

CBO Report for the May 14, 2020 Board Meeting

- 1) Based on information received from the Fiscal Crisis and Management Assistance Team and from the Sonoma County Office of Education, districts should expect significant negative impacts to revenue in the 2019-20 and the 2020-21 school year. On a positive note, the P-2 Attendance reporting for 2019-20 has been submitted to CDE and the difference between the projections at 2nd Interim and the actual report was less than 1 ADA. Additionally, the P-2 Estimate for 2019-20 property taxes provided by the County Assessor has not changed since the 2nd Interim report.
 - a. I've revised the Second Interim budget for the current year to reflect the major impacts of the current economic situation. The changes for revenue and expenditures are shown in the worksheet provided. Overall the change is an increase in fund balance over the 2nd Interim estimate of \$72k.
 - i. The estimate includes increased state and federal funding for responses to the COVID-19 pandemic via SB 117 and the Federal CARES Act. There is however a projected reduction in Lottery funding which offsets the increased funding.
 - ii. Expenditure changes which are related to distance learning are included in the new estimate as well as Board approved increases in expenditures for facilities and professional development. Expenses for response to COVID-19 facilities maintenance and custodial efforts have also been added.
 - b. The Second Interim LCFF Calculators where the COLA was estimated to be 2.29% for the 2020-21 school year have been revisited, and I have created two ***what if*** scenarios to help us put an estimated dollar value to the projected changes.
 - i. In the first scenario, the COLA dropped a full 4.29% to create a -2% COLA. The result of the -2% COLA shows a decrease in funding of 234k.
 - ii. In the second scenario, the COLA is set at -5%, which is not unlikely. In fact, it could be much worse but it is too early to tell how much worse so

we are working with this estimate for now and will update our budget projections accordingly when more information is available. With a -5% COLA, the impact to funding is estimated to be a decrease of \$412k.

- iii. In addition to the lower funded COLA, the District will most likely receive a hit to our Lottery revenue for 2020-21. At this point I have estimated a decrease of \$75k for both scenarios.
 - iv. What is not included at this point is the impact to the Education Projection Account. This revenue is dependent on State sales tax revenue and will most likely be reduced. The District receives approximately \$723k in EPA funding annually. A 30% reduction would equate to a decrease in funding of \$217k. More information will be forthcoming when the Governor's May revise budget is available and a new LCFF Calculator is generated.
 - c. All things considered, GUSD could easily see a decrease in funding of \$1,000 per student for the 2020-21 school year however, no changes in expenditures have been made at this point.
 - d. The Basic Aid Supplemental funding estimate for the current year only has been added into the ending fund balance and is included in the beginning balance for each of the 2020-21 scenarios.
- 2) I feel that it is important to note that regardless of the current uncertainty in the economy, GUSD has a very healthy reserve and our General Fund cash balance as of today is 9 million plus.
 - 3) The reserve in Food Service (Fd 13) is adequate for the current year and an additional fund transfer from the General Fund is not needed.
 - 4) The reserve in Daycare (Fd 12) is adequate for the current year and a fund transfer from the General Fund is not needed.

Changes from Second Interim to May 13, 2020

**FUND: General Fund 01, 03 & 04
Combined**

		Second Interim	Update as of	2nd Interim
Object Codes		2019-20	May 13, 2020	to May 13
				Change
Revenue				-
LCFF Sources	8010-8099	6,748,699	6,785,209	36,510
Federal	8100-8299	155,227	189,197	33,970
Other State	8300-8599	544,483	491,595	(52,888)
Other Local	8600-8766	412,515	470,738	58,223
Total Revenue		7,860,924	7,936,739	75,815
Expenditures				
Certificated Salaries	1000-1999	4,419,115	4,421,531	2,415
Classified Salaries	2000-2999	1,112,845	1,115,112	2,267
Employee Benefits	3000-3999	2,167,190	2,168,276	1,086
Books and Supplies	4000-4999	614,884	610,786	(4,098)
Services and other operating expenses	5000-5999	1,239,846	1,240,242	396
Capital Outlay	6000-6999	260,522	261,836	1,314
Other Outgo	7100-7499	-	-	-
Total Expenditures		9,814,402	9,817,783	3,381
Excess (Deficiency)		(1,953,478)	(1,881,044)	72,434
Transfers In	8910-8929	-	-	-
Transfers Out (enter as negative)	7610-7629	44,937	44,937	-
Other Sources	8930-8979	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-
Total Transfers/Other Uses		44,937	44,937	-
Net Increase (Decrease)		(1,998,415)	(1,925,981)	72,434
Fund Balance				
Beginning Balance		8,684,472	8,684,472	
Audit Adjustment(s)		-	-	
Net Ending Balance		6,686,057	6,758,491	72,434

