

AGENDA ITEM # 11

Board Meeting Dates:
Public Hearing: 06/25/19
Adoption: 06/27/19

Twin Hills Union School District:

Adopted Budget

2019-20



2019-20 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. Our new governor's first May Revision is able to provide increased revenue for schools by way of the COLA only. There are no one-time funds proposed for this year as instead of this type of funding he is offering to address the cost pressures of the escalating CalSTRS rates by reducing the 2019-20 employer contribution to 16.7% from 18.13%. What a great first step. Pension Reform and the resulting calculation of the unfunded retirement liability for CalSTRS and CalPERS, which increases employer, employee, and State contributions, effects this budget year as well as the out-years requiring continued reassessment of operations to assure financial stability is sustainable. This is especially true now that the Local Control Funding Formula (LCFF) has leveled off, resulting in the small, annual state revenue increases of COLA only. LCFF creates an important need to prioritize the use of these funds in order to meet the needs of all students, and especially the needs of English language learners, low income and foster youth. It appears the most effective way to manage financial risks will be to focus on the expenditure side of the budget and assure that expenditures align with our education mission as defined in our Local Control Accountability Plan (LCAP). Sufficient contingency reserves and assignments continue to be essential to maintain fiscal solvency. A recap of reserves and assignments is included with this report (Exhibit B).

Report Pd	Revenue Item	2019-20	2020-21	2021-22
Adopt Budget	Gap Funding	100%	100%	100%
Adopt Budget	COLA	3.26%	3.00%	2.80%

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 Revision was disclosed. This budget for 2019-20, as presented, will result in an increase to the fund balance for all sites.

GENERAL FUND (FUNDS 01 AND 03)

REVENUE

LCFF Revenue Sources

Fund 01 (Fund 01 plus Fund 03 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 and for Fund 01, Apple Blossom, the estimated ADA is 387. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 265.

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. With Gap funding at 100% beginning in 18-19 (instead of the original goal of 2020-21), COLA is once again 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 STRS, reducing the district's expenses.

Fund 01: Apple Blossom/District

	ADA = 387	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,963,787
8011	Basic Aid Supplement	700,000
8012	EPA (Education Protection Account)	555,691
8041	Secured Property Taxes	3,600,000
8096	In lieu Property Tax Transfer	(2,381,106)
8097	Spec Ed Property Tax Transfer	22,500
8091	Revenue Tax Transfer to F14	(150,000)
	Total Revenue	\$4,310,872

Fund 03: Twin Hills Charter Middle School

	ADA = 265	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$984,235
8012	EPA (Education Protection Account)	400,359
8096	In lieu Property Tax Transfer	834,647
	Total Revenue	\$2,219,241

Total Form 01, Line A.1)

\$6,530,113

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	\$ 125,900
8290	MAA (Medicare)	0
8290	Title I	38,650
8290	Title IIA – Principal/Teacher Staff Develop.	8,440

Total Form 01, Line A.2)

\$172,990

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 Low Performing Students 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 Grant, Lottery, and a small amount for testing. The assumptions give details on per ADA funding. For 19-20 the May Revise did not offer one time funding to districts as a way to reimburse for past year's mandated claims.

Object Code	Projected Income
8550 Mandated Block Grant	\$ 16,979
8560 State Lottery	138,925
8590 Testing and Student ID	3,000
8590 One Time State Funding	0
8590 STRS on Behalf of State	290,940
8590 ERMHS State Mental Health Funds	8,000
Total Form 01, Line A.3)	\$457,844

Local Revenue Sources

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

Object Code	Projected Income
8650 Lease/Rentals	\$ 20,800
8660 Interest	64,000
8677 Interagency – Special Ed	20,000
8689 Indirect Cost Support	300
8689 Interagency – SunRidge	197,000
8699 Interagency – SunRidge Special Ed	44,300
8699 Miscellaneous	0
8792 Special Ed AB602	230,000
Total Form 01, Line A.4)	\$ 576,400
Total Form 01, Line A.5) Total Revenues	\$7,737,347

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
19.30 FTE	AB classroom teachers
12.40 FTE	TH classroom teachers
0.40 FTE	Academic Intervention
0.80 FTE	Pupil Personnel Counselor
4.20 FTE	Education Specialists
<u>.80 FTE</u>	Title I/EIA teacher
42.10 FTE	Total

Extra duty: Tutorial: 15 hours per week for both sites \$17,700+
Detention: 1/2 hour per day THCMS \$2,100+

Stipends: \$30,000+: 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 \$ 3,164,615

Classified staffing levels are as follows:

6.40 FTE	Custodial/Maintenance (includes Maint. Director)
1.92 FTE	AB Yard/Parking Lot Duty
1.34 FTE	TH Campus Supervisors
4.06 FTE	School Office Clerical
0.26 FTE	Computer tech assistant
1.01 FTE	ELL program assistant
0.34 FTE	AB Academic Intervention
0.56 FTE	TH Specialty Instructor
0.97 FTE	Library assistants
2.33 FTE	Special education assistants
3.11 FTE	AB Instructional assistants
0.34 FTE	TH Instructional assistants
0.38 FTE	AB PIP assistants
4.10 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
28.12 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 \$ 1,149,019

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent of Salary
State Teachers' Retirement	16.70 %
Medicare	1.45 %
Unemployment Insurance	0.05 %
Workers' Compensation Insurance	0.90 %
Total	19.10%

Statutory Benefits for **Classified** employees include:

Benefit	Percent of Salary
Public Employees Retirement	20.733%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Workers' Compensation Insurance	0.90%
Total	29.333%

STRS on Behalf of State, book entry only \$290,940

Total Estimated Cost of All Statutory Benefits \$1,216,425

Health and Welfare

This district pays a maximum of \$8,712 annually per eligible employee for medical insurance, \$1,398 for dental insurance, and \$122 for vision coverage based on FTE for a maximum annual benefit of \$10,232 for a full FTE. Amount below includes retiree health benefits.

Total Annual Cost of Health & Welfare Benefits \$559,516

Total Form 01, Line B.3) Total Employee Benefits \$ 1,775,941

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

Books and Supplies

Books and supplies are budgeted based on the current funding availability. Please note that carryover and donations are not shown in the 2019-20 budget. The higher budgeted amounts in 2018-19 include one time expenditures due to receipt of One Time Discretionary State 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 \$171,709

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year, needs in fiscal year 2019-20, changes in the special education student enrollment and contracts received prior to June 10, 2019 for the budget year. Please note that carryover and donations are not shown in the 2019-20 budget. The higher budget in the previous year, 2018-19, includes one time expenditures using One Time State Discretionary and additional state categorical block grants along with carryover and donations.

Total Form 01, Line B.5) Total Contracts and Services \$1,359,033

Capital Outlay

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

Total Form 01, Line B.9) Total Expenditures **\$7,620,317**

Transfers In

8919	Interagency – Orchard View Special Ed Ex. Costs	\$100,000
8919	Interagency – Orchard View Direct Costs	250,000
8919	Interagency – Twin Hills Special Ed Ex. Costs	125,000
8919	Interagency – Twin Hills Charter MS Direct Costs	215,000
8919	Interagency – Twin Hills Charter MS BAS	200,000
8919	Interagency - Apple Blossom After School Program	18,000

Total Form 01, Line D.1a) Total Transfers In **\$908,000**

Transfers Out

	Transfer Out to Cafeteria	\$ 45,000
	Transfer Out from THCMS to General Fund Direct Costs	340,000
	Transfer Out from General Fund to THCMS/BAS	200,000
	Transfer Out from General Fund to F20/OPEB	150,000
	Transfer Out from General Fund to F40/Capital Equip	50,000

Total Form 01, Line D.1b) Total Transfers Out **\$785,000**

Program Contributions

Special Education Encroachment

The District has some 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 more than ten 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 education 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 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 2019-20, the total anticipated contribution to Special Education due to encroachment is \$489,976.

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 2019-20 the estimated transfer from Fund 01 for NPS and Apple Blossom staff is \$109,00 and from Fund 03 the amount is \$125,000.

For 2019-20, the total anticipated contribution to Special Education is \$234,000.

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 2019-20, the total anticipated contribution to PIP is \$12,000.

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 do not meet the 3% requirement and this is due to several factors including the fact there is a faulty calculation by the state (C&S #7). One factor is the STRS on Behalf of State book entry and the other is the combining of Apple Blossom and Twin Hills CMS for the SACS state report. 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. 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 2019-20 is \$158,000.

Total Form 01, Line D.3) Total Contributions	\$893,976
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RESERVES & ASSIGNMENTS

The minimum reserve requirement for economic uncertainties at the state level is 4%. This district has a board policy (BP3100) stating it will reserve 17%. The District meets this requirement by reserving \$1,490,000 designated as the Reserve for Economic Uncertainties. The District is required to reserve \$5,000 for the revolving cash fund. 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 and \$30,000 is assigned to cover any differences. One Time State Discretionary funds received that remain unspent from the past few years are shown as assigned. There are also assignments for technology repair or replacement,

facilities repair or replacement, fund balance support for all sites due to the STRS/PERS retirement issues and the cost for any negotiated settlement as well as future ramifications of this settlement. We now include an estimated cost of the current salary increase offer. 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 \$3,778,806 and an estimated ending balance of \$4,018,836. After deducting the reserve for Economic Uncertainties, the reserve for revolving cash, and the other assignments listed above, there will be no undesignated fund balance.

CASH FLOW

Funds 01 and 03 will have cash at the end of each month and at the end of the year.

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 \$200,000 this year and the next two years to assist with the staffing to enrollment transition. Please keep in mind, if enrollment increases and/or state revenue continues to improve 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, gardening, 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 new funding formula 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 2019-20 budget for Orchard View reflects small changes in personnel from last year. This charter's ADA of 231 is based on P-2 from 2018-19. This charter is budgeted to increase its fund balance by \$7,103. When you add this amount to the beginning fund balance of \$566,272, you are left with an ending balance of \$573,375. From this we deduct California Clean Energy restricted reserve of \$47,523. We also deduct an amount of \$109,100 for the current salary increase offer and the required board reserve of \$390,000 are Assigned. The final assigned balance is a positive \$26,752 which indicates they meet the board required 17% for 2019-20. No longer included in Assignments are amounts for Common Core instructional materials and technology or for STRS/PERS pension costs as there are no funds available for these items. Please see details on the attached Reserve report (Exhibit B). This fund will have cash at the end of every month and at the end of the year.

ADA = 231	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,118,409
Other State (Mandated, Lottery, STRS on BH)	147,226
Local Revenue (Interest)	14,000
Total Revenue	\$2,279,635
Expenditures	
Salaries & Benefits	\$1,509,868
Books & Supplies	145,464
Services	267,200
Total Expense	\$1,922,532
Transfer Out	350,000
Net Increase (Decrease) to Fund Balance	\$ 7,103

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 260 for 2019-20 is based on P-2 from 2018-19 and is not projected to change in the two subsequent years. Specialty program (Res 9041) revenue is estimated at approximately \$800 per student for a total of \$243,200 and covers a large part of the classified employees and the employer costs. This charter is budgeted to increase its fund balance by \$33,807.

ADA = 260	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,247,493
Other State (Mandated, Lottery, STRS on Behalf)	145,207
Local Revenue	412,200
Total Revenue	\$2,804,900
Expenditures	
Salaries & Benefits	\$2,037,375
Books & Supplies	99,818
Services	633,900
Total Expense	\$2,771,093
Net Increase (Decrease) to Fund Balance	\$ 33,807

After adding in the excess revenue over expenditures amount of \$33,807 to the prior year ending fund balance, the ending balance before assignments and reserves will be \$642,000. After deducting the nonspendable revolving cash amount of \$8,000, the restricted CA Clean Energy balance \$30,764, the assigned RESIG deductible of \$18,000 and an amount of \$155,600 for the current salary increase offer, plus an assigned amount of \$475,000 to meet the required 17% reserve, there is a negative balance of \$45,364. This negative balance shows that the estimated costs and assignments will result in a lower reserve percentage than the required 17%. This will in turn cause the District's Fund 01 to create an assignment to maintain the required reserve. 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 remain in the restricted fund balance until we receive further instructions from the State on its use.

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 19.1% for CalSTRS and over 24% 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 liability resulting in a reduced employer cost this year and next. There is also talk of using funds to support the reduction in the CalPERS liability which will in turn lower the cost for schools. We will know for sure once the budget is adopted by the state and all the trailer bills are processed.

OTHER FUNDS

Child Development (Fund 12)

This program is going strong at the Apple Blossom campus and will have an ending fund balance of \$254,490 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 2019-20. The expenditures over revenue are anticipated to be \$44,344 requiring a contribution from the general fund of \$45,000. 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 \$1,219.

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. Currently I show a revenue transfer from Fund 01 in the amount of \$150,000. The ending balance of \$300,412 is committed.

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

This fund is expected to have an assigned ending balance of \$306,474 at the end of 2019-20. 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 \$80,000 which is the estimated liability for one retired superintendent. There is now a GASB Statement #75 that comes into effect this year which will require us to report a liability for our cash buy-out program. A new actuarial valuation was just completed in December for the 17-18 audit. This new actuarial valuation indicates our liability is currently \$797,582. In 2018-19 this district transferred \$200,000 into this fund from the general fund. In 2019-20 there is a transfer budgeted for \$150,000 into this fund from the general fund. A plan to fully fund this liability is in progress. The ending Assigned fund balance is currently estimated to be \$780,608.

Bond Fund (Fund 21)

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 budgeted expenses are for the annual audit. The ending fund balance is currently estimated to be \$154,635 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. This annual payment will be about \$5,000 for the next 4 years. Due to the addition of a new bus yard and buildings, we have budgeted another \$10,000 for this year and expect the actual annual amount to become steady at some point this year. Any balance in this fund is used for capital projects. Estimated assigned ending fund balance is \$56,386 and this balance is Assigned for use on building and site improvements only.

Special Reserve for Capital Projects (Fund 40)

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budget includes a transfer of \$50,000 from the general fund. The fund balance is projected to be approximately \$105,585 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.

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

☒ 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.

☒ 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:

Public Hearing:

Place: THUSD District Office

Date: June 18, 2019

Place: THUSD-Apple Blossom Staff Room

Date: June 25, 2019

Time: 04:30 PM

Adoption Date: June 27, 2019

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	

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 27, 2019	
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, Section 3: Actions, Services, and Expenditures?		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	

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

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	

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

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

- (☒) 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 95472

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

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):

2019-20 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Barbara Bickford, Ed.D.

Title: Superintendent

For additional information on the budget report, please contact:

Charter School Contact:

Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address

Twin Hills USD
Enrollment and ADA
2019-20 Adopted Budget

	2018-19 PRIOR FISCAL YEAR			2019-20 CURRENT FISCAL YEAR			2020-21 1ST SUBSEQUENT YEAR			2021-22 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (accum April)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (accum April)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (accum April)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA (accum April)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom												
K-3	274	252.05	72	274	252	72	274	252	72	274	252	72
4-6	140	132.95	37	140	133	37	140	133	37	140	133	37
4-6: NPS	1	1.06		1	1							
7-8: NPS	1	1.28	1				1	1		1	1	
9-12												
SCOE Class TK-3 or 6-22	1	1.18	1	1	1	1	1	1	1	1	1	1
Totals	417	388.52	111	416	387	110	416	387	110	416	387	110
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=401+ SCOE Class*	93.17%	27.61%	LCFF=401+ SCOE Class*	93.03%	27.36%	LCFF=401+ SCOE Class*	93.03%	27.36%	LCFF=401+ SCOE Class*	93.03%	27.36%
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	79	76.56	19	79	76	19	79	76	19	79	76	19
7-8	202	189	49	202	189	49	202	189	49	202	189	49
9-12												
Ungraded												
Totals	281	265.56	68	281	265	68	281	265	68	281	265	68
Ratio of ADA to Enrollment / Percentage Unduplicated		94.51%	24.20%		94.31%	24.20%		94.31%	24.20%		94.31%	24.20%
CHARTER SCHOOL Orchard View												
K-3	48	48.21	9	48	48	9	48	48	9	48	48	9
4-6	38	38.86	6	38	38	6	38	38	6	38	38	6
7-8	42	42.22	10	42	42	10	42	42	10	42	42	10
9-12	106	102.69	26	106	103	26	106	103	26	106	103	26
Ungraded												
Totals	234	231.98	51	234	231	51	234	231	51	234	231	51
Ratio of ADA to Enrollment / Percentage Unduplicated		99.14%	21.79%		98.72%	21.79%		98.72%	21.79%		98.72%	21.79%
Sub-Totals District 53	932	886	230	931	883	229	931	883	229	931	883	229
CHARTER SCHOOL SunRidge												
K-3	134	127.51	43	134	127	43	134	127	43	134	127	43
4-6	86	81.05	20	86	81	20	86	81	20	86	81	20
7-8	56	51.79	17	56	52	17	56	52	17	56	52	17
9-12												
Ungraded												
Totals District 21	276	260.35	80	276	260	80	276	260	80	276	260	80
Ratio of ADA to Enrollment / Percentage Unduplicated		94.33%	28.99%		94.20%	28.99%		94.20%	28.99%		94.20%	28.99%
TOTALS ALL SITES	1208	1146.41	310	1207	1143	309	1207	1143	309	1207	1143	309

Apple Blossom 2018-19 LCFF enrollment = 402, does not include 15 TK students that are not age 5 before 12/2/18. LCFF Calc uses this amount to calculate unduplicated pupil percentage

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Description	2018-19 Estimated Actuals			2019-20 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)	387.34	387.34	387.34	386.00	386.00	386.00
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)	387.34	387.34	387.34	386.00	386.00	386.00
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	1.18	1.18	1.18	1.00	1.00	1.00
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)	1.18	1.18	1.18	1.00	1.00	1.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	388.52	388.52	388.52	387.00	387.00	387.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Apple Blossom Elementary School

Description	2018-19 Estimated Actuals			2019-20 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	265.56	265.56	265.56	265.00	265.00	265.00
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)	265.56	265.56	265.56	265.00	265.00	265.00
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	231.98	231.98	231.98	231.00	231.00	231.00
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)	231.98	231.98	231.98	231.00	231.00	231.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	497.54	497.54	497.54	496.00	496.00	496.00

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Twin Hills CMS/Orchard View Charter School

Description	2018-19 Estimated Actuals			2019-20 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	260.35	260.35	260.35	260.00	260.00	260.00
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)	260.35	260.35	260.35	260.00	260.00	260.00
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)	260.35	260.35	260.35	260.00	260.00	260.00

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,314,194.00	22,407.00	6,336,601.00	6,507,613.00	22,500.00	6,530,113.00	3.1%
2) Federal Revenue		8100-8299	11,900.00	276,053.00	287,953.00	0.00	172,990.00	172,990.00	-39.9%
3) Other State Revenue		8300-8599	240,043.00	457,741.89	697,784.89	122,811.00	335,033.00	457,844.00	-34.4%
4) Other Local Revenue		8600-8799	339,512.00	374,404.00	713,916.00	282,100.00	294,300.00	576,400.00	-19.3%
5) TOTAL, REVENUES			6,905,649.00	1,130,605.89	8,036,254.89	6,912,524.00	824,823.00	7,737,347.00	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,872,765.00	303,261.00	3,176,026.00	2,859,036.00	305,579.00	3,164,615.00	-0.4%
2) Classified Salaries		2000-2999	936,379.00	184,530.00	1,120,909.00	984,025.00	164,994.00	1,149,019.00	2.5%
3) Employee Benefits		3000-3999	1,301,852.00	429,582.00	1,731,434.00	1,321,094.00	454,847.00	1,775,941.00	2.6%
4) Books and Supplies		4000-4999	331,329.00	124,250.05	455,579.05	110,483.00	61,226.00	171,709.00	-62.3%
5) Services and Other Operating Expenditures		5000-5999	683,950.00	1,124,242.79	1,808,192.79	626,880.00	732,153.00	1,359,033.00	-24.8%
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	2,700.00	0.00	2,700.00	0.00	0.00	0.00	-100.0%
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			6,128,975.00	2,165,865.84	8,294,840.84	5,901,518.00	1,718,799.00	7,620,317.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			776,674.00	(1,035,259.95)	(258,585.95)	1,011,006.00	(893,976.00)	117,030.00	-145.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	908,000.00	0.00	908,000.00	908,000.00	0.00	908,000.00	0.0%
b) Transfers Out		7600-7629	953,000.00	0.00	953,000.00	785,000.00	0.00	785,000.00	-17.6%
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	(979,061.00)	979,061.00	0.00	(893,976.00)	893,976.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,024,061.00)	979,061.00	(45,000.00)	(770,976.00)	893,976.00	123,000.00	-373.3%

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			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,387.00)	(56,198.95)	(303,585.95)	240,030.00	0.00	240,030.00	-179.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,948,468.89	133,923.42	4,082,392.31	3,701,081.89	77,724.47	3,778,806.36	-7.4%
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)			3,948,468.89	133,923.42	4,082,392.31	3,701,081.89	77,724.47	3,778,806.36	-7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,948,468.89	133,923.42	4,082,392.31	3,701,081.89	77,724.47	3,778,806.36	-7.4%
2) Ending Balance, June 30 (E + F1e)			3,701,081.89	77,724.47	3,778,806.36	3,941,111.89	77,724.47	4,018,836.36	6.4%
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	77,724.47	77,724.47	0.00	77,724.47	77,724.47	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	2,036,081.89	0.00	2,036,081.89	2,446,111.89	0.00	2,446,111.89	20.1%
West County JPAs: Spec Ed & Transpo	0000	9780				70,000.00		70,000.00	
One time State Discret-AB	0000	9780				50,000.00		50,000.00	
F01: THCMS BP3100 (17%)	0000	9780				380,000.00		380,000.00	
Technology Hardware Replacement	0000	9780				600,000.00		600,000.00	
Facilities: Repair/Replace-Assign Adjust	0000	9780				700,000.00		700,000.00	
Fund Balance Support all sites/Pensions	0000	9780				700,000.00		700,000.00	
Current Offer 3% Sal Increase	0000	9780				322,800.00		322,800.00	
Assignment Adjustment needed	0000	9780				(376,688.11)		(376,688.11)	
West County JPAs: Spec Ed & Transpo	0000	9780	70,000.00		70,000.00				
One Time State Discret-AB	0000	9780	50,000.00		50,000.00				
F01: THCMS BP3100 (17%)	0000	9780	360,000.00		360,000.00				
Technology Hardware Replacement	0000	9780	500,000.00		500,000.00				
Facilities: Repair/Replace-Assign Adjust	0000	9780	500,000.00		500,000.00				
Fund Balance Support all sites/Pensions	0000	9780	500,000.00		500,000.00				

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Current Offer 3% Sal Increase	0000	9780	150,161.00		150,161.00				
Assignment Adjustment needed	0000	9780	(94,079.11)		(94,079.11)				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,660,000.00	0.00	1,660,000.00	1,490,000.00	0.00	1,490,000.00	-10.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2019-20 CASH FLOW @ Adopted Budget

