LCFF base year funding calculation. There are still a few special categorical programs funded during the year and we receive those funds with very specific rules on spending, such as last year's SB117 COVID19 Block Grant. As this generally happens during the year, no amounts are budgeted for special categorical programs or block grants. The only other state revenues expected on a regular basis are the Mandated Block Grant, Lottery, and a small amount for testing. The assumptions give details on per ADA funding. For 20-21 the May Revise did not offer one time discretionary funding to districts as we received in 2016-17, 2017-18 and 2018-19.

Object Code		**Projected Income**
8550	Mandated Block Grant	$ 16,090
8560	State Lottery	118,215
8590	Testing and Student ID	3,000
8590	One Time State Funding	0
8590	STRS on Behalf of State	296,273
8590	ERMHS State Mental Health Funds	15,600
Total Form 01, Line A.3)		**$449,178**

Local Revenue Sources

Local revenue consists of interest earned, donations, Foundation funding, Special Education AB602 funding, rent, and miscellaneous. This budget reflects historical levels and/or available funds. Donations and Foundation funding will not be budgeted until cash is received.

Local Revenue continued...

Object Code		Projected Income
8650	Lease/Rentals	$ 20,860
8660	Interest	57,000
8677	Interagency – Special Ed	36,000
8689	Indirect Cost Support	300
8689	Interagency – SunRidge	225,000
8699	Interagency – SunRidge Special Ed	42,500
8699	Miscellaneous	500
8792	Special Ed AB602	200,000
Total Form 01, Line A.4)		**$ 582,160**
Total Form 01, Line A.5) Total Revenues		**$7,118,595**

EXPENDITURES

Staffing and Salaries

Certificated teaching, support staff and administrator positions are based on the following staffing levels:

1.00 FTE	Superintendent
2.00 FTE	Principals
1.00 FTE	AB Assistant Principal/Teacher Coach
18.30 FTE	AB classroom teachers
11.00 FTE	TH classroom teachers
1.20 FTE	TH elective teachers
1.00 FTE	Academic Intervention
1.00 FTE	Pupil Personnel Counselor
4.20 FTE	Education Specialists
.80 FTE	Title I/EIA teacher
41.50 FTE	Total

Extra duty:	Tutorial: 5 hours per week for both sites $12,100+
	Detention: 1/2 hour per day THCMS $2,100+
Stipends:	$46,000+: includes master stipends

Salary calculations are commensurate with approved salary schedules and contractual agreements. This budget includes step movement from prior year and for future years an estimated 2% is added for cost of step only. There are no other projected salary increases included in this budget.

Total Form 01, Line B.1) Total Estimated Cost $ 3,343,569

Classified staffing levels are as follows:

6.60 FTE	Custodial/Maintenance (includes Maint. Director)
2.10 FTE	AB Yard/Parking Lot Duty
1.30 FTE	TH Campus Supervisors
4.05 FTE	School Office Clerical
0.23 FTE	Computer tech assistant

1.00 FTE	ELL program assistant
0.38 FTE	AB Academic Intervention
0.97 FTE	Library assistants
0.50 FTE	Health Tech
3.30 FTE	Special education assistants
2.90 FTE	AB Instructional assistants
0.33 FTE	TH Instructional assistants
0.44 FTE	AB PIP assistants
4.10 FTE	District Office Payroll/Clerical/Technical
1.00 FTE	Business Manager
29.20 FTE	Total

Salary calculations are commensurate with approved salary schedules. The District's classified employees are not represented by any union. This budget includes step movement from prior year and for future years an estimated 2% is added for cost of step only. There are no other projected salary increases included in this budget.

Total Form 01, Line B.2) Total Estimated Cost $ 1,280,598

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	**Percent * Salary**
State Teachers' Retirement	16.15 %
Medicare	1.45 %
Unemployment Insurance	0.05 %
Workers' Compensation Insurance	0.96 %
Total	**18.61%**

Statutory Benefits for **Classified** employees include:

Benefit	**Percent * Salary**
Public Employees Retirement	20.70%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Workers' Compensation Insurance	0.96%
Total	**29.36%**

STRS on Behalf of State, book entry only $296,273

Total Estimated Cost of All Statutory Benefits $1,272,262

Health and Welfare

This district pays a maximum of $8,712 annually per eligible employee for medical insurance, $1,380 for dental insurance, and $122 for vision coverage based on FTE for a maximum annual benefit of $10,214 for a full FTE. Amount below includes retiree health benefits.

Total Annual Cost of Health & Welfare Benefits $549,330

Total Form 01, Line B.3) Total Employee Benefits $ 1,821,592

Salaries and benefits account for 80%+ of the District's expenditure budget.

Books and Supplies

Books and supplies are budgeted based on prior year regular expenses. Please note that carryover and donations are not shown in the 2020-21 budget. The higher budgeted amounts in 2019-20 include one time expenditures due to receipt of special block grant funding, carryover and donations. The budget is conservative and once carryover is budgeted amounts from last year to this year will be comparable.

Total Form 01, Line B.4) Total Books and Supplies $130,399

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year, needs in fiscal year 2020-21, changes in the special education student enrollment and removal of independent contractors. Please note that carryover and donations are not shown in the 2020-21 budget. The higher budget in the previous year, 2019-20, includes one time expenditures using categorical block grant funding plus carryover and donations.

Total Form 01, Line B.5) Total Contracts and Services $1,285,360

Capital Outlay

There is no capital outlay anticipated from the General Fund included in this budget.

Other Outgo

This is the amount of Basic Aid Supplement funds transferred to SunRidge, as it is an external charter a different object code is used for this transfer while the other two charters are internal and are shown as Transfers Out in Section D.

Total Form 01, Line B.7) Total Other Outgo $50,000

Total Form 01, Line B.9) Total Expenditures $7,911,518

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	$150,000
Transfer In F01 GF from F09 Orchard View Direct Costs	200,000
Transfer In F01 GF from F03 Twin Hills CMS Sp Ed EC	130,000
Transfer In F01 GF from F03 Twin Hills CMS Direct Costs	190,000
Transfer In F03 THCMS from F01 General Fund BAS	400,000
Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	18,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	42,871

Total Form 01, Line D.1a) Total Transfers In $1,130,871

Transfers Out (GF = General Fund, BAS = Basic Aid Supplement Funds)

Transfer Out F01 GF to F13 Cafeteria	$ 50,000
Transfer Out F03 THCMS to GF F01 Direct Costs	320,000
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 $820,000

Program Contributions

Special Education Encroachment

The District has some restricted programs where the cost is more than the revenue received. The General Fund makes contributions to these programs (also called encroachment).

Special Education continues to require a large contribution annually and this is based on the needs of students. Due to changes in Special Education about twenty years ago, all special education funds and expenses are shown in the General Fund. That change involved combining Twin Hills and Apple Blossom due to implementation of a learning center model at Twin Hills and the fact that the Education Specialist at Apple Blossom also provides early intervention services to some students. The memorandum of understanding between the district and Orchard View Charter School calls for an excess cost model for sharing special education costs. Under this model, the District pays the special education costs for all students. Orchard View pays the District a share of those costs calculated in proportion to student attendance (P-2 ADA). The payment is shown in Transfers In. Since Twin Hills Charter Middle School is also a charter, it pays special educations costs using the same excess cost model used for Orchard View. The payment is shown in Transfers In. SunRidge's amount due to the district is also based on student attendance (P-2 ADA) and is reported in the Local Revenue section of these reports as it is has a separate district designation. SunRidge has their own special education program, the amount they pay the district is for excess costs of the West County Special Education Consortium which includes nurse, psych, and speech services.

For 2020-21, the total anticipated contribution to Special Education due to encroachment is $555,000.

Due to LCFF, transfers to the restricted special education resource must be done by contribution instead of transferring revenue. In the past we have calculated the transfer based on revenue generated by the SDC/RSP students. Due to the LCFF change, we will now transfer an amount based on the cost of special education staff and the amount of ADA funding received for any NPS students. For 2020-21 the estimated transfer from Fund 01 for NPS and Apple Blossom staff is $109,000 and from Fund 03 the amount is $100,000.

For 2020-21, the total anticipated contribution to Special Education is $209,000.

PIP Program

Apple Blossom continues to provide PIP, Primary Intervention Program, and this program requires a contribution from the General Fund as the only source of income is currently Box Tops for Education.

For 2020-21, the total anticipated contribution to PIP is $16,000.

Routine Repair and Maintenance

When a District agrees to receive funding for modernization projects under specific propositions, it is annually required to transfer 3% of the unrestricted adopted budget to the Routine Repair and Maintenance Account (RRMA), a restricted resource. The reason the state made this requirement is to insure that Districts will be able to maintain these modernized facilities for 20 years. Expenses for supplies and services to repair and maintain buildings prior to 2009-10 were paid for directly from the Unrestricted General

Fund. These types of expenses are now paid for from the Routine Repair and Maintenance Account (RRMA), including the cost of the district's Maintenance Director. Funds are transferred from unrestricted to restricted to meet this requirement as the year closes.

At Adopted Budget we meet the 3% requirement now that STRS on Behalf of State is no longer included in the calculation. Even though RRMA funds are used for repairs and maintenance of both schools, Twin Hills CMS does not contribute any of the unrestricted funds transferred to this restricted resource. Salary and benefit expenses for THCMS site maintenance personnel are now paid for from this resource. Repairing and maintaining district owned facilities for the safety of all who attend and visit is a priority.
The amount to be transferred to RRM in 2020-21 is $300,000.

Total Form 01, Line D.3) Total Contributions $1,080,000

RESERVES & ASSIGNMENTS

The minimum reserve requirement for economic uncertainties at the state level is 4%. This district has a board policy (BP3100) stating our reserve level will be 17%. The District meets this requirement by reserving $1,436,000 designated as the Reserve for Economic Uncertainties. The District is required to reserve $5,000 for the revolving cash funds. The District is also required to reserve $40,000 as its share of the required economic uncertainty for the West County Special Education Consortium. JPA Transportation funding changed at the state level due to LCFF and $30,000 is assigned to cover any differences or shortfalls. The assignment to support charters so they maintain a 17% reserve is shown as well as assignments for technology repair or replacement, facilities repair or replacement, the STRS/PERS retirement issues and the cost for ramifications of the 2019 salary settlement. There is an Assignment Adjustment line with a negative amount and this means other assignments, except the fund balance support for charters, are reduced by that negative amount. Please see the attached reserve report for details for all funds (Exhibit B).

FUND BALANCE

The District will have an estimated fund balance at the beginning of the budget year of $3,514,316 and an estimated ending balance of $3,032,264. The amount of overspending of $482,052 is due to the cut to LCFF revenue. At 2nd Interim 2019-20, using the LCFF Calculator for that period of time, revenue for 2020-21 was estimated at $5,783,800 for these two schools. The new calculator for this budget year shows estimated revenue of $5,153,400, a loss in revenue of over $630,000. After deducting the reserve for Economic Uncertainties, the reserve for revolving cash, and the other assignments listed above, there will be no unassigned/unappropriated balance.

CASH FLOW

Funds 01 and 03 will have cash at the end of each month and at the end of the year. For 2020-21 there will be deferrals from the state due to the COVID19 pandemic and the loss in state revenue. Temporary loans will be made to Orchard View and Twin Hills Charter from the general fund late in the year due to the predicted state deferrals and these loans will be repaid in August of 2021.

MULTI YEAR PROJECTION

The multiyear projection shows the District will continue to remain vigilant and cautious. The LCFF Calculator is a great tool but it is not a guarantee of funding just an instrument to help us estimate revenue. Declining enrollment has been an issue in this county and at Apple Blossom and Twin Hills Charter Middle School over the past few years, but it is anticipated that enrollment will level out and is, therefore, expected to remain the same as prior year. Due to this enrollment issue as well as the increased cost for STRS/PERS retirement plans and salaries, Twin Hills Charter Middle School will receive Basic Aid Supplement funds of $400,000 this year and the next two years to assist with the staffing to enrollment transition and the May Revise 10% reduction in state funding. The Necessary Expense Reduction lines indicate an overall amount and are not specifically pointed at any one expense item as a plan will need developed. The SACS report and assumptions show a split between salaries and services but this is by no means the final plan. Please keep in mind, if enrollment increases and/or state revenue improves and/or if we receive one time funds, staffing and expense reductions may not be necessary. We work diligently to maintain and increase enrollment.

The District continues to recognize the value of the THAB Educational Foundation, the Walkathon-Jogathon and other donations to provide the programs it enjoys including instructional assistants, music, art, physical education and after school sports.

This budget will be updated in August once the State finalizes their budget adoption process and details are published. Please keep in mind that the budget is a living document and due to this current pandemic, which results in a loss in state revenue and a state budget that nobody can agree on, updating the budget will be important in order to really understand what our revenue will actually be for this budget year.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district is. Each school has its own per ADA calculation which can be seen along with each school's reports. Local property taxes are used first to fund LCFF entitlements. The state then fills in the rest of the entitlement using LCFF and EPA funds.

Twin Hills Charter Middle School (D53 Fund 03) (Grades 6-8)
The Twin Hills Charter School's Revenue and Expenditures are included in the General Fund information.

Orchard View Independent Study Charter School (D53 Fund 09) (Grades K-12)
The 2020-21 budget for Orchard View reflects changes in personnel from last year due to two laws, one dealing with teacher credentialing and one dealing with use of independent contractors. This charter's ADA of 226 is based on P-2 from 2019-20. This charter's budget indicates a decrease in the fund balance of over $160,000 this year and smaller decreases for the two subsequent years. The two smaller decreases are if expenses are reduced by $150,000 in 21-22 and an additional reduction of $100,000 in 22-23. Cathy Stroud, Director, states they will be adding students which should offset a large portion of the reductions. Basic Aid Supplement funds are being given to this charter for all three

years in the amount of $50,000 per year. The MOU to the district has been lowered as the district fee we are allowed to charge is not included. All three of these issues are due to the Governor's May Revise and the reduction in revenue. The estimated reduction to the fund balance of $166,382 is deducted from the beginning fund balance of $325,669, leaving an estimated ending balance of $159,287. From this we deduct California Clean Energy restricted reserve of $44,873. The final assigned balance is a positive $114,414 equaling a 5% reserve. The board required reserve of 17% is $371,000 and to meet this, Fund 01 shows an assignment of $257,000. Please see details on the attached Reserve report (Exhibit B). This fund will have cash at the end of every month, this includes a temporary loan from Fund 01 in June of $110,000 due to state cash deferrals.

ADA = 226	**Adopted Budget**
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	$1,898,097
Other State (Mandated, Lottery, STRS on BH)	157,157
Local Revenue (Interest)	12,000
Total Revenue	**$2,067,254**
Expenditures	
Salaries & Benefits	$1,809,776
Books & Supplies	68,760
Services	55,100
Total Expense	**$1,933,636**
Transfer In BAS	+50,000
Transfer Out	-350,000
Net Increase (Decrease) to Fund Balance	**($ 166,382)**

SunRidge Waldorf Methods Charter School (D21) (Grades K-8)
SunRidge is currently leasing the Pine Crest Campus on Hayden Avenue from an adjoining school district. The projected ADA of 264 for 2020-21 is based on P-2 from 2019-20 and is not projected to change in the two subsequent years. Specialty program (Res 9041) revenue is estimated at an amount to cover the costs of that program which consists of classified employees and the employer's costs. Basic Aid Supplement funds are being given to this charter for all three years in the amount of $50,000 per year. This charter is budgeted to decrease its fund balance by $137,484.

ADA = 264	**Adopted Budget**
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	$2,114,709
Other State (Mandated, Lottery, STRS on Behalf)	144,769
Local Revenue (includes $50k BAS from D53/F01)	420,600
Total Revenue	**$2,680,078**
Expenditures	
Salaries & Benefits	$2,119,414
Books & Supplies	108,018
Services	590,130
Total Expense	**$2,817,562**
Net Increase (Decrease) to Fund Balance	**($ 137,484)**

After deducting the excess expenditures over revenue amount of $137,484 from the prior year ending fund balance, the ending balance before assignments and reserves will be $370,703. After deducting the nonspendable revolving cash amount of $8,000, the restricted CA Clean Energy balance $11,704, and the assigned RESIG deductible of $18,000, the balance of $333,000 is not enough to meet the 17% required reserve, it is 12%. The reserve should be $464,000 and there is an assignment in the District's Fund 01 of $131,000 to assist this charter in meeting the requirement. This fund is estimated to have cash at the end of every month and at the end of the year.

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.

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 18.1% for CalSTRS and over 26% 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 next.

Revenue loss due to COVID19 results in overspending for all schools for all 3 years.
All 4 schools clearly show that there is overspending this year and the two subsequent years and this is due to the cut in revenue indicated in the May Revise. Please note that if there was no cut to state funding, this overspending would disappear. All schools now have a reserve assigned in the general fund to meet the required 17%.

Necessary Expense Reductions are shown for each school and are an overall amount of the reduction needed and do not point to any one expense item as a plan will need developed if state funding is not increased.

OTHER FUNDS

Child Development (Fund 12)

This program was going strong through March of 2020 when the pandemic hit, they have been closed since then and are not having a summer camp this year. We expect this program will once again be going strong at the Apple Blossom campus once the 20-21 school year starts. This program has an ending fund balance of $224,787 after revolving cash of $4,000 is deducted.

Cafeteria (Fund 13)

Lunch prices charged to students are budgeted with no increase from prior year. Prices at Apple Blossom are $4, at the middle school, $4.25, and for adults $5/$5.50. Our vendor remains Revolution Foods for 2020-21. The expenditures over revenue are anticipated to be $46,954 if the 20-21 school year is normal. Since we can no longer count on normal, this fund will be updated throughout the year based on what is actually going on. As always this fund requires a contribution from the general fund, for this year that is estimated at $50,000. We are compliant with the CDE nutritional requirements. The ending fund balance after the reserve for the revolving cash of $4,000 and inventory of $457 is estimated to be $6,428.

Deferred Maintenance (Fund 14)

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds ($145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. For the summer of 2020 due to COVID19 we are putting off construction projects and expect to have a list for 2021 in March of that year. Currently I show a revenue transfer from Fund 01 in the amount of $50,000. The ending balance of $269,970 is committed.

Special Reserve Fund for Other Than Capital Outlay (Fund 17)

This fund is expected to have an assigned ending balance of $312,397 at the end of 2020-21. We transferred over $330,000 of Basic Aid Supplement revenue into this fund in 2008-09. For a five year period after 2008-09, the state budget deteriorated at an alarming pace and for a period of time 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 $200,000 of these funds to Fund 20 for postemployment benefits. This is the fund cash is borrowed from as needed throughout the year.

Postemployment Benefits (Fund 20)
In June, 2004 the Government Accounting Standards Board 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 of 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 three equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to under $74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. 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 18-19 audit. This new actuarial valuation indicates our liability is currently over $795,000. 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 20-21 there are 3 retired teachers and 1 retired principal receiving CRSP and to cover these costs $42,871 will be transferred to the 2 schools this pertains to. The ending Assigned fund balance is currently estimated to be $758,729.

Bond Fund (Fund 21)
This fund is used to record the revenue from the sale of bonds and expenditures based on the Measure M approved projects 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 at both campuses. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently the only item budgeted is interest revenue. The ending fund balance is currently estimated to be $158,942 and is assigned. These funds can only be used for Measure M approved projects.

Capital Facilities Fund (Fund 25)
This fund is used to collect the revenue generated through developer fees. 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 $2,000 is included to match the expected revenue of $11,000. The estimated restricted ending fund balance is $32,373.

Special Reserve for Capital Projects (Fund 40)
This fund is used to accumulate funds to be used for capital improvements or equipment purchases. Last year there was a transfer of $50,000 from the general fund. The fund balance is projected to be approximately $108,095 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment costing over $5,000.

Twin Hills USD
Enrollment and ADA
2020-21 Adopted Budget

	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 (same as py)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (same as py)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom												
K-3	266	247	64	266	247	64	266	247	64	266	247	64
4-6	134	130	35	134	130	35	134	130	35	134	130	35
4-6: NPS	1	1										
7-8: NPS				1	1		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	378	99	401	378	99	401	378	99	400	377	99
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.26%	25.32%	LCFF=391	94.26%	25.32%	LCFF=391	94.26%	25.32%	LCFF=391	94.25%	25.32%
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	62	59	18	62	59	18	62	59	18	62	59	18
7-8	186	175	42	186	175	42	186	175	42	186	175	42
9-12												
Ungraded												
Totals	248	234	60	248	234	60	248	234	60	248	234	60
Ratio of ADA to Enrollment / Percentage Unduplicated		94.35%	24.19%		94.35%	24.19%		94.35%	24.19%		94.35%	24.19%
CHARTER SCHOOL Orchard View												
K-3	45	45	5	45	45	5	45	45	5	45	45	5
4-6	43	41	4	43	41	4	43	41	4	43	41	4
7-8	35	37	7	35	37	7	35	37	7	35	37	7
9-12	104	103	23	104	103	23	104	103	23	104	103	23
Ungraded												
Totals	227	226	39	227	226	39	227	226	39	227	226	39
Ratio of ADA to Enrollment / Percentage Unduplicated		99.56%	17.18%		99.56%	17.18%		99.56%	17.18%		99.56%	17.18%
Sub-Totals District 53	876	838	198	876	838	198	876	838	198	875	837	198
CHARTER SCHOOL SunRidge												
K-3	144	137	45	144	137	45	144	137	45	144	137	45
4-6	84	78	23	84	78	23	84	78	23	84	78	23
7-8	53	49	15	53	49	15	53	49	15	53	49	15
9-12												
Ungraded												
Totals District 21	281	264	83	281	264	83	281	264	83	281	264	83
Ratio of ADA to Enrollment / Percentage Unduplicated		93.95%	29.54%		93.95%	29.54%		93.95%	29.54%		93.95%	29.54%
TOTALS ALL SITES	1157	1102	281	1157	1102	281	1157	1102	281	1156	1101	281

Apple Blossom 2019-20 LCFF enrollment = 401, includes 10 TK students that were not age 5 before 12/2/19. LCFF Calc uses 391 (401-10) to calculate unduplicated pupil percentage.