Special Education Property Tax Revenue Adjustment
Federal CARES ACT Funding: ESSER Funding Estimate
Increase for SB 117 COVID-19 / Lottery Removed for 3rd & 4th Quarter
Donation Revenue & Interest

Addition of 3 Buy Back Days / Reduction of Sub Expenses
Custodial, maintenance and support staff hourly budgets increased
Based on Salary Adjustments and H&W changes
Instructional Supply Expenses Reduced / Custodial Supply Expenses Increased
Added Expense for Facilities & Tech / Reduced for Canceled Field Trips and Utilities
Adjusted Expense for Hillcrest Marquee

Basic Aid Supplemental Estimate not in Budget: 2,033,981

Ending Balance Including BAS: 8,792,472

Changes from Second Interim MYP with -2 COLA in 2020-21

**FUND: General Fund 01, 03 & 04
Combined**

Object Codes

Revenue	Second Interim MYP 2020-21	With -2 COLA 2020-21	Estimated Change	
LCFF Sources	8010-8099	6,874,273	6,639,910	(234,363)
Federal	8100-8299	155,227	155,227	-
Other State	8300-8599	544,483	469,941	(74,542)
Other Local	8600-8766	304,012	304,012	-
Total Revenue		7,877,995	7,569,090	(308,905)

Adjusted to -2 COLA with the assumption of no change in ADA and Enrollment

Adjusted for Lower Lottery Revenue

Expenditures	Second Interim MYP 2020-21	With -2 COLA 2020-21	Estimated Change	
Certificated Salaries	1000-1999	4,619,964	4,619,964	-
Classified Salaries	2000-2999	1,174,885	1,174,885	-
Employee Benefits	3000-3999	2,342,897	2,342,897	-
Books and Supplies	4000-4999	418,730	418,730	-
Services and other operating expenses	5000-5999	1,080,301	1,080,301	-
Capital Outlay	6000-6999	25,000	25,000	-
Other Outgo	7100-7499	-	-	-
Total Expenditures		9,661,777	9,661,777	-
Excess (Deficiency)		(1,783,782)	(2,092,687)	(308,905)

Transfers In	8910-8929	-	-	-
Transfers Out (enter as negative)	7610-7629	51,937	51,937	-
Other Sources	8930-8979	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-
Total Transfers/Other Uses		51,937	51,937	-

Net Increase (Decrease)		(1,835,719)	(2,144,624)	(308,905)
--------------------------------	--	--------------------	--------------------	------------------

Fund Balance	Second Interim MYP 2020-21	With -2 COLA 2020-21	Estimated Change	
Beginning Balance		8,720,038	8,792,472	
Audit Adjustment(s)		-	-	
Net Ending Balance		6,884,319	6,647,848	(236,471)

Beginning Balances Include PY Basic Aid Supplemental

Basic Aid Supplemental is not budgeted in 2020-21

Changes from Second Interim MYP with -5 COLA in 2020-21

**FUND: General Fund 01, 03 & 04
Combined**

Object Codes		Second Interim MYP 2020-21	With -5 COLA 2020-21	Estimated Change
Revenue				-
LCFF Sources	8010-8099	6,874,273	6,462,082	(412,191)
Federal	8100-8299	155,227	155,227	-
Other State	8300-8599	544,483	469,941	(74,542)
Other Local	8600-8766	304,012	304,012	-
Total Revenue		7,877,995	7,391,262	(486,733)
Expenditures				
Certificated Salaries	1000-1999	4,619,964	4,619,964	-
Classified Salaries	2000-2999	1,174,885	1,174,885	-
Employee Benefits	3000-3999	2,342,897	2,342,897	-
Books and Supplies	4000-4999	418,730	418,730	-
Services and other operating expenses	5000-5999	1,080,301	1,080,301	-
Capital Outlay	6000-6999	25,000	25,000	-
Other Outgo	7100-7499	-	-	-
Total Expenditures		9,661,777	9,661,777	-
Excess (Deficiency)		(1,783,782)	(2,270,515)	(486,733)
Transfers In	8910-8929	-	-	-
Transfers Out (enter as negative)	7610-7629	51,937	51,937	-
Other Sources	8930-8979	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-
Total Transfers/Other Uses		51,937	51,937	-
Net Increase (Decrease)		(1,835,719)	(2,322,452)	(486,733)
Fund Balance				
Beginning Balance		8,720,038	8,792,472	
Audit Adjustment(s)		-	-	
Net Ending Balance		6,884,319	6,470,020	(414,299)