GENERAL FUND F01+F03		2019-20 PROJECTIONS												DEFERRED	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP JUL-AUG
A: BEGIN CASH	9110	3,460,000.00	3,521,761.00	3,386,305.00	3,591,064.00	3,001,600.00	2,620,365.00	3,946,393.00	3,485,047.00	3,173,577.00	2,924,949.00	3,888,107.00	3,533,681.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	1,800,000.00	0.00	0.00	0.00	1,350,000.00	0.00	450,000.00	3,600,000.00	0.00
Principal Ap	8010-8019	147,403.00	147,403.00	265,322.00	265,322.00	265,322.00	265,322.00	265,322.00	265,322.00	265,322.00	265,322.00	265,322.00	265,318.00	2,948,022.00	0.00
Basic Aid Supp		35,000.00	35,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	700,000.00	0.00
Education Protection Acct	8012	0.00	0.00	239,012.00	0.00	0.00	239,013.00	0.00	0.00	239,013.00	0.00	0.00	239,012.00	956,050.00	0.00
Misc Funds	8080-8099	0.00	-92,787.00	-185,576.00	-123,716.00	-123,716.00	-273,716.00	-123,716.00	-123,716.00	-216,504.00	-108,252.00	-108,252.00	-85,751.00	-1,565,702.00	-108,257.00
Federal	8100-8299	0.00	25,949.00	6,920.00	0.00	25,949.00	0.00	17,299.00	1,730.00	3,460.00	25,949.00	25,949.00	12,974.00	146,179.00	26,811.00
Other State	8300-8599	0.00	0.00	0.00	0.00	0.00	16,979.00	34,731.00	1,650.00	0.00	38,731.00	0.00	0.00	92,091.00	365,753.00
Other Local	8600-8799	14,800.00	14,800.00	24,000.00	40,000.00	24,000.00	24,000.00	40,000.00	24,000.00	34,000.00	40,000.00	24,000.00	26,800.00	330,400.00	246,000.00
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	170,000.00	0.00	0.00	170,000.00	0.00	0.00	0.00	370,000.00	710,000.00	198,000.00
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
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
TOTAL RECEIPTS		197,203.00	130,365.00	412,678.00	244,606.00	424,555.00	2,134,598.00	296,636.00	401,986.00	388,291.00	1,674,750.00	270,019.00	1,341,353.00	7,917,040.00	728,307.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	32,900.00	35,000.00	309,671.00	309,671.00	309,671.00	309,671.00	309,671.00	309,671.00	309,671.00	309,671.00	309,671.00	309,676.00	3,164,615.00	0.00
Classified Salaries	2000-2999	53,500.00	88,000.00	100,752.00	100,752.00	100,752.00	100,752.00	100,752.00	100,752.00	100,752.00	100,752.00	100,752.00	100,751.00	1,149,019.00	0.00
Employee Benefits	3000-3999	33,998.00	46,000.00	140,500.00	140,500.00	140,500.00	140,500.00	140,500.00	140,500.00	140,500.00	140,500.00	140,500.00	140,503.00	1,485,001.00	290,940.00
Books and Supplies	4000-4999	5,040.00	16,175.00	28,864.00	43,545.00	17,171.00	13,291.00	8,139.00	7,341.00	4,902.00	12,072.00	6,920.00	8,249.00	171,709.00	0.00
Services and Other Op	5000-5999	56,154.00	80,646.00	95,132.00	190,264.00	137,696.00	44,356.00	188,920.00	70,192.00	81,094.00	148,597.00	56,602.00	139,380.00	1,289,033.00	70,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund TF out	7600-7629	0.00	0.00	0.00	0.00	100,000.00	200,000.00	10,000.00	85,000.00	0.00	0.00	10,000.00	295,000.00	700,000.00	85,000.00
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Non-Expenditures	BAS to SR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSM		181,592.00	265,821.00	674,919.00	784,732.00	805,790.00	808,570.00	757,982.00	713,456.00	636,919.00	711,592.00	624,445.00	993,559.00	7,959,377.00	445,940.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200	109,150.00	0.00	467,000.00	35,662.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	611,812.00	
Accounts Payable	9500	-63,000.00	0.00	0.00	-85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-148,000.00	
TOTAL PRIOR YR		46,150.00	0.00	467,000.00	-49,338.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463,812.00	
E: NET INC/DEC	(B-C+D)	61,761.00	-135,456.00	204,759.00	-589,464.00	-381,235.00	1,326,028.00	-461,346.00	-311,470.00	-248,628.00	963,158.00	-354,426.00	347,794.00	421,475.00	
F: ENDING CASH BAL	(A+E)	3,521,761.00	3,386,305.00	3,591,064.00	3,001,600.00	2,620,365.00	3,946,393.00	3,485,047.00	3,173,577.00	2,924,949.00	3,888,107.00	3,533,681.00	3,881,475.00		282,367.00

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2019-20 Multi-Year Projection @ Adopted Budget

Object Codes	Prior Fiscal Year Budget: 2018-19			Current Fiscal Year Budget: 2019-20			First Subsequent Fiscal Year: 2020-21			Second Subsequent Fiscal Year: 2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)			3.70%			3.26%			3.00%			2.80%
Gap Funding Percentage			100.00%			100.00%			100.00%			100.00%
Current Year ADA			662			661			661			661
ADA for LCFF purposes			662			661			661			661
Revenue												
LCFF Sources: LCFF, EPA, Property Tax 8010-8099	5,619,194	22,407	5,641,601	5,862,613	22,500	5,885,113	6,021,776	22,500	6,044,276	6,182,243	22,500	6,204,743
Transportation Funding: NEW 15-16	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue Transfer (Def Maint F14)	(100,000)	-	(100,000)	(150,000)	-	(150,000)	(150,000)	-	(150,000)	(150,000)	-	(150,000)
Add: Basic Aid Supplement 8011-BAS	700,000	-	700,000	700,000	-	700,000	500,000	-	500,000	500,000	-	500,000
Federal Revenues 8100-8299	11,900	276,053	287,953	-	172,990	172,990	-	172,990	172,990	-	172,990	172,990
Other State Revenues 8300-8599	124,674	190,219	314,893	122,811	44,093	166,904	123,295	44,093	167,388	123,785	44,093	167,878
Other State: STRS on Behalf of State	-	267,523	267,523	-	290,940	290,940	-	305,487	305,487	-	320,761	320,761
Other State: 1 Time Discr. Funds \$214 per ADA 16-17	-	-	-	-	-	-	-	-	-	-	-	-
Other State: 1 Time Discr. Funds \$147 per ADA 17-18	-	-	-	-	-	-	-	-	-	-	-	-
Other State: 1 Time Discr. Funds \$184 per ADA 18-19	115,369	-	115,369	-	-	-	-	-	-	-	-	-
Local Revenues 8600-8799	339,512	374,404	713,916	282,100	294,300	576,400	282,820	294,300	577,120	283,600	294,300	577,900
Total Revenue	6,905,649	1,130,606	8,036,255	6,912,524	824,823	7,737,347	6,872,891	839,370	7,712,261	7,034,628	854,644	7,889,272
Expenditures												
Certificated Salaries 1000-1999	2,872,765	303,261	3,176,026	2,859,036	305,579	3,164,615	2,916,216	311,691	3,227,907	2,974,541	317,924	3,292,465
Classified Salaries 2000-2999	936,379	184,530	1,120,909	984,025	164,994	1,149,019	1,003,705	168,294	1,171,999	1,023,780	171,660	1,195,440
3301-3399;												
Employee Benefits -- Statutory 3501-3699	182,189	25,706	207,895	159,482	21,732	181,214	162,671	22,167	184,838	165,925	22,610	188,535
Employee Benefits STRS on Behalf of State 3101-3199	-	267,523	267,523	-	290,940	290,940	-	305,487	305,487	-	320,761	320,761
Employee Benefits STRS 3101-3199	451,931	49,375	501,306	472,680	51,034	523,714	520,993	56,416	577,409	522,740	56,591	579,331
Employee Benefits PERS 3201-3300	155,351	30,412	185,763	187,859	32,698	220,557	220,709	39,009	259,718	237,864	41,996	279,860
Employee & Retiree Benefits -- Health & Welfare 3400-3499;3700-3799;3900-3998	512,381	56,566	568,947	501,073	58,443	559,516	516,105	60,196	576,301	531,588	62,002	593,590
Books and Supplies 4000-4999	331,329	124,250	455,579	110,483	61,226	171,709	112,692	62,157	174,849	114,947	63,106	178,053
Services, Other Operating Expenses 5000-5999	683,950	1,124,243	1,808,193	626,880	732,153	1,359,033	637,518	746,796	1,384,314	648,368	761,732	1,410,100
Restricted Expense Adjustment	-	-	-	-	-	-	26,647	(26,647)	-	45,078	(45,078)	-
Capital Outlay 6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
7100-7299												
Other Outgo 7300-7499	2,700	-	2,700	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter 7299	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,128,975	2,165,866	8,294,841	5,901,518	1,718,799	7,620,317	6,117,256	1,745,566	7,862,822	6,264,831	1,773,304	8,038,135
Excess (Deficiency)	776,674	(1,035,260)	(258,586)	1,011,006	(893,976)	117,030	755,635	(906,196)	(150,561)	769,797	(918,660)	(148,863)
Transfers In 8910-8929	908,000	-	908,000	908,000	-	908,000	908,000	-	908,000	908,000	-	908,000
Transfers Out (enter as negative) 7610-7629	(953,000)	-	(953,000)	(785,000)	-	(785,000)	(585,000)	-	(585,000)	(585,000)	-	(585,000)
Other Sources 8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program 8980-8999	(979,061)	979,061	-	(893,976)	893,976	-	(906,196)	906,196	-	(918,660)	918,660	-
Total Transfers/Other Uses	(1,024,061)	979,061	(45,000)	(770,976)	893,976	123,000	(583,196)	906,196	323,000	(595,660)	918,660	323,000
Net Increase (Decrease)	(247,387)	(56,199)	(303,586)	240,030	0	240,030	172,439	0	172,439	174,137	0	174,137
Fund Balance												
Beginning Balance	3,948,469	133,923	4,082,392	3,701,082	77,724	3,778,806	3,941,112	77,724	4,018,836	4,113,551	77,724	4,191,275
Audit Adjustment(s)	-	0	-	-	-	-	-	-	-	-	-	-
Net Ending Balance	3,701,082	77,724	3,778,806	3,941,112	77,724	4,018,836	4,113,551	77,724	4,191,275	4,287,688	77,724	4,365,412
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	-	77,724	77,724	-	77,724	77,724	-	77,724	77,724	-	77,724	77,724
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	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Assigned - Amount required for THCMS to meet BP3100	360,000	-	360,000	380,000	-	380,000	390,000	-	390,000	380,000	-	380,000
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities	1,500,000	-	1,500,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000
Assigned - Current offer 3% on 18-19 & 19-20	150,161	-	150,161	322,800	-	322,800	333,092	-	333,092	343,085	-	343,085
Reserve for Economic Uncertainties 9789	1,660,000	-	1,660,000	1,490,000	-	1,490,000	1,500,000	-	1,500,000	1,530,000	-	1,530,000
Unassigned/Unappropriated Ending Bal 9790	(94,079)	-	(94,079)	(376,688)	-	(376,688)	(234,541)	-	(234,541)	(90,397)	-	(90,397)
Net Ending Balance	3,701,082	77,724	3,778,806	3,941,112	77,724	4,018,836	4,113,551	77,724	4,191,275	4,287,688	77,724	4,365,412
Economic Uncertainties required level per BP 3100	Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%			Reserve Requirement 17%		
Additional Reserves:	Interest			Interest			Interest			Interest		
FUND 17 Calculation of Estimated Ending FB per year	\$ 296,074	\$ 5,200	\$ 301,274	\$ 301,274	\$ 5,200	\$ 306,474	\$ 306,474	\$ 5,200	\$ 311,674	\$ 311,674	\$ 5,200	\$ 316,874

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**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2019-20 CASH FLOW ESTIMATES @ Adopted Budget**

APPLE B ELEM/DISTRICT		2019-20 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 20	
A: BEGIN CASH	9110	3,000,000.00	2,994,015.00	2,816,436.00	2,923,635.00	2,447,268.00	2,191,928.00	3,450,798.00	3,013,920.00	2,820,576.00	2,453,111.00	3,448,336.00	3,137,723.00			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079						1,800,000.00				1,350,000.00		450,000.00	3,600,000.00		3,600,000.00
LCFF State Aid	8010-8019	98,189.00	98,189.00	176,741.00	176,741.00	176,741.00	176,741.00	176,741.00	176,741.00	176,741.00	176,741.00	176,741.00	176,740.00	1,963,787.00	0.00	1,963,787.00
Basic Aid Supplement	8011	35,000.00	35,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00	700,000.00	0.00	700,000.00
Education Protection Act	8012			138,923.00			138,923.00			138,923.00			138,922.00	555,691.00		555,691.00
Deferred Maintenance TF	8091						-150,000.00							-150,000.00		-150,000.00
In Lieu Property Tax	8080-8099		-142,862.00	-285,734.00	-190,488.00	-190,488.00	-190,488.00	-190,488.00	-190,488.00	-333,357.00	-166,678.00	-166,678.00	-144,177.00	-2,191,926.00	-166,680.00	-2,358,606.00
Federal	8100-8299		25,949.00	6,920.00		25,949.00		17,299.00	1,730.00	3,460.00	25,949.00	25,949.00	12,974.00	146,179.00	26,811.00	172,990.00
Other State - see below	8300-8599															
Mandated Block Grant							12,502.00							12,502.00		12,502.00
One Time Discretionary Funds														0.00		0.00
Lottery, Unrest+Rest								20,604.00			20,604.00			41,208.00	41,208.00	82,416.00
Special Ed: ERMHS											4,000.00			4,000.00	4,000.00	8,000.00
STRS on Behalf of / State Liability														0.00	187,367.00	187,367.00
Miscellaneous									1,650.00					1,650.00	1,350.00	3,000.00
Other Local	8600-8799															0.00
Interest					13,750.00			13,750.00			13,750.00			41,250.00	13,750.00	55,000.00
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	13,000.00	3,000.00	3,000.00	5,800.00	48,800.00	230,000.00	278,800.00
Special Ed		11,500.00	11,500.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	20,700.00	230,000.00		230,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					170,000.00			170,000.00				170,000.00	510,000.00	198,000.00	708,000.00
Contributions from Unrest.	8930-8979												125,000.00	125,000.00		125,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		147,689.00	30,776.00	123,550.00	86,703.00	268,902.00	1,874,378.00	124,606.00	246,333.00	82,467.00	1,511,066.00	122,712.00	1,018,959.00	5,638,141.00	535,806.00	6,173,947.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	24,000.00	24,000.00	200,134.00	200,134.00	200,134.00	200,134.00	200,134.00	200,134.00	200,134.00	200,134.00	200,134.00	200,138.00	2,049,344.00		2,049,344.00
Classified Salaries	2000-2999	43,000.00	64,000.00	75,477.00	75,477.00	75,477.00	75,477.00	75,477.00	75,477.00	75,477.00	75,477.00	75,477.00	75,474.00	861,767.00		861,767.00
Employee Benefits	3000-3999	26,000.00	32,000.00	94,500.00	94,500.00	94,500.00	94,500.00	94,500.00	94,500.00	94,500.00	94,500.00	94,500.00	94,503.00	1,003,003.00	187,367.00	1,190,370.00
Books & Supplies	4000-4999	3,048.00	12,191.00	24,382.00	36,573.00	12,191.00	7,315.00	3,657.00	6,096.00	3,657.00	6,096.00	2,438.00	4,267.00	121,911.00		121,911.00
Services & Other Operational	5000-5999	50,776.00	76,164.00	88,858.00	177,716.00	126,940.00	38,082.00	177,716.00	63,470.00	76,164.00	139,634.00	50,776.00	133,107.00	1,199,403.00	70,000.00	1,269,403.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out (Cafet)	7600-7629					15,000.00		10,000.00				10,000.00	10,000.00	45,000.00		45,000.00
Interfund TF out (BAS/OPEB)	7600-7629						200,000.00						200,000.00	400,000.00		400,000.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		146,824.00	208,355.00	483,351.00	584,400.00	524,242.00	615,508.00	561,484.00	439,677.00	449,932.00	515,841.00	433,325.00	717,489.00	5,680,428.00	257,367.00	5,937,795.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year Clear Due To/From				423,000.00										423,000.00		
Prior year In Lieu property tax		-175,000.00												-175,000.00		
Prior year Federal		163,000.00												163,000.00		
Prior year LCFF/Other State/Local		38,150.00		44,000.00	21,330.00									103,480.00		
Accounts Payable	95x													0.00		
Prior year Clear Due To/From and														0.00		
Prior year Books, Sup, Use Tax, etc. AP		-33,000.00												-33,000.00		
TOTAL PRIOR YR		-6,850.00	0.00	467,000.00	21,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	481,480.00		
E: NET INC/DEC	(B-C+D)	-5,985.00	-177,579.00	107,199.00	-476,367.00	-255,340.00	1,258,870.00	-436,878.00	-193,344.00	-367,465.00	995,225.00	-310,613.00	301,470.00	439,193.00		
F: ENDING CASH BALANCE (A+E)		2,994,015.00	2,816,436.00	2,923,635.00	2,447,268.00	2,191,928.00	3,450,798.00	3,013,920.00	2,820,576.00	2,453,111.00	3,448,336.00	3,137,723.00	3,439,193.00		278,439.00	

Notes: Amount expected July and August of 2020 for all types of revenue is \$350,000+ (STRS on Behalf not included).

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 (\$187,367).

Expenses to be made after June 30, 2020 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

2019-20 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

	2018-19	2019-20	2020-21	2021-22
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.70%	3.26%	3.00%	2.80%
Gap Funding rates used	100.00%	100.00%	100.00%	100.00%
Unduplicated Count # / % for Sup Grant	111 / 27.61%	110 / 27.36%	110 / 27.36%	110 / 27.36%
Funded ADA	388.52	387.00	387.00	387.00
Enrollment (w/TK)	417.00	416.00	416.00	416.00
Enrollment notes:	2 NPS+1 SCOE	Includes 1 NPS + 1 SCOE students	Includes 1 NPS + 1 SCOE students	Includes 1 NPS + 1 SCOE students
Property Taxes % inc/dec	\$3.6 Mil	\$3.6 Mil, no increase	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$3,168	\$3,150	\$3,150	\$3,150
Transportation Funding	\$95,000	\$95,000, does not change	Same as prior year	Same as prior year
Revenue Transfer to Deferred Maintenance	\$100,000	\$150,000	Same as prior year	Same as prior year
Basic Aid Supplemental Funding	\$700,000	\$700,000 based on prior year	\$500,000 updated estimate	Same as prior year
Federal		Res: Title 1 & 2 based on known apportionments	Same as prior year	Same as prior year
Other State				
Lottery Unrestricted/Restricted	Unr \$151; Rest \$53	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446
Mandated Block Grant	Unr \$31.16	Unr \$32.18 *prior year ADA	Unr \$33.15 *prior year ADA	Unr \$34.08 *prior year ADA
Classified Prof Dev + Low Performing Students	New Block Grants \$68,921	18-19 Only	18-19 Only	18-19 Only
Special Ed Mental Health		Rest Based on PY counseling costs, 1 NPS student aged out	Same as PY	Same as PY
STRS on Behalf of State	Book entry only	Based on current CalSTRS info - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
1 (One) Time Discretionary Funds	\$184	None	None	None
Local				
Interest		Unr Interest \$55k Based on prior year	Same as PY	Same as PY
Other Local, see Narrative		Unr SunRidge MOU \$197k, rent, misc.	Same as PY minus misc.	Same as PY
Donations		Zero, only budgeted when 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)	26.5 FTE Teachers & Student Support (Nurse, Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	23.5 FTE Teachers (includes all 4.2 FTE Special Ed), .20 FTE Counselor, .80 FTE Intervention, .80 FTE Teacher Coach plus 1.2 FTE Site Administrators and 1.0 FTE Superintendent	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	Estimated @ 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	13.5 FTE site and special ed plus 6.2 FTE District	14.2 FTE includes Special Ed IAs plus 6.2 FTE District personnel	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	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 current CalSTRS info - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.28%; PERS=18.062%	STRS = 16.70%; PERS = 20.733%	STRS = 18.10%; PERS = 23.6%	STRS = 17.80%; PERS = 24.9%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. \$10,232. Actual cost known to date.	Prior year + 3%	Prior year + 3%
		Current estimated expenses including: Unrestricted based on py; Restricted to match lottery rev, RRM supplies.	Prior year plus 2%	Prior year + 2%
Books and Supplies				
		Current estimated expenses including: Unrestricted; Based on prior year and JPA Transportation \$95k; Restricted special education and federal programs	Prior year plus 2%	Prior year + 2%
Services, Other Operating Expenses				
Transportation	\$95,000	\$95,000, matches revenue	Same as prior year	Same as prior year

Twin Hills USD - District & Apple Blossom Elementary School - 2019-20 Multi-Year Projection Assumptions @ Adopted Budget - page 2 of 2

Assumptions Continued	2018-19	2019-20	2020-21	2021-22
District/AB Adopt Budget 19-20	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
Capital Outlay		None anticipated to date	None	None
Other Outgo	SCOE NPS FEE	None anticipated to date	None	None
Transfers In				
MOU amounts from Charters+ABASP	\$708,000	\$708k Based on history	No change	No change
Transfers Out				
Contribution to Cafeteria Fund	\$68,000	\$45,000 is current estimate	No change	No change
Basic Aid Supplement Funds to THCMS	\$200,000	\$200,000 is current estimate	No change	No change
PG&E Solar Init Funds, OPEB, Capital Equip	\$80,000 to Def. Maint F14, solar R&R; \$200k to F20 CRSP	\$150,000 to F20: THTA Cert Retirement Sup Pgm (CRSP-Art 19) \$50k F40 Cap. Equip	None	None
Contributions: Restricted				
Special Ed Encroachment & ADA transfers	\$702,061	\$598,976	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	\$150,000	\$158,000	No change	No change
PIP Program	\$2,000	\$12,000	No change	No change
Net Increase (Decrease)		Positive amount adds to fund balance	Positive amount adds to fund balance	Positive amount adds to fund balance
Components of Ending Fund Balance				
Restricted		CA Clean Energy Funds	Same as prior year	Same as prior year
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	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
Reserve for Economic Uncertainties		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and Reserve for EU	Balance after Assignments and Reserve for EU	Balance after Assignments and Reserve for EU

2018-19: Please see dollar amounts shown on MYP.