(1)

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	377.65	377.65	377.65	378.00	378.00	378.00
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	377.65	377.65	377.65	378.00	378.00	378.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	377.65	377.65	377.65	378.00	378.00	378.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

(2)

Apple Blossom Elementary School

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	233.49	233.49	233.49	234.00	234.00	234.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	233.49	233.49	233.49	234.00	234.00	234.00
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	225.62	225.62	225.62	226.00	226.00	226.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	225.62	225.62	225.62	226.00	226.00	226.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	459.11	459.11	459.11	460.00	460.00	460.00

(3)

Twin Hills CMS/Orchard View Charter School

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	264.14	264.14	264.14	264.00	264.00	264.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	264.14	264.14	264.14	264.00	264.00	264.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	264.14	264.14	264.14	264.00	264.00	264.00

(4)

SunRidge Charter School

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,236,680.00	0.00	6,236,680.00	5,903,457.00	0.00	5,903,457.00	-5.3%
2) Federal Revenue		8100-8299	18,000.00	173,961.00	191,961.00	0.00	183,800.00	183,800.00	-4.3%
3) Other State Revenue		8300-8599	200,024.00	441,827.00	641,851.00	106,633.00	342,545.00	449,178.00	-30.0%
4) Other Local Revenue		8600-8799	386,392.00	359,052.00	745,444.00	303,160.00	279,000.00	582,160.00	-21.9%
5) TOTAL, REVENUES			6,841,096.00	974,840.00	7,815,936.00	6,313,250.00	805,345.00	7,118,595.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,289,173.00	399,927.00	3,689,100.00	3,002,066.00	341,503.00	3,343,569.00	-9.4%
2) Classified Salaries		2000-2999	1,022,986.00	329,994.00	1,352,980.00	1,004,807.00	275,791.00	1,280,598.00	-5.3%
3) Employee Benefits		3000-3999	1,407,686.00	633,825.00	2,041,511.00	1,314,371.00	507,221.00	1,821,592.00	-10.8%
4) Books and Supplies		4000-4999	193,224.00	126,305.18	319,529.18	66,969.00	63,430.00	130,399.00	-59.2%
5) Services and Other Operating Expenditures		5000-5999	726,628.00	769,909.85	1,496,537.85	587,960.00	697,400.00	1,285,360.00	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	73,600.00	0.00	73,600.00	50,000.00	0.00	50,000.00	-32.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,713,297.00	2,259,961.03	8,973,258.03	6,026,173.00	1,885,345.00	7,911,518.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,799.00	(1,285,121.03)	(1,157,322.03)	287,077.00	(1,080,000.00)	(792,923.00)	-31.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,296,170.00	0.00	1,296,170.00	1,130,871.00	0.00	1,130,871.00	-12.8%
b) Transfers Out		7600-7629	1,173,242.00	0.00	1,173,242.00	820,000.00	0.00	820,000.00	-30.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(1,089,504.00)	1,089,504.00	0.00	(1,080,000.00)	1,080,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(966,576.00)	1,089,504.00	122,928.00	(769,129.00)	1,080,000.00	310,871.00	152.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(838,777.00)	(195,617.03)	(1,034,394.03)	(482,052.00)	0.00	(482,052.00)	-53.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,285,368.47	263,341.50	4,548,709.97	3,446,591.47	67,724.47	3,514,315.94	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,368.47	263,341.50	4,548,709.97	3,446,591.47	67,724.47	3,514,315.94	-22.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,368.47	263,341.50	4,548,709.97	3,446,591.47	67,724.47	3,514,315.94	-22.7%
2) Ending Balance, June 30 (E + F1e)			3,446,591.47	67,724.47	3,514,315.94	2,964,539.47	67,724.47	3,032,263.94	-13.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,724.47	67,724.47	0.00	67,724.47	67,724.47	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,690,490.00	0.00	1,690,490.00	1,523,539.47	0.00	1,523,539.47	-9.9%
West County JPAs: Special Ed & Trans	0000	9780				*70,000.00*		*70,000.00*	
Fund Balance Support: Charters	0000	9780				*388,651.00*		*388,651.00*	
Technology Hardware Replacement	0000	9780				*500,000.00*		*500,000.00*	
Facilities: Repair/Replace -*Assign Adj	0000	9780				*600,000.00*		*600,000.00*	
Pension & Salary Increase Support	0000	9780				*300,000.00*		*300,000.00*	
*Assignment Adjustment	0000	9780				*(335,111.53)*		*(335,111.53)*	
West County JPAs: Special Ed & Trans	0000	9780	*70,000.00*		*70,000.00*				
Fund Balance Support for Charters	0000	9780	*220,490.00*		*220,490.00*				
Technology Hardware Replacement	0000	9780	*500,000.00*		*500,000.00*				
Facilities: Repair/Replace -*Assign Adj	0000	9780	*600,000.00*		*600,000.00*				
Pension & Salary Increase Support	0000	9780	*300,000.00*		*300,000.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,721,000.00	0.00	1,721,000.00	1,436,000.00	0.00	1,436,000.00	-16.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Unassigned/Unappropriated Amount		9790	30,101.47	0.00	30,101.47	0.00	0.00	0.00	-100.0%

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 @ Adopted Budget

GENERAL FUND F01+F03		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	2,650,000.00	2,723,252.00	2,531,385.00	2,327,247.00	1,888,460.00	1,471,121.00	3,046,794.00	2,468,712.00	2,039,807.00	1,612,434.00	2,346,112.00	1,598,884.00			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	1,500,000.00	0.00	500,000.00	4,000,000.00	0.00	4,000,000.00
Principal Ap	8010-8019	109,133.00	109,133.00	196,434.00	196,434.00	196,434.00	196,434.00	196,434.00	196,434.00	196,434.00	0.00	0.00	0.00	1,593,304.00	589,306.00	2,182,610.00
Basic Aid Supp		40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	0.00	0.00	0.00	584,000.00		800,000.00
Education Protection Acct	8012	0.00	0.00	187,358.00	0.00	0.00	187,358.00	0.00	0.00	187,357.00	0.00	0.00	187,357.00	749,430.00	0.00	749,430.00
Misc Funds	8080-8099	0.00	-106,715.00	-213,431.00	-142,287.00	-142,287.00	-192,287.00	-142,287.00	-142,287.00	-248,999.00	-124,500.00	-124,500.00	-124,500.00	-1,704,080.00	-124,503.00	-1,828,583.00
Federal	8100-8299	0.00	0.00	0.00	7,352.00	91,900.00	3,676.00	7,352.00	0.00	0.00	9,190.00	0.00	0.00	119,470.00	64,330.00	183,800.00
Other State	8300-8599	0.00	0.00	0.00	0.00	0.00	16,090.00	29,554.00	1,650.00	0.00	37,354.00	0.00	0.00	84,648.00	364,530.00	449,178.00
Other Local	8600-8799	16,900.00	16,900.00	27,780.00	42,030.00	27,780.00	27,780.00	42,030.00	27,780.00	35,540.00	42,030.00	27,780.00	8,580.00	342,910.00	239,250.00	582,160.00
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	150,000.00	0.00	200,000.00	150,000.00	0.00	0.00	0.00	392,871.00	892,871.00	238,000.00	1,130,871.00
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		166,033.00	59,318.00	270,141.00	175,529.00	395,827.00	2,311,051.00	405,083.00	305,577.00	242,332.00	1,464,074.00	-96,720.00	964,308.00	6,662,553.00	1,370,913.00	8,249,466.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	32,900.00	35,000.00	327,567.00	327,567.00	327,567.00	327,567.00	327,567.00	327,567.00	327,567.00	327,567.00	327,567.00	327,566.00	3,343,569.00	0.00	3,343,569.00
Classified Salaries	2000-2999	53,500.00	80,000.00	114,710.00	114,710.00	114,710.00	114,710.00	114,710.00	114,710.00	114,710.00	114,710.00	114,710.00	114,708.00	1,280,598.00	0.00	1,280,598.00
Employee Benefits	3000-3999	33,998.00	46,000.00	144,532.00	144,532.00	144,532.00	144,532.00	144,532.00	144,532.00	144,532.00	144,532.00	144,532.00	144,533.00	1,525,319.00	296,273.00	1,821,592.00
Books and Supplies	4000-4999	3,409.00	12,442.00	22,494.00	33,144.00	11,546.00	7,525.00	4,510.00	5,922.00	3,912.00	5,922.00	2,906.00	11,667.00	125,399.00	5,000.00	130,399.00
Services and Other Op	5000-5999	52,035.00	77,743.00	89,976.00	174,363.00	124,811.00	41,044.00	176,846.00	66,751.00	78,984.00	137,665.00	50,793.00	129,349.00	1,200,360.00	85,000.00	1,285,360.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	90,000.00	50,000.00	215,000.00	75,000.00	0.00	0.00	10,000.00	285,000.00	725,000.00	95,000.00	820,000.00
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		175,842.00	251,185.00	699,279.00	794,316.00	813,166.00	735,378.00	983,165.00	734,482.00	669,705.00	730,396.00	650,508.00	1,012,823.00	8,250,245.00	481,273.00	8,731,518.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200	178,061.00	0.00	345,000.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00	-75,000.00	-110,000.00	518,061.00		
Accounts Payable	9500	-95,000.00	0.00	-120,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00	-140,000.00		
TOTAL PRIOR YR		83,061.00	0.00	225,000.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-110,000.00	378,061.00		
E: NET INC/DEC	(B-C+D)	73,252.00	-191,867.00	-204,138.00	-438,787.00	-417,339.00	1,575,673.00	-578,082.00	-428,905.00	-427,373.00	733,678.00	-747,228.00	-158,515.00	-1,209,631.00		
F: ENDING CASH BAL	(A+E)	2,723,252.00	2,531,385.00	2,327,247.00	1,888,460.00	1,471,121.00	3,046,794.00	2,468,712.00	2,039,807.00	1,612,434.00	2,346,112.00	1,598,884.00	1,440,369.00		889,640.00	

TWIN HILLS UNION SCHOOL DISTRICT

DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2020-21 Multi-Year Projection @ Adopted Budget

	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%			2.48%			3.26%
Base Grant Proration Factor %				0.00%			-7.92%			-12.18%			-14.95%
Current Year ADA				612			612			612			611
ADA for LCFF purposes				635			635			635			634
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,591,680	-	5,591,680	5,067,957	-	5,067,957	5,063,188	-	5,063,188	5,055,739	-	5,055,739
Transportation Funding: NEW 15-16		95,000	-	95,000	85,500	-	85,500	85,500	-	85,500	85,500	-	85,500
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*	*700,000*	-	*700,000*	*800,000*	-	*800,000*	*800,000*	-	*800,000*	*800,000*	-	*800,000*
Federal Revenues	8100-8299	18,000	173,961	191,961	-	183,800	183,800	-	185,000	185,000	-	185,000	185,000
Other State Revenues	8300-8599	200,024	42,938	242,962	106,633	46,272	152,905	116,876	34,506	151,382	116,723	34,452	151,175
Other State: STRS on Behalf of State		-	388,117	388,117	-	296,273	296,273	-	311,086	311,086	-	326,641	326,641
Other State: SB117 COVID19		-	10,772	10,772	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	386,392	359,052	745,444	303,160	279,000	582,160	303,885	279,000	582,885	304,685	279,000	583,685
Total Revenue		6,841,096	974,840	7,815,936	6,313,250	805,345	7,118,595	6,319,449	809,592	7,129,041	6,312,647	825,093	7,137,740
Expenditures													
Certificated Salaries	1000-1999	3,289,173	399,927	3,689,100	3,002,066	341,503	3,343,569	3,062,107	348,333	3,410,440	3,123,350	355,300	3,478,650
Classified Salaries	2000-2999	1,022,986	329,994	1,352,980	1,004,807	275,791	1,280,598	1,024,903	281,307	1,306,210	1,045,401	286,933	1,332,334
Employee Benefits -- Statutory	3301-3399; 3501-3699	170,521	36,861	207,382	161,221	32,492	193,713	164,446	33,142	197,588	167,734	33,804	201,538
Employee Benefits STRS on Behalf of State	3101-3199	-	388,117	388,117	-	296,273	296,273	-	311,086	311,086	-	326,641	326,641
Employee Benefits STRS	3101-3199	552,250	67,816	620,066	480,613	55,153	535,766	490,550	55,803	546,353	565,326	64,309	629,635
Employee Benefits PERS	3201-3300	183,250	61,755	245,005	185,564	55,220	240,784	234,088	64,250	298,339	266,577	73,168	339,745
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	501,665	79,276	580,941	486,973	68,083	555,056	496,712	69,445	566,157	506,647	70,834	577,481
Books and Supplies	4000-4999	193,224	126,305	319,529	66,969	63,430	130,399	68,308	65,928	134,236	69,675	66,983	136,658
Services, Other Operating Expenses	5000-5999	726,628	769,910	1,496,538	587,960	697,400	1,285,360	598,010	711,348	1,309,357	608,259	725,575	1,333,834
Restricted Expense Adjustment		-	-	-	-	-	-	37,450	(37,450)	-	70,982	(70,982)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(300,000)	-	(300,000)	(550,000)	-	(550,000)
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		6,713,297	2,259,961	8,973,258	6,026,173	1,885,345	7,911,518	5,926,574	1,903,192	7,829,766	5,923,951	1,932,565	7,856,519
Excess (Deficiency)		127,799	(1,285,121)	(1,157,322)	287,077	(1,080,000)	(792,923)	392,875	(1,093,600)	(700,725)	388,696	(1,107,472)	(718,776)
Transfers In	8910-8929	1,296,170	-	1,296,170	1,130,871	-	1,130,871	1,131,725	-	1,131,725	1,132,600	-	1,132,600
Transfers Out (enter as negative)	7610-7629	(1,173,242)	-	(1,173,242)	(820,000)	-	(820,000)	(820,000)	-	(820,000)	(820,000)	-	(820,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,089,504)	1,089,504	-	(1,080,000)	1,080,000	-	(1,093,600)	1,093,600	-	(1,107,472)	1,107,472	-
Total Transfers/Other Uses		(966,576)	1,089,504	122,928	(769,129)	1,080,000	310,871	(781,875)	1,093,600	311,725	(794,872)	1,107,472	312,600
Net Increase (Decrease)		(838,777)	(195,617)	(1,034,394)	(482,052)	0	(482,052)	(389,000)	0	(389,000)	(406,176)	0	(406,176)
Fund Balance													
Beginning Balance		4,285,368	263,341	4,548,709	3,446,591	67,724	3,514,315	2,964,539	67,724	3,032,263	2,575,539	67,724	2,643,263
Audit Adjustment(s)		-	0	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,446,591	67,724	3,514,315	2,964,539	67,724	3,032,263	2,575,539	67,724	2,643,263	2,169,363	67,724	2,237,087
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	-	67,724	67,724	-	67,724	67,724	-	67,724	67,724	-	67,724	67,724
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, OV, SR to meet		220,490	-	220,490	388,651	-	388,651	528,248	-	528,248	691,084	-	691,084
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 - Reduction in above assignments		-		-	(335,112)		(335,112)	(850,709)		(850,709)	(1,417,721)		(1,417,721)
Reserve for Economic Uncertainties	9789	1,721,000	-	1,721,000	1,436,000	-	1,436,000	1,423,000	-	1,423,000	1,421,000	-	1,421,000
Unassigned/Unappropriated Ending Bal	9790	30,101	-	30,101	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,446,591	67,724	3,514,315	2,964,539	67,724	3,032,263	2,575,539	67,724	2,643,263	2,169,363	67,724	2,237,087
		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	$ 5,200	$ 307,397	$ 307,397	$ 5,000	$ 312,397	$ 312,397	$ 5,000	$ 317,397	$ 317,397	$ 5,000	$ 322,397

TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2020-21 CASH FLOW ESTIMATES @ Adopted Budget

APPLE B ELEM/DISTRICT		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														JU-AU 21	
A: BEGIN CASH	9110	2,500,000.00	2,485,316.00	2,256,914.00	2,119,738.00	1,718,394.00	1,428,133.00	2,979,910.00	2,243,975.00	1,944,654.00	1,447,002.00	2,287,658.00	1,584,201.00			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079						2,000,000.00				1,500,000.00		500,000.00	4,000,000.00		4,000,000.00
LCFF State Aid	8010-8019	76,120.00	76,120.00	137,015.00	137,015.00	137,015.00	137,015.00	137,015.00	137,015.00	137,015.00	0.00	0.00	0.00	1,111,345.00	411,049.00	1,522,394.00
Basic Aid Supplement	8011	40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	0.00	0.00	0.00	584,000.00	216,000.00	800,000.00
Education Protection Act	8012			113,458.00			113,458.00			113,458.00			113,458.00	453,832.00		453,832.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00		-50,000.00
In Lieu Property Tax	8080-8099		-157,673.00	-315,355.00	-210,236.00	-210,236.00	-210,236.00	-210,236.00	-210,236.00	-367,912.00	-183,956.00	-183,956.00	-183,956.00	-2,443,988.00	-183,959.00	-2,627,947.00
Federal	8100-8299				7,352.00	91,900.00	3,676.00	7,352.00			9,190.00			119,470.00	64,330.00	183,800.00
Other State - see below	8300-8599															
Mandated Block Grant							12,153.00							12,153.00		12,153.00
One Time Discretionary Funds														0.00		0.00
Lottery, Unrest+Rest								18,269.00			18,269.00			36,538.00	36,537.00	73,075.00
Special Ed: ERMHS											7,800.00			7,800.00	7,800.00	15,600.00
STRS on Behalf of / State Liability														0.00	195,328.00	195,328.00
Miscellaneous									1,650.00					1,650.00	1,350.00	3,000.00
Other Local	8600-8799															0.00
Interest					12,500.00			12,500.00			12,500.00			37,500.00	12,500.00	50,000.00
Rent, Util, SR MOU, Misc		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	10,760.00	3,000.00	3,000.00	55,800.00	96,560.00	225,000.00	321,560.00
Special Ed		13,600.00	13,600.00	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00	-47,520.00	200,000.00		200,000.00
Interfund TF in (MOUs TH+OV+ASP	8910-8929					150,000.00			150,000.00				159,415.00	459,415.00	198,000.00	657,415.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		132,720.00	-24,953.00	34,598.00	46,111.00	268,159.00	2,105,546.00	64,380.00	177,909.00	-10,199.00	1,391,283.00	-156,476.00	697,197.00	4,726,275.00	1,183,935.00	5,910,210.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	24,000.00	24,000.00	213,261.00	213,261.00	213,261.00	213,261.00	213,261.00	213,261.00	213,261.00	213,261.00	213,261.00	213,257.00	2,180,606.00		2,180,606.00
Classified Salaries	2000-2999	43,000.00	64,000.00	95,453.00	95,453.00	95,453.00	95,453.00	95,453.00	95,453.00	95,453.00	95,453.00	95,453.00	95,456.00	1,061,533.00		1,061,533.00
Employee Benefits	3000-3999	26,000.00	32,000.00	102,326.00	102,326.00	102,326.00	102,326.00	102,326.00	102,326.00	102,326.00	102,326.00	102,326.00	102,323.00	1,081,257.00	195,328.00	1,276,585.00
Books & Supplies	4000-4999	2,513.00	10,052.00	20,104.00	30,156.00	10,052.00	6,031.00	3,016.00	5,026.00	3,016.00	5,026.00	2,010.00	3,517.00	100,519.00		100,519.00
Services & Other Operational	5000-5999	48,931.00	73,397.00	85,630.00	171,259.00	122,328.00	36,698.00	171,259.00	61,164.00	73,397.00	134,561.00	48,931.00	125,725.00	1,153,280.00	70,000.00	1,223,280.00
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		15,000.00				10,000.00	10,000.00	50,000.00		50,000.00
Interfund TF out (BAS/OPEB)	7600-7629						50,000.00	200,000.00					200,000.00	450,000.00		450,000.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		144,444.00	203,449.00	516,774.00	612,455.00	558,420.00	553,769.00	800,315.00	477,230.00	487,453.00	550,627.00	471,981.00	750,278.00	6,127,195.00	265,328.00	6,392,523.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year Clear Due To/From				345,000.00	150,000.00									495,000.00		
Prior year In Lieu property tax		-194,350.00												-194,350.00		
Prior year Federal		40,200.00												40,200.00		
Prior year LCFF/Other State/Local		221,190.00			15,000.00									236,190.00		
Temp Loans due to cash deferrals												-75,000.00	-110,000.00	-185,000.00		
Accounts Payable	95x													0.00		
Prior year Clear Due To/From and														0.00		
Prior year Books, Sup, Use Tax, etc. AP		-70,000.00												-70,000.00		
TOTAL PRIOR YR		-2,960.00	0.00	345,000.00	165,000.00	0.00	0.00	0.00	0.00	0.00	0.00	-75,000.00	-110,000.00	322,040.00		
E: NET INC/DEC	(B-C+D)	-14,684.00	-228,402.00	-137,176.00	-401,344.00	-290,261.00	1,551,777.00	-735,935.00	-299,321.00	-497,652.00	840,656.00	-703,457.00	-163,081.00	-1,078,880.00		
F: ENDING CASH BALANCE	(A+E)	2,485,316.00	2,256,914.00	2,119,738.00	1,718,394.00	1,428,133.00	2,979,910.00	2,243,975.00	1,944,654.00	1,447,002.00	2,287,658.00	1,584,201.00	1,421,120.00		918,607.00	

Notes: Amount expected in or after July of 2021 for all types of revenue is extimated at almost $1,000,000. This includes the anticipated state cash deferrals for April, May, June of over $627,000.
This amount also includes MOU payments due from charters and the after school program of $423,000. May and June show the temp loans to charters to cover the cash deferral issue.
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 ($195,328).
Expenses to be made after June 30, 2021 shows the book entry amount for STRS on Behalf of State (will not be paid) and a services balance of $70k.

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

2020-21 Multi-Year Projection Assumptions @ Adopted Budget

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

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%	2.48%	3.26%
Base Grant Proration Factor -%		-7.92%	-12.18%	-14.95%
Unduplicated Count # / % for Sup Grant	99 / 25.32%	99 / 25.32%	99 / 25.32%	99 / 25.32%
Funded ADA / Actual ADA	377.65	378.00	378.00	377.00
Enrollment (w/LCFF - 10 TK)	401 : LCFF 391	401 : LCFF 391	401 : LCFF 391	400 : LCFF 391
Enrollment notes:	1 NPS+0 SCOE	Includes 1 NPS + no SCOE students	Includes 1 NPS + no SCOE students	No NPS + no SCOE students
Property Taxes % inc/dec	$3.9 Mil	$4.0 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	$3,592	$3,630	$3,630	$3,633
Transportation Funding	$95,000	$95,000-10% =$85,500	Same as prior year	Same as prior year
Revenue Transfer to Deferred Maintenance	$150,000	$50,000 reduced due to LCFF cut	$50,000	Same as prior year
Basic Aid Supplemental Funding	$700,000	$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 based on prior year	No Unr, Rest same as prior year	Same as prior year
Other State				
Lottery Unrestricted/Restricted	Unr $153 : Rest $54	Unr $138 Rest $49 / 10% reduction this year only / ADA*1.04446	Unr $153 Rest $54 ADA*1.04446	Unr $153 Rest $54 ADA*1.04446
Mandated Block Grant	Unr $32.18	Unr $32.18 *prior year ADA	Unr $32.18 *prior year ADA	Unr $32.18 *prior year ADA
SB117 COVID19 Grant	New Block Grant $6,659	19-20 Only	19-20 Only	19-20 Only
Special Ed Early Intervention Preschool Grant	New Block Grant $81,090	19-20 Only	19-20 Only	19-20 Only
Special Ed Mental Health		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		Unr Interest $50k based on cash deferral issue	Same as PY	Same as PY
Other Local, see Narrative		Unr SunRidge MOU $225k, rent, misc.	PY + rent inc THH	PY + rent inc THH
Donations		Rest = zero, 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	24.7 FTE Teachers & Student Support = 22.5 FTE Teachers (includes AB, TH, OV Special Ed 4.2 FTE) + .30 FTE Counselor +1.1 FTE Intervention +.80 FTE Tchr Coach 2.2 FTE Admin= 1.2 FTE Site Admin + 1.0 FTE Superintendent	Prior year - 1.0 FTE due to Necessary Reductions	Prior year - 1.0 FTE due to Necessary Reductions
Step & Column Costs		Based on current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	16.8 FTE site and special ed plus 6.2 FTE District	16.3 FTE (includes 1.5 FTE Special Ed IAs) plus 6.0 FTE District personnel	Prior year - 1.0+ FTE due to Necessary Reductions	Prior year - 1.0+ FTE due to Necessary Reductions
Step & Column Costs		Based on 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 = 16.02%: PERS = 22.84%	STRS = 18.1%: PERS = 25.5%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. $10,214. Actual cost known to date.	Prior year + 2%	Prior year + 2%
Books and Supplies		Estimated expenses based on prior year. No one time, carryover or donations are included.	Prior year plus 2%	Prior year + 2%
Services, Other Operating Expenses		Estimated expenses including: Unrestricted; JPA Transportation (see below), reduced independent contractors; Restricted special education, federal programs, RRM.	Prior year plus 2% - Necessary Reductions	Prior year + 2% - Necessary Reductions
Transportation	$95,000	$85,500, matches revenue (PY-10%)	Same as prior year	Same as prior year