Adjusted to -5 COLA with the assumption of no change in ADA and Enrollment

Adjusted for Lower Lottery Revenue

Beginning Balances Include PY Basic Aid Supplemental

Basic Aid Supplemental is not budgeted in 2020-21

LCFF Calculator Universal Assumptions				
Gravenstein Union Elementary (70714) - Gravenstein USD				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	-2.00%	2.71%
Base Grant	306,138	317,625	301,570	298,335
Grade Span Adjustment	27,672	30,822	30,207	31,015
Supplemental Grant	26,498	27,764	24,226	19,498
Concentration Grant	-	-	-	-
Add-ons	59,509	59,509	59,509	59,509
Total Target	419,817	435,720	415,512	408,357
Transition Components:				
Target	\$ 419,817	\$ 435,720	\$ 415,512	\$ 408,357
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	836,543	837,692	831,548	824,505
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	237,686	316,914	316,914	316,914
Additional State Aid	179,040	85,057	99,122	99,234
Total LCFF Entitlement	\$ 836,543	\$ 837,691	\$ 831,548	\$ 824,505
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 632,302	\$ 632,302	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	37,377	32,746	31,493	30,064
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	2,960,369	3,097,284	3,097,284	3,097,284
8096 - In-Lieu of Property Taxes	(2,793,505)	(2,924,640)	(2,929,531)	(2,935,145)
<i>Property Taxes net of in-lieu</i>	<i>166,864</i>	<i>172,644</i>	<i>167,753</i>	<i>162,139</i>
TOTAL FUNDING	\$ 836,543	\$ 837,692	\$ 831,548	\$ 824,505
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ 1	\$ -	\$ -
Total Phase-In Entitlement	\$ 836,543	\$ 837,691	\$ 831,548	\$ 824,505
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 37,377	\$ 32,746	\$ 31,493	\$ 30,064
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	37,377	32,746	31,493	30,064
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(4,112)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	36	43	41	40
COE Enrollment	5	1	-	-
Total Enrollment	41	44	41	40

LCFF Calculator Universal Assumptions

Gravenstein Union Elementary (70714) - Gravenstein USD

Unduplicated Pupil Count	16	13	12	11
COE Unduplicated Pupil Count	4	1	-	-
<i>Total Unduplicated Pupil Count</i>	<i>20</i>	<i>14</i>	<i>12</i>	<i>11</i>
Rolling %, Supplemental Grant	39.6900%	39.8400%	36.5100%	29.6000%
Rolling %, Concentration Grant	39.6900%	39.8400%	36.5100%	29.6000%

FUNDED ADA

Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	35.66	38.48	38.48	38.48
Grades 4-6	2.77	-	-	-
Grades 7-8	2.46	2.64	1.41	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	40.89	41.12	39.89	38.48
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	40.89	41.12	39.89	38.48

ACTUAL ADA (Current Year Only)

Grades TK-3	35.66	38.48	38.48	38.48
Grades 4-6	2.77	-	-	-
Grades 7-8	2.46	2.64	0.97	-
Grades 9-12	-	-	-	-
Total Actual ADA	40.89	41.12	39.45	38.48
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>0.44</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	26,498 \$	27,764 \$	24,226 \$	19,498
Current year Percentage to Increase or Improve Se	3.53%	3.70%	3.24%	2.62%

LCFF Calculator Universal Assumptions				
Gravenstein Union Elementary (70714) - Gravenstein USD				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	-5.00%	2.71%
Base Grant	306,138	317,625	292,342	289,177
Grade Span Adjustment	27,672	30,822	29,283	30,092
Supplemental Grant	26,498	27,764	23,485	18,901
Concentration Grant	-	-	-	-
Add-ons	59,509	59,509	59,509	59,509
Total Target	419,817	435,720	404,619	397,679
Transition Components:				
Target	\$ 419,817	\$ 435,720	\$ 404,619	\$ 397,679
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	836,543	837,692	831,548	824,505
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	237,686	316,914	316,914	316,914
Additional State Aid	179,040	85,057	110,015	109,912
Total LCFF Entitlement	\$ 836,543	\$ 837,691	\$ 831,548	\$ 824,505
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 632,302	\$ 632,302	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	37,377	32,746	31,493	30,064
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	2,960,369	3,097,284	3,097,284	3,097,284
8096 - In-Lieu of Property Taxes	(2,793,505)	(2,924,640)	(2,929,531)	(2,935,145)
<i>Property Taxes net of in-lieu</i>	<i>166,864</i>	<i>172,644</i>	<i>167,753</i>	<i>162,139</i>
TOTAL FUNDING	\$ 836,543	\$ 837,692	\$ 831,548	\$ 824,505
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ 1	\$ -	\$ -
Total Phase-In Entitlement	\$ 836,543	\$ 837,691	\$ 831,548	\$ 824,505
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 37,377	\$ 32,746	\$ 31,493	\$ 30,064
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	37,377	32,746	31,493	30,064
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(4,112)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	36	43	41	40
COE Enrollment	5	1	-	-
Total Enrollment	41	44	41	40