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)

PY = prior year

R&R = Repair or replace

Rest = restricted

SACS = State software reports

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

Unr = unrestricted

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2019-20 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2018-19			Current Fiscal Year Budget: 2019-20			First Subsequent Fiscal Year: 2020-21			Second Subsequent Fiscal Year: 2021-22		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				3.70%			3.26%			3.00%			2.80%
Gap Funding Percentage				100.00%			100.00%			100.00%			100.00%
Current Year ADA		Donation Rev &		397.00	Donation Rev &		396.00	Donation Rev &		396.00	Donation Rev &		396.00
ADA for LCFF Funding purposes		Exp shown as \$ received @Restricted		397.00	Exp NOT shown		396.00	Exp NOT shown		396.00	Exp NOT shown		396.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,474,286	22,407	3,496,693	3,643,372	22,500	3,665,872	3,737,086	22,500	3,759,586	3,833,655	22,500	3,856,155
Transportation Funding: NEW 15-16		95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue transfer (Def Maint, F14)	8091	(100,000)		(100,000)	(150,000)		(150,000)	(150,000)		(150,000)	(150,000)		(150,000)
Basic Aid Supplement: Cur & Subq years, estimates only		700,000		700,000	700,000		700,000	500,000		500,000	500,000		500,000
Federal Revenues	8100-8299	11,900	276,053	287,953		172,990	172,990	-	172,990	172,990	-	172,990	172,990
Other State Revenues	8300-8599	78,084	117,585	195,669	76,506	29,412	105,918	76,864	29,412	106,276	77,224	29,412	106,636
Other State: STRS on Behalf of State			172,414	172,414	-	187,367	187,367	-	196,735	196,735	-	206,572	206,572
Other State: 1 Time Discr. Funds \$214 per ADA 16-17			-	-	-	-	-	-	-	-	-	-	-
Other State: 1 Time Discr. Funds \$147 per ADA 17-18			-	-	-	-	-	-	-	-	-	-	-
Other State: 1 Time Discr. Funds \$184 per ADA 18-19		68,502		68,502									
Local Revenues	8600-8799	326,912	344,691	671,603	269,500	294,300	563,800	270,220	294,300	564,520	271,000	294,300	565,300
Total Revenue		4,654,684	933,150	5,587,834	4,634,378	706,569	5,340,947	4,529,170	715,937	5,245,107	4,626,879	725,774	5,352,653
Expenditures													
Certificated Salaries	1000-1999	1,772,751	303,261	2,076,012	1,743,765	305,579	2,049,344	1,778,640	311,691	2,090,331	1,814,213	317,924	2,132,137
Classified Salaries	2000-2999	658,954	180,803	839,757	696,773	164,994	861,767	710,708	168,294	879,002	724,923	171,660	896,583
Employee Benefits -- Statutory	3301-3399;	122,173	25,357	147,530	107,815	21,732	129,547	109,971	22,167	132,138	112,171	22,610	134,781
Employee Benefits STRS on Behalf of State	3101-3199		172,414	172,414		187,367	187,367		196,735	196,735		206,572	206,572
Employee Benefits STRS	3101-3199	274,348	49,375	323,723	286,391	51,034	337,425	316,721	56,416	373,137	317,804	56,591	374,395
Employee Benefits PERS	3201-3299	105,526	29,737	135,263	128,564	32,698	161,262	151,821	39,009	190,830	163,723	41,996	205,719
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	326,657	56,566	383,223	316,326	58,443	374,769	325,816	60,196	386,012	335,590	62,002	397,592
Books and Supplies	4000-4999	239,881	76,705	316,586	75,366	46,545	121,911	76,873	47,476	124,349	78,411	48,425	126,836
Services, Other Operating Expenses	5000-5999	587,280	1,049,054	1,636,334	537,250	732,153	1,269,403	546,095	746,796	1,292,891	555,117	761,732	1,316,849
Restricted Expense Adjustment (clear through unrest)								26,647	(26,647)		45,078	(45,078)	
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199;												
	7300-7499	2,700		2,700	-		-	-		-	-		-
Other Outgo: BAS to D21 Charter	7299	-		-	-		-	-		-	-		-
Total Expenditures		4,090,270	1,943,272	6,033,542	3,892,250	1,600,545	5,492,795	4,043,292	1,622,133	5,665,425	4,147,030	1,644,434	5,791,464
Excess (Deficiency)		564,414	(1,010,122)	(445,708)	742,128	(893,976)	(151,848)	485,878	(906,196)	(420,318)	479,849	(918,660)	(438,811)
Transfers In from OVS	8910-8929	350,000		350,000	350,000		350,000	350,000		350,000	350,000		350,000
Transfers In from THCMS	8910-8929	340,000		340,000	340,000		340,000	340,000		340,000	340,000		340,000
Transfers In from THCMS Def Maint	8910-8929	-		-	-		-	-		-	-		-
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	(68,000)		(68,000)	(45,000)		(45,000)	(45,000)		(45,000)	(45,000)		(45,000)
Transfers Out: BAS to Fund 03	7200+7600	(200,000)		(200,000)	(200,000)		(200,000)	(200,000)		(200,000)	(200,000)		(200,000)
Transfers Out: PG&E Solar, OPEB, Cap Equip	7200+7600	(280,000)		(280,000)	(200,000)		(200,000)	-		-	-		-
Other Sources	8930-8979	-		-	-		-	-		-	-		-
Other Uses (enter as negative)	7630-7699	-		-	-		-	-		-	-		-
Contribution to Restricted Program	8980-8999	(854,061)	979,061	125,000	(768,976)	893,976	125,000	(781,196)	906,196	125,000	(793,660)	918,660	125,000
Total Transfers/Other Uses		(694,061)	979,061	285,000	(505,976)	893,976	388,000	(318,196)	906,196	588,000	(330,660)	918,660	588,000
Net Increase (Decrease)		(129,647)	(31,061)	(160,708)	236,152	0	236,152	167,682	0	167,682	149,189	0	149,189
Fund Balance													
Beginning Balance		3,674,178	49,915	3,724,093	3,544,531	18,854	3,563,385	3,780,683	18,854	3,799,537	3,948,365	18,854	3,967,219
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		3,544,531	18,854	3,563,385	3,780,683	18,854	3,799,537	3,948,365	18,854	3,967,219	4,097,554	18,854	4,116,408
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		18,854	18,854		18,854	18,854		18,854	18,854		18,854	18,854
Committed	9750			-			-			-			-
Assigned: West County JPAs- Spec Ed & Transport.		70,000		70,000	70,000		70,000	70,000		70,000	70,000		70,000
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19		50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Assigned - Amount required for THCMS to meet BP3100		360,000		360,000	380,000		390,000	390,000		390,000	380,000		380,000
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities		1,500,000		1,500,000	2,000,000		2,000,000	2,000,000		2,000,000	2,000,000		2,000,000
Assigned - Current offer 3% on 18-19 & 19-20		102,478		102,478	219,886		226,985	226,985		226,985	233,795		233,795
Reserve for Economic Uncertainties	9789	1,200,000		1,200,000	1,050,000		1,050,000	1,050,000		1,050,000	1,070,000		1,070,000
Unassigned/Unappropriated Ending Bal	9790	257,053		257,053	5,797		5,797	156,380		156,380	288,759		288,759
Net Ending Balance		3,544,531	18,854	3,563,385	3,780,683	18,854	3,799,537	3,948,365	18,854	3,967,219	4,097,554	18,854	4,116,408
Reserve Requirement													
Economic Uncertainties required level per BP 3100		17%			17%			17%			17%		

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LCFF Calculator Universal Assumptions				
Twin Hills Union Elementary (70961) - 2019-20 Adopted Budget				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	2,913,776	2,996,566	3,086,510	3,172,836
Grade Span Adjustment	195,668	201,852	207,900	213,696
Supplemental Grant	166,791	183,141	180,863	185,310
Concentration Grant	-	-	-	-
Add-ons	95,000	95,000	95,000	95,000
Total Target	3,371,235	3,476,559	3,570,273	3,666,842
Transition Components:				
Target	\$ 3,371,235	\$ 3,476,559	\$ 3,570,273	\$ 3,666,842
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	3,235,101	3,361,391	3,361,391	3,361,391
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	136,134	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	196,360	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,567,595	\$ 3,738,372	\$ 3,832,086	\$ 3,928,655
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,778,692	\$ 1,963,787	\$ 2,057,501	\$ 2,154,070
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	557,874	555,691	555,691	555,691
Local Revenue Sources:				
8021 to 8089 - Property Taxes	3,632,412	3,600,000	3,600,000	3,600,000
8096 - In-Lieu of Property Taxes	(2,401,383)	(2,381,106)	(2,381,106)	(2,381,106)
Property Taxes net of in-lieu	1,231,029	1,218,894	1,218,894	1,218,894
TOTAL FUNDING	\$ 3,567,595	\$ 3,738,372	\$ 3,832,086	\$ 3,928,655
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	\$ 3,567,595	\$ 3,738,372	\$ 3,832,086	\$ 3,928,655
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 557,874	\$ 555,691	\$ 555,691	\$ 555,691
8012 - EPA, Current Year Receipt	557,874	555,691	555,691	555,691
(P-2 plus Current Year Accrual)				
8019 - EPA, Prior Year Adjustment	534	-	(0)	(0)
(P-A less Prior Year Accrual)				
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	401	401	401	401
COE Enrollment	1	1	1	1
Total Enrollment	402	402	402	402
Unduplicated Pupil Count	110	109	109	109
COE Unduplicated Pupil Count	1	1	1	1
Total Unduplicated Pupil Count	111	110	110	110
Rolling %, Supplemental Grant	26.8200%	28.6300%	27.4500%	27.3600%
Rolling %, Concentration Grant	26.8200%	28.6300%	27.4500%	27.3600%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	252.15	252.00	252.00	252.00
Grades 4-6	134.01	134.00	134.00	134.00
Grades 7-8	2.36	1.00	1.00	1.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	388.52	387.00	387.00	387.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	388.52	387.00	387.00	387.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	252.15	252.00	252.00	252.00
Grades 4-6	134.01	134.00	134.00	134.00
Grades 7-8	2.36	1.00	1.00	1.00
Grades 9-12	-	-	-	-
Total Actual ADA	388.52	387.00	387.00	387.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 166,791	\$ 183,141	\$ 180,863	\$ 185,310
Current year Percentage to Increase or Improve Services	5.05%	5.29%	5.09%	5.08%

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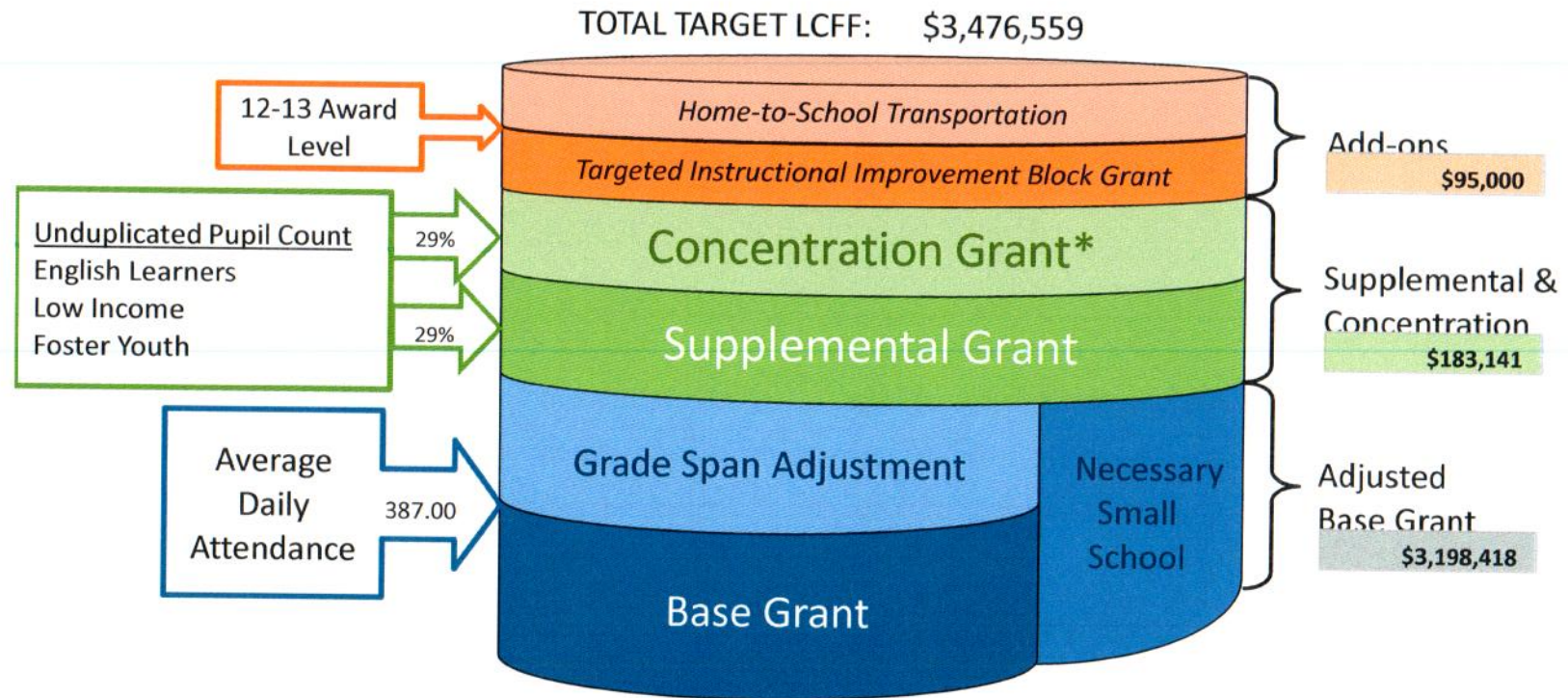
Twin Hills Union Elementary (70961) - 2019-20 Adopted Bud						43602	v20.1b
LOCAL CONTROL FUNDING FORMULA						2018-19	2019-20
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment							
						COLA & Augmentation 26.82% 26.82% 3.700%	COLA & Augmentation 28.63% 28.63% 3.260%
						3 yr average	3 yr average
						ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET
Grades TK-3						252.15 7,459 776 442 - 2,187,836	252.00 7,702 801 487 - 2,265,450
Grades 4-6						134.01 7,571 406 - 1,069,012	134.00 7,818 448 - 1,107,598
Grades 7-8						2.36 7,796 418 - 19,385	1.00 8,050 461 - 8,511
Grades 9-12						- 9,034 235 497 - -	- 9,329 243 548 - -
Subtract NSS						- - - - -	- - - - -
NSS Allowance						- - - - -	- - - - -
TOTAL BASE						388.52 2,913,776 195,668 166,791 - 3,276,235	387.00 2,996,566 201,852 183,141 - 3,381,559
Targeted Instructional Improvement Block Grant						- - - - -	- - - - -
Home-to-School Transportation						- - - - -	- - - - -
Small School District Bus Replacement Program						- - - - -	- - - - -
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,371,235	3,476,559
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT						3/4 196,360	100% 261,813
CALCULATE LCFF FLOOR							
						12-13 18-19	12-13 19-20
						Rate ADA	Rate ADA
Current year Funded ADA times Base per ADA						4,982.62 388.52 1,935,848	4,982.62 387.00 1,928,274
Current year Funded ADA times Other RL per ADA						44.58 388.52 17,320	44.58 387.00 17,252
Necessary Small School Allowance at 12-13 rates						- - - - -	- - - - -
2012-13 Categoryals						- - - - -	- - - - -
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						\$ 1,098.09 388.52 426,630	\$ 1,448.48 387.00 560,562
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						3,235,101	3,361,391
CALCULATE LCFF PHASE-IN ENTITLEMENT							
						2018-19	2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						3,371,235	3,476,559
LOCAL CONTROL FUNDING FORMULA FLOOR						3,235,101	3,361,391
LCFF Need (LCFF Target less LCFF Floor, if positive)						136,134	-
Current Year Gap Funding						100.00% 136,134	100.00% -
ECONOMIC RECOVERY PAYMENT						- - - - -	261,813
Miscellaneous Adjustments						- - - - -	- - - - -
LCFF Entitlement before Minimum State Aid provision						3,567,595	3,738,372
CALCULATE STATE AID							
Transition Entitlement						3,567,595	3,738,372
Local Revenue (including RDA)						(1,231,029)	(1,218,894)
Gross State Aid						2,336,566	2,519,478
CALCULATE MINIMUM STATE AID							
						12-13 Rate 18-19 ADA	12-13 Rate 19-20 ADA
2012-13 RL/Charter Gen BG adjusted for ADA						5,027.20 388.52 1,953,168	5,027.20 387.00 1,945,526
2012-13 NSS Allowance (deficit)						- - - - -	- - - - -
Minimum State Aid Adjustments						- - - - -	- - - - -
Less Current Year Property Taxes/in Lieu						(1,231,029)	(1,218,894)
Subtotal State Aid for Historical RL/Charter General BG						722,139	726,632
Categorical funding from 2012-13						855,303	855,303
Charter Categorical Block Grant adjusted for ADA						- - - - -	- - - - -
Minimum State Aid Guarantee						1,577,442	1,581,935
CHARTER SCHOOL MINIMUM STATE AID OFFSET						- - - - -	- - - - -
Local Control Funding Formula Floor plus Funded Gap						- - - - -	- - - - -
Minimum State Aid plus Property Taxes including RDA						- - - - -	- - - - -
Offset						- - - - -	- - - - -
Minimum State Aid Prior to Offset						- - - - -	- - - - -
Total Minimum State Aid with Offset						- - - - -	- - - - -
TOTAL STATE AID						2,336,566	2,519,478
Additional State Aid (Additional SA)						- - - - -	- - - - -
LCFF Phase-In Entitlement						3,567,595	3,738,372
(before COE transfer, Choice & Charter Supplemental)						- - - - -	- - - - -
CHANGE OVER PRIOR YEAR						0.84% 29,816	4.79% 170,777
LCFF Entitlement PER ADA						9,183	9,660
PER ADA CHANGE OVER PRIOR YEAR						6.74% 580	5.19% 477
BASIC AID STATUS (school districts only)						Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
						Increase 2018-19	Increase 2019-20
State Aid						3.97% 89,261 2,336,566	7.83% 182,912 2,519,478
Property Taxes net of in-lieu						-4.61% (59,445) 1,231,029	-0.99% (12,135) 1,218,894
Charter in-Lieu Taxes						0.00% - -	0.00% - -
LCFF pre COE, Choice, Supp						0.84% 29,816 3,567,595	4.79% 170,777 3,738,372

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Twin Hills Union Elementary (70961) - 2019-20 Adopted Bud										43602	v20.1b										
LOCAL CONTROL FUNDING FORMULA										2020-21					2021-22						
CALCULATE LCFF TARGET										COLA & Augmentation					COLA & Augmentation						
Unduplicated as % of Enrollment										3 yr average					3 yr average						
										27.45%					27.36%						
										2020-21					2021-22						
										ADA					ADA						
										Base					Base						
										Gr Span					Gr Span						
										Supp					Supp						
										Concen					Concen						
										TARGET					TARGET						
Grades TK-3										252.00	7,993	825	481	-	2,328,181	252.00	8,155	848	493	-	2,392,902
Grades 4-6										134.00	8,053		442	-	1,138,345	134.00	8,278		453	-	1,169,950
Grades 7-8										1.00	8,292		455	-	8,747	1.00	8,524		466	-	8,990
Grades 9-12										-	9,609	250	541	-	-	-	9,878	257	555	-	-
Subtract NSS										-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance										-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE										387.00	3,086,510	207,900	180,863	-	3,475,273	387.00	3,172,836	213,696	185,310	-	3,571,842
Targeted Instructional Improvement Block Grant										-	-	-	-	-	-	-	-	-	-	-	-
Home-to-School Transportation										-	-	-	-	-	95,000	-	-	-	-	-	95,000
Small School District Bus Replacement Program										-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										3,570,273					3,666,842						
Funded Based on Target Formula (based on prior year P-2 certification)										TRUE					TRUE						
ECONOMIC RECOVERY TARGET PAYMENT										100%					100%						
										261,813					261,813						
CALCULATE LCFF FLOOR																					
										12-13					12-13						
										Rate					Rate						
										ADA					ADA						
Current year Funded ADA times Base per ADA										4,982.62					4,982.62						
Current year Funded ADA times Other RL per ADA										44.58					44.58						
Necessary Small School Allowance at 12-13 rates																					
2012-13 Categoricals															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										\$ 1,448.48					\$ 1,448.48						
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										560,562					560,562						
										3,361,391					3,361,391						
CALCULATE LCFF PHASE-IN ENTITLEMENT										2020-21					2021-22						
LOCAL CONTROL FUNDING FORMULA TARGET										3,570,273					3,666,842						
LOCAL CONTROL FUNDING FORMULA FLOOR										3,361,391					3,361,391						
LCFF Need (LCFF Target less LCFF Floor, if positive)																					
Current Year Gap Funding										100.00%					100.00%						
ECONOMIC RECOVERY PAYMENT										261,813					261,813						
Miscellaneous Adjustments																					
LCFF Entitlement before Minimum State Aid provision										3,832,086					3,928,655						
CALCULATE STATE AID										3,832,086					3,928,655						
Transition Entitlement										(1,218,894)					(1,218,894)						
Local Revenue (including RDA)																					
Gross State Aid										2,613,192					2,709,761						
CALCULATE MINIMUM STATE AID										12-13 Rate					12-13 Rate						
										20-21 ADA <td colspan="5">21-22 ADA</td>					21-22 ADA						
2012-13 RL/Charter Gen BG adjusted for ADA										5,027.20					5,027.20						
2012-13 NSS Allowance (deficit)																					
Minimum State Aid Adjustments																					
Less Current Year Property Taxes/In Lieu										(1,218,894)					(1,218,894)						
Subtotal State Aid for Historical RL/Charter General BG										726,632					726,632						
Categorical funding from 2012-13										855,303					855,303						
Charter Categorical Block Grant adjusted for ADA																					
Minimum State Aid Guarantee										1,581,935					1,581,935						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
Local Control Funding Formula Floor plus Funded Gap																					
Minimum State Aid plus Property Taxes including RDA																					
Offset																					
Minimum State Aid Prior to Offset																					
Total Minimum State Aid with Offset																					
TOTAL STATE AID										2,613,192					2,709,761						
Additional State Aid (Additional SA)																					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)										3,832,086					3,928,655						
CHANGE OVER PRIOR YEAR										2.51%					2.52%						
										93,714					96,569						
										9,902					10,152						
LCFF Entitlement PER ADA																					
PER ADA CHANGE OVER PRIOR YEAR										2.51%					2.52%						
										242					250						
BASIC AID STATUS (school districts only)										Non-Basic Aid					Non-Basic Aid						
LCFF SOURCES INCLUDING EXCESS TAXES										Increase					Increase						
										2020-21					2021-22						
State Aid										3.72%					3.70%						
										93,714					96,569						
Property Taxes net of in-lieu										0.00%					0.00%						
										1,218,894					1,218,894						
Charter in-Lieu Taxes										0.00%					0.00%						
LCFF pre COE, Choice, Supp										2.51%					2.52%						
										93,714					96,569						
										3,832,086					3,928,655						

Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 2,996,566	387.00 ADA
Grade Span Adjustment	\$ 201,852	
Supplemental Grant	\$ 183,141	29%
Concentration Grant	\$ -	29%
Add-ons (TIIBG & Transportation)	\$ 95,000	
Total	\$ 3,476,559	

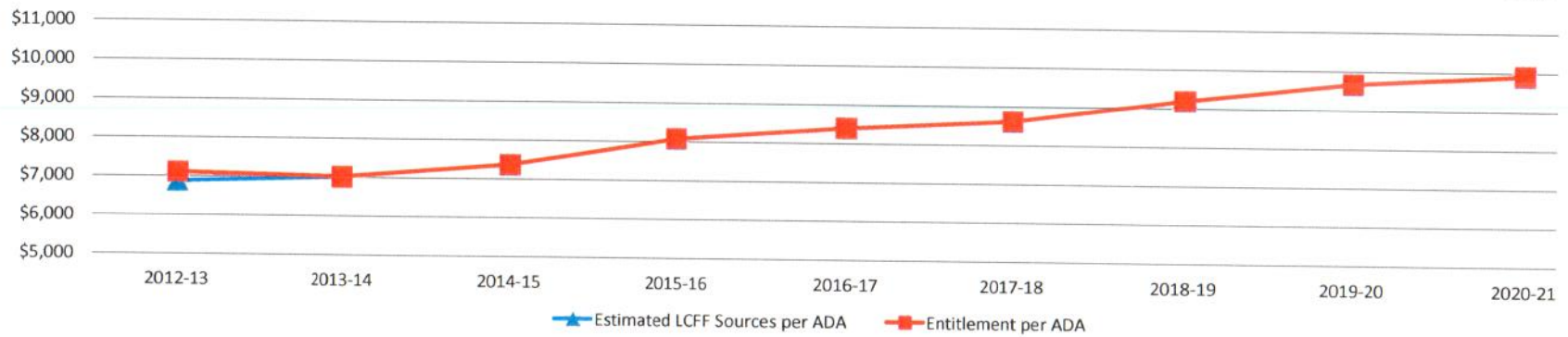


*Unduplicated Pupil Percentage must be above 55%

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Funded ADA	414.95	430.25	437.48	436.53	418.57	411.22	388.52	387.00	387.00
Estimated LCFF Sources per ADA	\$ 6,859.47	\$ 6,998.78	\$ 7,355.09	\$ 8,064.94	\$ 8,383.19	\$ 8,603.13	\$ 9,182.53	\$ 9,659.88	\$ 9,902.03
Net Change per ADA		\$ 139.31	\$ 356.30	\$ 709.85	\$ 318.25	\$ 219.94	\$ 579.40	\$ 477.35	\$ 242.16
Net Percent Change		2.03%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	2.51%
Estimated LCFF Entitlement per ADA	\$ 7,088.42	\$ 6,998.78	\$ 7,355.09	\$ 8,064.94	\$ 8,383.19	\$ 8,603.13	\$ 9,182.53	\$ 9,659.88	\$ 9,902.03
Net Change per ADA		\$ (89.63)	\$ 356.30	\$ 709.85	\$ 318.25	\$ 219.94	\$ 579.40	\$ 477.35	\$ 242.16
Net Percent Change		-1.26%	5.09%	9.65%	3.95%	2.62%	6.73%	5.20%	2.51%



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**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2019-20 CASH FLOW ESTIMATES @ Adopted Budget**

TWIN HILLS CMS	MONTH OF: ACCT #S	2019-20 PROJECTIONS												DEFERRED REV/EXP JU-AU 19	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
DESCRIPT															
A: BEGIN CASH	9110	460,000.00	527,746.00	569,869.00	667,429.00	554,332.00	428,437.00	495,595.00	471,127.00	353,001.00	471,838.00	439,771.00	395,958.00		
B: RECEIPTS															
State Revenue	8010-8019														
LCFF State Aid	8015	49,214.00	49,214.00	88,581.00	88,581.00	88,581.00	88,581.00	88,581.00	88,581.00	88,581.00	88,581.00	88,581.00	88,578.00	984,235.00	984,235.00
Education Protection Account	8012	0.00	0.00	100,089.00	0.00	0.00	100,090.00	0.00	0.00	100,090.00	0.00	0.00	100,090.00	400,359.00	400,359.00
In Lieu Property Tax	8096	0.00	50,075.00	100,158.00	66,772.00	66,772.00	66,772.00	66,772.00	66,772.00	116,853.00	58,426.00	58,426.00	58,426.00	776,224.00	834,647.00
Federal	8100-8299													0.00	0.00
Other State - see below	8300-8599														
Mandated Block Grant							4,477.00							4,477.00	4,477.00
One Time Discretionary Funds														0.00	0.00
Lottery, Unrest+Rest								14,127.00			14,127.00			28,254.00	56,509.00
STRS on Behalf of / State Liability														0.00	103,573.00
Other Local - see below	8300-8599														
Interest					2,250.00			2,250.00			2,250.00			6,750.00	9,000.00
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	200,000.00	200,000.00
Other Finance sources	8930-8979													0.00	0.00
Special Ed Rev TF	8980												-125,000.00	-125,000.00	-125,000.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		49,514.00	99,589.00	289,128.00	157,903.00	155,653.00	260,220.00	172,030.00	155,653.00	305,824.00	163,684.00	147,307.00	322,394.00	2,278,899.00	2,471,400.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	8,900.00	11,000.00	109,537.00	109,537.00	109,537.00	109,537.00	109,537.00	109,537.00	109,537.00	109,537.00	109,537.00	109,538.00	1,115,271.00	1,115,271.00
Classified Salaries	2000-2999	10,500.00	24,000.00	25,275.00	25,275.00	25,275.00	25,275.00	25,275.00	25,275.00	25,275.00	25,275.00	25,275.00	25,277.00	287,252.00	287,252.00
Employee Benefits	3000-3999	7,998.00	14,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	481,998.00	585,571.00
Books & Supplies	4000-4999	1,992.00	3,984.00	4,482.00	6,972.00	4,980.00	5,976.00	4,482.00	1,245.00	1,245.00	5,976.00	4,482.00	3,982.00	49,798.00	49,798.00
Services & Other Operational	5000-5999	5,378.00	4,482.00	6,274.00	12,548.00	10,756.00	6,274.00	11,204.00	6,722.00	4,930.00	8,963.00	5,826.00	6,273.00	89,630.00	89,630.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499													0.00	0.00
Interfund TF out	7600-7629					85,000.00			85,000.00				85,000.00	255,000.00	340,000.00
Other Finance sources	7630-7699													0.00	0.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSM		34,768.00	57,466.00	191,568.00	200,332.00	281,548.00	193,062.00	196,498.00	273,779.00	186,987.00	195,751.00	191,120.00	276,070.00	2,278,949.00	2,467,522.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200													0.00	
Prior year LCFF														65,900.00	
Prior year In Lieu property tax		65,900.00												31,432.00	
Prior year other state+ interest		17,100.00			14,332.00										
Accounts Payable	9500														
Prior year Clear Due To/From					-85,000.00									-85,000.00	
Prior year Books, Sup, Use Tax, etc.		-30,000.00												-30,000.00	
TOTAL PRIOR YR		53,000.00	0.00	0.00	-70,668.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-17,668.00	
E: NET INC/DEC	(B-C+D)	67,746.00	42,123.00	97,560.00	-113,097.00	-125,895.00	67,158.00	-24,468.00	-118,126.00	118,837.00	-32,067.00	-43,813.00	46,324.00	-17,718.00	
F: ENDING CASH BAL	(A+E)	527,746.00	569,869.00	667,429.00	554,332.00	428,437.00	495,595.00	471,127.00	353,001.00	471,838.00	439,771.00	395,958.00	442,282.00	3,928.00	

Notes: Amount expected in or after July of 2020 for all types of revenue is estimated at \$80,000+.