Assumptions Continued	2019-20	2020-21	2021-22	2022-23
District/AB Adopted Budget 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	$200,000	$400,000
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	$688,000 based on current estimate	$688k = Same as PY	No change
CRSP from Fund 20		$9,415 (1 Teacher: yr 1 of 3)	$9,417 PY+2% on ER costs (1 Teacher: yr 2 of 3)	$9,419 PY+2% on ER costs (1 Teacher: yr 3 of 3)
Transfers Out				
Contribution to Cafeteria Fund	$50,000	$50,000 is current estimate	No change	No change
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	OV and SR shown above, no BAS funds to ABASP or Cafeteria	OV and SR shown above, no BAS funds to ABASP or Cafeteria	OV and SR 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	$664,000	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	$275,000	$300,000	No change	No change
PIP Program	$15,200	$16,000	Prior year + 2%	Prior year + 2%
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	$5,000	Revolving funds, no change	Same as prior year	Same as prior year
Restricted	$12,704	CA Clean Energy Funds	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
Reductions to above assignments		Amount Assignments need reduced, see Exh B	Amount Assignments need reduced, see Exh B	Amount Assignments need reduced, see Exh B
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=Zero	Balance after Assignments and REU=Zero	Balance after Assignments and REU=Zero

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

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2020-21 Multi-Year Projection @ Adopted Budget

	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%			2.48%			3.26%
Base Grant Proration Factor %							-7.92%			-12.18%			-14.95%
Current Year ADA		Donation Rev &		378.00	Donation Rev &		378.00	Donation Rev &		378.00	Donation Rev &		377.00
ADA for LCFF Funding purposes		Exp shown as $ received @Restricted		401.00	Exp NOT shown		401.00	Exp NOT shown		401.00	Exp NOT shown		400.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,604,704	-	3,604,704	3,262,779	-	3,262,779	3,258,044	-	3,258,044	3,250,595	-	3,250,595
Transportation Funding		95,000	-	95,000	85,500	-	85,500	85,500	-	85,500	85,500	-	85,500
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		700,000		700,000	*800,000*		*800,000*	*800,000*		*800,000*	*800,000*		*800,000*
Federal Revenues	8100-8299	18,000	173,961	191,961		183,800	183,800	-	185,000	185,000	-	185,000	185,000
Other State Revenues	8300-8599	157,602	29,546	187,148	69,268	34,560	103,828	75,599	21,330	96,929	75,446	21,276	96,722
Other State: STRS/PERS on Behalf of State			252,223	252,223	-	195,328	195,328	-	205,094	205,094	-	215,349	215,349
Other State: SB117 COVID19			6,659	6,659	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	373,792	353,455	727,247	292,560	279,000	571,560	293,285	279,000	572,285	294,085	279,000	573,085
Total Revenue		4,799,098	815,844	5,614,942	4,460,107	692,688	5,152,795	4,462,428	690,424	5,152,852	4,455,626	700,625	5,156,251
Expenditures													
Certificated Salaries	1000-1999	2,047,488	364,927	2,412,415	1,839,103	341,503	2,180,606	1,875,885	348,333	2,224,218	1,913,403	355,300	2,268,703
Classified Salaries	2000-2999	757,887	329,994	1,087,881	785,742	275,791	1,061,533	801,457	281,307	1,082,764	817,486	286,933	1,104,419
Employee Benefits -- Statutory	3301-3399; 3501-3699	118,189	36,016	154,205	113,444	32,492	145,936	115,713	33,142	148,855	118,027	33,804	151,831
Employee Benefits STRS/PERS on Behalf of State			252,223	252,223		195,328	195,328		205,094	205,094		215,349	215,349
Employee Benefits STRS	3101-3199	341,132	61,826	402,958	298,067	55,153	353,220	300,517	55,803	356,320	346,326	64,309	410,635
Employee Benefits PERS	3201-3299	133,367	61,755	195,122	142,440	55,220	197,660	183,053	64,250	247,303	208,459	73,168	281,627
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	327,254	75,016	402,270	316,358	68,083	384,441	322,685	69,445	392,130	329,139	70,834	399,973
Books and Supplies	4000-4999	159,739	81,090	240,829	48,801	51,718	100,519	49,777	52,752	102,529	50,773	53,807	104,580
Services, Other Operating Expenses	5000-5999	631,050	750,212	1,381,262	525,880	697,400	1,223,280	534,688	711,348	1,246,036	543,671	725,575	1,269,246
Restricted Expense Adjustment (clear through unrest)				-			-	37,450	(37,450)	-	70,982	(70,982)	-
Necessary Expense Reductions - see narrative		-		-			-	(200,000)		(200,000)	(400,000)		(400,000)
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		4,589,706	2,013,059	6,602,765	4,119,835	1,772,688	5,892,523	4,071,225	1,784,024	5,855,249	4,048,266	1,808,097	5,856,363
Excess (Deficiency)		209,392	(1,197,215)	(987,823)	340,272	(1,080,000)	(739,728)	391,203	(1,093,600)	(702,397)	407,360	(1,107,472)	(700,112)
Transfers In from OVS	8910-8929	420,000		420,000	350,000		350,000	350,000		350,000	350,000		350,000
Transfers In from THCMS	8910-8929	390,000		390,000	320,000		320,000	320,000		320,000	320,000		320,000
Transfers In from F20 OPEB for CRSP	8910-8929	-		-	9,415		9,415	9,600		9,600	9,800		9,800
Transfers In from ABASP	8910-8929	18,000		18,000	18,000		18,000	18,000		18,000	18,000		18,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(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	(964,504)	1,089,504	125,000	(980,000)	1,080,000	100,000	(993,600)	1,093,600	100,000	(1,007,472)	1,107,472	100,000
Total Transfers/Other Uses		(919,746)	1,089,504	169,758	(782,585)	1,080,000	297,415	(796,000)	1,093,600	297,600	(809,672)	1,107,472	297,800
Net Increase (Decrease)		(710,354)	(107,711)	(818,065)	(442,313)	0	(442,313)	(404,797)	0	(404,797)	(402,312)	0	(402,312)
Fund Balance													
Beginning Balance		4,053,755	120,415	4,174,170	3,343,401	12,704	3,356,105	2,901,088	12,704	2,913,792	2,496,291	12,704	2,508,995
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		3,343,401	12,704	3,356,105	2,901,088	12,704	2,913,792	2,496,291	12,704	2,508,995	2,093,979	12,704	2,106,683
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		12,704	12,704		12,704	12,704		12,704	12,704		12,704	12,704
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	318,000		318,000	294,000		294,000	301,000		301,000
Assigned - Amount required for OV to meet BP3100		160,300		160,300	257,000		257,000	287,000		287,000	297,000		297,000
Assigned - Amount required for SR to meet BP3100		60,000		60,000	131,200		131,200	241,000		241,000	393,700		393,700
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 - Reduction in above assignments				-	(335,112)		(335,112)	(850,709)		(850,709)	(1,417,721)		(1,417,721)
Reserve for Economic Uncertainties	9789	1,256,000		1,256,000	1,055,000		1,055,000	1,050,000		1,050,000	1,045,000		1,045,000
Unassigned/Unappropriated Ending Bal	9790	30,101		30,101	-		-	0		0	0		0
Net Ending Balance		3,343,401	12,704	3,356,105	2,901,088	12,704	2,913,792	2,496,291	12,704	2,508,995	2,093,979	12,704	2,106,683
Actual Reserve percentage based on Reserve of Economic Uncertainties divided by Total Expenditures and Transfers Out				17%			17%			17%			17%

LCFF Calculator Universal Assumptions					
Twin Hills Union Elementary (70961) - 2020-21 Adopted Budget					6/15/2020
Summary of Funding					
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	*3.26%*	*0.00%*	*2.48%*	*3.26%*
Base Grant Proration Factor	-	*-7.92%*	*-12.18%*	*-14.95%*
Add-on, ERT & MSA Proration Factor	-	*-10.00%*	*-10.00%*	*-10.00%*
Base Grant	2,966,502	2,694,793	2,694,793	2,687,594
Grade Span Adjustment	201,083	182,286	182,039	182,039
Supplemental Grant	177,068	150,068	145,580	145,330
Concentration Grant	-	-	-	-
Add-ons	95,000	85,500	85,500	85,500
Total Target	3,439,653	3,112,647	3,107,912	3,100,463
Transition Components:				
Target	$ 3,439,653	$ 3,112,647	$ 3,107,912	$ 3,100,463
Funded Based on Target Formula *(PY P-2)*	TRUE	TRUE	TRUE	TRUE
Floor	3,336,605	3,303,125	3,303,125	3,296,650
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	*100%*	*100%*	*100%*	*100%*
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	235,632	235,632	235,632
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**$ 3,701,466**	**$ 3,348,279**	**$ 3,343,544**	**$ 3,336,095**
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	$ 1,865,100	$ 1,522,394	$ 1,517,659	$ 1,513,799
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	
EPA (for LCFF Calculation purposes)	460,039	453,832	453,832	452,631
Local Revenue Sources:				
8021 to 8089 - Property Taxes	3,974,342	4,000,000	4,000,000	4,000,000
8096 - In-Lieu of Property Taxes	(2,598,015)	(2,627,947)	(2,627,947)	(2,630,336)
Property Taxes net of in-lieu	*1,376,327*	*1,372,053*	*1,372,053*	*1,369,664*
TOTAL FUNDING	$ 3,701,466	$ 3,348,279	$ 3,343,544	$ 3,336,095
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***	***$ 3,348,279***	***$ 3,343,544***	***$ 3,336,095***
EPA Details				
% of Adjusted Revenue Limit - Annual	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
% of Adjusted Revenue Limit - P-2	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
EPA (for LCFF Calculation purposes)	*$ 460,039*	*$ 453,832*	*$ 453,832*	*$ 452,631*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*460,039*	*453,832*	*453,832*	*452,631*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*4,620*	*0*	*(0)*	*(0)*
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	392	391	391	391
COE Enrollment	-	-	-	-
Total Enrollment	*392*	*391*	*391*	*391*
Unduplicated Pupil Count	99	99	99	99
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	*99*	*99*	*99*	*99*
Rolling %, Supplemental Grant	27.9500%	26.0800%	25.3000%	25.3200%
Rolling %, Concentration Grant	27.9500%	26.0800%	25.3000%	25.3200%
FUNDED ADA				
Adjusted Base Grant ADA	*Prior Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	251.04	247.00	247.00	247.00
Grades 4-6	132.13	131.00	131.00	130.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	***383.17***	***378.00***	***378.00***	***377.00***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	**383.17**	**378.00**	**378.00**	**377.00**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	247.18	247.00	247.00	247.00
Grades 4-6	130.47	131.00	131.00	130.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	**377.65**	**378.00**	**378.00**	**377.00**
Funded Difference (Funded ADA less Actual ADA)	*5.52*	-	-	-

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 y	$ 177,068	$ 150,068	$ 145,580	$ 145,330
Current year Percentage to Increase or Improve Services	5.16%	4.82%	4.68%	4.68%

District/Apple Blossom Elem

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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%		-7.92%	26.08%	26.08%	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	247.00	7,092	738	408	-	2,034,888
Grades 4-6	132.13	7,818		437	-	1,090,737	131.00	7,199		375	-	992,259
Grades 7-8	-	8,050		450	-	-	-	7,412		387	-	-
Grades 9-12	-	9,329	243	535	-	-	-	8,590	223	460	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	383.17	2,966,502	201,083	177,068	-	3,344,653	378.00	2,694,793	182,286	150,068	-	3,027,147
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						95,000						85,500
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,439,653						3,112,647
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						261,813						235,632
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	378.00	1,883,430
Current year Funded ADA times Other RL per ADA				44.58	383.17	17,082				44.58	378.00	16,851
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	378.00	547,541
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						3,336,605						3,303,125
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						3,439,653						3,112,647
LOCAL CONTROL FUNDING FORMULA FLOOR						3,336,605						3,303,125
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						-						-
Current Year Gap Funding					100.00%	-					100.00%	-
ECONOMIC RECOVERY PAYMENT						261,813						235,632
Miscellaneous Adjustments						-						-
LCFF Entitlement before Minimum State Aid provision						**3,701,466**						**3,348,279**
CALCULATE STATE AID												
Transition Entitlement						3,701,466						3,348,279
Local Revenue (including RDA)						(1,376,327)						(1,372,053)
Gross State Aid						2,325,139						1,976,226
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	378.00		1,900,282
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(1,376,327)						(1,372,053)
Subtotal State Aid for Historical RL/Charter General BG						549,945						528,229
Categorical funding from 2012-13						855,303						855,303
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						1,405,248						1,383,532
Proration Factor												-10.00%
Minimum State Aid Guarantee						1,405,248						1,245,179
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						2,325,139						1,976,226
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						3,701,466						3,348,279
CHANGE OVER PRIOR YEAR			3.75%	133,792					-9.54%	(353,187)		
LCFF Entitlement PER ADA						9,660						8,858
PER ADA CHANGE OVER PRIOR YEAR			5.21%	478					-8.30%	(802)		
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			3.30%	74,366		2,325,139			-15.01%	(348,913)		1,976,226
Property Taxes net of in-lieu			4.51%	59,426		1,376,327			-0.31%	(4,274)		1,372,053
Charter in-Lieu Taxes			0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp			3.75%	133,792		3,701,466			-9.54%	(353,187)		3,348,279

District/Apple Blossom Elem

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LOCAL CONTROL FUNDING FORMULA

	2021-22	2022-23
CALCULATE LCFF TARGET		
Unduplicated as % of Enrollment	25.30%	25.32%
Grades TK-3	2,031,871	2,031,948
Grades 4-6	990,788	983,262
Grades 7-8	-	-
Grades 9-12	-	-
Subtract NSS	-	-
NSS Allowance	-	-
TOTAL BASE	3,022,412	3,014,963
Targeted Instructional Improvement Block Grant	-	-
Home-to-School Transportation	85,500	85,500
Small School District Bus Replacement Program	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	3,107,912	3,100,463
Funded Based on Target Formula *(based on prior year P-2 certification)*	TRUE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT	235,632	235,632

CALCULATE LCFF TARGET	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Unduplicated as % of Enrollment	2.480%	-12.18%	25.30%	25.30%	2021-22	3.260%	-14.95%	25.32%	25.32%	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	247.00	7,092	738	396	-	2,031,871	247.00	7,092	738	397	-	2,031,948
Grades 4-6	131.00	7,199		364	-	990,788	130.00	7,199		365	-	983,262
Grades 7-8	-	7,412		375	-	-	-	7,412		375	-	-
Grades 9-12	-	8,590	223	446	-	-	-	8,590	223	446	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	378.00	2,694,793	182,039	145,580	-	3,022,412	377.00	2,687,594	182,039	145,330	-	3,014,963
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						85,500						85,500
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,107,912						3,100,463
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						235,632						235,632

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	378.00	1,883,430	4,982.62	377.00	1,878,448
Current year Funded ADA times Other RL per ADA	44.58	378.00	16,851	44.58	377.00	16,807
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	378.00	547,541	$ 1,448.52	377.00	546,092
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			3,303,125			3,296,650

CALCULATE LCFF PHASE-IN ENTITLEMENT			2021-22			2022-23
LOCAL CONTROL FUNDING FORMULA TARGET			3,107,912			3,100,463
LOCAL CONTROL FUNDING FORMULA FLOOR			3,303,125			3,296,650
LCFF Need *(LCFF Target less LCFF Floor, if positive)*			-			-
Current Year Gap Funding		100.00%	-		100.00%	-
ECONOMIC RECOVERY PAYMENT			235,632			235,632
Miscellaneous Adjustments			-			-
LCFF Entitlement before Minimum State Aid provision			3,343,544			3,336,095
CALCULATE STATE AID						
Transition Entitlement			3,343,544			3,336,095
Local Revenue (including RDA)			(1,372,053)			(1,369,664)
Gross State Aid			1,971,491			1,966,431
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	378.00	1,900,282	5,027.20	377.00	1,895,254
2012-13 NSS Allowance (deficited)			-			-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In Lieu			(1,372,053)			(1,369,664)
Subtotal State Aid for Historical RL/Charter General BG			528,229			525,590
Categorical funding from 2012-13			855,303			855,303
Charter Categorical Block Grant adjusted for ADA			-			-
Minimum State Aid Guarantee Before Proration Factor			1,383,532			1,380,893
Proration Factor			-10.00%			-10.00%
Minimum State Aid Guarantee			1,245,179			1,242,804
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			1,971,491			1,966,431
Additional State Aid (Additional SA)			-			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			3,343,544			3,336,095
CHANGE OVER PRIOR YEAR	-0.14%	(4,735)		-0.22%	(7,449)	
LCFF Entitlement PER ADA			8,845			8,849
PER ADA CHANGE OVER PRIOR YEAR	-0.15%	(13)		0.05%	4	
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	-0.24%	(4,735)	1,971,491	-0.26%	(5,060)	1,966,431
Property Taxes net of in-lieu	0.00%	-	1,372,053	-0.17%	(2,389)	1,369,664
Charter in-Lieu Taxes	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	-0.14%	(4,735)	3,343,544	-0.22%	(7,449)	3,336,095

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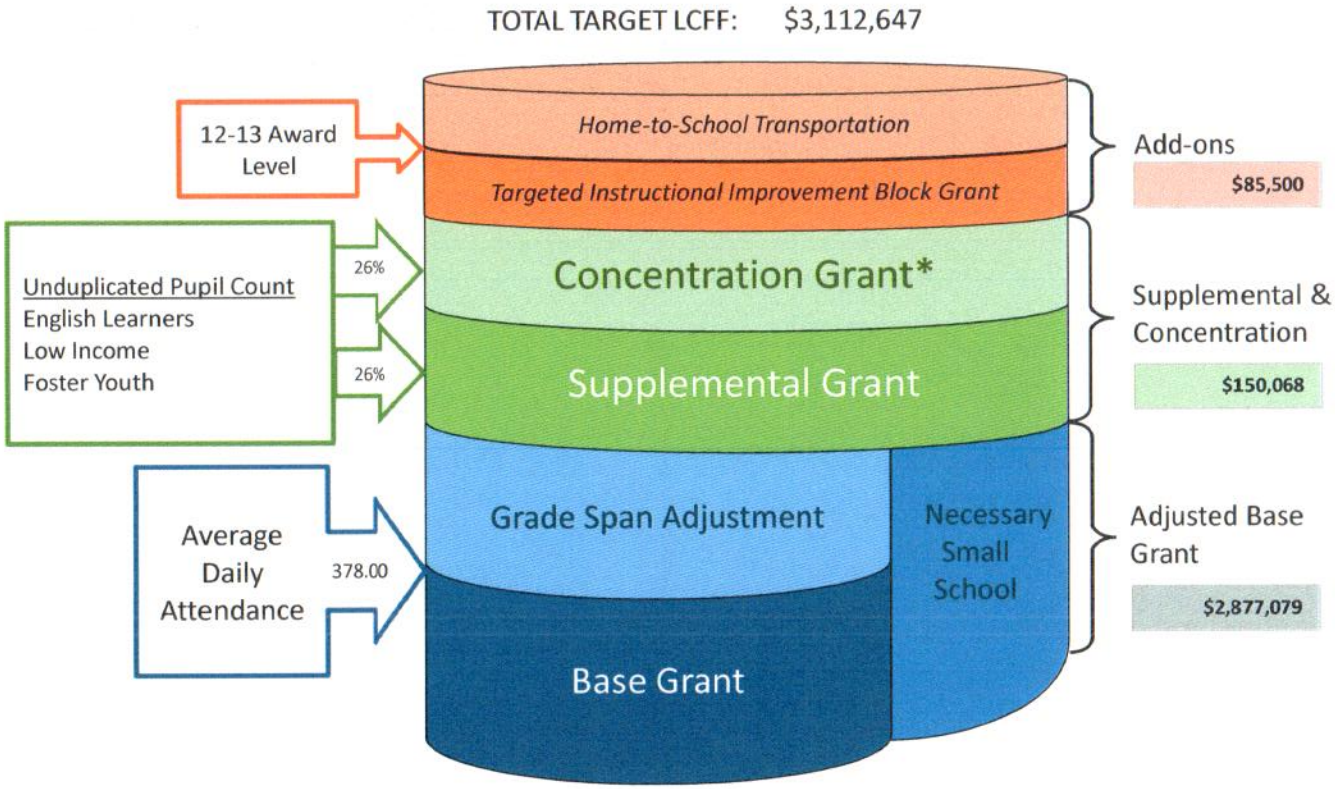
District/Apple Blossom Elem

Twin Hills Union Elementary (70961) - 2020-21 Adopted Budget

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

		2020-21		
Base Grant / Necessary Small School	$	2,694,793		378.00 ADA
Grade Span Adjustment	$	182,286		
Supplemental Grant	$	150,068	26%	
Concentration Grant	$	-	26%	
Add-ons (TIIBG & Transportation)	$	85,500		
Total	$	3,112,647		



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

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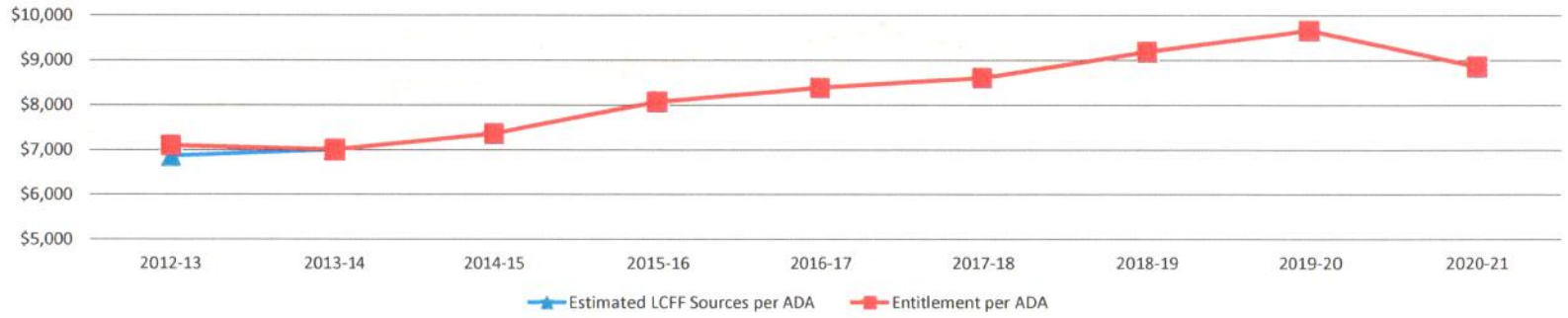
District/Apple Blossom Elem

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	378.00	378.00
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	$ 8,857.88	$ 8,845.35
Net Change per ADA		$ 139.31	$ 356.30	$ 709.85	$ 318.25	$ 219.94	$ 579.36	$ 477.62	$ (802.23)	$ (12.53)
Net Percent Change		2.03%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	-8.30%	-0.14%
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	$ 8,857.88	$ 8,845.35
Net Change per ADA		$ (89.63)	$ 356.30	$ 709.85	$ 318.25	$ 219.94	$ 579.36	$ 477.62	$ (802.23)	$ (12.53)
Net Percent Change		-1.26%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	-8.30%	-0.14%



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District/Apple Blossom Elem

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2020-21 CASH FLOW ESTIMATES @ Adopted Budget

TWIN HILLS CMS		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														JU-AU 21	
A: BEGIN CASH	9110	150,000.00	237,936.00	274,471.00	207,509.00	170,066.00	42,988.00	66,884.00	224,737.00	95,153.00	165,432.00	58,454.00	14,683.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	33,013.00	33,013.00	59,419.00	59,419.00	59,419.00	59,419.00	59,419.00	59,419.00	59,419.00	0.00	0.00	0.00	481,959.00	178,257.00	660,216.00
Education Protection Account	8012	0.00	0.00	73,900.00	0.00	0.00	73,900.00	0.00	0.00	73,899.00	0.00	0.00	73,899.00	295,598.00		295,598.00
In Lieu Property Tax	8096	0.00	50,958.00	101,924.00	67,949.00	67,949.00	67,949.00	67,949.00	67,949.00	118,913.00	59,456.00	59,456.00	59,456.00	789,908.00	59,456.00	849,364.00
Federal	8100-8299													0.00		0.00
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								11,285.00			11,285.00			22,570.00	22,570.00	45,140.00
STRS on Behalf of / State Liability														0.00	100,945.00	100,945.00
Other Local - see below	8300-8599															
Interest					1,750.00			1,750.00			1,750.00			5,250.00	1,750.00	7,000.00
Rent		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00		3,600.00
Interfund TF in	8910-8929							200,000.00					233,456.00	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 RECEIPTS		33,313.00	84,271.00	235,543.00	129,418.00	127,668.00	205,505.00	340,703.00	127,668.00	252,531.00	72,791.00	59,756.00	267,111.00	1,936,278.00	362,978.00	2,299,256.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	8,900.00	11,000.00	114,306.00	114,306.00	114,306.00	114,306.00	114,306.00	114,306.00	114,306.00	114,306.00	114,306.00	114,309.00	1,162,963.00		1,162,963.00
Classified Salaries	2000-2999	10,500.00	16,000.00	19,257.00	19,257.00	19,257.00	19,257.00	19,257.00	19,257.00	19,257.00	19,257.00	19,257.00	19,252.00	219,065.00		219,065.00
Employee Benefits	3000-3999	7,998.00	14,000.00	42,206.00	42,206.00	42,206.00	42,206.00	42,206.00	42,206.00	42,206.00	42,206.00	42,206.00	42,210.00	444,062.00	100,945.00	545,007.00
Books& Supplies	4000-4999	896.00	2,390.00	2,390.00	2,988.00	1,494.00	1,494.00	1,494.00	896.00	896.00	896.00	896.00	8,150.00	24,880.00	5,000.00	29,880.00
Services & Other Operational	5000-5999	3,104.00	4,346.00	4,346.00	3,104.00	2,483.00	4,346.00	5,587.00	5,587.00	5,587.00	3,104.00	1,862.00	3,624.00	47,080.00	15,000.00	62,080.00
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	95,000.00	320,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		31,398.00	47,736.00	182,505.00	181,861.00	254,746.00	181,609.00	182,850.00	257,252.00	182,252.00	179,769.00	178,527.00	262,545.00	2,123,050.00	215,945.00	2,338,995.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF		52,487.00												52,487.00		
Prior year In Lieu property tax		56,934.00												56,934.00		
Prior year other state+ interest		1,600.00			15,000.00									16,600.00		
Accounts Payable	9500															
2020-21 Temp Loan from F01												75,000.00		75,000.00		
Prior year Clear Due To/From				-120,000.00										-120,000.00		
Prior year Books, Sup, Use Tax, etc.		-25,000.00												-25,000.00		
TOTAL PRIOR YR		86,021.00	0.00	-120,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00	56,021.00		
E: NET INC/DEC	(B-C+D)	87,936.00	36,535.00	-66,962.00	-37,443.00	-127,078.00	23,896.00	157,853.00	-129,584.00	70,279.00	-106,978.00	-43,771.00	4,566.00	-130,751.00		
F: ENDING CASH BAL	(A+E)	237,936.00	274,471.00	207,509.00	170,066.00	42,988.00	66,884.00	224,737.00	95,153.00	165,432.00	58,454.00	14,683.00	19,249.00		147,033.00	

Notes: Amount expected in or after July of 2021 for all types of revenue is estimated at $260,000+. This includes the anticipated state cash deferrals for April, May, June of over $178,000.
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 ($100,945).
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 $95,000 plus a small amount for supplies and services.

