

**Magnolia Educational Research Foundation**  
**Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties**

Distribution Calculation									
School Names	2018-19	2019-20 Projected ADA	Increase (Decrease)	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA		
Magnolia Science Academy 1	612	631	18.72	1.60		1.60	17%		
Magnolia Science Academy 2	444	440	4.32	1.45		1.45	16%		
Magnolia Science Academy 3	458	483	24.88	1.60		1.60	17%		
Magnolia Science Academy 4	172	159	12.64	0.12		0.12	1%		
Magnolia Science Academy 5	227	240	13.00	0.30		0.30	3%		
Magnolia Science Academy 6	148	154	5.60	0.12		0.12	1%		
Magnolia Science Academy 7	280	280	0.32	0.80		0.80	9%		
Magnolia Science Academy Bell	472	462	10.24	1.60		1.60	17%		
MSA- San Diego	461	446	14.60	1.45	1.45	-	0%		
PTS- Santa Ana	740	648	92.00	1.60		1.60	17%		
<b>TOTAL</b>	<b>4,014</b>	<b>3,943</b>	<b>-71.28</b>	<b>10.64</b>	<b>1.45</b>	<b>9.19</b>	<b>100%</b>		

<b>Total 2018-19 CMO Fee to allocate</b>	5,556,982	
Add Reserve:	-	0%
Subtract: Fees based with different CMO fee structure (11%)	415,569.77	SD CMO Fee - capped at 11%
<b>Home Office Expense Allocation Base</b>	<b>5,141,412.23</b>	<b>(x)</b>

ADA Tier Rate Table		
Average Daily	Factor	Factor
100 students or less	1	0.03
101 to 150 students	101	0.07
151 to 200 students	151	0.12
201 to 250 students	201	0.30
251 to 260 students	251	0.60
261 to 280 students	261	0.80
281 to 300 students	281	1.00
301 to 350 students	301	1.15
351 to 400 students	351	1.30
401 to 450 students	401	1.45
451 students and more	451	1.60

School Names	2018-19 Fee	2019-20 Fee	Increase (Decrease)	Allocation %
Magnolia Science Academy	994,835	895,132	(99,703)	16.11%
Magnolia Science Academy 2	898,892	811,213	(87,679)	14.60%
Magnolia Science Academy 3	991,104	895,132	(95,972)	16.11%
Magnolia Science Academy 4	77,657	67,135	(10,522)	1.21%
Magnolia Science Academy 5	103,253	167,837	64,584	3.02%
Magnolia Science Academy 6	46,452	67,135	20,683	1.21%
Magnolia Science Academy 7	496,785	447,566	(49,219)	8.05%
Magnolia Science Academy Bell	991,436	895,132	(96,304)	16.11%
PTS- Santa Ana	997,937	895,132	(102,805)	16.11%
MSA- San Diego	409,714	415,570	5,856	7.48%
<b>Total</b>	6,008,065	<b>5,556,982.00</b>	<b>(451,083)</b>	<b>100.00%</b>

Cannot exceed 15% of LCFF in accordance with charter

Cannot exceed 11% of LCFF in accordance with charter