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 (\$103,573).

Expense shown to be made after June 30, 2020 is for the balance due for the special education excess costs and the MOU payable to the district.

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Twin Hills Union School District - Twin Hills Charter Middle School

2019-20 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

	2018-19	2019-20	2020-21	2021-22
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.70%	3.26%	3.00%	2.80%
Gap Funding rates used	100.00%	100.00%	100.00%	100.00%
Unduplicated Count # / % for Sup Grant	68 / 24.20%	68 / 24.20%	68 / 24.20%	68 / 24.20%
Funded ADA	265.56	265.00	265.00	265.00
Enrollment	281.00	281.00	281.00	281.00
In Lieu Property Tax per ADA	\$3,168	\$3,150	\$3,150	\$3,150
Federal		District funds only, zero for charters	District funds only, zero for charters	District funds only, zero for charters
Other State				
Lottery Unrestricted/Restricted	Unr \$151; Rest \$53	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446
Mandated Block Grant	Unr \$16.33	Unr \$16.86 *prior year ADA	Unr \$17.37 *prior year ADA	Unr \$17.86 *prior year ADA
Classified Prof Dev + Low Performing Students	New Block Grants \$62,839	18-19 Only	18-19 Only	18-19 Only
STRS on Behalf of State	Book entry only	Based on current CalSTRS info - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
1 (One) Time Discretionary Funds	\$184	None	None	None
Local				
Interest		Unr Interest \$9k + gym rent based on prior year	Same as PY	Same as PY
Donations		Zero, only budgeted when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.0 FTE Teachers, .70 FTE counselor, 1.0 FTE Site Admin	13.0 FTE Teachers, .60 FTE Counselor plus 1.00 FTE Site Administrators	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	Estimated @ 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	7.3 FTE	7.7 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	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 current CalSTRS info - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.28%; PERS=18.062%	STRS = 16.70%; PERS = 20.733%	STRS = 18.10%; PERS = 23.6%	STRS = 17.8%; PERS = 24.9%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. \$10,232. Actual cost known to date.	Prior year + 3%	Prior year + 3%
		Current estimated expenses based on prior year. No one time purchases, no carryover, no donations.	Prior year: Unrestricted + 2%; Restricted Lottery only	Prior year: Unrestricted + 2%; Restricted Lottery only
Books and Supplies		Current estimated expenses based on prior year. No one time purchases, no carryover, no donations.	Prior year: Unrestricted + 2%	Prior year: Unrestricted + 2%
Services, Other Operating Expenses		None anticipated to date	None	None
Capital Outlay				
Transfers In				
Basic Aid Supplement Funds from F01	\$200,000	\$200,000 is current estimate	No change	No change
Transfers Out				
MOU amount for District Costs	\$215,000	\$215,000 is current estimate based on history	No change	No change
MOU amount for Special Ed Excess Costs	\$125,000	\$125,000 is current estimate based on history	No change	No change
PG&E Solar Init Funds	\$65,000 to Def. Maint F14, solar R&R	18-19 only	0	0
Contribution	\$125,000	\$125,000 current estimate based on staffing	No change	No change
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Restricted		CA Clean Energy Funds	Same as prior year	Same as prior year
Assigned- See MYP+SACS		Current salary offer cost. See Narrative & Exhibit B	Same as prior year	Same as prior year
Reserve for Economic Uncertainties		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated - See Narrative		Negative=requires Assignment in F01. (Positive=balance left)	Negative=requires Assignment in F01. (Positive=balance left)	Negative=requires Assignment in F01. (Positive=balance left)

2018-19: Please see actual dollar amounts shown on MYP.

6/18/2019

Assumptions all sites 19-20 adopt bud

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TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2019-20 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2018-19			Current Fiscal Year Budget: 2019-20			First Subsequent Fiscal Year: 2020-21			Second Subsequent Fiscal Year: 2021-22		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				3.70%			3.26%			3.00%			2.80%
Gap Funding Percentage				100.00%			100.00%			100.00%			100.00%
Current Year ADA for LCFF				265.00			265.00			265.00			265.00
Current Year Enrollment				281.00			281.00			281.00			281.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	2,144,908		2,144,908	2,219,241		2,219,241	2,284,690		2,284,690	2,348,588		2,348,588
Federal Revenues	8100-8299			-			-			-			-
Other State Revenues	8300-8599	46,590	72,634	119,224	46,305	14,681	60,986	46,431	14,681	61,112	46,561	14,681	61,242
Other State: STRS on Behalf of State			95,109	95,109	-	103,573	103,573	-	108,752	108,752	-	114,189	114,189
Other State: 1 Time Discr. Funds \$214 per ADA 16-17			-	-			-			-			-
Other State: 1 Time Discr. Funds \$147 per ADA 17-18			-	-			-			-			-
Other State: 1 Time Discr. Funds \$184 per ADA 18-19		46,867		46,867			-			-			-
Local Revenues	8600-8799	12,600	29,713	42,313	12,600	-	12,600	12,600	-	12,600	12,600	-	12,600
Total Revenue		2,250,965	197,456	2,448,421	2,278,146	118,254	2,396,400	2,343,721	123,433	2,467,154	2,407,749	128,870	2,536,619
Expenditures													
Certificated Salaries	1000-1999	1,100,014	-	1,100,014	1,115,271	-	1,115,271	1,137,576	-	1,137,576	1,160,328	-	1,160,328
Classified Salaries	2000-2999	277,425	3,727	281,152	287,252	-	287,252	292,997	-	292,997	298,857	-	298,857
Employee Benefits -- Statutory	3301-3399; 3501-3699	60,016	349	60,365	51,667		51,667	52,700		52,700	53,754		53,754
Employee Benefits STRS on Behalf of State	3101-3199		95,109	95,109		103,573	103,573		108,752	108,752		114,189	114,189
Employee Benefits STRS	3101-3199	177,583		177,583	186,289		186,289	204,272		204,272	204,936		204,936
Employee Benefits PERS	3201-3299	49,825	675	50,500	59,295		59,295	68,888		68,888	74,141		74,141
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	185,724	-	185,724	184,747	-	184,747	190,289	-	190,289	195,998	-	195,998
Books and Supplies	4000-4999	91,448	47,545	138,993	35,117	14,681	49,798	35,819	14,681	50,500	36,536	14,681	51,217
Services, Other Operating Expenses	5000-5999	96,670	75,189	171,859	89,630	-	89,630	91,423	-	91,423	93,251	-	93,251
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199 7300-7399	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		2,038,705	222,594	2,261,299	2,009,268	118,254	2,127,522	2,073,964	123,433	2,197,397	2,117,801	128,870	2,246,672
Excess (Deficiency)		212,260	(25,138)	187,122	268,878	-	268,878	269,757	-	269,757	289,948	-	289,948
Transfers In from General Fund 01	8910-8929	200,000		200,000	200,000		200,000	200,000		200,000	200,000		200,000
Transfers Out to General Fund 01	7610-7629	(340,000)		(340,000)	(340,000)		(340,000)	(340,000)		(340,000)	(340,000)		(340,000)
Transfers Out: PG&E Solar Init Funds	7610-7629	(65,000)		(65,000)									
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restr Pgm (Spec Ed)	8980-8999	(125,000)		(125,000)	(125,000)		(125,000)	(125,000)		(125,000)	(125,000)		(125,000)
Total Transfers/Other Uses		(330,000)	0	(330,000)	(265,000)	-	(265,000)	(265,000)	-	(265,000)	(265,000)	-	(265,000)
Net Increase (Decrease)		(117,740)	(25,138)	(142,878)	3,878	0	3,878	4,757	0	4,757	24,948	0	24,948
Fund Balance													
Beginning Balance		274,291	84,008	358,299	156,551	58,870	215,421	160,429	58,870	219,299	165,186	58,870	224,056
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		156,551	58,870	215,421	160,429	58,870	219,299	165,186	58,870	224,056	190,134	58,870	249,004
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		58,870	58,870		58,870	58,870		58,870	58,870		58,870	58,870
Committed	9750			-			-			-			-
Assigned:	9780			-			-			-			-
Assigned - Current offer 3% on 18-19 & 19-20		47,683		47,683	102,914		102,914	106,107		106,107	109,290		109,290
Reserve for Economic Uncertainties	9789	460,000		460,000	440,000		440,000	450,000		450,000	460,000		460,000
Unassigned/Unappropriated Ending Bal	9790	(351,132)		(351,132)	(382,485)		(382,485)	(390,921)		(390,921)	(379,156)		(379,156)
Net Ending Balance		156,551	58,870	215,421	160,429	58,870	219,299	165,186	58,870	224,056	190,134	58,870	249,004
Reserve Requirement													
Economic Uncertainties required level per BP 3100			17%			17%			17%			17%	

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LCFF Calculator Universal Assumptions				
Twin Hills Charter Middle (6052302) - 2019-20 Adopted Budget				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	2,053,080	2,115,618	2,179,216	2,240,164
Grade Span Adjustment	-	-	-	-
Supplemental Grant	91,075	103,623	105,474	108,424
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,144,155	2,219,241	2,284,690	2,348,588
Transition Components:				
Target	\$ 2,144,155	\$ 2,219,241	\$ 2,284,690	\$ 2,348,588
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	2,001,042	2,139,634	2,139,634	2,139,634
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	143,113	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,144,155	\$ 2,219,241	\$ 2,284,690	\$ 2,348,588
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 901,520	\$ 984,235	\$ 1,049,684	\$ 1,113,582
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	401,205	400,359	400,359	400,359
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	841,430	834,647	834,647	834,647
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 2,144,155	\$ 2,219,241	\$ 2,284,690	\$ 2,348,588
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,144,155	\$ 2,219,241	\$ 2,284,690	\$ 2,348,588
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 401,205	\$ 400,359	\$ 400,359	\$ 400,359
8012 - EPA, Current Year Receipt	-	-	-	-
(P-2 plus Current Year Accrual)	401,205	400,359	400,359	400,359
8019 - EPA, Prior Year Adjustment	-	-	0	0
(P-A less Prior Year Accrual)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	281	281	281	281
COE Enrollment	-	-	-	-
Total Enrollment	281	281	281	281
Unduplicated Pupil Count	68	68	68	68
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	68	68	68	68
Rolling %, Supplemental Grant	22.1800%	24.4900%	24.2000%	24.2000%
Rolling %, Concentration Grant	22.1800%	24.4900%	24.2000%	24.2000%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-
Grades 4-6	76.56	76.00	76.00	76.00
Grades 7-8	189.00	189.00	189.00	189.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	265.56	265.00	265.00	265.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	265.56	265.00	265.00	265.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	76.56	76.00	76.00	76.00
Grades 7-8	189.00	189.00	189.00	189.00
Grades 9-12	-	-	-	-
Total Actual ADA	265.56	265.00	265.00	265.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 91,075	\$ 103,623	\$ 105,474	\$ 108,424
Current year Percentage to Increase or Improve Services	4.44%	4.90%	4.84%	4.84%

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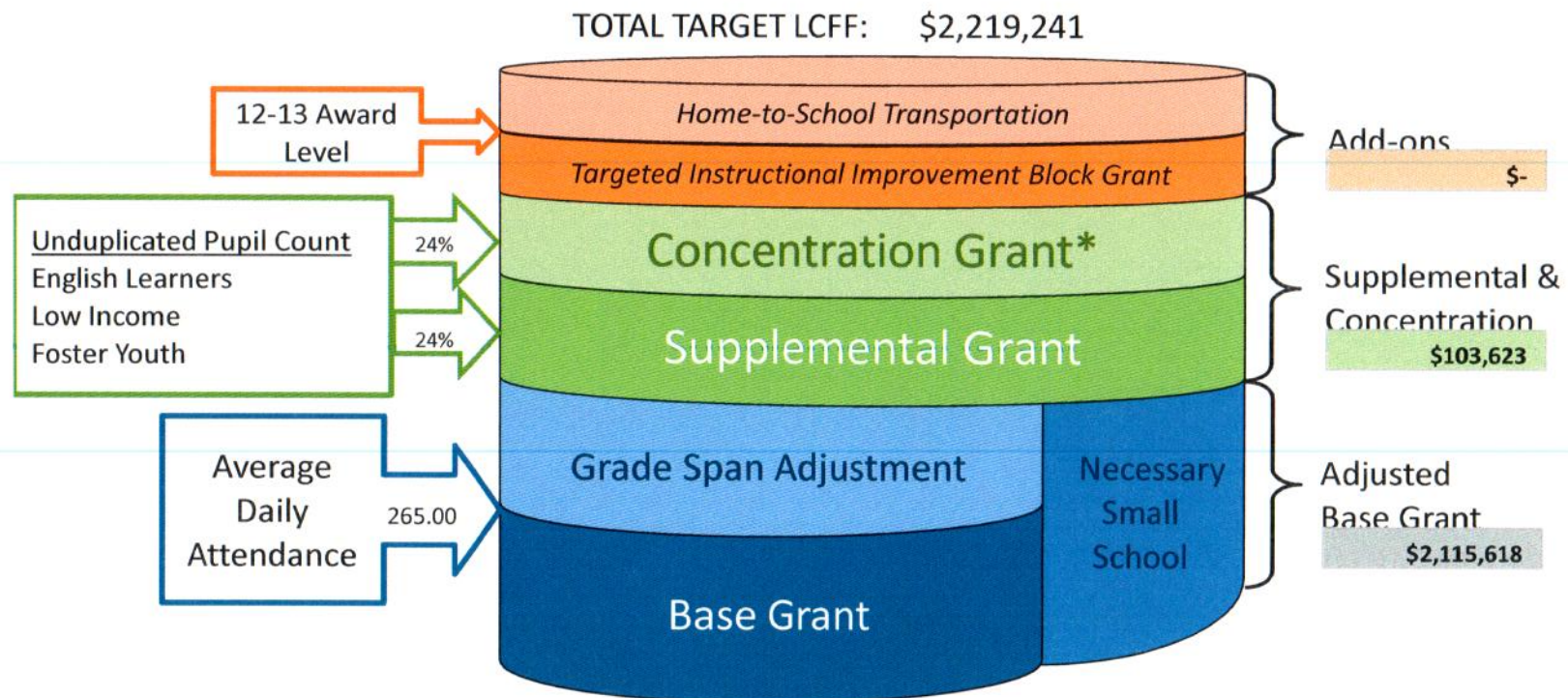
Twin Hills Charter Middle (6052302) - 2019-20 Adopted Budget							43602	v20.1b
LOCAL CONTROL FUNDING FORMULA							2018-19	2019-20
CALCULATE LCFF TARGET								
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.700%	COLA & Augmentation 3.260%	
	ADA	Base	Gr Span	Supp	Concen	2018-19	2019-20	
Grades TK-3	-	7,459	776	365	-	-	-	
Grades 4-6	76.56	7,571		336	-	605,348	623,270	
Grades 7-8	189.00	7,796		346	-	1,538,806	1,595,971	
Grades 9-12	-	9,034	235	411	-	-	-	
Subtract NSS	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	
TOTAL BASE	265.56	2,053,080	-	91,075	-	2,144,155	2,219,241	
Targeted Instructional Improvement Block Grant						-	-	
Home-to-School Transportation						-	-	
Small School District Bus Replacement Program						-	-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,144,155	2,219,241	
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE	TRUE	
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-	100%	
CALCULATE LCFF FLOOR								
Current year Funded ADA times Base per ADA				12-13 Rate	18-19 ADA			
Current year Funded ADA times Other RL per ADA				5,289.42	265.56	1,404,658	1,401,696	
Necessary Small School Allowance at 12-13 rates				-	265.56	-	-	
2012-13 Categoricals						-	-	
Floor Adjustments						-	-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				481.92	265.56	127,979	127,709	
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				\$ 1,763.84	265.56	468,405	610,229	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,001,042	2,139,634	
CALCULATE LCFF PHASE-IN ENTITLEMENT								
LOCAL CONTROL FUNDING FORMULA TARGET						2,144,155	2,219,241	
LOCAL CONTROL FUNDING FORMULA FLOOR						2,001,042	2,139,634	
LCFF Need (LCFF Target less LCFF Floor, if positive)						143,113	-	
Current Year Gap Funding				100.00%		143,113	100.00%	
ECONOMIC RECOVERY PAYMENT						-	-	
Miscellaneous Adjustments						-	-	
LCFF Entitlement before Minimum State Aid provision						2,144,155	2,219,241	
CALCULATE STATE AID								
Transition Entitlement						2,144,155	2,219,241	
Local Revenue (including RDA)						(841,430)	(834,647)	
Gross State Aid						1,302,725	1,384,594	
CALCULATE MINIMUM STATE AID								
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	18-19 ADA		N/A	N/A	
2012-13 NSS Allowance (deficit)			5,289.42	265.56		1,404,659	1,401,697	
Minimum State Aid Adjustments						-	-	
Less Current Year Property Taxes/In Lieu						(841,430)	(834,647)	
Subtotal State Aid for Historical RL/Charter General BG						563,229	567,050	
Categorical funding from 2012-13						-	-	
Charter Categorical Block Grant adjusted for ADA						127,979	127,709	
Minimum State Aid Guarantee						691,208	694,759	
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
Local Control Funding Formula Floor plus Funded Gap						2,144,155	2,139,634	
Minimum State Aid plus Property Taxes including RDA						1,532,638	1,529,406	
Offset						-	-	
Minimum State Aid Prior to Offset						691,208	694,759	
Total Minimum State Aid with Offset						691,208	694,759	
TOTAL STATE AID						1,302,725	1,384,594	
Additional State Aid (Additional SA)						-	-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)								
CHANGE OVER PRIOR YEAR			11.74%	225,322			3.50%	
LCFF Entitlement PER ADA						8,074	8,374	
PER ADA CHANGE OVER PRIOR YEAR			7.15%	539			3.72%	
BASIC AID STATUS (school districts only)								
LCFF SOURCES INCLUDING EXCESS TAXES								
State Aid			16.35%	183,022			6.28%	
Property Taxes net of in-lieu			0.00%	-			0.00%	
Charter in-Lieu Taxes			5.29%	42,300			-0.81%	
LCFF pre COE, Choice, Supp			11.74%	225,322			3.50%	

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Twin Hills Charter Middle (6052302) - 2019-20 Adopted Budget										43602		v20.1b											
LOCAL CONTROL FUNDING FORMULA										2020-21					2021-22								
CALCULATE LCFF TARGET										COLA & Augmentation 3.000%					COLA & Augmentation 2.800%								
Unduplicated as % of Enrollment										3 yr average 24.20% 24.20% 2020-21					3 yr average 24.20% 24.20% 2021-22								
										ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3										-	7,933	825	424	-	-	-	8,155	848	436	-	-		
Grades 4-6										76.00	8,053		390	-	641,650	76.00	8,278		401	-	659,578		
Grades 7-8										189.00	8,292		401	-	1,643,040	189.00	8,524		413	-	1,689,010		
Grades 9-12										-	9,609	250	477	-	-	-	9,878	257	491	-	-		
Subtract NSS										-	-	-	-	-	-	-	-	-	-	-	-		
NSS Allowance										-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL BASE										265.00	2,179,216	-	105,474	-	2,284,690	265.00	2,240,164	-	108,424	-	2,348,588		
Targeted Instructional Improvement Block Grant																							
Home-to-School Transportation																							
Small School District Bus Replacement Program																							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										2,284,690					2,348,588								
Funded Based on Target Formula (based on prior year P-2 certification)										TRUE					TRUE								
ECONOMIC RECOVERY TARGET PAYMENT										100%					100%								
CALCULATE LCFF FLOOR																							
										12-13 20-21					12-13 21-22								
										Rate ADA					Rate ADA								
Current year Funded ADA times Base per ADA										5,289.42	265.00	1,401,696	5,289.42	265.00	1,401,696	5,289.42	265.00	1,401,696					
Current year Funded ADA times Other RL per ADA										-	265.00	-	-	265.00	-	-	265.00	-	-				
Necessary Small School Allowance at 12-13 rates																							
2012-13 Categoryicals																							
Floor Adjustments																							
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA										481.92	265.00	127,709	481.92	265.00	127,709	481.92	265.00	127,709					
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	265.00	610,229	\$ 2,302.75	265.00	610,229	\$ 2,302.75	265.00	610,229					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										2,139,634					2,139,634								
CALCULATE LCFF PHASE-IN ENTITLEMENT										2020-21					2021-22								
LOCAL CONTROL FUNDING FORMULA TARGET										2,284,690					2,348,588								
LOCAL CONTROL FUNDING FORMULA FLOOR										2,139,634					2,139,634								
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										2,284,690					2,348,588								
CALCULATE STATE AID										2,284,690					2,348,588								
Transition Entitlement										(834,647)					(834,647)								
Local Revenue (including RDA)										1,450,043					1,513,941								
Gross State Aid																							
CALCULATE MINIMUM STATE AID										12-13 Rate 20-21 ADA N/A					12-13 Rate 21-22 ADA N/A								
2012-13 RL/Charter Gen BG adjusted for ADA										5,289.42	265.00	1,401,697	5,289.42	265.00	1,401,697	5,289.42	265.00	1,401,697					
2012-13 NSS Allowance (deficit)																							
Minimum State Aid Adjustments																							
Less Current Year Property Taxes/In Lieu										(834,647)					(834,647)								
Subtotal State Aid for Historical RL/Charter General BG										567,050					567,050								
Categorical funding from 2012-13																							
Charter Categorical Block Grant adjusted for ADA										127,709					127,709								
Minimum State Aid Guarantee										694,759					694,759								
CHARTER SCHOOL MINIMUM STATE AID OFFSET										2,139,634					2,139,634								
Local Control Funding Formula Floor plus Funded Gap										1,529,406					1,529,406								
Minimum State Aid plus Property Taxes including RDA																							
Offset										694,759					694,759								
Minimum State Aid Prior to Offset										694,759					694,759								
Total Minimum State Aid with Offset										1,450,043					1,513,941								
TOTAL STATE AID																							
Additional State Aid (Additional SA)																							
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)										2,284,690					2,348,588								
CHANGE OVER PRIOR YEAR										2.95% 65,449					2.80% 63,898								
LCFF Entitlement PER ADA										8,621					8,863								
PER ADA CHANGE OVER PRIOR YEAR										2.95% 247					2.81% 242								
BASIC AID STATUS (school districts only)																							
LCFF SOURCES INCLUDING EXCESS TAXES										Increase 2020-21					Increase 2021-22								
State Aid										4.73%	65,449	1,450,043	4.41%	63,898	1,513,941								
Property Taxes net of in-lieu										0.00%	-	-	0.00%	-	-								
Charter in-Lieu Taxes										0.00%	-	834,647	0.00%	-	834,647								
LCFF pre COE, Choice, Supp.										2.95%	65,449	2,284,690	2.80%	63,898	2,348,588								

Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 2,115,618	265.00 ADA
Grade Span Adjustment	\$ -	
Supplemental Grant	\$ 103,623	24%
Concentration Grant	\$ -	24%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 2,219,241	

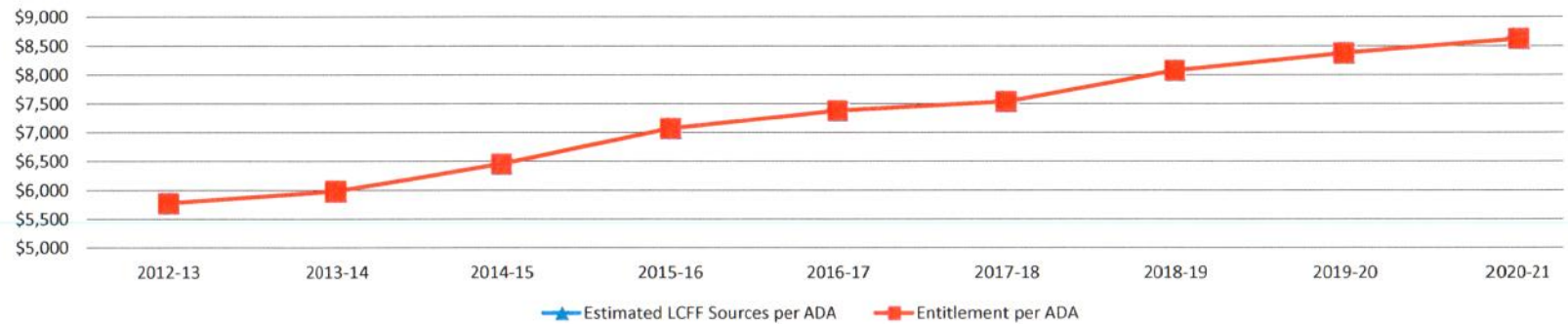


*Unduplicated Pupil Percentage must be above 55%

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Funded ADA	292.13	299.10	328.01	306.18	300.00	254.65	265.56	265.00	265.00
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	\$ 8,374.49	\$ 8,621.47
Net Change per ADA		\$ 205.91	\$ 476.70	\$ 617.57	\$ 304.97	\$ 158.69	\$ 538.91	\$ 300.41	\$ 246.98
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.72%	2.95%
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	\$ 8,374.49	\$ 8,621.47
Net Change per ADA		\$ 205.91	\$ 476.70	\$ 617.57	\$ 304.97	\$ 158.69	\$ 538.91	\$ 300.41	\$ 246.98
Net Percent Change		3.57%	7.98%	9.57%	4.31%	2.15%	7.15%	3.72%	2.95%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,040,276.00	2,118,409.00	3.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	208,843.00	147,226.00	-29.5%
4) Other Local Revenue		8600-8799	14,298.00	14,000.00	-2.1%
5) TOTAL, REVENUES			2,263,417.00	2,279,635.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	908,001.00	965,516.00	6.3%
2) Classified Salaries		2000-2999	80,158.00	87,893.00	9.6%
3) Employee Benefits		3000-3999	421,690.00	456,459.00	8.2%
4) Books and Supplies		4000-4999	182,784.63	145,464.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	329,117.47	267,200.00	-18.8%
6) Capital Outlay		6000-6999	47,500.00	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			1,969,251.10	1,922,532.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			294,165.90	357,103.00	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	350,000.00	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			(350,000.00)	(350,000.00)	0.0%

Orchard View Charter School

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,834.10)	7,103.00	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,105.95	566,271.85	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,105.95	566,271.85	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,105.95	566,271.85	-9.0%
2) Ending Balance, June 30 (E + F1e)			566,271.85	573,374.85	1.3%
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	47,522.95	47,522.95	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	518,748.90	525,851.90	1.4%
Current Offer 3% Sal Increase	0000	9780		109,100.00	
Board Policy 3100: 17% Reserve	0000	9780		390,000.00	
GASB54 Balance	0000	9780		26,751.90	
One Time State Discret-OV	0000	9780	25,000.00		
Common Core IM+Tech/STRS+PERS	0000	9780	50,000.00		
Current Offer 3% Sal Increase	0000	9780	34,900.00		
Board Policy 3100: 17% Reserve	0000	9780	400,000.00		
GASB54 Balance	0000	9780	8,848.90		
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 Charter School

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**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2019-20 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2019-20 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 20	
A: BEGIN CASH	9110	650,000.00	728,721.00	779,246.00	873,588.00	749,051.00	625,024.00	696,227.00	709,891.00	598,474.00	708,571.00	698,478.00	662,354.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	50,971.00	50,971.00	91,748.00	91,748.00	91,748.00	91,748.00	91,748.00	91,748.00	91,748.00	91,748.00	91,748.00	91,746.00	1,019,420.00	0.00	1,019,420.00
Education Protection Account	8012			92,857.00			92,857.00			92,857.00			92,858.00	371,429.00		371,429.00
In Lieu Property Tax	8096		43,654.00	87,307.00	58,205.00	58,205.00	58,205.00	58,205.00	58,205.00	101,862.00	50,928.00	50,928.00	50,928.00	676,632.00	50,928.00	727,560.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599													0.00		0.00
Mandated Block Grant	8550						6,993.00							6,993.00		6,993.00
One Time State Funding	8550													0.00		0.00
Lottery, Unrest+Rest	8560							12,291.00			12,291.00			24,582.00	24,582.00	49,164.00
STRS on Behalf of State	8590													0.00	91,069.00	91,069.00
Other Local	8660-8799				3,500.00			3,500.00			3,500.00			10,500.00	3,500.00	14,000.00
Interfund TF in	8910-8929													0.00		0.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		50,971.00	94,625.00	271,912.00	153,453.00	149,953.00	249,803.00	165,744.00	149,953.00	286,467.00	158,467.00	142,676.00	235,532.00	2,109,556.00	170,079.00	2,279,635.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	8,100.00	8,100.00	94,432.00	94,432.00	94,432.00	94,432.00	94,432.00	94,432.00	94,432.00	94,432.00	94,432.00	99,428.00	965,516.00		965,516.00
Classified Salaries	2000-2999	1,500.00	7,500.00	7,889.00	7,889.00	7,889.00	7,889.00	7,889.00	7,889.00	7,889.00	7,889.00	7,889.00	7,892.00	87,893.00		87,893.00
Employee Benefits	3000-3999	3,000.00	5,500.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	35,689.00	365,390.00	91,069.00	456,459.00
Books & Supplies	4000-5999	3,000.00	6,000.00	26,200.00	23,820.00	18,910.00	10,190.00	8,730.00	11,640.00	11,640.00	10,180.00	8,730.00	6,424.00	145,464.00		145,464.00
Services & Other Operatnl	5000-5999	2,500.00	17,000.00	13,360.00	29,390.00	32,060.00	30,400.00	5,340.00	26,720.00	26,720.00	20,370.00	32,060.00	11,280.00	247,200.00	20,000.00	267,200.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					85,000.00			85,000.00				85,000.00	255,000.00	95,000.00	350,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		18,100.00	44,100.00	177,570.00	191,220.00	273,980.00	178,600.00	152,080.00	261,370.00	176,370.00	168,560.00	178,800.00	245,713.00	2,066,463.00	206,069.00	2,272,532.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF revenue														0.00		
Prior year In Lieu property tax		50,850.00												50,850.00		
Prior year other state + interest		20,000.00			8,230.00									28,230.00		
Accounts Payable	9500													0.00		
Prior year: Books, Sup, MOU	9500	-25,000.00			-95,000.00									-120,000.00		
TOTAL PRIOR YR		45,850.00	0.00	0.00	-86,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-40,920.00	0.00	
E: NET INC/DEC	(B-C+D)	78,721.00	50,525.00	94,342.00	-124,537.00	-124,027.00	71,203.00	13,664.00	-111,417.00	110,097.00	-10,093.00	-36,124.00	-10,181.00	2,173.00		
F: ENDING CASH BAL	(A+E)	728,721.00	779,246.00	873,588.00	749,051.00	625,024.00	696,227.00	709,891.00	598,474.00	708,571.00	698,478.00	662,354.00	652,173.00		-35,990.00	

Notes: Amount expected July and August of 2020 for all types of revenue is \$80,000+.

Expenses to be made after June 30, 2019 include the amount due for the special education excess costs and MOU payable to the district totaling \$95,000.

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 (\$91,069).

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Twin Hills Union School District - Orchard View Charter School

2019-20 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

	2018-19	2019-20	2020-21	2021-22
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.70%	3.26%	3.00%	2.80%
Gap Funding rates used	100.00%	100.00%	100.00%	100.00%
Unduplicated Count # / % for Sup Grant	51 / 21.79%	51 / 21.79%	51 / 21.79%	51 / 21.79%
Funded ADA	231.98	231.00	231.00	231.00
Enrollment	234.00	234.00	234.00	234.00
In Lieu Property Tax per ADA	\$3,168	\$3,150	\$3,150	\$3,150
Federal		District funds only, zero for charters	District funds only, zero for charters	District funds only, zero for charters
Other State				
Lottery Unrestricted/Restricted	Unr \$151; Rest \$53	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446
Mandated Block Grant	Unr K-8 \$16.33; 9-12 \$45.23	Unr K-8 \$16.86; 9-12 \$46.87 *prior year ADA	Unr K-8 \$17.37; 9-12 \$48.28 *prior year ADA	Unr K-8 \$17.86; 9-12 \$49.63 *prior year ADA
Classified Prof Dev + Low Performing Students	New Block Grants \$29,906	18-19 Only	18-19 Only	18-19 Only
STRS on Behalf of State	Book entry only	Based on current CalSTRS info - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
I (One) Time Discretionary Funds	\$184	None	None	None
Local				
Interest		Interest \$14k based on prior year	Same as PY	Same as PY
Donations		Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.2 FTE Teachers, .5 FTE Counselor, 1.2 FTE Site Admin	13.2 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	Estimated @ 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	1.87 FTE	2.2 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	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 current CalSTRS info - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.28; PERS=18.062%	STRS = 16.70%; PERS = 20.733%	STRS = 18.10%; PERS = 23.6%	STRS = 17.8%; PERS = 24.9%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. \$10,232. Actual cost known to date.	Prior year + 3%	Prior year + 3%
		Current estimated expenses based on prior year. No one time purchases, no carryover, no donations.	Prior year + 2%	Prior year + 2%
Books and Supplies		Current estimated expenses based on prior year. No one time purchases, no carryover, no donations.	Prior year + 2%	Prior year + 2%
Services, Other Operating Expenses		None	None	None
Capital Outlay				
Transfers Out				
MOU amount for District Costs	\$250,000	\$250,000 is current estimate based on history	No change	No change
MOU amount for Special Ed Excess Costs	\$100,000	\$100,000 is current estimate based on history	No change	No change
Net Increase (Decrease)		Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted		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%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		Positive = balance after specific assignments (Negative=Assignment reductions needed)	Negative=Assignment reductions* needed (Positive = balance after specific assignments)	Negative=Assignment reductions* needed (Positive = balance after specific assignments)

2018-19: Please see actual dollar amounts shown on MYP.

*Assignment reduction= reduces reserve below 17%, assign funds in F01.

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**Twin Hills Union School District - Orchard View Charter
2019-20 Multi-Year Projection @ Adopted Budget**

	Prior Fiscal Year: 2018-19	Current Fiscal Year: 2019-20	First Subsequent Fiscal Year: 2020-21	Second Subsequent Fiscal Year: 2021-22
COLA (percentage)	3.70%	3.26%	3.00%	2.80%
Gap Funding Percentage	100.00%	100.00%	100.00%	100.00%
ADA: Current Year / LCFF Funding	232.00	231.00	231.00	231.00
Enrollment Estimate	234.00	234.00	234.00	234.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,040,276	2,118,409	2,181,226	2,242,258
Federal Revenues 8100-8299				
State Revenues 8300-8599	55,814	56,157	56,360	56,561
State Revenues: 18-19 Block Grants 8300-8599	29,906	-	-	-
State Revenues: STRS on Behalf of State	79,565	91,069	95,622	100,404
State Revenues: 1 Time Discr. Funds \$184 per ADA 18-19 only	43,558			
Local Revenues 8600-8799	14,298	14,000	14,000	14,000
Total Revenue	2,263,417	2,279,635	2,347,208	2,413,223
Expenditures				
Certificated Salaries 1000-1999	908,001	965,516	984,826	1,004,523
Classified Salaries 2000-2999	80,158	87,893	89,651	91,444
3300-3399;				
Employee Benefits -- Statutory 3500-3699	35,200	30,733	31,348	31,975
Employee Benefits -- STRS on Behalf of State 310x	79,565	91,069	95,622	100,404
Employee Benefits -- STRS 3100-3199	147,778	163,800	178,254	178,805
Employee Benefits -- PERS 3200-3299	14,479	18,223	21,158	22,770
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
3700-3799	144,668	152,634	157,213	161,929
Books and Supplies 4000-4999	182,785	145,464	148,373	151,340
Services, Other Operating Expenses 5000-5999	329,117	267,200	272,544	277,995
Capital Outlay 6000-6999	47,500	-	-	-
7100-7199				
Other Outgo 7300-7399				
Total Expenditures	1,969,251	1,922,532	1,978,988	2,021,184
Excess (Deficiency)	294,166	357,103	368,220	392,039
Transfers In 8910-8929				
Transfers Out (enter as negative) 7610-7629	(350,000)	(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	(350,000)	(350,000)	(350,000)	(350,000)
Net Increase (Decrease)	(55,834)	7,103	18,220	42,039
Fund Balance				
Beginning Balance	622,106	566,272	573,375	591,595
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	566,272	573,375	591,595	633,634
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	47,523	47,523	47,523	47,523
Committed 9750				
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19	25,000	-	-	-
Assigned - Common Core IM + Technology	25,000	-	-	-
Assigned - STRS/PERS 20% by 2020-21	25,000	-	-	-
Assigned - Current offer 3% on Schedule 18-19 & 19-20	34,900	109,100	185,500	264,200
Assigned - Per Board Policy 3100 (17%) 9780	400,000	390,000	400,000	405,000
Assigned - Balance After Above (GASB54) 9780	8,849	26,752	(41,428)	(83,089)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	566,272	573,375	591,595	633,634
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
*Note: This Assigned Balance for years 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.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	17%	18%	15%	13%

LCFF Calculator Universal Assumptions				
Orchard View (4930319) - 2019-20 Adopted Budget				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	1,910,655	1,965,767	2,024,789	2,081,446
Grade Span Adjustment	61,544	63,477	65,350	67,175
Supplemental Grant	67,331	89,165	91,087	93,637
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,039,530	2,118,409	2,181,226	2,242,258
Transition Components:				
Target	\$ 2,039,530	\$ 2,118,409	\$ 2,181,226	\$ 2,242,258
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	1,888,150	2,030,915	2,030,915	2,030,915
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	151,380	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Total LCFF Entitlement	\$ 2,039,530	\$ 2,118,409	\$ 2,181,226	\$ 2,242,258
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 931,494	\$ 1,019,420	\$ 1,082,237	\$ 1,143,269
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	373,005	371,429	371,429	371,429
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	735,031	727,560	727,560	727,560
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 2,039,530	\$ 2,118,409	\$ 2,181,226	\$ 2,242,258
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,039,530	\$ 2,118,409	\$ 2,181,226	\$ 2,242,258
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 373,005	\$ 371,429	\$ 371,429	\$ 371,429
8012 - EPA, Current Year Receipt	-	-	-	-
(P-2 plus Current Year Accrual)	373,005	371,429	371,429	371,429
8019 - EPA, Prior Year Adjustment	-	-	0	0
(P-A less Prior Year Accrual)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	234	234	234	234
COE Enrollment	-	-	-	-
Total Enrollment	234	234	234	234
Unduplicated Pupil Count	51	51	51	51
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	51	51	51	51
Rolling %, Supplemental Grant	17.0700%	21.9700%	21.7900%	21.7900%
Rolling %, Concentration Grant	17.0700%	21.9700%	21.7900%	21.7900%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	48.21	48.00	48.00	48.00
Grades 4-6	38.86	38.00	38.00	38.00
Grades 7-8	42.22	42.00	42.00	42.00
Grades 9-12	102.69	103.00	103.00	103.00
Total Adjusted Base Grant ADA	231.98	231.00	231.00	231.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	231.98	231.00	231.00	231.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	48.21	48.00	48.00	48.00
Grades 4-6	38.86	38.00	38.00	38.00
Grades 7-8	42.22	42.00	42.00	42.00
Grades 9-12	102.69	103.00	103.00	103.00
Total Actual ADA	231.98	231.00	231.00	231.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 67,331	\$ 89,165	\$ 91,087	\$ 93,637
Current year Percentage to Increase or Improve Services	3.41%	4.39%	4.36%	4.36%

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Orchard View (4930319) - 2019-20 Adopted Budget						43602	v20.1b
LOCAL CONTROL FUNDING FORMULA						2018-19	2019-20
CALCULATE LCFF TARGET							
COLA & Augmentation						3.700%	COLA & Augmentation 3.260%
3 yr average						17.07% 17.07% 2018-19	3 yr average 21.97% 21.97% 2019-20
ADA Base Gr Span Supp Concen TARGET						ADA Base Gr Span Supp Concen TARGET	
Grades TK-3	48.21	7,459	776	281	-	410,563	48.00 7,702 801 374 - 426,078
Grades 4-6	38.86	7,571		258	-	304,253	38.00 7,818 344 - 310,138
Grades 7-8	42.22	7,796		266	-	340,384	42.00 8,050 354 - 352,956
Grades 9-12	102.69	9,034	235	316	-	984,329	103.00 9,329 243 421 - 1,029,237
Subtract NSS	-	-	-	-	-	-	- - - -
NSS Allowance	-	-	-	-	-	-	- - - -
TOTAL BASE	231.98	1,910,655	61,544	67,331	-	2,039,530	231.00 1,965,767 63,477 89,165 - 2,118,409
Targeted Instructional Improvement Block Grant						-	-
Home-to-School Transportation						-	-
Small School District Bus Replacement Program						-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,039,530	2,118,409
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT						3/4 -	100% -
CALCULATE LCFF FLOOR							
12-13 Rate 18-19 ADA						12-13 Rate 19-20 ADA	
Current year Funded ADA times Base per ADA				5,629.47	231.98	1,305,924	5,629.47 231.00 1,300,408
Current year Funded ADA times Other RL per ADA				-	231.98	-	- 231.00 -
Necessary Small School Allowance at 12-13 rates						-	-
2012-13 Categoryicals						-	-
Floor Adjustments						-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				455.53	231.98	105,674	455.53 231.00 105,227
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				\$ 2,054.28	231.98	476,552	\$ 2,706.84 231.00 625,280
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,888,150	2,030,915
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET						2018-19 2,039,530	2019-20 2,118,409
LOCAL CONTROL FUNDING FORMULA FLOOR						1,888,150	2,030,915
LCFF Need (LCFF Target less LCFF Floor, if positive)						151,380	-
Current Year Gap Funding						100.00% 151,380	100.00% -
ECONOMIC RECOVERY PAYMENT						-	-
Miscellaneous Adjustments						-	-
LCFF Entitlement before Minimum State Aid provision						2,039,530	2,118,409
CALCULATE STATE AID							
Transition Entitlement						2,039,530	2,118,409
Local Revenue (including RDA)						(735,031)	(727,560)
Gross State Aid						1,304,499	1,390,849
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate 18-19 ADA N/A 5,629.47 231.98 1,305,924	12-13 Rate 19-20 ADA N/A 5,629.47 231.00 1,300,407
2012-13 NSS Allowance (deficit)						-	-
Minimum State Aid Adjustments						-	-
Less Current Year Property Taxes/in Lieu						(735,031)	(727,560)
Subtotal State Aid for Historical RL/Charter General BG						570,893	572,847
Categorical funding from 2012-13						-	-
Charter Categorical Block Grant adjusted for ADA						105,674	105,227
Minimum State Aid Guarantee						676,567	678,074
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Floor plus Funded Gap						2,039,530	2,030,915
Minimum State Aid plus Property Taxes including RDA						1,411,598	1,405,634
Offset						-	-
Minimum State Aid Prior to Offset						676,567	678,074
Total Minimum State Aid with Offset						676,567	678,074
TOTAL STATE AID						1,304,499	1,390,849
Additional State Aid (Additional SA)						-	-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,039,530	2,118,409
CHANGE OVER PRIOR YEAR						5.88% 113,206	3.87% 78,879
LCFF Entitlement PER ADA						8,792	9,171
PER ADA CHANGE OVER PRIOR YEAR						8.02% 653	4.31% 379
BASIC AID STATUS (school districts only)						-	-
LCFF SOURCES INCLUDING EXCESS TAXES							
Increase 2018-19						Increase 2019-20	
State Aid	10.21%	120,881				6.62% 86,350	1,990,849
Property Taxes net of in-lieu	0.00%	-				0.00% -	-
Charter in-Lieu Taxes	-1.03%	(7,675)				-1.02% (7,471)	727,560
LCFF pre COE, Choice, Supp	5.88%	113,206				3.87% 78,879	2,118,409