Twin Hills Union School District - Twin Hills Charter Middle School

2020-21 Multi-Year Projection Assumptions @ Adopted Budget

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

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%	2.48%	3.26%
Base Grant Proration Factor -%		-7.92%	-12.18%	-14.95%
Unduplicated Count # / % for Sup Grant	60 / 24.19%	60/ 24.19%	60/ 24.19% #	60/ 24.19%
Funded ADA	233.49	234.00	234.00	234.00
Enrollment	248.00	248.00	248.00	248.00
In Lieu Property Tax per ADA	$3,592	$3,630	$3,630	$3,633
Federal		District funds	District funds	District funds
Other State				
Lottery Unrestricted/Restricted	Unr $153 : Rest $54	Unr $138 : Rest $49 | 10% reduction this year only | ADA*1.04446	Unr $153 : Rest $54 | ADA*1.04446	Unr $153 : Rest $54 | ADA*1.04446
Mandated Block Grant	Unr $16.86	Unr $16.86 *prior year ADA	Unr $16.86 *prior year ADA	Unr $16.86 *prior year ADA
SB117 COVID19 Grant	New Block Grant $4,113	19-20 only	19-20 only	19-20 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		Unr Interest $7k + gym rent based on PY	Same as PY	Same as PY
Donations		Zero, only budgted when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	14.2 FTE Teachers, .70 FTE counselor, 1.0 FTE Site Admin	12.9 FTE Teachers, .70 FTE Counselor plus 1.00 FTE Site Administrators	Prior year - 1.0 FTE due to Necessary Reductions	Prior year - 0.50 FTE due to Necessary Reductions
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	6.5 FTE	6.2 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 = 16.02%: PERS = 22.84%	STRS = 18.1%: PERS = 25.5%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. $10,214. Actual cost known to date.	Prior year + 2%	Prior year + 2%
Books and Supplies		Estimated expenses based on prior year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Restricted Lottery only	Unrestricted prior year + 2%; Restricted Lottery only
Services, Other Operating Expenses		Estimated expenses based on prior year with no independent contractors. One time services, carryover, donations are not included.	Unrestricted prior year + 2%	Unrestricted prior year + 2%
Capital Outlay		None anticipated to date	None	None
Necessary Expense Reductions		See subsequent years	$100,000	$150,000
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	$220,000	$190,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	$170,000	$130,000 current estimate	Same as prior year	No change
Contribution	$125,000	$100,000 is current estimate based on PY	No change	No change
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	$55,020	CA Clean Energy Funds	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=zero	Balance after Assignments and REU=zero	Balance after Assignments and REU=zero

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

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

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TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2020-21 Multi-Year Projection @ Adopted Budget

	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%			2.48%			3.26%
Base Grant Proration Factor %				0.00%			-7.92%			-12.18%			-14.95%
Current Year ADA for LCFF				234.00			234.00			234.00			234.00
Current Year Enrollment				248.00			248.00			248.00			248.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,986,976		1,986,976	1,805,178		1,805,178	1,805,144		1,805,144	1,805,144		1,805,144
Federal Revenues	8100-8299			-			-			-			-
Other State Revenues	8300-8599	42,422	13,392	55,814	37,365	11,712	49,077	41,277	13,176	54,453	41,277	13,176	54,453
Other State: STRS/PERS on Behalf of State			135,894	135,894	-	100,945	100,945	-	105,992	105,992	-	111,292	111,292
Other State: SB117 COVID19			4,113	4,113			-			-			-
Local Revenues	8600-8799	12,600	5,597	18,197	10,600		10,600	10,600	-	10,600	10,600	-	10,600
Total Revenue		2,041,998	158,996	2,200,994	1,853,143	112,657	1,965,800	1,857,021	119,168	1,976,189	1,857,021	124,468	1,981,489
Expenditures													
Certificated Salaries	1000-1999	1,241,685	35,000	1,276,685	1,162,963		1,162,963	1,186,222	-	1,186,222	1,209,947	-	1,209,947
Classified Salaries	2000-2999	265,099	-	265,099	219,065	-	219,065	223,446	-	223,446	227,915	-	227,915
Employee Benefits -- Statutory	3301-3399; 3501-3699	52,332	845	53,177	47,777		47,777	48,733		48,733	49,707		49,707
Employee Benefits STRS/PERS on Behalf of State			135,894	135,894		100,945	100,945		105,992	105,992		111,292	111,292
Employee Benefits STRS	3101-3199	211,118	5,990	217,108	182,546		182,546	190,033		190,033	219,000		219,000
Employee Benefits PERS	3201-3299	49,883	-	49,883	43,124		43,124	51,035		51,035	58,118		58,118
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	174,411	4,260	178,671	170,615		170,615	174,027		174,027	177,508		177,508
Books and Supplies	4000-4999	33,485	45,215	78,700	18,168	11,712	29,880	18,531	13,176	31,707	18,902	13,176	32,078
Services, Other Operating Expenses	5000-5999	95,578	19,698	115,276	62,080		62,080	63,322	-	63,322	64,588	-	64,588
Necessary Expense Reductions - see narrative		-		-	-		-	(100,000)		(100,000)	(150,000)		(150,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199 7300-7399	-		-	-		-	-		-	-		-
Total Expenditures		2,123,591	246,902	2,370,493	1,906,338	112,657	2,018,995	1,855,349	119,168	1,974,517	1,875,685	124,468	2,000,153
Excess (Deficiency)		(81,593)	(87,906)	(169,499)	(53,195)	-	(53,195)	1,672	-	1,672	(18,664)	-	(18,664)
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	(390,000)		(390,000)	(320,000)		(320,000)	(320,000)		(320,000)	(320,000)		(320,000)
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	(125,000)		(125,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(46,830)	0	(46,830)	13,456	-	13,456	14,125	-	14,125	14,800	-	14,800
Net Increase (Decrease)		(128,423)	(87,906)	(216,329)	(39,739)	0	(39,739)	15,797	0	15,797	(3,864)	0	(3,864)
Fund Balance													
Beginning Balance		231,613	142,926	374,539	103,190	55,020	158,210	63,451	55,020	118,471	79,248	55,020	134,268
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		103,190	55,020	158,210	63,451	55,020	118,471	79,248	55,020	134,268	75,384	55,020	130,404
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		55,020	55,020		55,020	55,020		55,020	55,020		55,020	55,020
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(361,810)		(361,810)	(317,549)		(317,549)	(293,752)		(293,752)	(300,616)		(300,616)
Reserve for Economic Uncertainties	9789	465,000		465,000	381,000		381,000	373,000		373,000	376,000		376,000
Unassigned/Unappropriated Ending Balance		-		-	-		-	(0)			(0)		
Net Ending Balance		103,190	55,020	158,210	63,451	55,020	118,471	79,248	55,020	134,268	75,384	55,020	130,404
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out.				4%			3%			3%			3%

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LCFF Calculator Universal Assumptions				
Twin Hills Charter Middle (6052302) - 2020-21 Adopted Budget				6/15/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	*3.26%*	*0.00%*	*2.48%*	*3.26%*
Base Grant Proration Factor	-	*-7.92%*	*-12.18%*	*-14.95%*
Add-on, ERT & MSA Proration Factor	-	*-10.00%*	*-10.00%*	*-10.00%*
Base Grant	1,865,969	1,721,841	1,721,841	1,721,841
Grade Span Adjustment	-	-	-	-
Supplemental Grant	91,432	83,337	83,303	83,303
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,957,401	1,805,178	1,805,144	1,805,144
Transition Components:				
Target	$ 1,957,401	$ 1,805,178	$ 1,805,144	$ 1,805,144
Funded Based on Target Formula *(PY P-2)*	TRUE	TRUE	TRUE	TRUE
Floor	1,885,220	1,889,337	1,889,337	1,889,337
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**	**$ 1,805,178**	**$ 1,805,144**	**$ 1,805,144**
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	$ 823,766	$ 660,216	$ 660,182	$ 659,410
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	294,953	295,598	295,598	295,598
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	838,682	849,364	849,364	850,136
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	$ 1,957,401	$ 1,805,178	$ 1,805,144	$ 1,805,144
Basic Aid Status	-	-	-	-
Less: Excess Taxes	$ -	$ -	$ -	$ -
Less: EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total Phase-In Entitlement	***$ 1,957,401***	***$ 1,805,178***	***$ 1,805,144***	***$ 1,805,144***
EPA Details				
% of Adjusted Revenue Limit - Annual	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
% of Adjusted Revenue Limit - P-2	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
EPA (for LCFF Calculation purposes)	*$ 294,953*	*$ 295,598*	*$ 295,598*	*$ 295,598*
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	*294,953*	*295,598*	*295,598*	*295,598*
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	*3,311*	*0*	*(0)*	*(0)*
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	248	248	248	248
COE Enrollment	-	-	-	-
Total Enrollment	*248*	*248*	*248*	*248*
Unduplicated Pupil Count	60	60	60	60
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	*60*	*60*	*60*	*60*
Rolling %, Supplemental Grant	24.5000%	24.2000%	24.1900%	24.1900%
Rolling %, Concentration Grant	24.5000%	24.2000%	24.1900%	24.1900%
FUNDED ADA				
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	-	-	-	-
Grades 4-6	58.73	59.00	59.00	59.00
Grades 7-8	174.76	175.00	175.00	175.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	***233.49***	***234.00***	***234.00***	***234.00***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	**233.49**	**234.00**	**234.00**	**234.00**
ACTUAL ADA *(Current Year Only)*				
Grades TK-3	-	-	-	-
Grades 4-6	58.73	59.00	59.00	59.00
Grades 7-8	174.76	175.00	175.00	175.00
Grades 9-12	-	-	-	-
Total Actual ADA	**233.49**	**234.00**	**234.00**	**234.00**
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 LCAF	$ 91,432	$ 83,337	$ 83,303	$ 83,303
Current year Percentage to Increase or Improve Services	4.90%	4.84%	4.84%	4.84%

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%		-7.92%	24.20%	24.20%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,702	801	417	-	-	-	7,092	738	379	-	-
Grades 4-6	58.73	7,818		383	-	481,650	59.00	7,199		348	-	445,298
Grades 7-8	174.76	8,050		394	-	1,475,752	175.00	7,412		359	-	1,359,880
Grades 9-12	-	9,329	243	469	-	-	-	8,590	223	427	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	233.49	1,865,969	-	91,432	-	1,957,401	234.00	1,721,841	-	83,337	-	1,805,178
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,957,401						1,805,178
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	234.00	1,237,724
Current year Funded ADA times Other RL per ADA			-	233.49	-			-	234.00	-
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	233.49	112,524			481.92	234.00	112,769
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	234.00	538,844
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					1,885,220					1,889,337

CALCULATE LCFF PHASE-IN ENTITLEMENT										
					2019-20					2020-21
LOCAL CONTROL FUNDING FORMULA TARGET					1,957,401					1,805,178
LOCAL CONTROL FUNDING FORMULA FLOOR					1,885,220					1,889,337
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**					**1,805,178**
CALCULATE STATE AID										
Transition Entitlement					1,957,401					1,805,178
Local Revenue (including RDA)					(838,682)					(849,364)
Gross State Aid					1,118,719					955,814
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	234.00		1,237,725
2012-13 NSS Allowance (deficited)					-					-
Minimum State Aid Adjustments					-					-
Less Current Year Property Taxes/In Lieu					(838,682)					(849,364)
Subtotal State Aid for Historical RL/Charter General BG					396,345					388,361
Categorical funding from 2012-13					-					-
Charter Categorical Block Grant adjusted for ADA					112,524					112,769
Minimum State Aid Guarantee Before Proration Factor					508,869					501,130
Proration Factor										-10.00%
Minimum State Aid Guarantee					508,869					451,017
CHARTER SCHOOL MINIMUM STATE AID OFFSET										
Local Control Funding Formula Target Base (2019-20 forward)					1,957,401					1,805,178
Minimum State Aid plus Property Taxes including RDA					1,347,551					1,300,381
Offset					-					-
Minimum State Aid Prior to Offset					508,869					451,017
Total Minimim State Aid with Offset					508,869					451,017
TOTAL STATE AID					1,118,719					955,814
Additional State Aid (Additional SA)					-					-
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)					1,957,401					1,805,178
CHANGE OVER PRIOR YEAR		-8.71%	(186,754)				-7.78%	(152,223)		
LCFF Entitlement PER ADA					8,383					7,714
PER ADA CHANGE OVER PRIOR YEAR		3.83%	309				-7.98%	(669)		
BASIC AID STATUS (school districts only)					-					-

LCFF SOURCES INCLUDING EXCESS TAXES									
		Increase		2019-20			Increase		2020-21
State Aid		-10.07%	(125,334)	1,118,719		-14.56%	(162,905)		955,814
Property Taxes net of in-lieu		0.00%	-	-		0.00%	-		-
Charter in-Lieu Taxes		-6.82%	(61,420)	838,682		1.27%	10,682		849,364
LCFF pre COE, Choice, Supp		-8.71%	(186,754)	1,957,401		-7.78%	(152,223)		1,805,178

LOCAL CONTROL FUNDING FORMULA

	2021-22	2022-23
CALCULATE LCFF TARGET		
Unduplicated as % of Enrollment	2021-22	2022-23
COLA & Augmentation	2.480%	3.260%
Base Grant Proration	-12.18%	-14.95%
Unduplicated Pupil Percentage	24.19%	24.19%
Unduplicated Pupil Percentage	24.19%	24.19%

	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,092	738	379	-	-	-	7,092	738	379	-	-
Grades 4-6	59.00	7,199		348	-	445,290	59.00	7,199		348	-	445,290
Grades 7-8	175.00	7,412		359	-	1,359,854	175.00	7,412		359	-	1,359,854
Grades 9-12	-	8,590	223	426	-	-	-	8,590	223	426	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	234.00	1,721,841	-	83,303	-	1,805,144	234.00	1,721,841	-	83,303	-	1,805,144
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,805,144						1,805,144
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	2021-22	12-13 Rate	22-23 ADA	2022-23
Current year Funded ADA times Base per ADA	5,289.42	234.00	1,237,724	5,289.42	234.00	1,237,724
Current year Funded ADA times Other RL per ADA	-	234.00	-	-	234.00	-
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	234.00	112,769	481.92	234.00	112,769
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	234.00	538,844	$ 2,302.75	234.00	538,844
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			1,889,337			1,889,337

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2021-22		2022-23	
LOCAL CONTROL FUNDING FORMULA TARGET	1,805,144		1,805,144	
LOCAL CONTROL FUNDING FORMULA FLOOR	1,889,337		1,889,337	
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	**1,805,144**		**1,805,144**	

CALCULATE STATE AID

Transition Entitlement	1,805,144		1,805,144			
Local Revenue *(Including RDA)*	(849,364)		(850,136)			
Gross State Aid	955,780		955,008			
CALCULATE MINIMUM STATE AID						
	N/A		N/A			
	12-13 Rate	21-22 ADA		12-13 Rate	22-23 ADA	
2012-13 RL/Charter Gen BG adjusted for ADA	5,289.42	234.00	1,237,725	5,289.42	234.00	1,237,725
2012-13 NSS Allowance (deficited)			-			-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In Lieu			(849,364)			(850,136)
Subtotal State Aid for Historical RL/Charter General BG			388,361			387,589
Categorical funding from 2012-13			-			-
Charter Categorical Block Grant adjusted for ADA			112,769			112,769
Minimum State Aid Guarantee Before Proration Factor			501,130			500,358
Proration Factor			-10.00%			-10.00%
Minimum State Aid Guarantee			451,017			450,322
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Target Base (2019-20 forward)			1,805,144			1,805,144
Minimum State Aid plus Property Taxes including RDA			1,300,381			1,300,458
Offset			-			-
Minimum State Aid Prior to Offset			451,017			450,322
Total Minimim State Aid with Offset			451,017			450,322
TOTAL STATE AID			955,780			955,008
Additional State Aid (Additional SA)			-			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			1,805,144			1,805,144
CHANGE OVER PRIOR YEAR	0.00%	(34)		0.00%	-	
LCFF Entitlement PER ADA			7,714			7,714
PER ADA CHANGE OVER PRIOR YEAR	0.00%	-		0.00%	-	
BASIC AID STATUS (school districts only)			-			-

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2021-22		Increase	2022-23
State Aid	0.00%	(34)	955,780	-0.08%	(772)	955,008
Property Taxes net of in-lieu	0.00%	-	-	0.00%	-	-
Charter in-Lieu Taxes	0.00%	-	849,364	0.09%	772	850,136
LCFF pre COE, Choice, Supp	0.00%	(34)	1,805,144	0.00%	-	1,805,144

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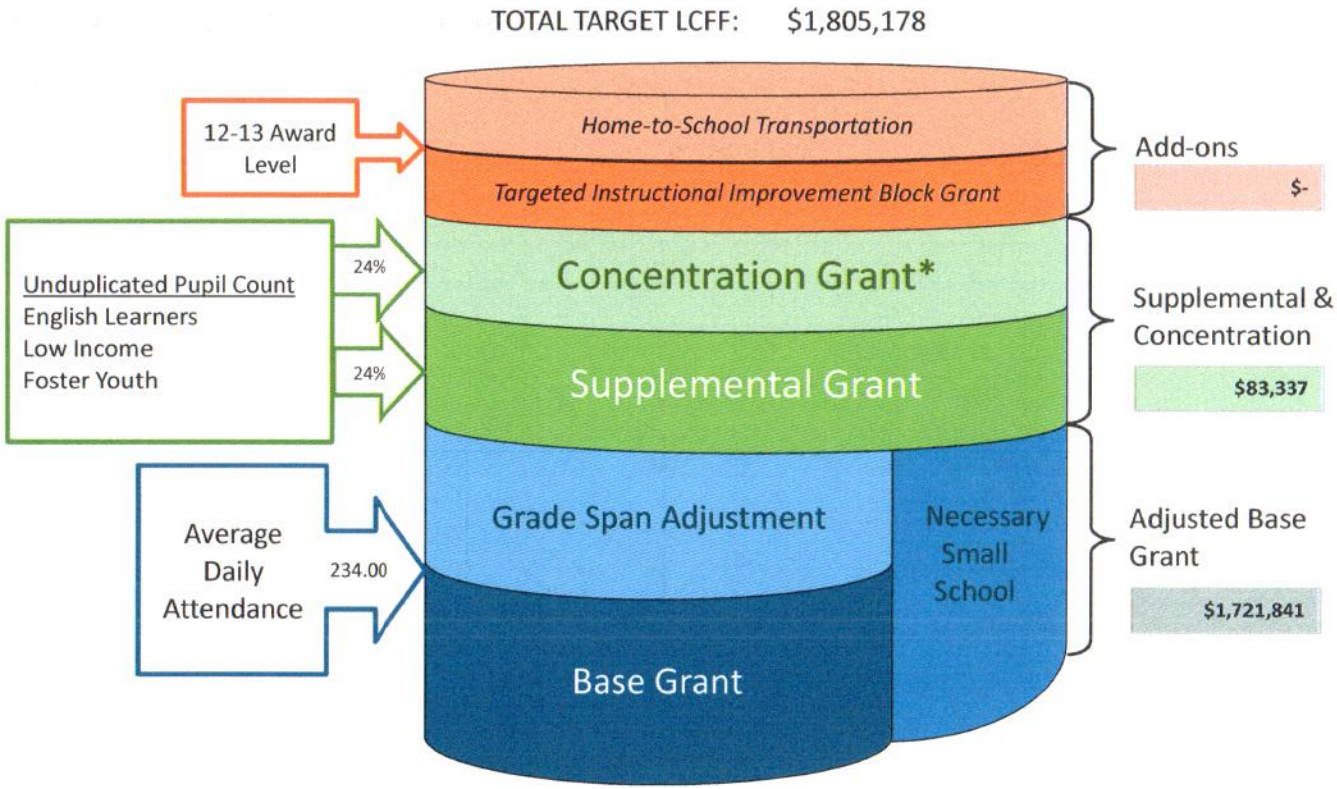
Twin Hills CMS

Components of LCFF Target Entitlement

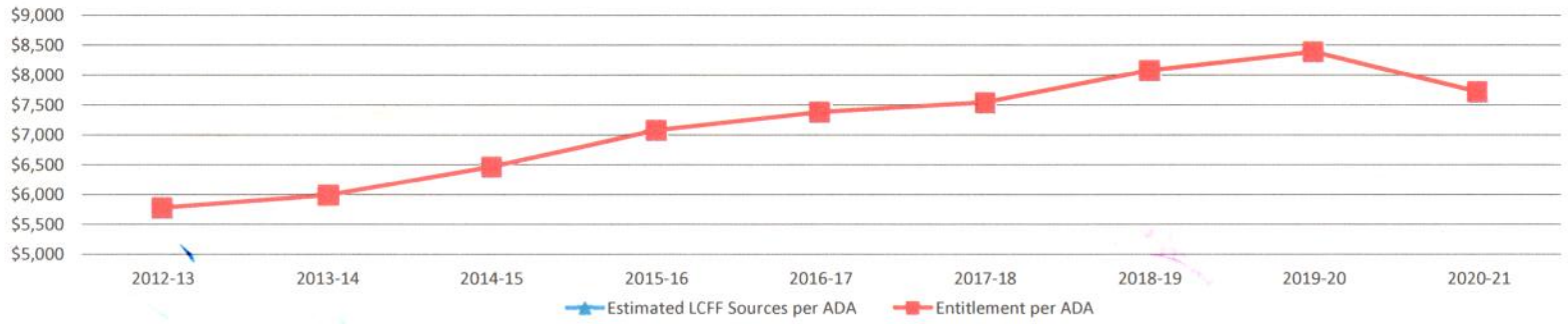
		2020-21		
Base Grant / Necessary Small School	$	1,721,841		234.00 ADA
Grade Span Adjustment	$	-		
Supplemental Grant	$	83,337	24%	
Concentration Grant	$	-	24%	
Add-ons (TIIBG & Transportation)	$	-		
Total	$	1,805,178		