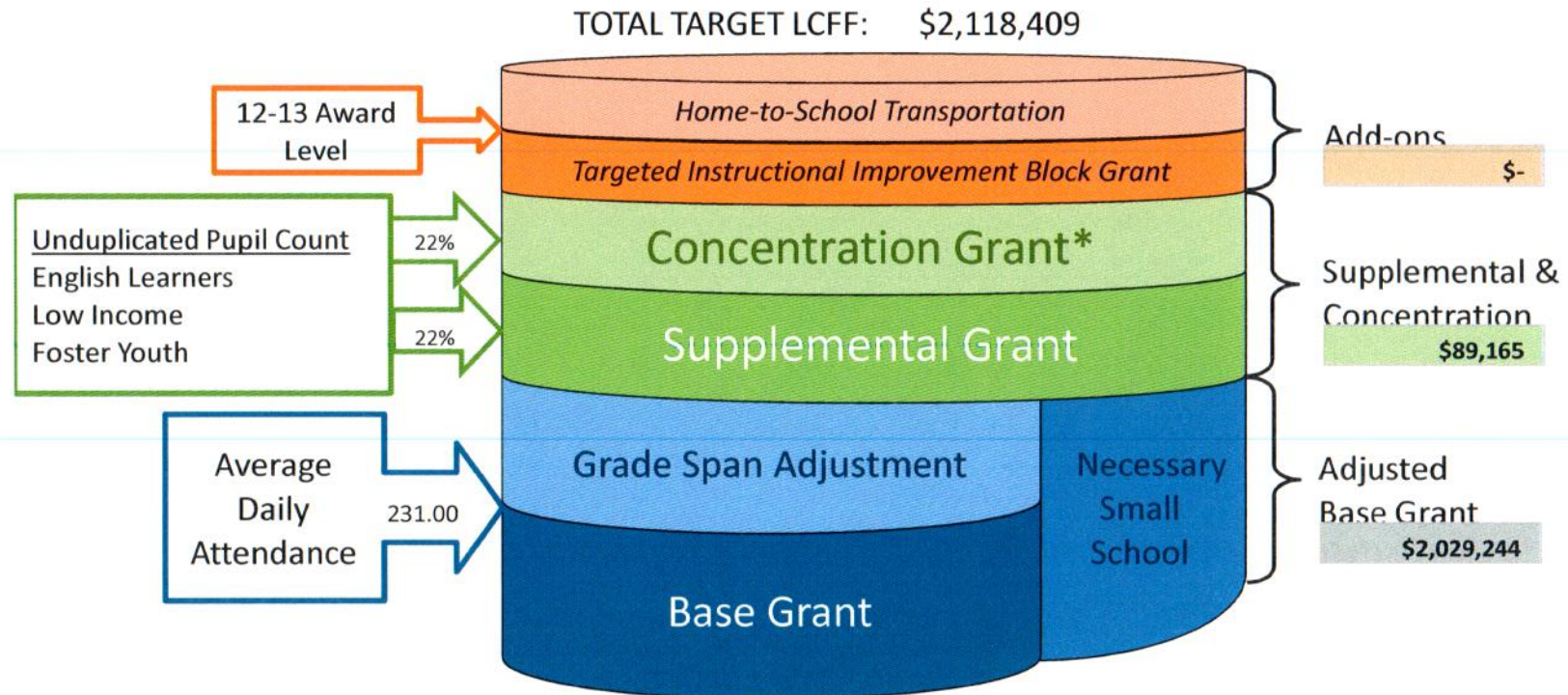
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Orchard View (4930319) - 2019-20 Adopted Budget						43602	v20.1b
LOCAL CONTROL FUNDING FORMULA						2020-21	2021-22
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment							
						COLA & Augmentation 21.79% 21.79% 3.000%	COLA & Augmentation 21.79% 21.79% 2.800%
						3 yr average	3 yr average
						ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET
Grades TK-3						48.00 7,933 825 382 - 438,704	48.00 8,155 848 392 - 450,977
Grades 4-6						38.00 8,053 - 351 - 319,350	38.00 8,278 - 361 - 328,273
Grades 7-8						42.00 8,292 - 361 - 363,441	42.00 8,524 - 371 - 373,610
Grades 9-12						103.00 9,609 250 430 - 1,059,731	103.00 9,878 257 442 - 1,089,398
Subtract NSS						- - - - -	- - - - -
NSS Allowance						- - - - -	- - - - -
TOTAL BASE						231.00 2,024,789 65,350 91,087 - 2,181,226	231.00 2,081,446 67,175 93,637 - 2,242,258
Targeted Instructional Improvement Block Grant						-	-
Home-to-School Transportation						-	-
Small School District Bus Replacement Program						-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,181,226	2,242,258
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100%	100%
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA						12-13 Rate 5,629.47 231.00 1,300,408	12-13 Rate 5,629.47 231.00 1,300,408
Current year Funded ADA times Other RL per ADA						- 231.00 -	- 231.00 -
Necessary Small School Allowance at 12-13 rates						-	-
2012-13 Categoryals						-	-
Floor Adjustments						-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						455.53 231.00 105,227	455.53 231.00 105,227
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						\$ 2,706.84 231.00 625,280	\$ 2,706.84 231.00 625,280
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,030,915	2,030,915
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET						2,181,226	2,242,258
LOCAL CONTROL FUNDING FORMULA FLOOR						2,030,915	2,030,915
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						2,181,226	2,242,258
CALCULATE STATE AID							
Transition Entitlement						2,181,226	2,242,258
Local Revenue (including RDA)						(727,560)	(727,560)
Gross State Aid						1,453,666	1,514,698
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate 5,629.47 20-21 ADA 231.00 N/A 1,300,407	12-13 Rate 5,629.47 20-21 ADA 231.00 N/A 1,300,407
2012-13 NSS Allowance (deficit)						-	-
Minimum State Aid Adjustments						-	-
Less Current Year Property Taxes/in Lieu						(727,560)	(727,560)
Subtotal State Aid for Historical RL/Charter General BG						572,847	572,847
Categorical funding from 2012-13						-	-
Charter Categorical Block Grant adjusted for ADA						105,227	105,227
Minimum State Aid Guarantee						678,074	678,074
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Floor plus Funded Gap						2,030,915	2,030,915
Minimum State Aid plus Property Taxes including RDA						1,405,634	1,405,634
Offset						-	-
Minimum State Aid Prior to Offset						678,074	678,074
Total Minimum State Aid with Offset						678,074	678,074
TOTAL STATE AID						1,453,666	1,514,698
Additional State Aid (Additional SA)						-	-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						2,181,226	2,242,258
CHANGE OVER PRIOR YEAR						2.97% 62,817	2.80% 61,032
LCFF Entitlement PER ADA						9,443	9,707
PER ADA CHANGE OVER PRIOR YEAR						2.97% 272	2.80% 264
BASIC AID STATUS (school districts only)							
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid						Increase 4.52% 62,817 2020-21 1,453,666	Increase 4.20% 61,032 2021-22 1,514,698
Property Taxes net of in-lieu						0.00% -	0.00% -
Charter in-Lieu Taxes						0.00% -	0.00% -
LCFF pre COE, Choice, Supp.						2.97% 62,817 2,181,226	2.80% 61,032 2,242,258

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Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 1,965,767	231.00 ADA
Grade Span Adjustment	\$ 63,477	
Supplemental Grant	\$ 89,165	22%
Concentration Grant	\$ -	22%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 2,118,409	



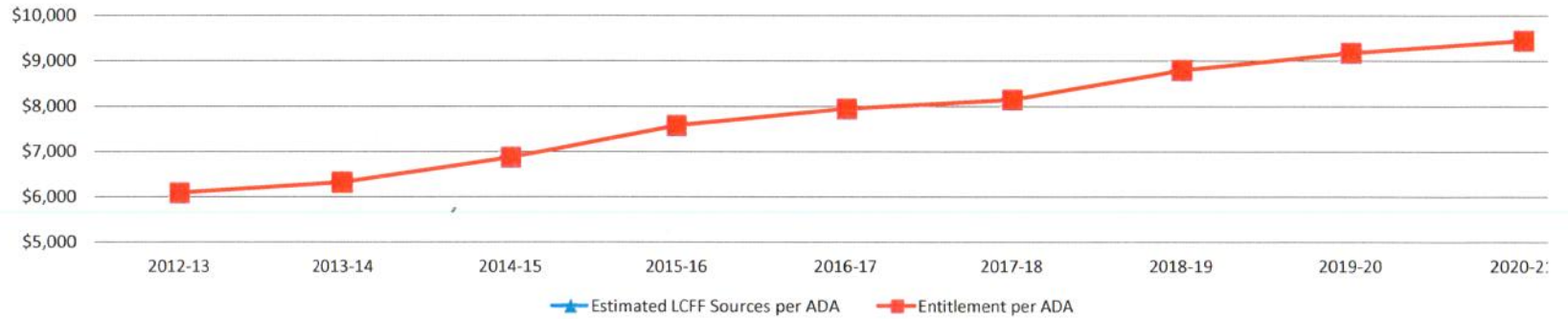
*Unduplicated Pupil Percentage must be above 55%

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LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Funded ADA	196.34	206.01	211.35	221.42	229.76	236.67	231.98	231.00	231.00
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	\$ 9,170.60	\$ 9,442.54
Net Change per ADA		\$ 233.24	\$ 546.39	\$ 703.11	\$ 372.83	\$ 198.72	\$ 652.55	\$ 378.77	\$ 271.94
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.31%	2.97%
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	\$ 9,170.60	\$ 9,442.54
Net Change per ADA		\$ 233.24	\$ 546.39	\$ 703.11	\$ 372.83	\$ 198.72	\$ 652.55	\$ 378.77	\$ 271.94
Net Percent Change		3.83%	8.65%	10.24%	4.93%	2.50%	8.02%	4.31%	2.97%



			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,162,808.00	0.00	2,162,808.00	2,247,493.00	0.00	2,247,493.00	3.9%
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	94,686.00	109,321.00	204,007.00	45,463.00	99,744.00	145,207.00	-28.8%
4) Other Local Revenue		8600-8799	15,250.00	382,449.00	397,699.00	13,000.00	399,200.00	412,200.00	3.6%
5) TOTAL, REVENUES			2,272,744.00	491,770.00	2,764,514.00	2,305,956.00	498,944.00	2,804,900.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	830,389.00	55,195.00	885,584.00	891,739.00	55,195.00	946,934.00	6.9%
2) Classified Salaries		2000-2999	229,036.00	240,955.00	469,991.00	241,815.00	263,447.00	505,262.00	7.5%
3) Employee Benefits		3000-3999	365,448.00	172,855.00	538,303.00	399,353.00	185,826.00	585,179.00	8.7%
4) Books and Supplies		4000-4999	87,693.33	50,660.17	138,353.50	66,273.00	33,545.00	99,818.00	-27.9%
5) Services and Other Operating Expenditures		5000-5999	566,300.00	103,547.97	669,847.97	560,400.00	73,500.00	633,900.00	-5.4%
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			2,078,866.33	623,213.14	2,702,079.47	2,159,580.00	611,513.00	2,771,093.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,877.67	(131,443.14)	62,434.53	146,376.00	(112,569.00)	33,807.00	-45.9%
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	(91,130.00)	91,130.00	0.00	(112,569.00)	112,569.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,130.00)	91,130.00	0.00	(112,569.00)	112,569.00	0.00	0.0%

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SunRidge Charter School

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,747.67	(40,313.14)	62,434.53	33,807.00	0.00	33,807.00	-45.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	470,681.29	75,077.44	545,758.73	573,428.96	34,764.30	608,193.26	11.4%
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)			470,681.29	75,077.44	545,758.73	573,428.96	34,764.30	608,193.26	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			470,681.29	75,077.44	545,758.73	573,428.96	34,764.30	608,193.26	11.4%
2) Ending Balance, June 30 (E + F1e)			573,428.96	34,764.30	608,193.26	607,235.96	34,764.30	642,000.26	5.6%
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	30,764.30	30,764.30	0.00	30,764.30	30,764.30	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	569,428.96	0.00	569,428.96	603,235.96	0.00	603,235.96	5.9%
RESIG Deductible 8th Grade FT	0000	9780				18,000.00		18,000.00	
Estimated Salary/Benefit increase	0000	9780				155,600.00		155,600.00	
BP3100 17% Reserve	0000	9780				475,000.00		475,000.00	
GASB54 Balance	0000	9780				(45,364.04)		(45,364.04)	
RESIG Deductible 8th Grade FT	0000	9780	18,000.00		18,000.00				
Estimated Salary/Benefit increase	0000	9780	49,800.00		49,800.00				
BP3100 17% Reserve	0000	9780	460,000.00		460,000.00				
STRS/PERS, Salary/Benefit increase	0000	9780	41,628.96		41,628.96				
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%

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2019-20 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2019-20 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 20	
A: BEGIN CASH	9110	710,000.00	799,819.00	792,296.00	661,576.00	643,747.00	605,073.00	655,583.00	636,634.00	593,783.00	688,834.00	641,503.00	587,236.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8015	52,232.00	52,232.00	94,017.00	94,017.00	94,017.00	94,017.00	94,017.00	94,017.00	94,017.00	94,017.00	94,017.00	94,018.00	1,044,635.00	0.00	1,044,635.00
Education Protection Account	8012			95,990.00			95,990.00		95,990.00		95,990.00		95,989.00	383,959.00		383,959.00
In Lieu Property Tax	8096		49,134.00	98,268.00	65,512.00	65,512.00	65,512.00	65,512.00	65,512.00	114,645.00	57,323.00	57,323.00	57,323.00	761,576.00	57,323.00	818,899.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,390.00							4,390.00		4,390.00
Mandated 1 Time Funds	8550													0.00		0.00
Lottery, Unrest+Rest								13,872.00			13,872.00			27,744.00	27,745.00	55,489.00
STRS on Behalf of State														0.00	85,328.00	85,328.00
Other Local - Interest + Rent	8600-8799				3,250.00			3,250.00			3,250.00			9,750.00	3,250.00	13,000.00
Other Local - After Care Prog.	8673		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	6,000.00	56,000.00		56,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799			10,000.00	30,000.00	25,000.00	20,000.00	35,000.00	30,000.00	20,000.00	20,000.00	20,000.00	33,200.00	243,200.00		243,200.00
Interfund TF in from D53	8910-8929													0.00		0.00
Special Ed Revenue TF	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		52,232.00	106,366.00	303,275.00	197,779.00	189,529.00	284,909.00	216,651.00	194,529.00	329,652.00	193,462.00	176,340.00	386,530.00	2,631,254.00	173,646.00	2,804,900.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	8,000.00	8,000.00	92,293.00	92,293.00	92,293.00	92,293.00	92,293.00	92,293.00	92,293.00	92,293.00	92,293.00	100,297.00	946,934.00		946,934.00
Classified Salaries	2000-2999	4,800.00	28,000.00	47,246.00	47,246.00	47,246.00	47,246.00	47,246.00	47,246.00	47,246.00	47,246.00	47,246.00	47,248.00	505,262.00		505,262.00
Employee Benefits	3000-3999	5,000.00	12,500.00	48,235.00	48,235.00	48,235.00	48,235.00	48,235.00	48,235.00	48,235.00	48,235.00	48,235.00	48,236.00	499,851.00	85,328.00	585,179.00
Books & Supplies	4000-4999	1,996.00	6,987.00	19,964.00	9,982.00	9,982.00	11,978.00	8,984.00	5,989.00	7,985.00	9,982.00	3,991.00	1,998.00	99,818.00		99,818.00
Services	5000-5999	4,000.00	15,535.00	8,390.00	10,485.00	12,580.00	16,780.00	20,975.00	25,750.00	20,975.00	25,170.00	20,975.00	37,885.00	219,500.00	200,000.00	419,500.00
Rent @ Pinecrest	5600	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,867.00	17,863.00	214,400.00		214,400.00
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		41,663.00	88,889.00	233,995.00	226,108.00	228,203.00	234,399.00	235,600.00	237,380.00	234,601.00	240,793.00	230,607.00	253,527.00	2,485,765.00	285,328.00	2,771,093.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF revenue														0.00		
Prior year In Lieu Property Tax		58,250.00												58,250.00		
Prior year Lottery, Other State, Interest		21,000.00			10,500.00									31,500.00		
Prior year MOU																
Accounts Payable	9500													0.00		
Current year Loans from F01 D53														0.00		
Prior year MOU Books, Sup.	9500		-25,000.00	-200,000.00										-225,000.00		
TOTAL PRIOR YR		79,250.00	-25,000.00	-200,000.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-135,250.00	0.00	
E: NET INC/DEC	(B-C+D)	89,819.00	-7,523.00	-130,720.00	-17,829.00	-38,674.00	50,510.00	-18,949.00	-42,851.00	95,051.00	-47,331.00	-54,267.00	133,003.00	10,239.00		
F: ENDING CASH BAL	(A+E)	799,819.00	792,296.00	661,576.00	643,747.00	605,073.00	655,583.00	636,634.00	593,783.00	688,834.00	641,503.00	587,236.00	720,239.00		-111,682.00	

Notes: Revenue expected in July and August 2020 is over \$85,000.

Expenses to be made after June 30, 2020 are for the special education excess costs plus the MOU payable to the district in the amount of \$200,000.

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 (\$85,328).

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Twin Hills Union School District - SunRidge Charter School

2019-20 Multi-Year Projection Assumptions @ Adopted Budget

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

	2018-19	2019-20	2020-21	2021-22
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
COLAs used	3.70%	3.26%	3.00%	2.80%
Gap Funding rates used	100.00%	100.00%	100.00%	100.00%
Unduplicated Count # / % for Sup Grant	80 / 28.99%	80 / 28.99%	80 / 28.99%	80 / 28.99%
Funded ADA	260.35	260.00	260.00	260.00
Enrollment	276.00	276.00	276.00	276.00
In Lieu Property Tax per ADA	\$3,168	\$3,150	\$3,150	\$3,150
Federal		District funds only, zero for charters	District funds only, zero for charters	District funds only, zero for charters
Other State				
Lottery Unrestricted/Restricted	Unr \$151 Rest \$53	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446	Unr \$151 Rest \$53 ADA*1.04446
Mandated Block Grant	Unr \$16.33	Unr \$16.86 *prior year ADA	Unr \$17.37 *prior year ADA	Unr \$17.86 *prior year ADA
Classified Prof Dev + Low Performing Students	New Block Grants \$11,994	18-19 Only	18-19 Only	18-19 Only
STRS on Behalf of State	Book entry only	Based on current CalSTRS info - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
1 (One) Time Discretionary Funds	\$184	None	None	None
Local				
Interest & Other		Interest \$13k based on prior year	Interest same as PY, no donations	Interest same as PY, no donations
Parent Pledges		Estimated at \$800+ per enrollee	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		Direct transfer from District/SELPA	Direct transfer from District/SELPA	Direct transfer from District/SELPA
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.4 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	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	Estimated @ 2%	Estimated @ 2%
Classified Salaries				
Staffing (FTEs)	11.0 FTE	13.3 FTE (includes 1+ FTE Aftercare Pgm)	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	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 current CalSTRS info - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.28%; PERS=18.062%	STRS = 16.70%; PERS = 20.733%	STRS = 18.10%; PERS = 23.6%	STRS = 17.8%; PERS = 24.9%
Health & Welfare Benefits		District annual maximum is for a full FTE is apx. \$10,232. Actual cost known to date.	Prior year + 3%	Prior year + 3%
Books and Supplies		Current estimated expenses based on prior year. No one time purchases, no carryover, no	Prior year minus one time, carryover, donations + 2%	Prior year + 2%
Services, Other Operating Expenses		Current estimated expenses based on prior year. No one time purchases, no carryover, no donations. Includes MOU due to the District	Prior year + 2%	Prior year + 2%
Rent: Pine Crest Campus	\$210,200	Prior year plus 2% increase	Prior year plus estimated 2%	Prior year plus estimated 2%
Capital Outlay	\$0	None anticipated	None anticipated	None anticipated
Contribution	\$91,130	Special Education encroachment \$112,569	Special Education encroachment-same as py	Special Education encroachment-same as py
Net Increase (Decrease)		Positive amount adds to fund balance	Positive amount adds to fund balance	Positive amount adds to fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$8,000	Revolving funds	Same as prior year	Same as prior year
Restricted		CA Clean Energy Funds, After Care Pgm	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 reductions* needed (Positive = balance after specific assignments)	Negative=Assignment reductions* needed (Positive = balance after specific assignments)	Negative=Assignment reductions* needed (Positive = balance after specific assignments)

2018-19: Please see actual dollar amounts shown on MYP.

*Assignment reduction= reduces reserve below 17%, assign funds in F01.

**Twin Hills Union School District - SunRidge Charter
2019-20 Multi-Year Projection @ Adopted Budget**

	Prior Fiscal Year: 2018-19	Current Budget Fiscal Year: 2019-20	First Subsequent Fiscal Year: 2020-21	Second Subsequent Fiscal Year: 2021-22
COLA (percentage)	3.70%	3.26%	3.00%	2.80%
Gap Funding Percentage	100.00%	100.00%	100.00%	100.00%
ADA: Current Year / LCFF Funding	260.00	260.00	260.00	260.00
Enrollment Estimate	276.00	276.00	276.00	276.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,162,808	2,247,493	2,323,052	2,388,017
Federal Revenues 8100-8299				
State Revenues 8300-8599	60,050	59,879	60,005	60,133
State Revenues: 18-19 Block Grants 8300-8599	11,994	-	-	-
State Revenues: STRS on Behalf of State	82,858	85,328	89,594	94,074
State Revenues: 1 Time Discr. Funds \$147 per ADA 17-18		-	-	-
State Revenues: 1 Time Discr. Funds \$184 per ADA 18-19	49,105	-	-	-
Local Revenues: Interest + Other 8600-8799	21,379	13,000	13,000	13,000
Local Revenues: Parent Pledges 8699	223,320	243,200	248,000	252,000
Local Revenues: After Care Program	56,000	56,000	57,000	58,000
Local Revenues: Special Ed 8792	95,000	100,000	100,000	100,000
Total Revenue	2,764,514	2,804,900	2,890,651	2,965,224
Expenditures				
Certificated Salaries 1000-1999	885,584	946,934	965,873	985,190
Classified Salaries 2000-2999	469,991	505,262	515,367	525,675
Employee Benefits-Statutory: Social Security, 3301-3399; Medicare, State Unemployment, Workers Comp 3501-3699	71,245	66,535	67,866	69,223
Employee Benefits-Statutory: STRS on Behalf of State 310x	82,858	85,328	89,594	94,074
Employee Benefits-Statutory: STRS 3101-3199	144,129	158,063	174,823	175,364
Employee Benefits-Statutory: PERS 3201-3299	81,189	99,654	114,311	123,174
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	158,882	175,599	180,867	186,293
Books and Supplies 4000-4999	138,354	99,818	101,815	103,851
Services, Other Operating Expenses 5000-5999	459,648	419,500	427,890	436,448
Services, Other Op Exps: Pine Crest Rent	210,200	214,400	218,690	223,065
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199 7300-7399	-	-	-	-
Total Expenditures	2,702,080	2,771,093	2,857,097	2,922,358
Excess (Deficiency)	62,434	33,807	33,555	42,866
Transfers In 87,8910-8929	-	-	-	-
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	-	-	-	-
Net Increase (Decrease)	62,434	33,807	33,555	42,866
Fund Balance				
Beginning Balance	545,759	608,193	642,000	675,554
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	608,193	642,000	675,554	718,419
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	8,000	8,000	8,000	8,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	30,764	30,764	30,764	30,764
Committed 9760				
Assigned: 9780				
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Current offer 3% on Schedule 18-19 & 19-20	49,800	155,600	264,800	377,900
Assigned - Per Board Policy 3100 (17%)	460,000	475,000	490,000	500,000
Assigned - Balance After Above: GASB54 - *See Note Below	41,629	(45,364)	(136,010)	(216,245)
Unasn/Unappr Amount (not for charters) 9790				
Net Ending Balance	608,193	642,000	675,554	718,419
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
*Note: This Assigned Balance for years 19-20 going forward are negative amounts and will reduce the amount towards the 17% Reserve, reducing the reserve to the amounts shown on the line below.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	18%	15%	11%	9%

LCFF Calculator Universal Assumptions				
Sunridge Charter (4930350) - 2019-20 Adopted Budget				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	1,968,482	2,030,012	2,090,968	2,149,451
Grade Span Adjustment	98,948	101,727	104,775	107,696
Supplemental Grant	94,606	115,754	127,309	130,870
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,162,036	2,247,493	2,323,052	2,388,017
Transition Components:				
Target	\$ 2,162,036	\$ 2,247,493	\$ 2,323,052	\$ 2,388,017
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	2,016,512	2,159,244	2,159,244	2,159,244
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	145,524	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Total LCFF Entitlement	\$ 2,162,036	\$ 2,247,493	\$ 2,323,052	\$ 2,388,017
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 952,638	\$ 1,044,635	\$ 1,120,194	\$ 1,185,159
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	384,476	383,959	383,959	383,959
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	824,922	818,899	818,899	818,899
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 2,162,036	\$ 2,247,493	\$ 2,323,052	\$ 2,388,017
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,162,036	\$ 2,247,493	\$ 2,323,052	\$ 2,388,017
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 384,476	\$ 383,959	\$ 383,959	\$ 383,959
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	384,476	383,959	383,959	383,959
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	(0)	(0)
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	276	276	276	276
COE Enrollment	-	-	-	-
Total Enrollment	276	276	276	276
Unduplicated Pupil Count	80	80	80	80
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	80	80	80	80
Rolling %, Supplemental Grant	22.8800%	27.1500%	28.9900%	28.9900%
Rolling %, Concentration Grant	22.8800%	27.1500%	28.9900%	28.9900%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	127.51	127.00	127.00	127.00
Grades 4-6	81.05	81.00	81.00	81.00
Grades 7-8	51.79	52.00	52.00	52.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	260.35	260.00	260.00	260.00
Necessary Small School ADA	Current year	Current year	Current year	Current year
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	260.35	260.00	260.00	260.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	127.51	127.00	127.00	127.00
Grades 4-6	81.05	81.00	81.00	81.00
Grades 7-8	51.79	52.00	52.00	52.00
Grades 9-12	-	-	-	-
Total Actual ADA	260.35	260.00	260.00	260.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 94,606	\$ 115,754	\$ 127,309	\$ 130,870
Current year Percentage to Increase or Improve Services	4.58%	5.43%	5.80%	5.80%

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Sunridge Charter (4930350) - 2019-20 Adopted Budget						43602	v20.1b
LOCAL CONTROL FUNDING FORMULA						2018-19	2019-20
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment							
						COLA & Augmentation 3.700%	COLA & Augmentation 3.260%
						22.88% 22.88% 2018-19	27.15% 27.15% 2019-20
						3 yr average	3 yr average
						ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET
Grades TK-3						127.51 7,459 776 377 - 1,098,095	127.00 7,702 801 462 - 1,138,519
Grades 4-6						81.05 7,571 - 346 - 641,709	81.00 7,818 - 425 - 667,644
Grades 7-8						51.79 7,796 - 357 - 422,231	52.00 8,050 - 437 - 441,330
Grades 9-12						- 9,034 235 424 - -	- 9,329 243 520 - -
Subtract NSS						- - - - -	- - - - -
NSS Allowance						- - - - -	- - - - -
TOTAL BASE						260.35 1,968,482 98,948 94,606 - 2,162,036	260.00 2,030,012 101,727 115,754 - 2,247,493
Targeted Instructional Improvement Block Grant						-	-
Home-to-School Transportation						-	-
Small School District Bus Replacement Program						-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,162,036	2,247,493
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE	TRUE
ECONOMIC RECOVERY TARGET PAYMENT						3/4	100%
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA						12-13 Rate 5,170.29 18-19 ADA 260.35 1,346,085	12-13 Rate 5,170.29 19-20 ADA 260.00 1,344,275
Current year Funded ADA times Other RL per ADA						- 260.35 -	- 260.00 -
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						448.54 260.35 116,777	448.54 260.00 116,620
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						\$ 1,801.58 260.35 469,041	\$ 2,360.54 260.00 613,740
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,016,512	2,159,244
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET						2,162,036	2,247,493
LOCAL CONTROL FUNDING FORMULA FLOOR						2,016,512	2,159,244
LCFF Need (LCFF Target less LCFF Floor, if positive)						145,524	-
Current Year Gap Funding						100.00% 145,524	100.00% -
ECONOMIC RECOVERY PAYMENT						-	-
Miscellaneous Adjustments						-	-
LCFF Entitlement before Minimum State Aid provision						2,162,036	2,247,493
CALCULATE STATE AID							
Transition Entitlement						2,162,036	2,247,493
Local Revenue (including RDA)						(824,922)	(818,899)
Gross State Aid						1,337,114	1,428,594
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate 5,170.29 18-19 ADA 260.35 N/A 1,346,085	12-13 Rate 5,170.29 19-20 ADA 260.00 N/A 1,344,275
2012-13 NSS Allowance (deficit)						-	-
Minimum State Aid Adjustments						-	-
Less Current Year Property Taxes/in Lieu						(824,922)	(818,899)
Subtotal State Aid for Historical RL/Charter General BG						521,163	525,376
Categorical funding from 2012-13						84,609	84,609
Charter Categorical Block Grant adjusted for ADA						116,777	116,620
Minimum State Aid Guarantee						722,549	726,605
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Floor plus Funded Gap						2,162,036	2,159,244
Minimum State Aid plus Property Taxes including RDA						1,547,471	1,545,504
Offset						-	-
Minimum State Aid Prior to Offset						722,549	726,605
Total Minimum State Aid with Offset						722,549	726,605
TOTAL STATE AID						1,337,114	1,428,594
Additional State Aid (Additional SA)						-	-
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)						2,162,036	2,247,493
CHANGE OVER PRIOR YEAR						4.73% 97,587	3.95% 85,457
LCFF Entitlement PER ADA						8,304	8,644
PER ADA CHANGE OVER PRIOR YEAR						7.31% 566	4.09% 340
BASIC AID STATUS (school districts only)							
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid						Increase 2018-19 8.96% 109,955 1,337,114	Increase 2019-20 6.84% 91,480 1,428,594
Property Taxes net of in-lieu						0.00% -	0.00% -
Charter in-Lieu Taxes						-1.48% (12,368) 824,922	-0.73% (6,023) 818,899
LCFF pre COE, Choice, Supp.						4.73% 97,587 2,162,036	3.95% 85,457 2,247,493

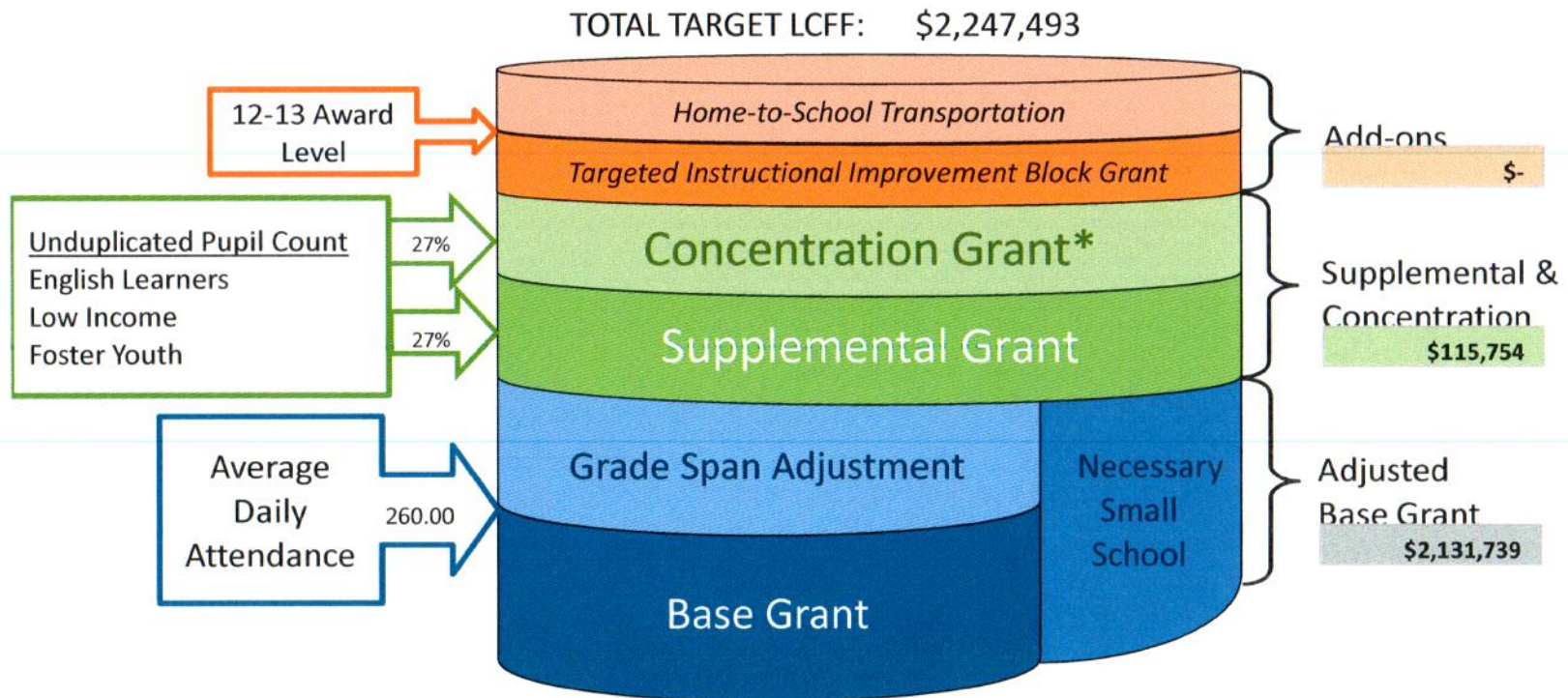
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Sunridge Charter (4930350) - 2019-20 Adopted Budget							v20.1b						
LOCAL CONTROL FUNDING FORMULA							2020-21						
2020-21							2021-22						
COLA & Augmentation							COLA & Augmentation						
3.000%							2.800%						
3 yr average							3 yr average						
2020-21							2021-22						
ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET						
Grades TK-3	127.00	7,933	825	508	-	1,176,755	127.00	8,155	848	522	-	1,209,674	
Grades 4-6	81.00	8,053		467	-	690,113	81.00	8,278		480	-	709,395	
Grades 7-8	52.00	8,292		481	-	456,184	52.00	8,524		494	-	468,948	
Grades 9-12	-	9,609	250	572	-	-	-	9,878	257	588	-	-	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	260.00	2,090,968	104,775	127,309	-	2,323,052	260.00	2,149,451	107,696	130,870	-	2,388,017	
Targeted Instructional Improvement Block Grant					-	-					-	-	
Home-to-School Transportation					-	-					-	-	
Small School District Bus Replacement Program					-	-					-	-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					-	2,323,052					-	2,388,017	
Funded Based on Target Formula (based on prior year P-2 certification)					-	TRUE					-	TRUE	
ECONOMIC RECOVERY TARGET PAYMENT					100%	-					100%	-	
CALCULATE LCFF FLOOR							CALCULATE LCFF FLOOR						
				12-13 Rate	20-21 ADA					12-13 Rate	21-22 ADA		
Current year Funded ADA times Base per ADA				5,170.29	260.00	1,344,275				5,170.29	260.00	1,344,275	
Current year Funded ADA times Other RL per ADA				-	260.00	-				-	260.00	-	
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	260.00	116,620				448.54	260.00	116,620	
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	260.00	613,740				\$ 2,360.54	260.00	613,740	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,159,244						2,159,244	
CALCULATE LCFF PHASE-IN ENTITLEMENT							CALCULATE LCFF PHASE-IN ENTITLEMENT						
2020-21							2021-22						
LOCAL CONTROL FUNDING FORMULA TARGET						2,323,052						2,388,017	
LOCAL CONTROL FUNDING FORMULA FLOOR						2,159,244						2,159,244	
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						2,323,052						2,388,017	
CALCULATE STATE AID							CALCULATE STATE AID						
Transition Entitlement						2,323,052						2,388,017	
Local Revenue (including RDA)						(818,899)						(818,899)	
Gross State Aid						1,504,153						1,569,118	
CALCULATE MINIMUM STATE AID							CALCULATE MINIMUM STATE AID						
			12-13 Rate	20-21 ADA		N/A				12-13 Rate	21-22 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			5,170.29	260.00		1,344,275				5,170.29	260.00	1,344,275	
2012-13 NSS Allowance (deficit)						-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In Lieu						(818,899)						(818,899)	
Subtotal State Aid for Historical RL/Charter General BG						525,376						525,376	
Categorical funding from 2012-13						84,609						84,609	
Charter Categorical Block Grant adjusted for ADA						116,620						116,620	
Minimum State Aid Guarantee						726,605						726,605	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						2,159,244						2,159,244	
Minimum State Aid plus Property Taxes including RDA						1,545,504						1,545,504	
Offset						-						-	
Minimum State Aid Prior to Offset						726,605						726,605	
Total Minimum State Aid with Offset						726,605						726,605	
TOTAL STATE AID						1,504,153						1,569,118	
Additional State Aid (Additional SA)						-						-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						
						2,323,052						2,388,017	
CHANGE OVER PRIOR YEAR			3.36%	75,559						2.80%	64,965		
LCFF Entitlement PER ADA						8,935						9,185	
PER ADA CHANGE OVER PRIOR YEAR			3.37%	291						2.80%	250		
BASIC AID STATUS (school districts only)							BASIC AID STATUS (school districts only)						
						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES							LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2020-21				Increase		2021-22	
State Aid			5.29%	75,559		1,504,153				4.32%	64,965	1,569,118	
Property Taxes net of in-lieu			0.00%	-		-				0.00%	-	-	
Charter in-Lieu Taxes			0.00%	-		818,899				0.00%	-	818,899	
LCFF pre COE, Choice, Supp			3.36%	75,559		2,323,052				2.80%	64,965	2,388,017	

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Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 2,030,012	260.00 ADA
Grade Span Adjustment	\$ 101,727	
Supplemental Grant	\$ 115,754	27%
Concentration Grant	\$ -	27%
Add-ons (TIIBG & Transportation)	\$ -	
Total	\$ 2,247,493	



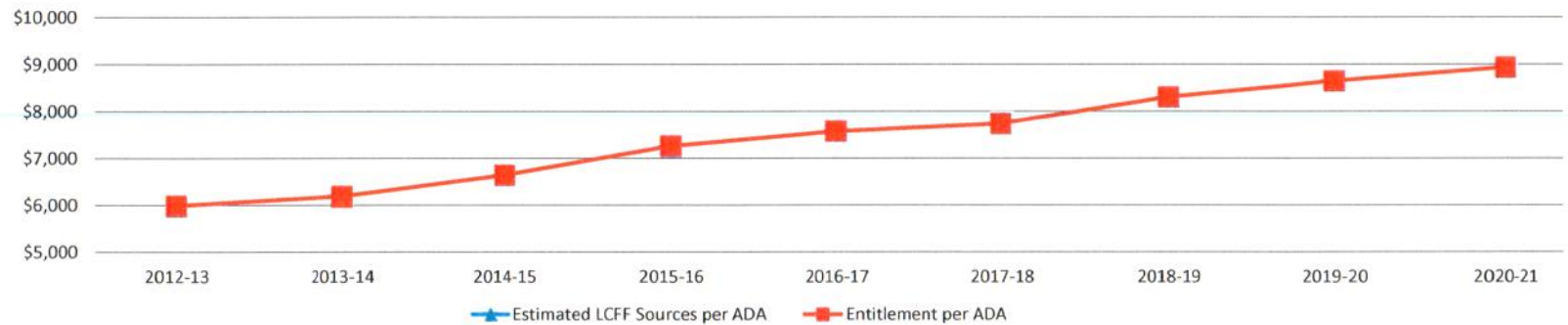
*Unduplicated Pupil Percentage must be above 55%

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LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Funded ADA	233.19	233.68	255.24	255.69	263.45	266.81	260.35	260.00	260.00
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	\$ 8,644.20	\$ 8,934.82
Net Change per ADA		\$ 205.47	\$ 450.11	\$ 620.28	\$ 313.88	\$ 166.12	\$ 566.82	\$ 339.86	\$ 290.61
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.09%	3.36%
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	\$ 8,644.20	\$ 8,934.82
Net Change per ADA		\$ 205.47	\$ 450.11	\$ 620.28	\$ 313.88	\$ 166.12	\$ 566.82	\$ 339.86	\$ 290.61
Net Percent Change		3.44%	7.28%	9.35%	4.32%	2.19%	7.33%	4.09%	3.36%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	252,556.00	282,200.00	11.7%
5) TOTAL, REVENUES			252,556.00	282,200.00	11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,167.00	173,346.00	3.7%
3) Employee Benefits		3000-3999	47,128.00	49,677.00	5.4%
4) Books and Supplies		4000-4999	32,674.00	23,800.00	-27.2%
5) Services and Other Operating Expenditures		5000-5999	17,451.00	17,000.00	-2.6%
6) Capital Outlay		6000-6999	35,250.00	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			299,670.00	263,823.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,114.00)	18,377.00	-139.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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			(18,000.00)	(18,000.00)	0.0%

Child Development Fund-Apple Blossom After School Program

(47)

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,114.00)	377.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,226.67	258,112.67	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,226.67	258,112.67	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,226.67	258,112.67	-20.1%
2) Ending Balance, June 30 (E + F1e)			258,112.67	258,489.67	0.1%
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	254,112.67	254,489.67	0.1%
Fee driven program, all funds generated to	0000	9780		254,489.67	
be used by the fund only	0000	9780		0.00	
Fee driven program, all funds generated to	0000	9780	254,112.67		
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

48

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,300.00	46,000.00	26.7%
3) Other State Revenue		8300-8599	4,900.00	3,200.00	-34.7%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			91,200.00	99,200.00	8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,280.00	34,828.00	4.7%
3) Employee Benefits		3000-3999	9,120.00	10,216.00	12.0%
4) Books and Supplies		4000-4999	98,907.00	95,100.00	-3.8%
5) Services and Other Operating Expenditures		5000-5999	3,835.00	3,400.00	-11.3%
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			145,142.00	143,544.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,942.00)	(44,344.00)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	54,000.00	45,000.00	-16.7%
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			54,000.00	45,000.00	-16.7%

Cafeteria Fund-Lunch Program

49

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58.00	656.00	1031.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,961.72	5,019.72	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,961.72	5,019.72	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,961.72	5,019.72	1.2%
2) Ending Balance, June 30 (E + F1e)			5,019.72	5,675.72	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	456.80	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	562.92	1,218.92	116.5%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	150,000.00	50.0%
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	5,000.00	5,200.00	4.0%
5) TOTAL, REVENUES			105,000.00	155,200.00	47.8%
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	181,385.00	63,000.00	-65.3%
6) Capital Outlay		6000-6999	80,090.00	80,000.00	-0.1%
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			261,475.00	143,000.00	-45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,475.00)	12,200.00	-107.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	145,000.00	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			145,000.00	0.00	-100.0%

Deferred Maintenance Program

51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,475.00)	12,200.00	-206.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	299,687.40	288,212.40	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,687.40	288,212.40	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,687.40	288,212.40	-3.8%
2) Ending Balance, June 30 (E + F1e)			288,212.40	300,412.40	4.2%
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	288,212.40	300,412.40	4.2%
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%

Deferred Maintenance Program

52

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	5,200.00	0.0%
5) TOTAL, REVENUES			5,200.00	5,200.00	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)			5,200.00	5,200.00	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%

Special Reserve Fund for Other Than Capital Outlay

93

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,200.00	5,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,074.30	301,274.30	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,074.30	301,274.30	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,074.30	301,274.30	1.8%
2) Ending Balance, June 30 (E + F1e)			301,274.30	306,474.30	1.7%
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	301,274.30	306,474.30	1.7%
Volatile State revenue/funding for schools	0000	9780		306,474.30	
Volatile State revenue/funding for schools	0000	9780	301,274.30		
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 Other Than Capital Outlay

54

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	7,400.00	7,500.00	1.4%
5) TOTAL, REVENUES			7,400.00	7,500.00	1.4%
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)			7,400.00	7,500.00	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	150,000.00	-25.0%
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			200,000.00	150,000.00	-25.0%

Special Reserve Fund for Postemployment Benefits

95

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			207,400.00	157,500.00	-24.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	415,708.29	623,108.29	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			415,708.29	623,108.29	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,708.29	623,108.29	49.9%
2) Ending Balance, June 30 (E + F1e)			623,108.29	780,608.29	25.3%
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	623,108.29	780,608.29	25.3%
Retirement Program Liability	0000	9780		780,608.29	
Retirement Program Liability	0000	9780	623,108.29		
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	2018-19 Estimated Actuals	2019-20 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	2,600.00	2,800.00	7.7%
5) TOTAL, REVENUES			2,600.00	2,800.00	7.7%
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	1,000.00	0.00	-100.0%
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			1,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,600.00	2,800.00	75.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,600.00	2,800.00	75.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,235.16	151,835.16	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,235.16	151,835.16	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,235.16	151,835.16	1.1%
2) Ending Balance, June 30 (E + F1e)			151,835.16	154,635.16	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	151,835.16	154,635.16	1.8%
Measure M Approved Projects only	0000	9780		154,635.16	
Measure M Approved Projects only	0000	9780	151,835.16		
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	2018-19 Estimated Actuals	2019-20 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	35,550.00	26,200.00	-26.3%
5) TOTAL, REVENUES			35,550.00	26,200.00	-26.3%
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	20,550.00	10,000.00	-51.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,000.00	15,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,550.00	25,000.00	-29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,200.00	New
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,200.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,186.12	55,186.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,186.12	55,186.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,186.12	55,186.12	0.0%
2) Ending Balance, June 30 (E + F1e)			55,186.12	56,386.12	2.2%
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	55,186.12	56,386.12	2.2%
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	2018-19 Estimated Actuals	2019-20 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	950.00	950.00	0.0%
5) TOTAL, REVENUES			950.00	950.00	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)			950.00	950.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	50,000.00	New
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	50,000.00	New

Special Reserve Fund for Capital Outlay

601

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			950.00	50,950.00	5263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,684.53	54,634.53	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,684.53	54,634.53	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,684.53	54,634.53	1.8%
2) Ending Balance, June 30 (E + F1e)			54,634.53	105,584.53	93.3%
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	54,634.53	105,584.53	93.3%
Capital Equipment Purchases only	0000	9780		105,584.53	
Capital Equipment Purchases only	0000	9780	54,634.53		
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

62

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):

District's ADA Standard Percentage Level:

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 (2016-17)				
District Regular	418	416		
Charter School	305	300		
Total ADA	723	716	1.0%	Met
Second Prior Year (2017-18)				
District Regular	408	410		
Charter School	286	255		
Total ADA	694	665	4.2%	Not Met
First Prior Year (2018-19)				
District Regular	392	387		
Charter School	259	266		
Total ADA	651	653	N/A	Met
Budget Year (2019-20)				
District Regular	386			
Charter School	265			
Total ADA	651			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

For 2017-18 there was a larger than anticipated drop in enrollment at the charter school.

1b. STANDARD MET - Funded ADA 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)

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): District's Enrollment Standard Percentage Level: **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	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	436	427		
Charter School	315	313		
Total Enrollment	751	740	1.5%	Met
Second Prior Year (2017-18)				
District Regular	429	408		
Charter School	295	267		
Total Enrollment	724	675	6.8%	Not Met
First Prior Year (2018-19)				
District Regular	407	416		
Charter School	267	281		
Total Enrollment	674	697	N/A	Met
Budget Year (2019-20)				
District Regular	415			
Charter School	281			
Total Enrollment	696			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

For 2017-18 there was a larger than anticipated drop in enrollment at the charter school.

- 1b. STANDARD MET - Enrollment 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)

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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 (2016-17)			
District Regular	406	427	
Charter School	300	313	
Total ADA/Enrollment	706	740	95.4%
Second Prior Year (2017-18)			
District Regular	388	408	
Charter School	255	267	
Total ADA/Enrollment	643	675	95.3%
First Prior Year (2018-19)			
District Regular	387	416	
Charter School	266	281	
Total ADA/Enrollment	653	697	93.7%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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 (2019-20)				
District Regular	386	415		
Charter School	265	281		
Total ADA/Enrollment	651	696	93.5%	Met
1st Subsequent Year (2020-21)				
District Regular	386	415		
Charter School	267	281		
Total ADA/Enrollment	653	696	93.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	386	415		
Charter School	267	281		
Total ADA/Enrollment	653	696	93.8%	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 cost-of-living adjustment (COLA) 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 COLA and its economic recovery target payment, plus or minus one percent.

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 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	654.08	652.00	652.00	652.00
b. Prior Year ADA (Funded)		654.08	652.00	652.00
c. Difference (Step 1a minus Step 1b)		(2.08)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.32%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,711,750.00	5,957,613.00	6,116,776.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		186,203.05	178,728.39	171,269.73
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		186,203.05	178,728.39	171,269.73
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		2.94%	3.00%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.94% to 3.94%	2.00% to 4.00%	1.80% to 3.80%

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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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,632,412.00	3,600,000.00	3,600,000.00	3,600,000.00
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard			
(COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,971,703.00	8,204,072.00	8,163,235.00	8,323,702.00
District's Projected Change in LCFF Revenue:		2.91%	-0.50%	1.97%
LCFF Revenue Standard:		-1.32% to .68%	-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)

LCFF Revenue includes Basic Aid Supplement funds which are not budgeted at the same amount for 2020-21 and 2021-22.

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	4,843,365.66	5,600,726.16	86.5%
Second Prior Year (2017-18)	5,001,734.31	5,745,645.72	87.1%
First Prior Year (2018-19)	5,110,996.00	6,128,975.00	83.4%
	Historical Average Ratio:		85.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	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):	81.7% to 89.7%	81.7% to 89.7%	81.7% to 89.7%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	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)		
Budget Year (2019-20)	5,164,155.00	5,901,518.00	87.5%	Met
1st Subsequent Year (2020-21)	5,340,399.00	6,117,256.00	87.3%	Met
2nd Subsequent Year (2021-22)	5,456,438.00	6,264,831.00	87.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.32%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.32% to 9.68%	-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%):	-5.32% to 4.68%	-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 (2018-19)	287,953.00		
Budget Year (2019-20)	172,990.00	-39.92%	Yes
1st Subsequent Year (2020-21)	172,990.00	0.00%	No
2nd Subsequent Year (2021-22)	172,990.00	0.00%	No

Explanation:
(required if Yes)

2018-19 includes MAA funds as well as special education funding for an 8th grade student in residential treatment, this student ages out in 19-20.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	697,784.89		
Budget Year (2019-20)	457,844.00	-34.39%	Yes
1st Subsequent Year (2020-21)	472,875.00	3.28%	No
2nd Subsequent Year (2021-22)	488,639.00	3.33%	No

Explanation:
(required if Yes)

2018-19 includes One Time State Discretionary funds and two new categorical programs, Low Performing Students and Classified Professional Development received that year only.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	713,916.00		
Budget Year (2019-20)	576,400.00	-19.26%	Yes
1st Subsequent Year (2020-21)	577,120.00	0.12%	No
2nd Subsequent Year (2021-22)	577,900.00	0.14%	No

Explanation:
(required if Yes)

2018-19 includes donations and grants which are budgeted when received, therefore, not budgeted for the current year or subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	455,579.05		
Budget Year (2019-20)	171,709.00	-62.31%	Yes
1st Subsequent Year (2020-21)	174,849.00	1.83%	No
2nd Subsequent Year (2021-22)	178,053.00	1.83%	No

Explanation:
(required if Yes)

2018-19 includes carover, donations, and the spending of One time Discretionary Funds for Chromebook replacement, textbooks, furniture and equipment for the Maker Space and Media Center.