*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	234.00	234.00
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	$ 7,714.44	$ 7,714.29
Net Change per ADA		$ 205.91	$ 476.70	$ 617.57	$ 304.97	$ 158.69	$ 538.91	$ 309.14	$ (668.80)	$ (0.15)
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.83%	-7.98%	0.00%
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	$ 7,714.44	$ 7,714.29
Net Change per ADA		$ 205.91	$ 476.70	$ 617.57	$ 304.97	$ 158.69	$ 538.91	$ 309.14	$ (668.80)	$ (0.15)
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.83%	-7.98%	0.00%



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Twin Hills CMS

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,058,118.00	1,898,097.00	-7.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	175,637.00	157,157.00	-10.5%
4) Other Local Revenue		8600-8799	14,000.00	12,000.00	-14.3%
5) TOTAL, REVENUES			2,247,755.00	2,067,254.00	-8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,097,791.00	1,168,364.00	6.4%
2) Classified Salaries		2000-2999	105,305.00	104,767.00	-0.5%
3) Employee Benefits		3000-3999	524,869.00	536,645.00	2.2%
4) Books and Supplies		4000-4999	122,650.73	68,760.00	-43.9%
5) Services and Other Operating Expenditures		5000-5999	323,232.47	55,100.00	-83.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,173,848.20	1,933,636.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,906.80	133,618.00	80.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,060.00	50,000.00	-12.4%
b) Transfers Out		7600-7629	420,000.00	350,000.00	-16.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(362,940.00)	(300,000.00)	-17.3%

Orchard View School

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(289,033.20)	(166,382.00)	-42.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	614,702.34	325,669.14	-47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			614,702.34	325,669.14	-47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			614,702.34	325,669.14	-47.0%
2) Ending Balance, June 30 (E + F1e)			325,669.14	159,287.14	-51.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,872.95	44,872.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	280,796.19	114,414.19	-59.3%
BP3100: 17% Reserve	0000	9780		*371,000.00*	
See Fund 01 Assign Bal 17%	0000	9780		*(256,585.81)*	
BP3100: 17% Reserve	0000	9780	*441,000.00*		
See Fund 01 Assign Bal 17%	0000	9780	*(160,203.81)*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orchard View School

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TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2020-21 CASH FLOW ESTIMATES @ Adopted Budget

ORCHARD VIEW		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														JU-AU 21	
A: BEGIN CASH	9110	265,000.00	372,059.00	432,325.00	501,109.00	323,607.00	198,730.00	286,732.00	260,123.00	146,657.00	233,098.00	133,076.00	18,684.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	38,696.00	38,696.00	69,653.00	69,653.00	69,653.00	69,653.00	69,653.00	69,653.00	69,653.00	0.00	0.00	0.00	564,963.00	208,962.00	773,925.00
Education Protection Account	8012			75,962.00			75,962.00			75,961.00			75,961.00	303,846.00		303,846.00
In Lieu Property Tax	8096		49,220.00	98,439.00	65,626.00	65,626.00	65,626.00	65,626.00	65,626.00	114,850.00	57,422.00	57,422.00	57,422.00	762,905.00	57,421.00	820,326.00
Federal Revenues	8100-8299													0.00		0.00
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							10,915.00			10,915.00			21,830.00	21,830.00	43,660.00
STRS on Behalf of State	8590													0.00	106,609.00	106,609.00
Other Local	8660-8799				3,000.00			3,000.00			3,000.00			9,000.00	3,000.00	12,000.00
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 RECEIPTS		38,696.00	87,916.00	244,054.00	138,279.00	135,279.00	268,129.00	149,194.00	135,279.00	260,464.00	71,337.00	57,422.00	133,383.00	1,719,432.00	397,822.00	2,117,254.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	8,100.00	8,100.00	114,716.00	114,716.00	114,716.00	114,716.00	114,716.00	114,716.00	114,716.00	114,716.00	114,716.00	119,720.00	1,168,364.00		1,168,364.00
Classified Salaries	2000-2999	1,500.00	7,500.00	9,577.00	9,577.00	9,577.00	9,577.00	9,577.00	9,577.00	9,577.00	9,577.00	9,577.00	9,574.00	104,767.00		104,767.00
Employee Benefits	3000-3999	3,000.00	5,500.00	42,154.00	42,154.00	42,154.00	42,154.00	42,154.00	42,154.00	42,154.00	42,154.00	42,154.00	42,150.00	430,036.00	106,609.00	536,645.00
Books & Supplies	4000-5999	3,000.00	6,000.00	5,517.00	14,377.00	13,752.00	5,509.00	5,503.00	3,441.00	2,066.00	2,061.00	2,065.00	2,469.00	65,760.00	3,000.00	68,760.00
Services & Other Operatnl	5000-5999	550.00	550.00	3,306.00	4,957.00	4,957.00	8,171.00	3,853.00	3,857.00	5,510.00	2,851.00	3,302.00	6,236.00	48,100.00	7,000.00	55,100.00
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	125,000.00	350,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		16,150.00	27,650.00	175,270.00	185,781.00	260,156.00	180,127.00	175,803.00	248,745.00	174,023.00	171,359.00	171,814.00	255,149.00	2,042,027.00	241,609.00	2,283,636.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF revenue		71,095.00												71,095.00		
Prior year In Lieu property tax		60,218.00												60,218.00		
Prior year other state + interest		3,200.00			20,000.00									23,200.00		
Accounts Payable	9500													0.00		
2020-21 Temp Loan from F01	9500												110,000.00	110,000.00		
Prior year: Books, Sup, MOU	9500	-50,000.00			-150,000.00									-200,000.00		
TOTAL PRIOR YR		84,513.00	0.00	0.00	-130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00	64,513.00	0.00	
E: NET INC/DEC	(B-C+D)	107,059.00	60,266.00	68,784.00	-177,502.00	-124,877.00	88,002.00	-26,609.00	-113,466.00	86,441.00	-100,022.00	-114,392.00	-11,766.00	-258,082.00		
F: ENDING CASH BAL	(A+E)	372,059.00	432,325.00	501,109.00	323,607.00	198,730.00	286,732.00	260,123.00	146,657.00	233,098.00	133,076.00	18,684.00	6,918.00		156,213.00	

Notes: Amount expected July and August of 2021 for all types of revenue is $290,000+. This includes the anticipated state cash deferrals for April, May, June of over $208,000.
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 $125,000.
Expenses also after June 2021 of $10,000 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 ($106,609).

Twin Hills Union School District - Orchard View Charter School

2020-21 Multi-Year Projection Assumptions @ Adopted Budget

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

	2019-20	2020-21	2021-22	2022-23
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.26%	2.31%	2.48%	3.26%
Base Grant Proration Factor -%		-7.92%	-12.18%	-14.95%
Unduplicated Count # / % for Sup Grant	39 / 17.18%	39 / 17.18%	39 / 17.18%	39 / 17.18%
Funded ADA	225.62	226.00	226.00	226.00
Enrollment	227.00	227.00	227.00	227.00
In Lieu Property Tax per ADA	$3,592	$3,630	$3,630	$3,633
Federal		District funds only	District funds only	District funds only
Other State				
Lottery Unrestricted/Restricted	Unr $153 : Rest $54	Unr $138 Rest $49 | 10% reduction this year only | ADA*1.04446	Une$153 Rest $54 ADA*1.04446	Une$153 Rest $54 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 $16.86; 9-12 $46.87 *prior year ADA	Unr K-8 $16.86; 9-12 $46.87 *prior year ADA
SB117 COVID19 Grant	Not Elig/Not seat based	19-20 Only	19-20 Only	19-20 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	$14,000	Interest $12k based on cash deferral issue	Same as PY	Same as PY
Donations		Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.2 FTE Teachers, 1.2 FTE Site Admin	15.1 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)	2.4 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 = 16.02%: PERS = 22.84%	STRS = 18.1%: PERS = 25.5%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. $10,214. Actual cost known to date.	Prior year + 2%	Prior year + 2%
Books and Supplies		Estimated expenses are based on prior year. One time purchases, carryover, and donations are not included	Prior year + 2%	Prior year + 2%
Services, Other Operating Expenses		Expenses based on prior year minus independent contractors. One time expenses, carryover, donations are not included.	Prior year + 2%	Prior year + 2%
Capital Outlay		None	None	None
Necessary Expense Reductions		See 2021-22	Expenses need reduced by $150,000	PY reduction remains+additional $100k
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	$260,000	$200,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	$160,000	$150,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Restricted	$44,873	CA Clean Energy Funds	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.

6/16/2020
Assumptions all sites 20-21 bud dev

Twin Hills Union School District - Orchard View Charter
2020-21 Multi-Year Projection @ Adopted Budget

		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%	2.48%	3.26%
Base Grant Proration Factor -%			-7.92%	-12.18%	-14.95%
ADA: Current Year / LCFF Funding		225.62	226.00	226.00	226.00
Enrollment Estimate		227.00	227.00	227.00	227.00
	Object Codes				
Revenue					
LCFF Sources: LCFF, Education Protection Account, In Lieu Property Tax	8010-8099	2,058,118	1,898,097	1,892,309	1,892,309
Federal Revenues	8100-8299				
State Revenues	8300-8599	55,638	50,548	55,706	55,706
State Revenues: Block Grants	8300-8599	-	-	-	-
State Revenues: STRS/PERS on Behalf of State		119,999	106,609	111,939	117,536
Local Revenues	8600-8799	14,000	12,000	12,000	12,000
Total Revenue		2,247,755	2,067,254	2,071,954	2,077,551
Expenditures					
Certificated Salaries	1000-1999	1,097,791	1,168,364	1,191,731	1,215,566
Classified Salaries	2000-2999	105,305	104,767	106,862	108,999
Employee Benefits -- Statutory	3300-3399; 3500-3699	34,480	37,911	38,669	39,443
Employee Benefits -- STRS/PERS on Behalf of State	310x	119,999	106,609	111,939	117,536
Employee Benefits -- STRS	3100-3199	191,715	192,786	190,915	220,017
Employee Benefits -- PERS	3200-3299	20,703	21,688	24,407	27,795
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	157,972	177,651	181,204	184,828
Books and Supplies	4000-4999	122,651	68,760	70,135	71,540
Services, Other Operating Expenses	5000-5999	323,232	55,100	56,200	57,325
Capital Outlay	6000-6999		-	-	-
Other Outgo	7100-7199 7300-7399				
Necessary Reductions				(150,000)	(250,000)
Total Expenditures		2,173,848	1,933,636	1,822,062	1,793,049
Excess (Deficiency)		73,907	133,618	249,892	284,502
Transfers In	8910-8929	57,060	50,000	50,000	50,000
Transfers Out (enter as negative)	7610-7629	(420,000)	(350,000)	(350,000)	(350,000)
Other Sources	8930-8979				
Other Uses (enter as negative)	7630-7699				
Contribution to Restricted Program	8980-8999				
Total Transfers/Other Uses		(362,940)	(300,000)	(300,000)	(300,000)
Net Increase (Decrease)		(289,033)	(166,382)	(50,108)	(15,498)
Fund Balance					
Beginning Balance		614,702	325,669	159,287	109,179
Beginning Fund Balance Transfers (restricted program carryovers)					
Net Ending Balance		325,669	159,287	109,179	93,681
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711				
Stores (nonspendable)	9712				
Restricted (Res 2000-9999)	9740	44,873	44,873	44,873	44,873
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	441,000	371,000	351,000	345,000
Assigned - Balance After Above GASB54 -*See Note Below		(160,204)	(256,586)	(286,694)	(296,192)
Unasgn/Unappr Amt (not for charters)	9790				
Net Ending Balance		325,669	159,287	109,179	93,681

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 amounts shown on the line below. See Fund 01 for an Assigned amount to cover this difference. 20-21 STRS on Behalf deducted from 17% requirement.

Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	*10%*	*5%*	*2%*	*2%*

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LCFF Calculator Universal Assumptions				
Orchard View (4930319) - 2020-21 Adopted Budget				6/15/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	*3.26%*	*0.00%*	*2.48%*	*3.26%*
Base Grant Proration Factor	-	*-7.92%*	*-12.18%*	*-14.95%*
Add-on, ERT & MSA Proration Factor	-	*-10.00%*	*-10.00%*	*-10.00%*
Base Grant	1,922,597	1,773,313	1,773,313	1,773,313
Grade Span Adjustment	61,084	56,179	56,134	56,134
Supplemental Grant	81,253	68,605	62,862	62,862
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,064,934	1,898,097	1,892,309	1,892,309
Transition Components:				
Target	$ 2,064,934	$ 1,898,097	$ 1,892,309	$ 1,892,309
Funded Based on Target Formula *(PY P-2)*	TRUE	TRUE	TRUE	TRUE
Floor	1,983,615	1,986,956	1,986,956	1,986,956
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**	**$ 1,898,097**	**$ 1,892,309**	**$ 1,892,309**
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	$ 951,185	$ 773,925	$ 768,137	$ 767,391
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	303,335	303,846	303,846	303,846
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	810,414	820,326	820,326	821,072
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	$ 2,064,934	$ 1,898,097	$ 1,892,309	$ 1,892,309
Basic Aid Status	-	-	-	-
Less: Excess Taxes	$ -	$ -	$ -	$ -
Less: EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total Phase-In Entitlement	***$ 2,064,934***	***$ 1,898,097***	***$ 1,892,309***	***$ 1,892,309***
EPA Details				
% of Adjusted Revenue Limit - Annual	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
% of Adjusted Revenue Limit - P-2	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
EPA (for LCFF Calculation purposes)	*$ 303,335*	*$ 303,846*	*$ 303,846*	*$ 303,846*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*303,335*	*303,846*	*303,846*	*303,846*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*3,078*	*(0)*	*(0)*	*(0)*
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	227	227	227	227
COE Enrollment	-	-	-	-
Total Enrollment	*227*	*227*	*227*	*227*
Unduplicated Pupil Count	39	39	39	39
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	*39*	*39*	*39*	*39*
Rolling %, Supplemental Grant	20.4800%	18.7500%	17.1800%	17.1800%
Rolling %, Concentration Grant	20.4800%	18.7500%	17.1800%	17.1800%
FUNDED ADA				
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	45.08	45.00	45.00	45.00
Grades 4-6	40.57	41.00	41.00	41.00
Grades 7-8	37.19	37.00	37.00	37.00
Grades 9-12	102.78	103.00	103.00	103.00
Total Adjusted Base Grant ADA	***225.62***	***226.00***	***226.00***	***226.00***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	**225.62**	**226.00**	**226.00**	**226.00**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	45.08	45.00	45.00	45.00
Grades 4-6	40.57	41.00	41.00	41.00
Grades 7-8	37.19	37.00	37.00	37.00
Grades 9-12	102.78	103.00	103.00	103.00
Total Actual ADA	**225.62**	**226.00**	**226.00**	**226.00**
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 fundir	$ 81,253	$ 68,605	$ 62,862	$ 62,862
Current year Percentage to Increase or Improve Services	4.10%	3.75%	3.44%	3.44%

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%		-7.92%	18.75%	18.75%	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	45.00	7,092	738	294	-	365,563
Grades 4-6	40.57	7,818		320	-	330,168	41.00	7,199		270	-	306,227
Grades 7-8	37.19	8,050		330	-	311,642	37.00	7,412		278	-	284,528
Grades 9-12	102.78	9,329	243	392	-	1,024,107	103.00	8,590	223	330	-	941,779
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	225.62	1,922,597	61,084	81,253	-	2,064,934	226.00	1,773,313	56,179	68,605	-	1,898,097
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,064,934						1,898,097
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	226.00	1,272,260
Current year Funded ADA times Other RL per ADA				-	225.62	-				-	226.00	-
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	225.62	102,777				455.53	226.00	102,950
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	226.00	611,746
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,983,615						1,986,956
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						2,064,934						1,898,097
LOCAL CONTROL FUNDING FORMULA FLOOR						1,983,615						1,986,956
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						1,898,097
CALCULATE STATE AID												
Transition Entitlement						2,064,934						1,898,097
Local Revenue (including RDA)						(810,414)						(820,326)
Gross State Aid						1,254,520						1,077,771
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	226.00		1,272,260
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(810,414)						(820,326)
Subtotal State Aid for Historical RL/Charter General BG						459,707						451,934
Categorical funding from 2012-13						-						-
Charter Categorical Block Grant adjusted for ADA						102,777						102,950
Minimum State Aid Guarantee Before Proration Factor						562,484						554,884
Proration Factor												-10.00%
Minimum State Aid Guarantee						562,484						499,395
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						2,064,934						1,898,097
Minimum State Aid plus Property Taxes including RDA						1,372,898						1,319,721
Offset						-						-
Minimum State Aid Prior to Offset						562,484						499,395
Total Minimim State Aid with Offset						562,484						499,395
TOTAL STATE AID						1,254,520						1,077,771
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,064,934						1,898,097
CHANGE OVER PRIOR YEAR			1.25%	25,404					-8.08%	(166,837)		
LCFF Entitlement PER ADA						9,152						8,399
PER ADA CHANGE OVER PRIOR YEAR			4.09%	360					-8.23%	(753)		
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2019-20				Increase		2020-21
State Aid			0.10%	1,275		1,254,520			-14.09%	(176,749)		1,077,771
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-
Charter in-Lieu Taxes			3.07%	24,129		810,414			1.22%	9,912		820,326
LCFF pre COE, Choice, Supp			1.25%	25,404		2,064,934			-8.08%	(166,837)		1,898,097

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Orchard View School

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	2.480%		-12.18%	17.18%	17.18%	2021-22	3.260%		-14.95%	17.18%	17.18%	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	45.00	7,092	738	269	-	364,457	45.00	7,092	738	269	-	364,457
Grades 4-6	41.00	7,199		247	-	305,301	41.00	7,199		247	-	305,301
Grades 7-8	37.00	7,412		255	-	283,667	37.00	7,412		255	-	283,667
Grades 9-12	103.00	8,590	223	303	-	938,929	103.00	8,590	223	303	-	938,929
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	226.00	1,773,313	56,134	62,862	-	1,892,309	226.00	1,773,313	56,134	62,862	-	1,892,309
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,892,309						1,892,309
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	226.00	1,272,260				5,629.47	226.00	1,272,260
Current year Funded ADA times Other RL per ADA				-	226.00	-				-	226.00	-
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	226.00	102,950				455.53	226.00	102,950
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	226.00	611,746				$ 2,706.84	226.00	611,746
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,986,956						1,986,956
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2021-22						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						1,892,309						1,892,309
LOCAL CONTROL FUNDING FORMULA FLOOR						1,986,956						1,986,956
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						1,892,309						1,892,309
CALCULATE STATE AID												
Transition Entitlement						1,892,309						1,892,309
Local Revenue (including RDA)						(820,326)						(821,072)
Gross State Aid						1,071,983						1,071,237
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	226.00			1,272,260			5,629.47	226.00		1,272,260
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(820,326)						(821,072)
Subtotal State Aid for Historical RL/Charter General BG						451,934						451,188
Categorical funding from 2012-13						-						-
Charter Categorical Block Grant adjusted for ADA						102,950						102,950
Minimum State Aid Guarantee Before Proration Factor						554,884						554,138
Proration Factor						-10.00%						-10.00%
Minimum State Aid Guarantee						499,395						498,724
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						1,892,309						1,892,309
Minimum State Aid plus Property Taxes including RDA						1,319,721						1,319,796
Offset						-						-
Minimum State Aid Prior to Offset						499,395						498,724
Total Minimim State Aid with Offset						499,395						498,724
TOTAL STATE AID						1,071,983						1,071,237
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,892,309						1,892,309
CHANGE OVER PRIOR YEAR			-0.30%	(5,788)					0.00%	-		
LCFF Entitlement PER ADA						8,373						8,373
PER ADA CHANGE OVER PRIOR YEAR			-0.31%	(26)					0.00%	-		
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2021-22				Increase		2022-23
State Aid			-0.54%	(5,788)		1,071,983			-0.07%	(746)		1,071,237
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-
Charter in-Lieu Taxes			0.00%	-		820,326			0.09%	746		821,072
LCFF pre COE, Choice, Supp			-0.30%	(5,788)		1,892,309			0.00%	-		1,892,309

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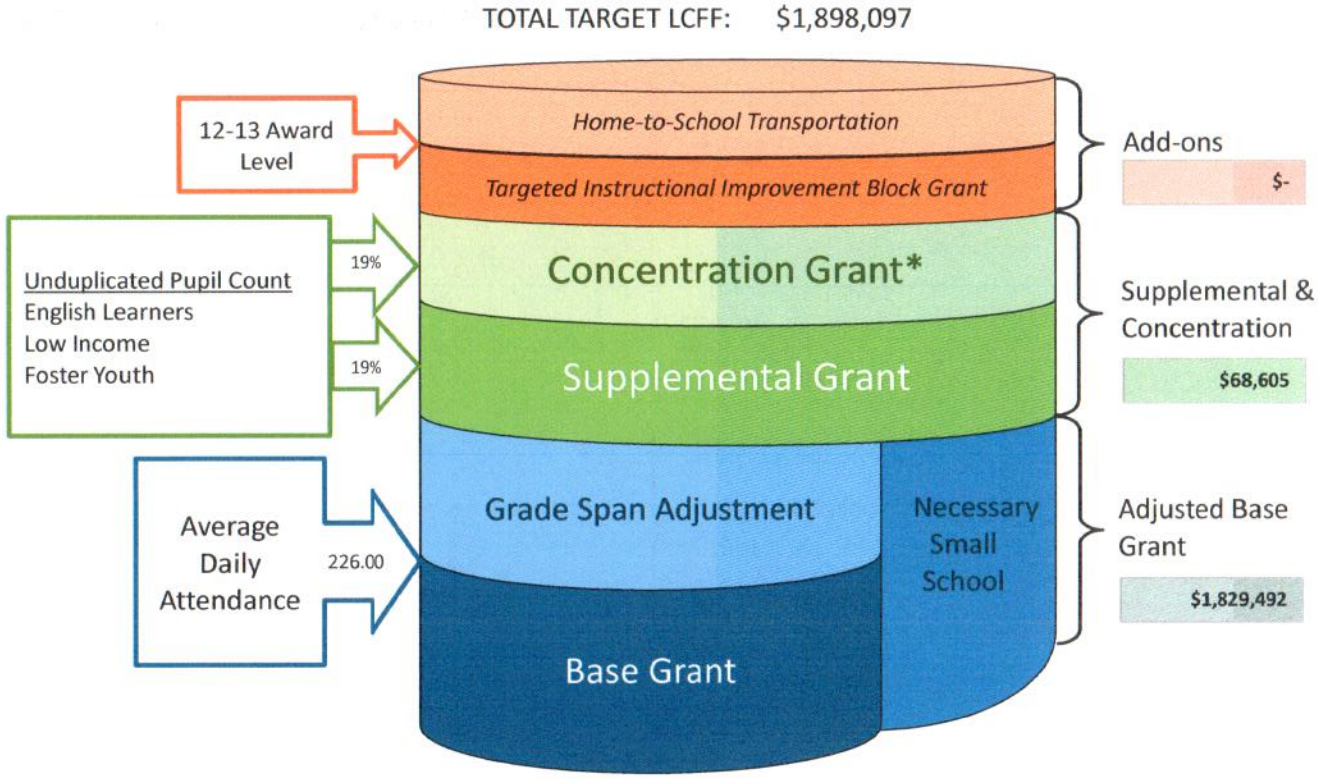
Orchard View School

Components of LCFF Target Entitlement

		2020-21		
Base Grant / Necessary Small School	$	1,773,313		226.00 ADA
Grade Span Adjustment	$	56,179		
Supplemental Grant	$	68,605	19%	
Concentration Grant	$	-	19%	
Add-ons (TIIBG & Transportation)	$	-		
Total	$	1,898,097		



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

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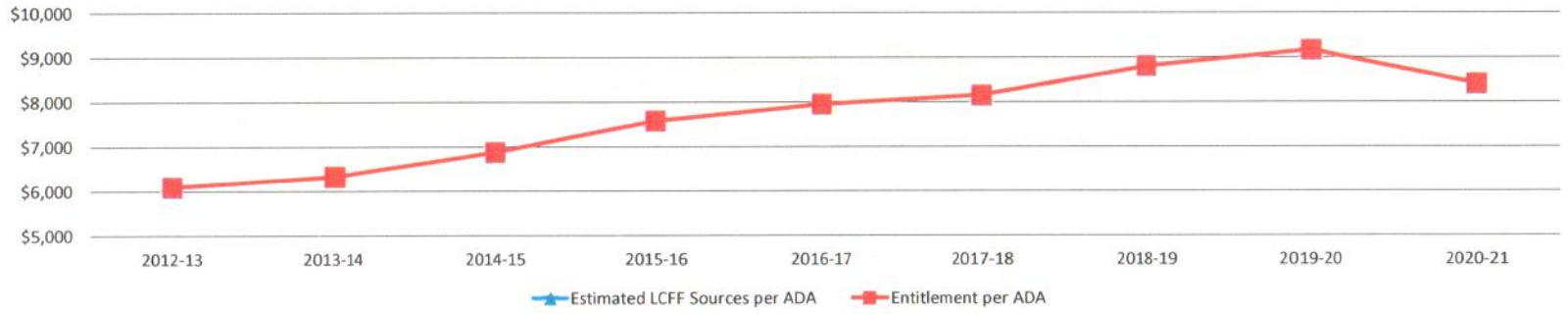
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Funded ADA	196.34	206.01	211.35	221.42	229.76	236.67	231.98	225.62	226.00	226.00
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	$ 8,398.66	$ 8,373.05
Net Change per ADA		$ 233.24	$ 546.39	$ 703.11	$ 372.83	$ 198.72	$ 652.55	$ 360.43	$ (753.61)	$ (25.61)
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.10%	-8.23%	-0.30%
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	$ 8,398.66	$ 8,373.05
Net Change per ADA		$ 233.24	$ 546.39	$ 703.11	$ 372.83	$ 198.72	$ 652.55	$ 360.43	$ (753.61)	$ (25.61)
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.10%	-8.23%	-0.30%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,330,259.00	0.00	2,330,259.00	2,114,709.00	0.00	2,114,709.00	-9.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,384.00	132,137.00	179,521.00	42,267.00	102,502.00	144,769.00	-19.4%
4) Other Local Revenue		8600-8799	91,600.00	304,037.00	395,637.00	62,000.00	358,600.00	420,600.00	6.3%
5) TOTAL, REVENUES			2,469,243.00	436,174.00	2,905,417.00	2,218,976.00	461,102.00	2,680,078.00	-7.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,010,906.00	47,882.00	1,058,788.00	1,019,737.00	43,777.00	1,063,514.00	0.4%
2) Classified Salaries		2000-2999	302,561.00	226,848.00	529,409.00	186,931.00	265,149.00	452,080.00	-14.6%
3) Employee Benefits		3000-3999	445,826.00	198,546.00	644,372.00	416,507.00	187,313.00	603,820.00	-6.3%
4) Books and Supplies		4000-4999	78,653.00	89,992.73	168,645.73	60,463.00	47,555.00	108,018.00	-35.9%
5) Services and Other Operating Expenditures		5000-5999	599,761.00	117,743.41	717,504.41	529,676.00	60,454.00	590,130.00	-17.8%
6) Capital Outlay		6000-6999	0.00	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	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,437,707.00	681,012.14	3,118,719.14	2,213,314.00	604,248.00	2,817,562.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,536.00	(244,838.14)	(213,302.14)	5,662.00	(143,146.00)	(137,484.00)	-35.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(152,105.00)	152,105.00	0.00	(143,146.00)	143,146.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(152,105.00)	152,105.00	0.00	(143,146.00)	143,146.00	0.00	0.0%

SunRidge School (37)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,569.00)	(92,733.14)	(213,302.14)	(137,484.00)	0.00	(137,484.00)	-35.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	613,051.87	108,437.44	721,489.31	492,482.87	15,704.30	508,187.17	-29.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613,051.87	108,437.44	721,489.31	492,482.87	15,704.30	508,187.17	-29.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613,051.87	108,437.44	721,489.31	492,482.87	15,704.30	508,187.17	-29.6%
2) Ending Balance, June 30 (E + F1e)			492,482.87	15,704.30	508,187.17	354,998.87	15,704.30	370,703.17	-27.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,704.30	11,704.30	0.00	11,704.30	11,704.30	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	488,482.87	0.00	488,482.87	350,998.87	0.00	350,998.87	-28.1%
RESIG Deductible 8th Grade FT	0000	9780				*18,000.00*		*18,000.00*	
BP3100 17% Reserve	0000	9780				*464,000.00*		*464,000.00*	
D53 Reserve	0000	9780				*(131,001.13)*		*(131,001.13)*	
RESIG Deductible 8th Grade FT	0000	9780	*18,000.00*		*18,000.00*				
BP3100 17% Reserve	0000	9780	*530,200.00*		*530,200.00*				
D53 Reserve	0000	9780	*(59,717.13)*		*(59,717.13)*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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SunRidge School

TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2020-21 CASH FLOW ESTIMATES @ Adopted Budget

SUNRIDGE		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														JU-AU 21	
A: BEGIN CASH	9110	500,000.00	663,873.00	621,292.00	436,191.00	393,427.00	334,826.00	413,250.00	373,248.00	326,081.00	412,262.00	290,894.00	159,700.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8015	41,523.00	41,523.00	74,742.00	74,742.00	74,742.00	74,742.00	74,742.00	74,742.00	74,742.00	0.00	0.00	0.00	606,240.00	224,228.00	830,468.00
Education Protection Account	8012			81,496.00			81,496.00			81,496.00			81,496.00	325,984.00		325,984.00
In Lieu Property Tax	8096		57,495.00	114,991.00	76,661.00	76,661.00	76,661.00	76,661.00	76,661.00	134,154.00	67,078.00	67,078.00	67,078.00	891,179.00	67,078.00	958,257.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,454.00							4,454.00		4,454.00
Mandated 1 Time Funds	8550													0.00		0.00
Lottery, Unrest+Rest								12,765.00			12,765.00			25,530.00	25,531.00	51,061.00
STRS on Behalf of State														0.00	89,254.00	89,254.00
Other Local - Interest + Rent	8600-8799				3,000.00			3,000.00			3,000.00			9,000.00	3,000.00	12,000.00
Other Local - After Care Prog.	8673		5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	7,000.00	65,000.00		65,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799			8,000.00	20,000.00	25,000.00	25,000.00	30,000.00	30,000.00	20,000.00	20,000.00	20,000.00	23,600.00	221,600.00		221,600.00
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 RECEIPTS		41,523.00	104,818.00	285,029.00	180,203.00	182,203.00	318,153.00	202,968.00	187,203.00	316,192.00	108,643.00	92,878.00	251,174.00	2,270,987.00	409,091.00	2,680,078.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	8,000.00	8,000.00	103,951.00	103,951.00	103,951.00	103,951.00	103,951.00	103,951.00	103,951.00	103,951.00	103,951.00	111,955.00	1,063,514.00		1,063,514.00
Classified Salaries	2000-2999	4,800.00	28,000.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	41,928.00	452,080.00		452,080.00
Employee Benefits	3000-3999	5,000.00	12,500.00	49,707.00	49,707.00	49,707.00	49,707.00	49,707.00	49,707.00	49,707.00	49,707.00	49,707.00	49,703.00	514,566.00	89,254.00	603,820.00
Books & Supplies	4000-4999	2,160.00	8,641.00	12,962.00	10,802.00	8,641.00	7,561.00	10,802.00	5,401.00	5,401.00	5,401.00	3,241.00	7,005.00	88,018.00	20,000.00	108,018.00
Services	5000-5999	4,000.00	7,570.00	18,894.00	18,891.00	18,889.00	18,894.00	18,894.00	15,695.00	11,336.00	11,336.00	7,557.00	918.00	152,874.00	225,000.00	377,874.00
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 DISBURSM		41,648.00	82,399.00	245,130.00	242,967.00	240,804.00	239,729.00	242,970.00	234,370.00	230,011.00	230,011.00	224,072.00	229,197.00	2,483,308.00	334,254.00	2,817,562.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF revenue		84,500.00												84,500.00		
Prior year In Lieu Property Tax		77,198.00												77,198.00		
Prior year Lottery, Other State, Interest		2,300.00			20,000.00									22,300.00		
Prior year MOU																
Accounts Payable	9500													0.00		
Current year Loans from F01 D53														0.00		
Prior year MOU Books, Sup, e	9500		-65,000.00	-225,000.00										-290,000.00		
TOTAL PRIOR YR		163,998.00	-65,000.00	-225,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-106,002.00	0.00	
E: NET INC/DEC	(B-C+D)	163,873.00	-42,581.00	-185,101.00	-42,764.00	-58,601.00	78,424.00	-40,002.00	-47,167.00	86,181.00	-121,368.00	-131,194.00	21,977.00	-318,323.00		
F: ENDING CASH BAL	(A+E)	663,873.00	621,292.00	436,191.00	393,427.00	334,826.00	413,250.00	373,248.00	326,081.00	412,262.00	290,894.00	159,700.00	181,677.00		74,837.00	

Notes: Revenue expected in July and August 2021 for LCFF is over $224,000 based on deferrals for April, May and June 2021. In Lieu Property Tax of $67,000+, interest and 3rd & 4th quarter Lottery of over $28,000 will be received July through October 2021.
Expenses to be made after June 30, 2020 are for instructional materials of $20,000 plus the MOU payable to the district in the amount of $225,000.
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).

Twin Hills Union School District - SunRidge Charter School

2020-21 Multi-Year Projection Assumptions @ Adopted Budget

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

	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%	2.48%	3.26%
Base Grant Proration Factor -%		-7.92%	-12.18%	-14.95%
Unduplicated Count # / % for Sup Grant	83 / 29.54%	83 / 29.54%	83 / 29.54% #	83 / 29.54%
Funded ADA	264.14	264.00	264.00	264.00
Enrollment	281.00	281.00	281.00	281.00
In Lieu Property Tax per ADA	$3,592	$3,630	$3,630	$3,633
Federal		District Funds	District Funds	District Funds
Other State				
Lottery Unrestricted/Restricted	Unr $153 Rest $54	Unr $138 Rest $49 / 10% reduction this year only / ADA*1.04446	Une $153 Rest $54 / ADA*1.04446	Une $153 Rest $54 / ADA*1.04446
Mandated Block Grant	Unr $16.86	Unr $16.86 *prior year ADA	Unr $16.86 *prior year ADA	Unr $16.86 *prior year ADA
SB117 COVID19 Grant	New Block Grant $4,409	19-20 Only	19-20 Only	19-20 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		Interest $12k per py + $3,000 Breakfast Pgm	Interest $12k + Bkfast Pgm $3k same as PY	Same as PY
Parent Pledges		Estimat based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program		Based on amount needed to run program	Prior year + 2% as expenses increase same	Prior year + 2% as expenses increase same
Special Education	$72,000	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	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	12.6 FTE	11.0 FTE	FTE same as prior year	FTE 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=17.1% PERS=19.721%	STRS = 16.15%; PERS = 20.70%	STRS = 16.02%; PERS = 22.84%	STRS = 18.1%; PERS = 25.5%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. $10,214. Actual cost known to date.	Prior year + 2%	Prior year + 2%
Books and Supplies		Estimated expenses based on prior year. Carryover and donations are not budgeted.	Prior year + 2%	Prior year + 2%
Services, Other Operating Expenses		Estimated expenses based on prior year minus independent contractors. Includes MOU due to the District. Carryover, donations not included.	Prior year + 2%	Prior year + 2%
Rent: Pine Crest Campus	$212,256	Prior year, no increase, waived by Seb USD	Prior year, no increase, waived by Seb USD	Prior year plus estimated 1%
Capital Outlay	$0	None anticipated	None anticipated	None anticipated
Necessary Expense Reductions		See 2021-22	$100,000	$150,000
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 $128,105 Cafeteria $24,000	Special Education encroachment $113,146 Cafeteria $30,000	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount reduces fund balance	Negative amount reduces fund balance	Negative amount reduces fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	$8,000	2 Revolving funds @$4,000 each	Same as prior year	Same as prior year
Restricted	$11,704	CA Clean Energy Funds	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		(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.

6/16/2020
Assumptions all sites 20-21 bud dev

Twin Hills Union School District - SunRidge Charter
2020-21 Multi-Year Projection @ Adopted Budget

		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%	2.48%	3.26%
Base Grant Proration Factor -%			-7.92%	-12.18%	-14.95%
ADA: Current Year / LCFF Funding		264.14	264.00	264.00	264.00
Enrollment Estimate		281.00	281.00	281.00	281.00
	Object Codes				
Revenue					
LCFF Sources: LCFF, Education Protection Account, In Lieu Property Tax	8010-8099	2,330,259	2,114,709	2,115,291	2,115,291
Federal Revenues	8100-8299				
State Revenues	8300-8599	62,558	55,515	61,583	61,583
State Revenues: Block Grants	8300-8599	4,409	-	-	-
State Revenues: STRS/PERS on Behalf of		112,554	89,254	93,717	98,403
Local Revenues: Interest, Cafeteria + Other	8600-8799	22,297	15,000	15,000	15,000
Local Revenues: Parent Pledges	8699	159,040	221,600	226,030	230,550
Local Revenues: After Care Program		68,700	62,000	63,240	64,500
Local Revenues: Special Ed	8792	72,000	72,000	72,000	72,000
Total Revenue		2,831,817	2,630,078	2,646,861	2,657,326
Expenditures					
Certificated Salaries	1000-1999	1,058,788	1,063,514	1,084,784	1,106,480
Classified Salaries	2000-2999	529,409	452,080	461,122	470,344
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp	3301-3399; 3501-3699	69,838	86,113	87,835	89,592
Employee Benefits-Statutory: STRS on Behalf of State	310x	112,554	89,254	93,717	98,403
Employee Benefits-Statutory: STRS	3101-3199	183,776	154,393	173,782	200,273
Employee Benefits-Statutory: PERS	3201-3299	96,179	83,567	105,320	119,938
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	182,025	190,493	194,303	198,189
Books and Supplies	4000-4999	168,646	108,018	110,178	112,382
Services, Other Operating Expenses	5000-5999	505,248	377,874	385,431	393,140
Services, Other Op Exps: Pine Crest Rent		212,256	212,256	212,256	214,379
Necessary reductions			-	(100,000)	(150,000)
Capital Outlay	6000-6999	-	-	-	-
Other Outgo	7100-7199 7300-7399	-	-	-	-
Total Expenditures		3,118,719	2,817,562	2,808,729	2,853,120
Excess (Deficiency)		(286,902)	(187,484)	(161,869)	(195,794)
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)		(213,302)	(137,484)	(111,869)	(145,794)
Fund Balance					
Beginning Balance		721,489	508,187	370,703	258,833
Beginning Fund Balance Transfers (restricted program carryovers)					
Net Ending Balance		508,187	370,703	258,833	113,038
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711	8,000	8,000	8,000	8,000
Stores (nonspendable)	9712				
Restricted (Res 2000-9999)	9740	11,704	11,704	11,704	11,704
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	464,000	462,000	469,000
Assigned - Balance After Above: GASB54 - *See Note Below		(59,717)	(131,001)	(240,871)	(393,666)
Unasgn/Unappr Amount (not for charters)	9790				
Net Ending Balance		508,187	370,703	258,833	113,038

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 20-21 going forward are negative amounts 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 STRS on Behalf deducted from 17% requirement.

Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	*15%*	*12%*	*8%*	*3%*

LCFF Calculator Universal Assumptions					
Sunridge Charter (4930350) - 2020-21 Adopted Budget					6/15/2020
Summary of Funding					
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	*3.26%*	*0.00%*	*2.48%*	*3.26%*
Base Grant Proration Factor	-	*-7.92%*	*-12.18%*	*-14.95%*
Add-on, ERT & MSA Proration Factor	-	*-10.00%*	*-10.00%*	*-10.00%*
Base Grant	2,060,912	1,896,314	1,896,314	1,896,314
Grade Span Adjustment	109,673	101,106	100,969	100,969
Supplemental Grant	118,730	117,289	118,008	118,008
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,289,315	2,114,709	2,115,291	2,115,291
Transition Components:				
Target	$ 2,289,315	$ 2,114,709	$ 2,115,291	$ 2,115,291
Funded Based on Target Formula *(PY P-2)*	TRUE	TRUE	TRUE	TRUE
Floor	2,192,598	2,191,164	2,191,164	2,191,164
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	**$ 2,289,315**	**$ 2,114,709**	**$ 2,115,291**	**$ 2,115,291**
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	$ 1,014,190	$ 830,468	$ 831,050	$ 830,179
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	326,206	325,984	325,984	325,984
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	948,919	958,257	958,257	959,128
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	$ 2,289,315	$ 2,114,709	$ 2,115,291	$ 2,115,291
Basic Aid Status	-	-	-	-
Less: Excess Taxes	$ -	$ -	$ -	$ -
Less: EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total Phase-In Entitlement	***$ 2,289,315***	***$ 2,114,709***	***$ 2,115,291***	***$ 2,115,291***
EPA Details				
% of Adjusted Revenue Limit - Annual	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
% of Adjusted Revenue Limit - P-2	*23.88234575%*	*23.88234575%*	*23.88234575%*	*23.88234575%*
EPA (for LCFF Calculation purposes)	*$ 326,206*	*$ 325,984*	*$ 325,984*	*$ 325,984*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*326,206*	*325,984*	*325,984*	*325,984*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*3,173*	*(0)*	*(0)*	*(0)*
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	281	281	281	281
COE Enrollment	-	-	-	-
Total Enrollment	*281*	*281*	*281*	*281*
Unduplicated Pupil Count	83	83	83	83
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	*83*	*83*	*83*	*83*
Rolling %, Supplemental Grant	27.3500%	29.3600%	29.5400%	29.5400%
Rolling %, Concentration Grant	27.3500%	29.3600%	29.5400%	29.5400%
FUNDED ADA				
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	136.92	137.00	137.00	137.00
Grades 4-6	77.97	78.00	78.00	78.00
Grades 7-8	49.29	49.00	49.00	49.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	***264.18***	***264.00***	***264.00***	***264.00***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	**264.18**	**264.00**	**264.00**	**264.00**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	136.92	137.00	137.00	137.00
Grades 4-6	77.97	78.00	78.00	78.00
Grades 7-8	49.29	49.00	49.00	49.00
Grades 9-12	-	-	-	-
Total Actual ADA	**264.18**	**264.00**	**264.00**	**264.00**
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	$ 118,730	$ 117,289	$ 118,008	$ 118,008
Current year Percentage to Increase or Improve Services	5.47%	5.87%	5.91%	5.91%

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%		-7.92%	29.36%	29.36%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	136.92	7,702	801	465	-	1,227,914	137.00	7,092	738	460	-	1,135,700
Grades 4-6	77.97	7,818		428	-	642,913	78.00	7,199		423	-	594,495
Grades 7-8	49.29	8,050		440	-	418,489	49.00	7,412		435	-	384,514
Grades 9-12	-	9,329	243	524	-	-	-	8,590	223	517	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	264.18	2,060,912	109,673	118,730	-	2,289,315	264.00	1,896,314	101,106	117,289	-	2,114,709
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,289,315						2,114,709
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	264.18	1,365,887				5,170.29	264.00	1,364,957
Current year Funded ADA times Other RL per ADA				-	264.18	-				-	264.00	-
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	264.18	118,495				448.54	264.00	118,415
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	264.18	623,607				$ 2,360.54	264.00	623,183
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,192,598						2,191,164
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						2,289,315						2,114,709
LOCAL CONTROL FUNDING FORMULA FLOOR						2,192,598						2,191,164
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						2,289,315						2,114,709
CALCULATE STATE AID												
Transition Entitlement						2,289,315						2,114,709
Local Revenue (including RDA)						(948,919)						(958,257)
Gross State Aid						1,340,396						1,156,452
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	264.18			1,365,887			5,170.29	264.00		1,364,957
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(948,919)						(958,257)
Subtotal State Aid for Historical RL/Charter General BG						416,968						406,700
Categorical funding from 2012-13						84,609						84,609
Charter Categorical Block Grant adjusted for ADA						118,495						118,415
Minimum State Aid Guarantee Before Proration Factor						620,072						609,724
Proration Factor												-10.00%
Minimum State Aid Guarantee						620,072						548,751
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						2,289,315						2,114,709
Minimum State Aid plus Property Taxes including RDA						1,568,991						1,507,008
Offset						-						-
Minimum State Aid Prior to Offset						620,072						548,751
Total Minimim State Aid with Offset						620,072						548,751
TOTAL STATE AID						1,340,396						1,156,452
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,289,315						2,114,709
CHANGE OVER PRIOR YEAR		5.89%	127,279						-7.63%	(174,606)		
LCFF Entitlement PER ADA						8,666						8,010
PER ADA CHANGE OVER PRIOR YEAR		4.36%	362						-7.57%	(656)		
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2019-20				Increase		2020-21
State Aid		4.75%	60,803			1,340,396			-13.72%	(183,944)		1,156,452
Property Taxes net of in-lieu		0.00%	-			-			0.00%	-		-
Charter in-Lieu Taxes		7.53%	66,476			948,919			0.98%	9,338		958,257
LCFF pre COE, Choice, Supp		5.89%	127,279			2,289,315			-7.63%	(174,606)		2,114,709

SunRidge School (43)

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	2.480%		-12.18%	29.54%	29.54%	2021-22	3.260%		-14.95%	29.54%	29.54%	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	137.00	7,092	738	463	-	1,136,086	137.00	7,092	738	463	-	1,136,086
Grades 4-6	78.00	7,199		425	-	594,697	78.00	7,199		425	-	594,697
Grades 7-8	49.00	7,412		438	-	384,645	49.00	7,412		438	-	384,645
Grades 9-12	-	8,590	223	521	-	-	-	8,590	223	521	-	-
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	264.00	1,896,314	100,969	118,008	-	2,115,291	264.00	1,896,314	100,969	118,008	-	2,115,291
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						-						-
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,115,291						2,115,291
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	264.00	1,364,957				5,170.29	264.00	1,364,957
Current year Funded ADA times Other RL per ADA				-	264.00	-				-	264.00	-
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	264.00	118,415				448.54	264.00	118,415
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	264.00	623,183				$ 2,360.54	264.00	623,183
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,191,164						2,191,164
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2021-22						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						2,115,291						2,115,291
LOCAL CONTROL FUNDING FORMULA FLOOR						2,191,164						2,191,164
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						**2,115,291**						**2,115,291**
CALCULATE STATE AID												
Transition Entitlement						2,115,291						2,115,291
Local Revenue (including RDA)						(958,257)						(959,128)
Gross State Aid						1,157,034						1,156,163
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	264.00			1,364,957			5,170.29	264.00		1,364,957
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(958,257)						(959,128)
Subtotal State Aid for Historical RL/Charter General BG						406,700						405,829
Categorical funding from 2012-13						84,609						84,609
Charter Categorical Block Grant adjusted for ADA						118,415						118,415
Minimum State Aid Guarantee Before Proration Factor						609,724						608,853
Proration Factor						-10.00%						-10.00%
Minimum State Aid Guarantee						548,751						547,967
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						2,115,291						2,115,291
Minimum State Aid plus Property Taxes including RDA						1,507,008						1,507,095
Offset						-						-
Minimum State Aid Prior to Offset						548,751						547,967
Total Minimim State Aid with Offset						548,751						547,967
TOTAL STATE AID						1,157,034						1,156,163
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,115,291						2,115,291
CHANGE OVER PRIOR YEAR			0.03%	582					0.00%	-		
LCFF Entitlement PER ADA						8,012						8,012
PER ADA CHANGE OVER PRIOR YEAR			0.02%	2					0.00%	-		
BASIC AID STATUS (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2021-22				Increase		2022-23
State Aid			0.05%	582		1,157,034			-0.08%	(871)		1,156,163
Property Taxes net of in-lieu			0.00%	-		-			0.00%	-		-
Charter in-Lieu Taxes			0.00%	-		958,257			0.09%	871		959,128
LCFF pre COE, Choice, Supp			0.03%	582		2,115,291			0.00%	-		2,115,291