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

First Prior Year (2018-19)	1,808,192.79		
Budget Year (2019-20)	1,359,033.00	-24.84%	Yes
1st Subsequent Year (2020-21)	1,384,314.00	1.86%	No
2nd Subsequent Year (2021-22)	1,410,100.00	1.86%	No

Explanation:
(required if Yes)

2018-19 includes carryover, donations received, legal and settlement costs, expense amounts to match the revenue for the two new block grants, large costs for a few special education students.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2018-19)	1,699,653.89		
Budget Year (2019-20)	1,207,234.00	-28.97%	Not Met
1st Subsequent Year (2020-21)	1,222,985.00	1.30%	Met
2nd Subsequent Year (2021-22)	1,239,529.00	1.35%	Met

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

First Prior Year (2018-19)	2,263,771.84		
Budget Year (2019-20)	1,530,742.00	-32.38%	Not Met
1st Subsequent Year (2020-21)	1,559,163.00	1.86%	Met
2nd Subsequent Year (2021-22)	1,588,153.00	1.86%	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)

2018-19 includes MAA funds as well as special education funding for an 8th grade student in residential treatment, this student ages out in 19-20.

Explanation:

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

2018-19 includes One Time State Discretionary funds and two new categorical programs, Low Performing Students and Classified Professional Development received that year only.

Explanation:

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

2018-19 includes donations and grants which are budgeted when received, therefore, not budgeted for the current year or subsequent years.

- 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)

2018-19 includes carryover, donations, and the spending of One time Discretionary Funds for Chromebook replacement, textbooks, furniture and equipment for the Maker Space and Media Center.

Explanation:

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

2018-19 includes carryover, donations received, legal and settlement costs, expense amounts to match the revenue for the two new block grants, large costs for a few special education students.

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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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	8,405,317.00			
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	8,405,317.00	252,159.51	158,000.00	Not 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)

This resource is updated at 2nd Interim as actual expenses are known for the year. The calculation is antiquated and does not separate out the charter (Fund 03) resulting in a larger than acceptable amount. This requires additional thought as to the use of Fund 14.

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in 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 (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
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)	1,350,000.00	1,440,000.00	1,660,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	438,241.70	308,468.89	0.00
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)	1,788,241.70	1,748,468.89	1,660,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,824,856.37	8,302,101.61	9,247,840.84
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)	7,824,856.37	8,302,101.61	9,247,840.84
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	22.9%	21.1%	18.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.6%	7.0%	6.0%

¹Available 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.

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

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 (2016-17)	612,634.34	6,084,386.16	N/A	Met
Second Prior Year (2017-18)	445,677.19	6,247,645.72	N/A	Met
First Prior Year (2018-19)	(247,387.00)	7,081,975.00	3.5%	Met
Budget Year (2019-20) (Information only)	240,030.00	6,686,518.00		

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)

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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):

District's Fund Balance Standard Percentage Level:

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)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	2,284,933.89	2,890,157.36	N/A	Met
Second Prior Year (2017-18)	3,056,329.76	3,502,791.70	N/A	Met
First Prior Year (2018-19)	3,314,041.72	3,948,468.89	N/A	Met
Budget Year (2019-20) (Information only)	3,701,081.89			

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)

10. CRITERION: Reserves

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

DATA ENTRY: 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 \$69,000 (greater of)	0	to	300
4% or \$69,000 (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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	651	651	651
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,405,317.00	8,447,822.00	8,623,135.00
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)	8,405,317.00	8,447,822.00	8,623,135.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	336,212.68	337,912.88	344,925.40
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	336,212.68	337,912.88	344,925.40

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	1,490,000.00	1,500,000.00	1,530,000.00
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)	1,490,000.00	1,500,000.00	1,530,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.73%	17.76%	17.74%
District's Reserve Standard (Section 10B, Line 7):	336,212.68	337,912.88	344,925.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - 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?

No

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

S3. 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:

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S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be 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 (2018-19)	(979,061.00)			
Budget Year (2019-20)	(893,976.00)	(85,085.00)	-8.7%	Met
1st Subsequent Year (2020-21)	(906,196.00)	12,220.00	1.4%	Met
2nd Subsequent Year (2021-22)	(918,660.00)	12,464.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	908,000.00			
Budget Year (2019-20)	908,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	908,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	908,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	(953,000.00)			
Budget Year (2019-20)	(785,000.00)	168,000.00	-17.6%	Not Met
1st Subsequent Year (2020-21)	(585,000.00)	200,000.00	-25.5%	Not Met
2nd Subsequent Year (2021-22)	(585,000.00)	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 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)

2018-19 includes a transfer for CA Solar Initiative funds to Fund 14 in the amount of \$145,000 as these are for repair/replace of solar equipment. The transfer to the cafeteria increased by \$14,000. 2019-20 includes a transfer to Fund 20 for OPEB that is not included in future years.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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:

We currently pay lifetime health benefits for a retired long-term superintendent, this will not happen again. We pay for him only, not spouse or family. We currently have funds to cover this expense in Fund 20. We do not offer health insurance to retirees.

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

75,000

4. OPEB Liabilities

a. Total OPEB liability

118,883.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

118,883.00

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

Estimated

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

Jun 30, 2018

Data must be entered.

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6,145.00	6,329.00	6,519.00
6,145.00	6,329.00	6,519.00
1	1	1

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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

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	40.1	38.9	38.9	38.9

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.

Currently in mediation for 2018-19.

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
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

30,728

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
369,244	380,321	391,731
100.0%	100.0%	100.0%
Actual	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

H&W Benefits-2 and 3 above: only employer costs for health and welfare are budgeted resulting in 100% of the cost being paid by the district. What employees pay is not reflected here or in the budget. Step and Column Adjustments -2 and 3 below: Salary cost only, no statutory benefits (employer costs) are included. The subsequent year percentage change is the estimate used on the multi-year projections for step and column. Please note that this information is for Apple Blossom Elementary and Twin Hills Charter Middle School only.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Actual	51,612	52,645
	2.0%	2.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
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.):

(Signature)

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	27.1	27.1	27.1	27.1

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.

Currently in mediation.

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
(2019-20)1st Subsequent Year
(2020-21)2nd Subsequent Year
(2021-22)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

13,370

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)1st Subsequent Year
(2020-21)2nd Subsequent Year
(2021-22)

(BS)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
147,298	151,717	156,269
100.0%	100.0%	100.0%
Actual	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

H&W Benefits-2 and 3 above: only employer costs for health and welfare are budgeted resulting in 100% of the cost being paid by the district. What employees pay is not reflected here or in the budget. Step and Column Adjustments -2 and 3 below: Salary cost only, no statutory benefits (employer costs) are included. The subsequent year percentage change is the estimate used on the multi-year projections for step and column. Please note that this information is for Apple Blossom Elementary and Twin Hills Charter Middle School only.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Actual	20,948	21,367
	2.0%	2.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
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.):

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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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	4.0	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:

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")

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 27, 2019

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, Section 3: Actions, Services and Expenditures?

Yes

BB

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

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July 1 Budget
2019-20 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.

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July 1 Budget
2019-20 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.

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Twin Hills Union School District:

Adopted Budget 2019-20

Exhibits

Planning Factors for 2019-20 and MYPs

Key planning factors for LEAs to incorporate into their 2019-20 budgets and MYPs are listed below and are based on the Governor's May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments.

Planning Factor	2019-20	2020-21	2021-22
Statutory COLA (DOF)	3.26%	3.00%	2.80%
STRS Employer Statutory Rates (statute until 2020-21)	18.13%	19.10%	*18.30%
STRS Employer Statutory Rates (Proposed Buydown)	*16.70%	*18.10%	*17.80%
PERS Employer Projected Rates (May 2019)	20.733%	23.60%	24.90%
Lottery – Unrestricted per ADA	\$151.00	\$151.00	\$151.00
Lottery – Prop. 20 per ADA	\$53.00	\$53.00	\$53.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$33.15	\$34.08
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.80	\$65.59
Mandated Block Grant for Charters – K-8 per ADA	\$16.86	\$17.37	\$17.86
Mandated Block Grant for Charters – 9-12 per ADA	\$46.87	\$48.28	\$49.63

State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$30.87	\$30.87
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$49.85	\$49.85
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

*The Governor's May Revision proposes using approximately \$850 million to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.7% and the 2020-21 employer statutory rate from 19.1% to 18.1%. 2021-22 STRS estimate as of April 2019 - FactSheet)

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**SSC School District and Charter School Financial Projection Dartboard
2019-20 Governor's May Revision**

This version of School Services of California, Inc., (SSC) Financial Projection Dartboard is based on the 2019-20 Governor's May Revision proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$801	—	—	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	—	—	—	—
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²		2.71%	3.26%	3.00%	2.80%	3.16%
California CPI		3.64%	3.38%	3.16%	3.05%	3.13%
California Lottery ³	Unrestricted per ADA	\$151	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08	\$35.16
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59	\$67.66
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86	\$18.42
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63	\$51.20
One-Time Discretionary Funds per ADA		\$184	—	—	—	—
Interest Rate for Ten-Year Treasuries		2.70%	2.85%	2.70%	2.80%	2.90%
CalPERS Employer Rate ⁴		18.062%	20.733%	23.60%	24.90%	25.70%
CalSTRS Employer Rate ⁵		16.28%	16.70%	18.10%	17.80%	17.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁶	0 to 300
The greater of 4% or \$67,000 ⁶	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³Rates are anticipated to increase once the Lottery Commission releases its revenue estimate in late May 2019.

⁴California Public Employees' Retirement System (CalPERS) rate is final for 2018-19 and 2019-20 fiscal years.

⁵California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the Governor's Budget Proposal.

⁶Rate adjusts upward to \$69,000 beginning in 2019-20.

SCOE BIZ

Business Services

Bulletin No. 19-20



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

May 28, 2019

To: Chief Business Officials
Charter School Officials

From: Shelley Stiles, Director External Fiscal Services

Subject: May Revision Guidance for the 2019-20 Budget Adoption

The purpose of this letter is to provide 2019-20 Adopted Budget guidance, along with the release of *The Common Message*.

The May Revision proposes Proposition 98 funding of 81.1 billion for 2019-20 for K-14 education across California, increased by \$389.3 million as compared to January's budget proposal. Proposition 98 minimum for 2019-20 is calculated as a "Test 1" year, and the May Revision projects that a deposit into the Public School System Stabilization Account is required per the Constitution. The full increase of \$389.3 million will fund the first time deposit into the Account. The amount of the deposit is not sufficient to trigger the reserve caps for 2020-21. Please remember that basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap.

The statutory COLA for 2019-20 is 3.26%. The COLA will apply to the LCFF grants for each grade span. Categorical programs such as Special Education, Foster Youth, American Indian Education Centers and Programs, and Child Nutrition will also see the statutory 3.26% increase.

Consistent with the January proposal, there is no one-time discretionary funding included in the May Revise.

The May revision addresses the cost pressures of escalating STRS employer contribution rates and adds \$150 million to the January proposal of one-time non-Prop. 98 appropriation to further reduce the 2019-20 employer contribution rate to 16.7%.

LEAs must adopt a three-year LCAP which demonstrates they have increased or improved services for unduplicated pupil count students in proportion to the increase in the funds apportioned to supplemental and concentration grant funding. Adopted budgets must reflect and include sufficient expenditures to implement their LCAP based in the May Revise parameters.

In addition to the main LCAP template, new this year is the LCFF Budget Overview for Parents. It must be attached as a cover to the LCAP and go through the approval process along with the LCAP. The public hearing notice and board agenda item should address the addition of the LCFF Budget Overview for Parents.

The May Revision also includes a proposal of \$696.2 million in non-AB602 Special Education funding for supplemental services for students with disabilities. The distribution of the funding, as currently proposed (and has multiple alternate bills being presented in the legislature), excludes about three quarters of LEAs from eligibility. Allocations will only occur when an LEA has an unduplicated pupil count above 55% and a Special Education enrollment as a percentage of total LEA enrollment above 10.93%, which is currently the statewide average. Special Education funding increases are in full discussion in the legislature. Multiple alternate bills are being discussed and may be included in the final budget for adoption or may be addressed in the budget trailer bills that follow. More information will be provided as this funding is finalized. Expect changes!

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2019-20 Adopted Budget and Multi-Year Projections (MYP)

The following should be considered when preparing the 2019-20 Adopted Budget, which is due to SCOE within 5 days of adoption or by no later than July 1, 2019 (whichever is sooner):

Common Message (attached)

Please read *The Common Message – May Revision 2019 (included with this memo)*.

A separate Common Message Planning Factors sheet is included this year.

Dartboard (attached)

Use the *SSC School District and Charter School Financial Projection Dartboard 2019-20 May Revision* (provided) for economic planning factors. Parameters, such as the COLA, PERS and STRS contribution rates, have changed since the January budget proposal and preparation of 2018-19 Second Interim Reports.

LCFF Calculator and Gap Funding Percentages

LEAs should use FCMAT's LCFF Calculator, version 20.1 to determine LCFF funding, which includes the May Revise COLA planning factors. With the full funding of LCFF, GAP funding percentages are now 100%.

The most current Calculator includes the 2019-20 May Revise multiyear COLA (as calculated by the Department of Finance). The LEA data has been updated as of the 2018-19 1st Principal Apportionment using 2018-19 P-1 ADA. Districts and Charters should **update the 2018-19 data with actual P-2 ADA**. This updated information should be provided to the LCAP team to assure MPP criteria is met in the LEA's LCAP.

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 2019-20 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 2018-19 Second Interim Reports.

Employer Contribution Rates – May Revise 2019	2018-19	2019-20	2020-21	2021-22
STRS – Statutory Rates Per Ed Code Sections 22901.7 & 22950.5	16.28%	18.13%	19.10%	19.10%
STRS – Proposed Rates with Buydown	16.28%	16.70%	18.10%	18.60%
PERS – Actual and projected rates	18.062%	20.733%	23.60%	24.90%

The County recommends that each LEA evaluate their individual educational and financial risks when determining which STRS rate to apply in their multi-year projection and to document clearly for all stakeholders if using the current statutory rates or the Proposed Rates with STRS buydown contributions included in the May Revise. Consider calculating STRS expenses using both rates to assess if the LEA is in a financial position to absorb any change in rates at the time of enactment of the State Budget.

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✦ **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 2019-20 transportation costs to reflect their allocated share of 2019-20 JPA transportation costs.

✦ **Basic Aid/ Excess Tax School Districts**

Property Tax loss due to fires backfill for 2019-20 will be significantly less than received in 2018-19. It is currently unclear how much and when that backfill will be distributed. County level specific dollar loss is being considered. SCOE does not recommend that any proposed backfill funding be budgeted in 2019-20 at this time.

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 ~ District of Choice 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.

LCAP ~ 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)**

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to out-of-district charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to their BAS funding. Due to volatility in property taxes to school districts and continued controversy over this funding, the County recommends basic aid supplemental funding only be used for one time purposes.

✦ **LCAP Public Hearing reminder**

The **LCAP public hearing** must be on the same day as the budget public hearing and requires the agenda to be posted at least 72 hours prior to public hearing. The public meeting for the **LCAP adoption** and budget adoption may be no sooner than the subsequent day. LCAPs must be adopted by June 30 prior to the fiscal year for which it is created.

Greater detail regarding LCFF funding can be found in the state-wide County Office *The Common Message – 2019-20 May Revision*, as well as located at <https://www.scoe.org/pub/htdocs/fiscal-workshop.html> under the Workshops tab, Next Fiscal Year Workshop. Please call if you have questions, need assistance or advice. We are here to assist districts however possible.

2019-20 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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2019-20 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.

2019-20

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2019-20 Budget
01	General Fund	\$3,936,112.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$306,474.00
Total Assigned and Unassigned Ending Fund Balances		\$4,242,586.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$336,213.00
Remaining Balance to Substantiate Need		\$3,906,373.00

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

Form 01
Form 17 - include estimated interest

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

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

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

Form	Fund	2019-20 Budget	Description of Need
01	General Fund (Assigned)	\$1,153,787.00	Amount to comply w/BP3150, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,490,000- allowed 4% \$336,213
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
01	General Fund (Assigned)	\$50,000.00	West Count JPA: Transportation
01	General Fund (Assigned)	\$380,000.00	One Time State funding-AB: CC Textbooks and Instructional Materials
01	General Fund (Assigned)	\$600,000.00	Fund Balance support: F03 to maintain 17% reserve
01	General Fund (Assigned)	\$700,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$700,000.00	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	\$700,000.00	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)	\$322,800.00	Fund 01 and Fund 03 cost for current on schedule offer of 3%
01	General Fund (Assigned)	(\$376,688.00)	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	\$306,474.00	Volatile State revenues/funding for schools
Total of Substantiated Needs		\$3,906,373.00	
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

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2019-20 Adopted Budget ▣ EXHIBIT B ▣ Assigned/Unassigned Detail - Page 2

2019-20

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	2019-20 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$390,000.00	Amount to comply w/BP3150, 17% reserve
09	Orchard View Charter (Assigned)	\$109,100.00	Cost for current on schedule offer of 3%
09	Orchard View Charter (Assigned)	\$26,752.00	Assigned per GASB54
Equals = Total of Assigned Fund Balances D53/Fund 09		<u>\$525,852.00</u>	

SunRidge Charter D21 Fund 09

Form	Fund	2019-20 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$475,000.00	Amount to comply w/BP3150, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	\$155,600.00	Cost for current on schedule offer of 3%
09	SunRidge Charter (Assigned)	(\$45,364.00)	Assigned per GASB54. Negative balance=Fund 01 assignment
Equals = Total of Assigned Fund Balances in D21		<u>\$603,236.00</u>	

Funds 12 through 40

Form	Fund	2019-20 Budget	Description of Need
12	After School Program	\$254,490.00	Fee based fund: To be used for and by this program only
Equals = Total of Assigned Fund Balances in Fund 12		<u>\$254,490.00</u>	
20	Post Employment Benefits	\$780,608.00	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals = Total of Assigned Fund Balances in Fund 20		<u>\$780,608.00</u>	
21	Bond Building Fund	\$154,635.00	Measure M Projects only
Equals = Total of Assigned Fund Balances in Fund 21		<u>\$154,635.00</u>	
40	Special Reserve for Capital Outlay Projects	\$105,585.00	For large projects or capital equipment purchases
Equals = Total of Assigned Fund Balances in Fund 40		<u>\$105,585.00</u>	

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2019-20 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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2019-20 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
01	General Fund	\$4,108,551.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$311,674.00
Total Assigned and Unassigned Ending Fund Balances		\$4,420,225.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criteria and Standards		\$337,913.00
Remaining Balance to Substantiate Need		\$4,082,312.00

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

Form 01
Form 17 - include estimated interest

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

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

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

Form	Fund	2020-21 Budget	Description of Need
01	General Fund (Assigned)	\$1,162,087.00	Amount to comply w/BP3150, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,500,000- allowed 4% \$337,913
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
01	General Fund (Assigned)	\$50,000.00	West Count JPA: Transportation
01	General Fund (Assigned)	\$390,000.00	One Time State funding-AB: CC Textbooks and Instructional Materials
01	General Fund (Assigned)	\$600,000.00	Fund Balance support: F03 to maintain 17% reserve
01	General Fund (Assigned)	\$700,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$700,000.00	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	\$333,092.00	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)	(\$234,541.00)	Fund 01 and Fund 03 cost for current on schedule offer of 3%
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$311,674.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
Total of Substantiated Needs		\$4,082,312.00	Volatile State revenues/funding for schools
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

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2019-20 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2020-21

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

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

Orchard View Charter D53 Fund 09

Form	Fund	2020-21 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$400,000.00	Amount to comply w/BP3150, 17% reserve
09	Orchard View Charter (Assigned)	\$185,500.00	Cost for current on schedule offer of 3%
09	Orchard View Charter (Assigned)	<u>(\$41,428.00)</u>	Assigned per GASB54. Negative balance=Fund 01 assignment
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$544,072.00</u></u>	

SunRidge Charter D21 Fund 09

Form	Fund	2020-21 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$490,000.00	Amount to comply w/BP3150, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	\$264,800.00	Cost for current on schedule offer of 3%
09	SunRidge Charter (Assigned)	<u>(\$136,010.00)</u>	Assigned per GASB54. Negative balance=Fund 01 assignment
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$636,790.00</u></u>	

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2019-20 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



**Twin Hills
School District**

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2019-20 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.

2021-22

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	SACS Fund 01	2021-22 Budget
01	General Fund	\$4,282,688.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,874.00
Total Assigned and Unassigned Ending Fund Balances		\$4,599,562.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criteria and Standards		\$344,925.00
Remaining Balance to Substantiate Need		\$4,254,637.00

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

Form 01
Form 17 - include estimated interest

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

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

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

Form	Fund	2021-22 Budget	Description of Need
01	General Fund (Assigned)	\$1,185,075.00	Amount to comply w/BP3150, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,530,000- allowed 4% \$344,925
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
01	General Fund (Assigned)	\$50,000.00	West Count JPA: Transportation
01	General Fund (Assigned)	\$380,000.00	One Time State funding-AB: CC Textbooks and Instructional Materials
01	General Fund (Assigned)	\$600,000.00	Fund Balance support: F03 to maintain 17% reserve
01	General Fund (Assigned)	\$700,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$700,000.00	District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	\$700,000.00	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)	\$343,085.00	Fund 01 and Fund 03 cost for current on schedule offer of 3%
01	General Fund (Assigned)	(\$90,397.00)	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,874.00	Volatile State revenues/funding for schools
Total of Substantiated Needs		\$4,254,637.00	
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

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2019-20 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail - 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)	\$405,000.00	Amount to comply w/BP3150, 17% reserve
09	Orchard View Charter (Assigned)	\$264,200.00	Cost for current on schedule offer of 3%
09	Orchard View Charter (Assigned)	<u>(\$83,089.00)</u>	Assigned per GASB54. Negative balance=Fund 01 assignment
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$586,111.00</u></u>	

SunRidge Charter D21 Fund 09

Form	Fund	2021-22 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$500,000.00	Amount to comply w/BP3150, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	\$377,900.00	Cost for current on schedule offer of 3%
09	SunRidge Charter (Assigned)	<u>(\$216,245.00)</u>	Assigned per GASB54. Negative balance=Fund 01 assignment
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$679,655.00</u></u>	

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Twin Hills
School District

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LCFF Key Words and Phrases

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

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

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

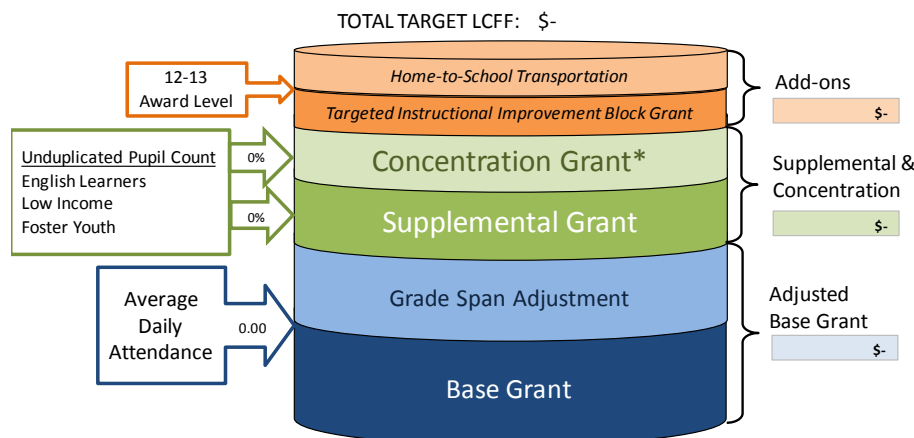
Target Entitlement: Amount at full funding.

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

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

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

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





**Twin Hills
School District**

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

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

Fund 14 – Deferred Maintenance

This fund was created by the State to accumulate revenue they gave districts for deferred maintenance projects that were identified on the District's Five Year Deferred Maintenance Plan. Due to the state budget crisis in 2007-08, the state eliminated the local match requirement for a five-year period, 2008-09 through 2012-13. The local match required districts to transfer the same amount of money the state gave the district annually. LCFF now includes an amount for basic deferred maintenance and districts are allowed to transfer this amount to Fund 14 and the board has committed these funds for deferred maintenance. The LCAP 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 we will transfer \$150,000 and will do so until further notice. Continuing to keep our campuses safe and maintained properly remains very important to this district.