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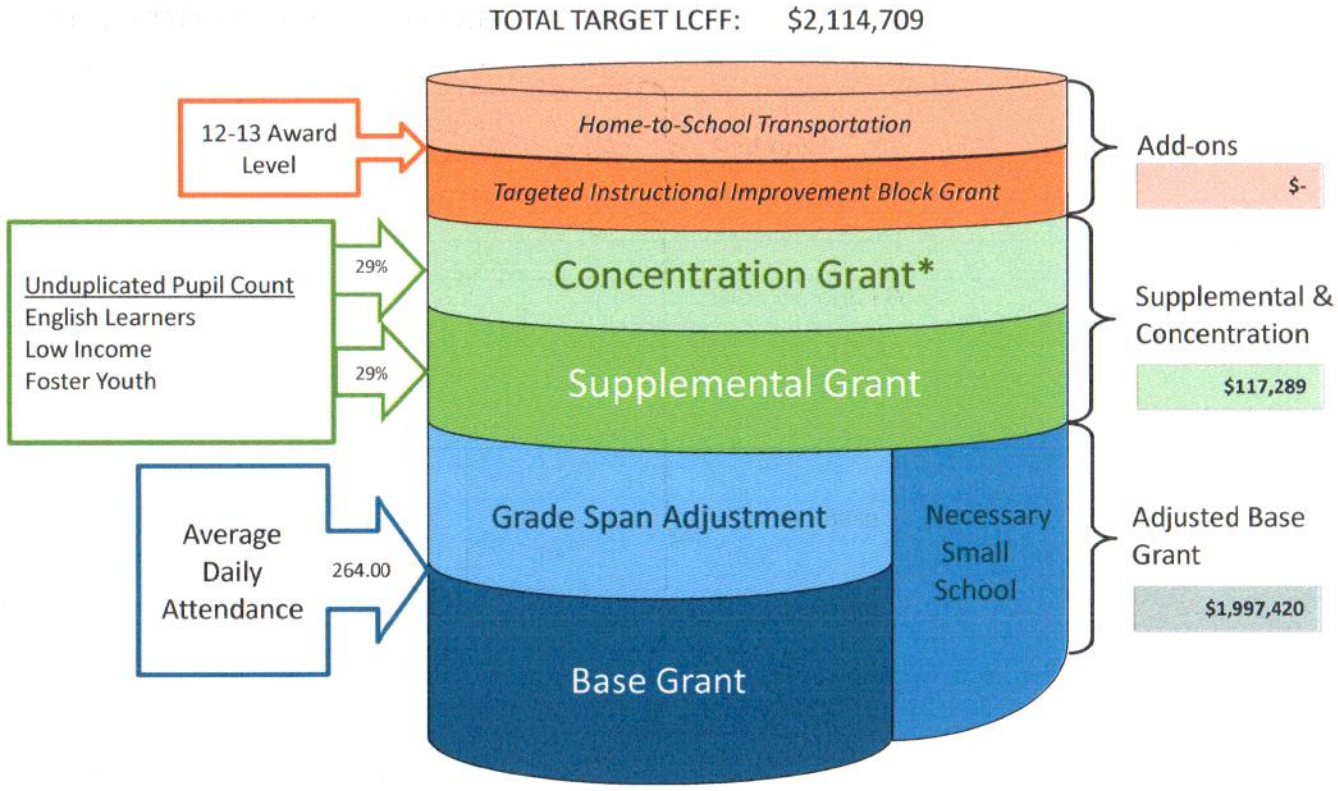
Sunridge Charter (4930350) - 2020-21 Adopted Budget

LOCAL CONTROL FUNDING FORMULA

Components of LCFF Target Entitlement

		2020-21		
Base Grant / Necessary Small School	$	1,896,314		264.00 ADA
Grade Span Adjustment	$	101,106		
Supplemental Grant	$	117,289	29%	
Concentration Grant	$	-	29%	
Add-ons (TIIBG & Transportation)	$	-		
Total	$	2,114,709		



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

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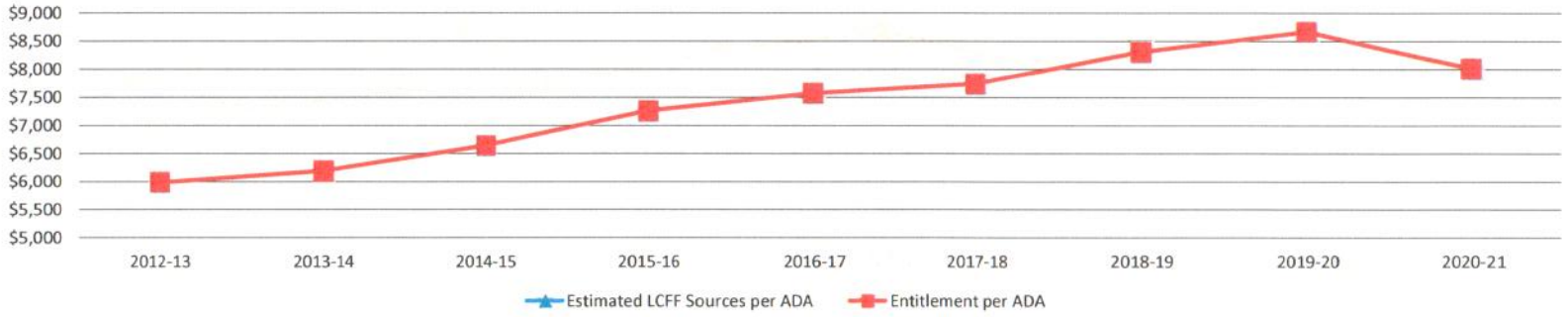
SunRidge School

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	264.18	264.00	264.00
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	$ 8,665.74	$ 8,010.26	$ 8,012.47
Net Change per ADA		$ 205.47	$ 450.11	$ 620.28	$ 313.88	$ 166.12	$ 566.82	$ 361.40	$ (655.48)	$ 2.20
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.35%	-7.56%	0.03%
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	$ 8,665.74	$ 8,010.26	$ 8,012.47
Net Change per ADA		$ 205.47	$ 450.11	$ 620.28	$ 313.88	$ 166.12	$ 566.82	$ 361.40	$ (655.48)	$ 2.20
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.35%	-7.56%	0.03%



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SunRidge School

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	238,573.00	211,000.00	-11.6%
5) TOTAL, REVENUES			238,573.00	211,000.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	163,816.00	166,366.00	1.6%
3) Employee Benefits		3000-3999	48,390.00	51,401.00	6.2%
4) Books and Supplies		4000-4999	14,413.00	21,300.00	47.8%
5) Services and Other Operating Expenditures		5000-5999	12,178.00	10,500.00	-13.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			238,797.00	249,567.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224.00)	(38,567.00)	17117.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,941.00	0.00	-100.0%
b) Transfers Out		7600-7629	18,000.00	18,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,059.00)	(18,000.00)	62.8%

Child Development Fund-Apple Blossom After School Program

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,283.00)	(56,567.00)	401.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,637.25	285,354.25	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,637.25	285,354.25	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,637.25	285,354.25	-3.8%
2) Ending Balance, June 30 (E + F1e)			285,354.25	228,787.25	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	281,354.25	224,787.25	-20.1%
Fee driven program, all funds generated to	0000	9780		*224,787.25*	
be used by this fund only	0000	9780		*0.00*	
Fee driven program, all funds generated bo	0000	9780	*281,354.25*		
be used by this fund only	0000	9780	*0.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Child Development Fund-Apple Blossom After School Program

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,500.00	37,000.00	45.1%
3) Other State Revenue		8300-8599	1,700.00	2,600.00	52.9%
4) Other Local Revenue		8600-8799	37,000.00	45,000.00	21.6%
5) TOTAL, REVENUES			64,200.00	84,600.00	31.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,109.00	34,674.00	11.5%
3) Employee Benefits		3000-3999	8,794.00	10,180.00	15.8%
4) Books and Supplies		4000-4999	69,522.00	82,800.00	19.1%
5) Services and Other Operating Expenditures		5000-5999	3,260.00	3,900.00	19.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,685.00	131,554.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,485.00)	(46,954.00)	-3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,071.00	50,000.00	-2.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,071.00	50,000.00	-2.1%

Cafeteria Fund-Lunch Program

(49)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,586.00	3,046.00	17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,253.08	7,839.08	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,253.08	7,839.08	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,253.08	7,839.08	49.2%
2) Ending Balance, June 30 (E + F1e)			7,839.08	10,885.08	38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	457.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,382.28	6,428.08	90.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cafeteria Fund-Lunch Program

50

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	150,000.00	50,000.00	-66.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.00	5,000.00	-3.8%
5) TOTAL, REVENUES			155,200.00	55,000.00	-64.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	132,400.00	35,000.00	-73.6%
6) Capital Outlay		6000-6999	164,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			297,000.00	35,000.00	-88.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,800.00)	20,000.00	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,800.00)	20,000.00	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,769.58	249,969.58	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,769.58	249,969.58	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,769.58	249,969.58	-36.2%
2) Ending Balance, June 30 (E + F1e)			249,969.58	269,969.58	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	249,969.58	269,969.58	8.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.00	5,000.00	-3.8%
5) TOTAL, REVENUES			5,200.00	5,000.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,200.00	5,000.00	-3.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,200.00	5,000.00	-3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,196.70	307,396.70	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,196.70	307,396.70	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,196.70	307,396.70	1.7%
2) Ending Balance, June 30 (E + F1e)			307,396.70	312,396.70	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	307,396.70	312,396.70	1.6%
Volatile State revenue/funding for schools	0000	9780		*312,396.70*	
Volatile State revenue/funding for schools	0000	9780	*307,396.70*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	12,000.00	-20.0%
5) TOTAL, REVENUES			15,000.00	12,000.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	12,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	42,871.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	(42,871.00)	-128.6%

Special Reserve Fund for Postemployment Benefits

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,000.00	(30,871.00)	-118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	624,600.00	789,600.00	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			624,600.00	789,600.00	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,600.00	789,600.00	26.4%
2) Ending Balance, June 30 (E + F1e)			789,600.00	758,729.00	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	789,600.00	758,729.00	-3.9%
Retirement Program Liability	0000	9780		*758,729.00*	
Retirement Program Liability	0000	9780	*789,600.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Special Reserve Fund for Postemployment Benefits

56

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,800.00	2,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Building Bond Fund ~ Measure M

57

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,341.79	156,141.79	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,341.79	156,141.79	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,341.79	156,141.79	1.8%
2) Ending Balance, June 30 (E + F1e)			156,141.79	158,941.79	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	156,141.79	158,941.79	1.8%
Measure M projects only	0000	9780		*158,941.79*	
Measure M approved projects only	0000	9780	*156,141.79*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Building Bond Fund ~ Measure M

58

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,200.00	11,000.00	-45.5%
5) TOTAL, REVENUES			20,200.00	11,000.00	-45.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	2,000.00	-96.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,000.00	9,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,000.00	11,000.00	-81.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,800.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Capital Facilities Fund ~ Developer Fees

59

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,800.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,173.13	32,373.13	-54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,173.13	32,373.13	-54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,173.13	32,373.13	-54.5%
2) Ending Balance, June 30 (E + F1e)			32,373.13	32,373.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,373.13	32,373.13	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Capital Facilities Fund ~ Developer Fees

60

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,800.00	1,500.00	-16.7%
5) TOTAL, REVENUES			1,800.00	1,500.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,800.00	1,500.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	0.00	-100.0%

Special Reserve Fund for Capital Outlay

601

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,800.00	1,500.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,794.65	106,594.65	94.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,794.65	106,594.65	94.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,794.65	106,594.65	94.5%
2) Ending Balance, June 30 (E + F1e)			106,594.65	108,094.65	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	106,594.65	108,094.65	1.4%
Capital Equipment purchases only	0000	9780		*108,094.65*	
Capital equipment purchases only	0000	9780	*106,594.65*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Special Reserve Fund for Capital Outlay

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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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 612

District's ADA Standard Percentage Level: **2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	408	410		
Charter School	286	255		
Total ADA	**694**	**665**	**4.2%**	**Not Met**
Second Prior Year (2018-19)				
District Regular	392	387		
Charter School	259	266		
Total ADA	**651**	**653**	**N/A**	**Met**
First Prior Year (2019-20)				
District Regular	386	378		
Charter School	265	233		
Total ADA	**651**	**611**	**6.1%**	**Not Met**
Budget Year (2020-21)				
District Regular	378			
Charter School	234			
Total ADA	**612**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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)

Enrollment and ADA are estimated by using prior year. There was an unanticipated drop in enrollment at our middle school in 2017-18 and again in 2019-20. This has been an issue the district is trying to correct with changes in staffing, student expectations, and advertising to attract new students. This district does not have a lot of local students.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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)

See 1a. We base enrollment and ADA on prior year. The middle school ADA and enrollment have been on an unusual roll for the past few years.

Criteria & Standards – District/Apple Blossom Elem/Twin Hills CMS ~ *all pages*

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2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 612

District's Enrollment Standard Percentage Level: **2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	429	408		
Charter School	295	267		
Total Enrollment	**724**	**675**	**6.8%**	**Not Met**
Second Prior Year (2018-19)				
District Regular	407	416		
Charter School	267	281		
Total Enrollment	**674**	**697**	**N/A**	**Met**
First Prior Year (2019-20)				
District Regular	415	401		
Charter School	281	248		
Total Enrollment	**696**	**649**	**6.8%**	**Not Met**
Budget Year (2020-21)				
District Regular	401			
Charter School	248			
Total Enrollment	**649**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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)

Enrollment and ADA are estimated by using prior year. There was an unanticipated drop in enrollment at our middle school in 2017-18 and again in 2019-20. This has been an issue the district is trying to correct with changes in staffing, student expectations, and advertising to attract new students. This district does not have a lot of local students.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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)

See 1a. We base enrollment and ADA on prior year. The middle school ADA and enrollment have been on an unusual roll for the past few years.

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3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	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	416	
Charter School	266	281	
Total ADA/Enrollment	**653**	**697**	**93.7%**
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: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	378	401		
Charter School	234	248		
Total ADA/Enrollment	**612**	**649**	**94.3%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	378	401		
Charter School	234	248		
Total ADA/Enrollment	**612**	**649**	**94.3%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	377	400		
Charter School	234	248		
Total ADA/Enrollment	**611**	**648**	**94.3%**	**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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1] Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	611.14	612.00	612.00	612.00
b. Prior Year ADA (Funded)		611.14	612.00	612.00
c. Difference (Step 1a minus Step 1b)		0.86	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.14%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.14%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**-.86% to 1.14%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,900,000.00	4,000,000.00	4,000,000.00	4,000,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,115,952.00	7,732,040.00	7,727,271.00	7,721,438.00
District's Projected Change in LCFF Revenue:		-4.73%	-0.06%	-0.08%
LCFF Revenue Standard:		**-.86% to 1.14%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The Governor's May Revise calls for a COLA of 2.31% and a 10% reduction to LCFF. This results in a reduction net effect of -7.92% for 2020-21, -12.18% for 2021-22, and -14.95% for 2022-23.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	5,719,845.00	6,713,297.00	85.2%
		Historical Average Ratio:	85.6%

	Budget 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):	**81.6% to 89.6%**	**81.6% to 89.6%**	**81.6% to 89.6%**

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	5,321,244.00	6,026,173.00	88.3%	Met
1st Subsequent Year (2021-22)	5,272,806.00	5,926,574.00	89.0%	Met
2nd Subsequent Year (2022-23)	5,325,035.00	5,923,951.00	89.9%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

2022-23 is only over by .3%, this is immaterial.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.14%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.86% to 10.14%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.86% to 5.14%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	191,961.00		
Budget Year (2020-21)	183,800.00	-4.25%	No
1st Subsequent Year (2021-22)	185,000.00	0.65%	No
2nd Subsequent Year (2022-23)	185,000.00	0.00%	No

Explanation: (required if Yes)

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

First Prior Year (2019-20)	641,851.00		
Budget Year (2020-21)	449,178.00	-30.02%	Yes
1st Subsequent Year (2021-22)	462,468.00	2.96%	No
2nd Subsequent Year (2022-23)	477,816.00	3.32%	No

Explanation: (required if Yes)
2019-20 includes a higher amout of lottery, 20-21 is reduced by 10% due to COVID19. 2019-20 includes Special Ed Early Intervention Preschool funding of over $81,000, COVID19 funding of over $10,500, and STRS on Behalf of State SB90 of over $91,000 and none of these are included in this year or subsequent years.

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

First Prior Year (2019-20)	745,444.00		
Budget Year (2020-21)	582,160.00	-21.90%	Yes
1st Subsequent Year (2021-22)	582,885.00	0.12%	No
2nd Subsequent Year (2022-23)	583,685.00	0.14%	No

Explanation: (required if Yes)
2019-20 includes donations of over $47,600 and we only budget these once they are received. Interest revenue for 2020-21 has been reduced by $17,000 due to the state cash deferral issue. In 2019-20 we received excess fund and workers comp equity from our JPAs (transportion and insurance) of over $53,000. For 2020-21 an expected reduction in special education funding from the SELPA of $40,000 is budgeted.

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

First Prior Year (2019-20)	319,529.18		
Budget Year (2020-21)	130,399.00	-59.19%	Yes
1st Subsequent Year (2021-22)	134,236.00	2.94%	No
2nd Subsequent Year (2022-23)	136,658.00	1.80%	No

Explanation: (required if Yes)
2019-20 includes carryover, donations, and spending for one time purchases including air purifiers, HVAC filters, emergency equipment and food. The 20-21 budget is at the very minimum of spending due to the cut to our revenue.

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

First Prior Year (2019-20)	1,496,537.85		
Budget Year (2020-21)	1,285,360.00	-14.11%	Yes
1st Subsequent Year (2021-22)	1,209,357.00	-5.91%	Yes
2nd Subsequent Year (2022-23)	1,133,834.00	-6.24%	Yes

Explanation: (required if Yes)
2019-20 includes carryover, donations, and one time expenses for services. One time expenses for services include legal fees for a bond audit and extra costs for negotations as well as the cost for the advertising program. 2019-20 also includes independent contractors that are not included in subsequent years due to cuts to revenue and a the hiring of people to provide these programs as employees based on new laws. The 20-21 budget is at a minimum due to the cut to revenue and the subsequent years are reduced for that same reason.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	1,579,256.00		
Budget Year (2020-21)	1,215,138.00	-23.06%	Not Met
1st Subsequent Year (2021-22)	1,230,353.00	1.25%	Met
2nd Subsequent Year (2022-23)	1,246,501.00	1.31%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2019-20)	1,816,067.03		
Budget Year (2020-21)	1,415,759.00	-22.04%	Not Met
1st Subsequent Year (2021-22)	1,343,593.00	-5.10%	Met
2nd Subsequent Year (2022-23)	1,270,492.00	-5.44%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Explanation: Other State Revenue (linked from 6B if NOT met)
2019-20 includes a higher amout of lottery, 20-21 is reduced by 10% due to COVID19. 2019-20 includes Special Ed Early Intervention Preschool funding of over $81,000, COVID19 funding of over $10,500, and STRS on Behalf of State SB90 of over $91,000 and none of these are included in this year or subsequent years.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2019-20 includes donations of over $47,600 and we only budget these once they are received. Interest revenue for 2020-21 has been reduced by $17,000 due to the state cash deferral issue. In 2019-20 we received excess fund and workers comp equity from our JPAs (transportion and insurance) of over $53,000. For 2020-21 an expected reduction in special education funding from the SELPA of $40,000 is budgeted.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B if NOT met)
2019-20 includes carryover, donations, and spending for one time purchases including air purifiers, HVAC filters, emergency equipment and food. The 20-21 budget is at the very minimum of spending due to the cut to our revenue.

Explanation: Services and Other Exps (linked from 6B if NOT met)
2019-20 includes carryover, donations, and one time expenses for services. One time expenses for services include legal fees for a bond audit and extra costs for negotations as well as the cost for the advertising program. 2019-20 also includes independent contractors that are not included in subsequent years due to cuts to revenue and a the hiring of people to provide these programs as employees based on new laws. The 20-21 budget is at a minimum due to the cut to revenue and the subsequent years are reduced for that same reason.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	8,731,518.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,731,518.00	261,945.54	300,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,440,000.00	1,660,000.00	1,721,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	308,468.89	139,368.47	30,101.47
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,748,468.89	1,799,368.47	1,751,101.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,302,101.61	9,313,904.06	10,146,500.03
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	8,302,101.61	9,313,904.06	10,146,500.03
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	21.1%	19.3%	17.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**7.0%**	**6.4%**	**5.8%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	445,677.19	6,247,645.72	N/A	Met
Second Prior Year (2018-19)	336,899.58	6,901,250.51	N/A	Met
First Prior Year (2019-20)	(838,777.00)	7,886,539.00	10.6%	Not Met
Budget Year (2020-21) (Information only)	(482,052.00)	6,846,173.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

2019-20 includes a retro pay increase for 2018-19 of 5% and a pay increase in 2019-20 for certificated of 4.5% and 4.0% for classified and administration. These pay increases required basic aid supplement transfers to all funds that pay payroll. The amount of basic aid supplement funds transferred to the middle school increased due their drop in enrollment.

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9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 612

District's Fund Balance Standard Percentage Level: **1.3%**

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2017-18)	3,056,329.76	3,502,791.70	N/A	Met
Second Prior Year (2018-19)	3,314,041.72	3,948,468.89	N/A	Met
First Prior Year (2019-20)	3,701,081.89	4,285,368.47	N/A	Met
Budget Year (2020-21) (Information only)	3,446,591.47			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Criteria & Standards – District/Apple Blossom Elem/Twin Hills CMS ~ *all pages*

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget 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: Budget Year data are extracted. If Form MYP 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 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] 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.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	612	612	611
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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):

	Budget Year (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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,731,518.00	8,649,766.00	8,676,540.00
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)	8,731,518.00	8,649,766.00	8,676,540.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	349,260.72	345,990.64	347,061.60
6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**349,260.72**	**345,990.64**	**347,061.60**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,436,000.00	1,423,000.00	1,421,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,436,000.00	1,423,000.00	1,421,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.45%	16.45%	16.38%
District's Reserve Standard (Section 10B, Line 7):	**349,260.72**	**345,990.64**	**347,061.60**
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — 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 undpulicated pupil count below 30% resulting in little supplemental funding and no concentration funds. The strike issue of last year resulted in an agreement for salary of 9.5% over two years that is only afforded by using BAS funds. Now that the May Revise is cutting revenue to schools by 10% due to COVID19, we are relying on these funds to keep programs and employees at an acceptable level.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% 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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2019-20)	(1,089,504.00)			
Budget Year (2020-21)	(1,080,000.00)	(9,504.00)	-0.9%	Met
1st Subsequent Year (2021-22)	(1,093,600.00)	13,600.00	1.3%	Met
2nd Subsequent Year (2022-23)	(1,107,472.00)	13,872.00	1.3%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2019-20)	1,296,170.00			
Budget Year (2020-21)	1,130,871.00	(165,299.00)	-12.8%	Not Met
1st Subsequent Year (2021-22)	1,131,725.00	854.00	0.1%	Met
2nd Subsequent Year (2022-23)	1,132,600.00	875.00	0.1%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2019-20)	1,173,242.00			
Budget Year (2020-21)	820,000.00	(353,242.00)	-30.1%	Not Met
1st Subsequent Year (2021-22)	820,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	820,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects 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 by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

In 19-20 BAS funds were shared with charter schools and Fund 03, which combines with Fund 01, received some of these funds.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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 19-20 BAS funds were shared with charter schools and funds were transferred to support our retirement plan liability and capital equipment.

1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list 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	5,192,756
Supp Early Retirement Program	3	F01+03/R0000	01+03/0000/OBJ 1199,3XX1 (GASB73 LIAB=$800K+)	128,667
State School Building Loans				
Compensated Absences	N/A	F01+12/R0000 UNREST+RRM	01+03+12/0000+8150/OBJ 2X,3XX2 (ESTIMATE ONLY)	85,000
Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,406,423

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget 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	42,871	42,889	42,907
State School Building Loans				
Compensated Absences		85,000		
Other Long-term Commitments (continued):				
Total Annual Payments:	481,413	595,491	524,659	543,225
Has total annual payment increased over prior year (2019-20)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget 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 is generally not the case. This is an estimated amount and it will be updated once books are closed for 19-20.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? — Yes
   b. Do benefits continue past age 65? — Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

This district does not offer medical benefits after retirement. This district offers a CRSP (Certificated Retirement Support Program) cash buyout (GASB73). The only retired person with medical benefits for their lifetime is a longtime superintendent (GASB75). This will not be offered in the future.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	74,847.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	74,847.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	Not Avail	Not Avail	Not Avail
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,726.00	5,900.00	6,100.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,726.00	5,900.00	6,100.00
d. Number of retirees receiving OPEB benefits	1	1	1

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

B2

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget 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	38.2	36.5	35.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? 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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations for 2020-21 have not begun yet.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget 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:

Criteria & Standards – District/Apple Blossom Elem/Twin Hills CMS ~ *all pages*

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	32,603	

	Budget 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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	366,601	373,933	381,412
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	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Actual	55,115	56,215
3. Percent change in step & column over prior year		2.0%	2.0%

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

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

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	29.2	28.2	26.2	25.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? 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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

   There have been no negotiations for 2020-21 as of this date.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget 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 14,903

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

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

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	145,066	147,967	150,926
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	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	Actual	23,416	23,885
3.	Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget 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	4.2	4.2

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget 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

	Budget 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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget 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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	N/A

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	No

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ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent 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 happen again.

End of School District Budget Criteria and Standards Review

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,130,871.00	820,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					50,000.00	350,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	18,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	42,871.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

District/Apple Blossom Elem/Twin Hills CMS/Orchard View School / F12-40 90

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,230,871.00	1,230,871.00		

SACS2020 Financial Reporting Software - 2020.1.0
6/16/2020 10:46:25 AM 49-70961-0000000

July 1 Budget
2020-21 Budget
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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (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.

SACS2020 Financial Reporting Software - 2020.1.0
6/16/2020 10:45:34 AM 49-70961-4930350

July 1 Budget
2020-21 Budget
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.

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, ~~52060, 52061, and 52062.~~

[X] If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: THUSD Website
Date: June 16, 2020

Public Hearing:

Place: THUSD Zoom
Date: June 23, 2020
Time: 04:30 PM

Adoption Date: June 23, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

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CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	N/A	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

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ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

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Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL BUDGET 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 budget report, please contact:

Charter School Contact:

Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(___) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
JPA is RESIG located at 5760 Skylane Blvd, Windsor, CA 95492

(___) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

Twin Hills Union School District:

Adopted Budget 2020-21

Exhibits

SCOE BIZ

Business Services

Bulletin No. 20-22

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May 21, 2020

To: Chief Business Officials
From: Shelley Stiles, Director External Fiscal Services
Subject: May Revision Guidance for the 2020-21 Budget Adoption

The purpose of this letter is to provide 2020-21 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in early June or as soon as published.

The May Revision proposes Proposition 98 funding of $77.4 billion for 2020-21 for K-14 education across California, a decrease of $4.2 billion from the Governor's January State Budget. The May revision further estimates that the minimum guarantee will decline approximately 23% from the 2019 State Budget Act over the three-year period.

The May Revision also proposes a suspension of the COLA with a total cut of 10%, or $6.5 billion to the Local Control Funding Formula (LCFF). The calculation for LCFF finding would apply the statutory COLA for 2020-21 of 2.31% to the 2019-20 base grant, and then the 10% reduction would be applied, calculating to a negative $7.92% deficit factor. (School Services of California published a Fiscal Report Article in Video with an explanation of the 7.92% deficit on May 20, and sent out to all clients). The cuts are meant to proportionally reduce LCFF with the reductions taken from the base grant, which lowers the amount upon which supplemental and concentration grant funding is calculated. All LCFF add-ons (which are not entitled to COLA) are reduced by 10%. This includes Home-to-School Transportation, Minimum State Aid (for Basic Aid Districts), Basic Aid Supplement, District of Choice, Targeted Instructional Improvement Grants and Economic Recovery Target.

Deferrals of approximately $1.9 billion of LCFF funding in June 2019-20 are included in the May Revise, pushing the funds to July 2020-21. Further, LCFF deferrals are needed in 2020-21 and $5.3 billion will be deferred in April, May and June 2020-21 to 2021-22.

There is no one-time discretionary funding included in the May Revise. Cost pressures of escalating STRS and PERS employer contribution rates are addressed in the May Revise with proposed reductions in employer rates for 2020-21 and 2020-22. The reduced rates are listed in the chart on page 3.

AB602 Special Education funding reflects a suspension of the COLA. Unchanged from January, the proposal would apportion this base funding on a three –year rolling average of LEA ADA to SELPAs and would maintain the current funding model's categorical programs until a later date.. More information will be provided as this funding is finalized.

The May Revision also proposes savings totaling $325.9 million by reducing various categorical programs. The percentage of reduction varies by program. Programs include After School Education and Safety, K-12 Strong Workforce, Career Technical Education, Adult Education, Agriculture Career Technical Incentive, among others.

Federal Funding from a variety of approved Federal Acts may become available over the next several months. The Governor proposes using some of these funds to mitigate learning loss, and potentially "trigger off" some or all the LCFF reductions.

2019-20 and 2020-21 Cash Flow Projections

Now is the time to **update your 2019-20 Cash Flow** with actuals through April 2020 and revise your estimates for May and June 2020. The June deferral to July is now a reality. If you find that you will not have positive cash on June 30 in all funds, please contact your Fiscal Advisor or me immediately. Accurate 2019-20 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance will be your 2020-21 July 1 beginning balance estimate.

2020-21 Cash Flow Projections are extremely important! In addition to the June 2020 Apportionment deferral to July 2020, the 2020-21 year includes 3 additional deferrals of cash in April, May and June of 2021 to July 2021 (or later). Monthly updates of cash is imperative for the 2021-22 year.

2020-21 Adopted Budget and Multi-Year Projections (MYP)

The following should be considered when preparing the 2020-21 Adopted Budget, which is due to SCOE within 5 days of adoption or by no later than July 1, 2020 (whichever is sooner):

- **Common Message (to follow)**
  Please read The *Common Message – May Revision 2020* (*will follow this memo when available).*

- **Dartboard (attached)**
  Use the *SSC School District and Charter School Financial Projection Dartboard 2020-21 May Revision* (provided) for economic planning factors. Parameters, such as the COLA, effective deficit factor (new), PERS and STRS contribution rates, have changed since the January budget proposal and preparation of 2019-20 Second Interim Reports.

- **LCFF Calculator and Gap Funding Percentages**
  LEAs should use FCMAT's LCFF Calculator, May Revision version.

  Per FCMAT: "The May Revision has brought a significant change to the LCFF. We are currently updating the calculator and plan to release it the **week of May 25.** We appreciate that this is an important tool for school districts and charter schools during budget development and will release it as early as possible."

  The LEA data has been updated as of the 2019-20 1st Principal Apportionment using 2019-20 P-1 ADA. Districts and Charters should **update the 2019-20 data with actual P-2 ADA**.

The County recommends that each LEA evaluate their individual educational and financial risks if determining to use different funded COLA rates or effective deficit factors for 2020-21 or subsequent years. All rates and factors should documented in assumptions and narrative for all stakeholders. Consider calculating LCFF funding using both SSC recommended rates and any other rates used and document revenue differences.

- **Reserves ~ Transparency requirements**
  Education Code 42127(a)(2)(B)&(C) requires school districts provide additional disclosures on the combined assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainty, as defined by State regulations. At the *public hearing* on the proposed 2020-21 budget, prescribed information must be provided for public review and comment.

- **STRS and PERS contribution rates:**
  Please note that PERS contribution rates have changed since the January proposed budget and preparation of 2019-20 Second Interim Reports.

Employer Contribution Rates – May Revise 2020	2019-20	2020-21*	2021-22*	2022-23
STRS – Actual and projected rates	17.10%	16.15%	16.02%	18.10%
PERS – Actual and projected rates	19.721%	20.70%	22.84%	25.50%
*Brought down by a $2.3 B payment from State of California. Rates in following year are subject to change, as included in May Revise documentation.				

- **Transportation:**
  Maintenance of Effort (MOE) ~ Of the funds received for home-to-school transportation, a school district is required to expend no less than the amount of funds it expended for home-to-school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13, whichever is less. This requirement is on-going.

  Members of the JPA ~ Each member district receiving funds must continue to spend the funding on transportation, including, but not limited to, the JPA. Member districts should update their 2020-21 transportation costs to reflect their allocated share of 2020-21 JPA transportation costs.

- **Basic Aid/ Excess Tax School Districts**
  The May Revision included a Minimum State Aid reduction of 10% for Basic Aid Districts. *(SF)2 is* in the process of updating the LCFF Simulator to reflect all the proposed reductions to the LCFF, including the mechanics of the Minimum State Aid reduction.

- **Property Tax loss due to fires backfill for 2020-21 and/or due to the 2019 Kincaid Fire are unlikely.** SCOE does not recommend that any proposed backfill funding be budgeted in 2020-21.

- **RDA Residual (8047 – RDAX) tax revenues ~ Basic Aid/Excess Tax school districts** should budget no more than 50% of their prior *full* year RDA Residual tax revenues or what has been received this fiscal year to date, whichever is greater.

- **RDA asset liquidation (8047-LQID) tax revenues ~ Basic Aid/Excess Tax school districts** should only budget these tax revenues upon receipt.

- **District of Choice (DOC) funding** ~ The May Revision includes a **10% reduction in District of Choice funding for 2020-21 and subsequent years.** Also remember this funding is included in the audit guide. Don't forget to follow all the guidelines!

- **Education Protection Account (EPA) funding** ~ All districts are guaranteed a minimum of $200 per ADA of Education Protection Account (EPA) funding. The guarantee of a minimum of $200 per ADA from Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district.

- **Basic aid districts** are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

- **Basic Aid Supplemental Funding (BAS)**
  The May Revise includes a **10% reduction in Basic Aid Supplemental funding for 2020-21 and subsequent years.** For districts that sponsor charter schools and receive BAS funding, please remember that this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to out-of-district charter school students. In addition, 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 debate over this funding, the County recommends basic aid supplemental funding only be used for one-time purposes.

- **LCAP Delayed – Due with 2020-21 First Interim Report (on or before December 15)**
  On April 23, 2020, Governor Gavin Newsom issued Executive Order N-56-20 easing 2020-21 LCAP & Budget Adoption requirements for LEAs due to the COVID19 pandemic.

  NEW: COVID-19 Operations Written Report: The COVID-19 Operations Written Report template developed by the California Department of Education (CDE). LEAs are not required to use the CDE's COVID-19 Written Report template. The template was developed as an optional tool for LEAs to meet the COVID-19 Operations Written Report requirements established by Executive Order N-56-20. Note: The Written Report does not need to be approved by SCOE. Once adopted by the local governing board, the report must be prominently posted on the homepage of the LEA's website and provided to SCOE, along with the 2020-21 Adopted Budget.

2020- 21 Proposed LEA Flexibility – Relief measures are proposed in the Governor's May Revise However, there is a good possibility that the State Budget will be revised in August

after the receipt of personal income taxes. Additional information regarding these measures will be provided after the adoption of the State Budget or as soon as this information is made available:

- Exemption from deferrals for hardship reasons
- Ability to exclude State's STRS/PERS on-behalf-of payments for the Routine Restricted Maintenance Account (RRMA) calculation
- Increase in internal inter-fund borrowing limits (subject to public hearing) from 75% to 85%
- Use proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

Other flexibility options regarding the instructional year, ADA hold harmless, etc. will require Legislative Action!

Certificated Second Layoff Window

- EC 44955.5 provides a second layoff window between five days after the enactment of the Budget Act and August 15. However, this section of the Ed Code could be rendered inoperative.
- LEA's should work very closely with legal counsel
- Planning, just in case this option is available, is critical! Please consult your labor attorney, as the process is quite specific and detailed.

Please contact Shelley or your SCOE Fiscal Advisor if you have questions, need assistance or advice. We are here to assist districts however possible.

SSC School District and Charter School Financial Projection Dartboard
Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020–21. 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 GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	**K–3**	**4–6**	**7–8**	**9–12**
2019–20 Base Grants	$7,702	$7,818	$8,050	$9,329
Statutory COLA at 2.31%	$178	$181	$186	$215
2020–21 Base Grants Before Deficit	$7,880	$7,999	$8,236	$9,544
Deficit Factor at -10.00%	-$788	-$800	-$824	-$954
2020–21 Base Grants After Deficit	**$7,092**	**$7,199**	**$7,412**	**$8,590**
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	**$738**	**–**	**–**	**$223**
2020–21 Adjusted Base Grants[1]	$7,830	$7,199	$7,412	$8,813

*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	**2019–20**	**2020–21**	**2021–22**	**2022–23**	**2023–24**
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
Effective Deficit Factor[2]	–	**-7.92%**	**-7.92%**	**-7.92%**	**-7.92%**
SSC Recommended Funded COLA[3]	–	**0.00%**	**0.00%**	**0.00%**	**0.00%**

OTHER PLANNING FACTORS						
Factors		**2019–20**	**2020–21**	**2021–22**	**2022–23**	**2023–24**
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery[4,5]	Unrestricted per ADA	$153	$153	$153	$153	$153
	Restricted per ADA	$54	$54	$54	$54	$54
Mandate Block Grant (District)	Grades K–8 per ADA	$32.18	$32.18	$32.18	$32.18	$32.18
	Grades 9–12 per ADA	$61.94	$61.94	$61.94	$61.94	$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	$16.86	$16.86	$16.86	$16.86	$16.86
	Grades 9–12 per ADA	$46.87	$46.87	$46.87	$46.87	$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate[6]		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate[6]		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	**District ADA Range**
The greater of 5% or $69,000[7]	0 to 300
The greater of 4% or $69,000[7]	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

[1]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.

[2]Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

[3]Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

[4]Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

[5]Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

[6]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are 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.

[7]Rate adjusts upward to $71,000 beginning in 2020–21.

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Planning Factor	2020-21	2021-22	2022-23
LCFF Statutory COLA	2.31%	2.48%	3.26%
Base Grant Proration Factor	- 10.00%	- 12.178%	-14.95%
Effective Change in LCFF	- 7.92%	0.00%	0.00%
Add-on, ERT & MSA Prorated Factor	-10.00%	-10.00%	-10.00%
STRS Employer Rates	16.15%	16.02%	18.40%
PERS Employer Rates (May 2020)	20.70%	22.84%	25.80%
Lottery – Unrestricted per ADA	$153	$153	$153
Lottery – Prop. 20 per ADA	$54	$54	$54
Mandated Block Grant for Districts K-8 per ADA 9-12 per ADA	 $32.18 $61.94	 $32.18 $61.94	 $32.18 $61.94
Mandated Block Grant for Charters K-8 per ADA 9-12 per ADA	 $16.86 $46.87	 $16.86 $46.87	 $16.86 $46.87
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	$28.24	$28.42	$28.42
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	$45.61	$45.61	$45.61
General Child Care (CCTR) Daily Reimbursement Rate	$45.61	$45.61	$45.61
Routine Restricted Maintenance Account *(Flexibility for calculation to exclude STRS and PERS on behalf payments)*	3%	3%	3%

2020-21 Adopted Budget ¤ 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 Adopted Budget 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	2020-21 Budget	SACS combines Funds 01 and 03 Objects 9780/9789/9790
01	General Fund	$2,959,539.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$312,397.00	Form 17 - include estimated interest (rounded)
	Total Assigned and Unassigned Ending Fund Balances	$3,271,936.00	
	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	$349,261.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$2,922,675.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2020-21 Budget**		**Description of Need**
01	General Fund (Assigned)	$1,086,739.00		Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) $1,436,000- allowed 4% $349,261
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		One Time State funding-AB: CC Textbooks and Instructional Materials
01	General Fund (Assigned)	$451.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $318,000 is included above.
01	General Fund (Assigned)	$257,000.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$131,200.00		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 to maintain 17% reserve due to increased costs for pensions (CalSTRS & CalPERS) and possible salary increase and future costs of settlements
01	General Fund (Assigned)	($335,112.00)	**	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	$312,397.00		Volatile State revenues/funding for schools
	Total of Substantiated Needs	$2,922,675.00		
	Remaining Unsubstantiated Balance	**$0.00**		

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

Please Note: LCAP requires more flexibility, not less. Cap is inconsistent with local control tenants of LCAP.
When selling bonds for construction projects, companies assigning a rating expect a 15% reserve and a stable outlook, for us it would help maintain our AA- rating. This rating results in better interest rates and no insurance.
Please Note: 4% minimum only covers 2 months of payroll, contract requires we pay teachers for full 10 months.
GFOA - Government Finance Officers Association, helps creates accounting standards, GASB - Government Accounting Standards Board

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

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	2020-21 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	$371,000.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($256,586.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$114,414.00	PB3100 (17%)

SunRidge Charter D21 Fund 09

Form	Fund	2020-21 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	$464,000.00	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)	($131,001.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$350,999.00	PB3100 (17%)

Funds 12 through 40

Form	Fund	2020-21 Budget	Description of Need
12	After School Program	$224,787.00	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	$224,787.00	
20	Post Employment Benefits	$758,729.00	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	$758,729.00	
21	Bond Building Fund	$158,942.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	$158,942.00	
40	Special Reserve for Capital Outlay Projects	$108,095.00	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	$108,095.00	

2020-21 Adopted Budget ¤ EXHIBIT B ¤ Assigned/Unassigned Detail

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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	$2,570,539.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$317,397.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$2,887,936.00	
	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	$345,991.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$2,541,945.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2021-22 Budget**		**Description of Need**
01	General Fund (Assigned)	$1,077,009.00		Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) $1,423,000- allowed 4% $345,991.
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)	$248.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $373,000 is included above.
01	General Fund (Assigned)	$287,000.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$241,000.00		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 to maintain 17% reserve due to increased costs for pensions (CalSTRS & CalPERS) and possible salary increase and future costs of settlements
01	General Fund (Assigned)	($850,709.00)	**	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	$317,397.00		Volatile State revenues/funding for schools
	Total of Substantiated Needs	$2,541,945.00		
	Remaining Unsubstantiated Balance	**$0.00**		

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

Please Note: LCAP requires more flexibility, not less. Cap is inconsistent with local control tenants of LCAP.
When selling bonds for construction projects, companies assigning a rating expect a 15% reserve and a stable outlook, for us it would help maintain our AA- rating. This rating results in better interest rates and no insurance.
Please Note: 4% minimum only covers 2 months of payroll, contract requires we pay teachers for full 10 months.
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Orchard View Charter, SunRidge Charter -- on Page 2

2021-22 **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	2021-22 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	$351,000.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($286,694.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$64,306.00	PB3100 (17%)

SunRidge Charter D21 Fund 09

Form	Fund	2021-22 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	$462,000.00	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)	($240,871.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$239,129.00	PB3100 (17%)

2020-21 Adopted Budget ¤ EXHIBIT B ¤ Assigned/Unassigned Detail

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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	$2,164,363.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$322,397.00	Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances	$2,486,760.00	
	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	$347,062.00	Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$2,139,698.00	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	**Fund**	**2022-23 Budget**		**Description of Need**
				Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	$1,073,938.00		$1,421,000- allowed 4% $347,062.
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)	$384.00		Fund Balance support: F03 to maintain 17% reserve net, amount of $331,000 is included above. Rounded to equal MYP.
01	General Fund (Assigned)	$297,000.00		Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	$393,700.00		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 to maintain 17% reserve due to increased costs for pensions (CalSTRS & CalPERS) and possible salary increase and future costs of settlements
01	General Fund (Assigned)	($1,417,721.00)	**	Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	$322,397.00		Volatile State revenues/funding for schools
	Total of Substantiated Needs	$2,139,698.00		
	Remaining Unsubstantiated Balance	**$0.00**		

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

Please Note: LCAP requires more flexibility, not less. Cap is inconsistent with local control tenants of LCAP.
When selling bonds for construction projects, companies assigning a rating expect a 15% reserve and a stable outlook, for us it would help maintain our AA- rating. This rating results in better interest rates and no insurance.
Please Note: 4% minimum only covers 2 months of payroll, contract requires we pay teachers for full 10 months.
GFOA - Government Finance Officers Association, helps creates accounting standards, GASB - Government Accounting Standards Board

Orchard View Charter, SunRidge Charter -- on Page 2

2022-23

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	2022-23 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	$345,000.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	($296,192.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	$48,808.00	PB3100 (17%)

SunRidge Charter D21 Fund 09

Form	Fund	2022-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	$469,000.00	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)	($393,666.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	$93,334.00	PB3100 (17%)

Twin Hills School District

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

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

LCFF Key Words and Phrases

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

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

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

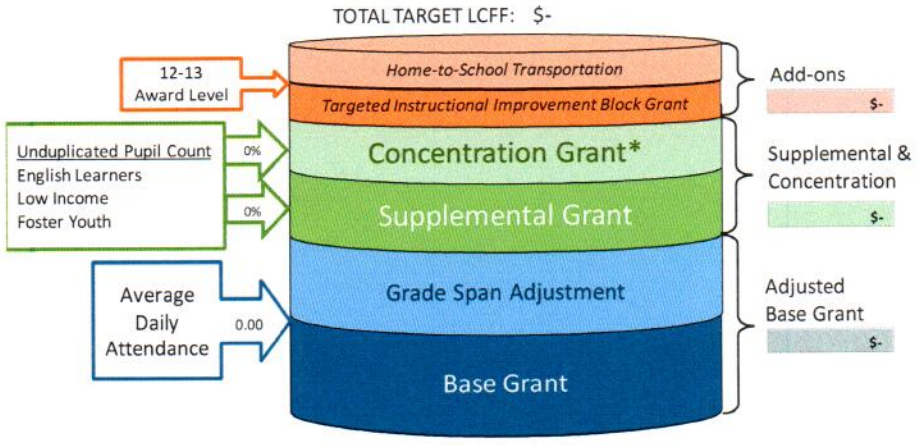
Target Entitlement: Amount at full funding.

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

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

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

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



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

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Fund 14 – Deferred Maintenance

This fund was created by the State to accumulate revenue they gave districts for deferred maintenance projects that were identified on the District's Five Year Deferred Maintenance Plan. Due to the state budget crisis in 2007-08, the state eliminated the local match requirement for a five-year period, 2008-09 through 2012-13. The local match required districts to transfer the same amount of money the state gave the district annually. LCFF now includes an amount for basic deferred maintenance 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 May Revise revenue reduction of 10%, this cannot be afforded for 2020-21 and we have lowered the transfer to $50,000. Continuing to keep our campuses safe and maintained properly remains very important to this district.