LCFF Calculator Universal Assumptions

Gravenstein Union Elementary (70714) - Gravenstein USD

Unduplicated Pupil Count	16	13	12	11
COE Unduplicated Pupil Count	4	1	-	-
<i>Total Unduplicated Pupil Count</i>	<i>20</i>	<i>14</i>	<i>12</i>	<i>11</i>
Rolling %, Supplemental Grant	39.6900%	39.8400%	36.5100%	29.6000%
Rolling %, Concentration Grant	39.6900%	39.8400%	36.5100%	29.6000%

FUNDED ADA

Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	35.66	38.48	38.48	38.48
Grades 4-6	2.77	-	-	-
Grades 7-8	2.46	2.64	1.41	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	40.89	41.12	39.89	38.48
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	40.89	41.12	39.89	38.48

ACTUAL ADA (Current Year Only)

Grades TK-3	35.66	38.48	38.48	38.48
Grades 4-6	2.77	-	-	-
Grades 7-8	2.46	2.64	0.97	-
Grades 9-12	-	-	-	-
Total Actual ADA	40.89	41.12	39.45	38.48
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>0.44</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	26,498 \$	27,764 \$	23,485 \$	18,901
Current year Percentage to Increase or Improve Se	3.53%	3.70%	3.14%	2.53%

LCFF Calculator Universal Assumptions				
Gravenstein Elementary (6051742) - Gravenstein Charter				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	-2.00%	2.71%
Base Grant	3,364,144	3,352,465	3,285,484	3,374,702
Grade Span Adjustment	215,278	218,441	214,077	219,804
Supplemental Grant	160,716	176,188	177,148	190,437
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	3,740,138	3,747,094	3,676,709	3,784,943
Transition Components:				
Target	\$ 3,740,138	\$ 3,747,094	\$ 3,676,709	\$ 3,784,943
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	3,486,744	3,610,113	3,610,113	3,610,113
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	253,394	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,740,138	\$ 3,747,094	\$ 3,676,709	\$ 3,784,943
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,436,549	\$ 1,523,587	\$ 1,453,202	\$ 1,561,436
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	473,532	406,166	403,127	399,638
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,830,057	1,817,341	1,820,380	1,823,869
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 3,740,138	\$ 3,747,094	\$ 3,676,709	\$ 3,784,943
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,740,138	\$ 3,747,094	\$ 3,676,709	\$ 3,784,943
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 473,532	\$ 406,166	\$ 403,127	\$ 399,638
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	473,532	406,166	403,127	399,638
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	(47,598)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	469	453	453	453
COE Enrollment	-	-	-	-
Total Enrollment	469	453	453	453

LCFF Calculator Universal Assumptions

Gravenstein Elementary (6051742) - Gravenstein Charter

Unduplicated Pupil Count	108	120	120	120
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>108</i>	<i>120</i>	<i>120</i>	<i>120</i>
Rolling %, Supplemental Grant	22.4500%	24.6700%	25.3100%	26.4900%
Rolling %, Concentration Grant	22.4500%	24.6700%	25.3100%	26.4900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	277.42	272.71	272.71	272.71
Grades 4-6	171.03	160.15	160.15	160.15
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	448.45	432.86	432.86	432.86
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	448.45	432.86	432.86	432.86
ACTUAL ADA (Current Year Only)				
Grades TK-3	277.42	272.71	272.71	272.71
Grades 4-6	171.03	160.15	160.15	160.15
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	448.45	432.86	432.86	432.86
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentr	\$ 160,716	\$ 176,188	\$ 177,148	\$ 190,437
Current year Percentage to Increase or Improve S	4.49%	4.93%	5.06%	5.30%

LCFF Calculator Universal Assumptions				
Gravenstein Elementary (6051742) - Gravenstein Charter				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	-5.00%	2.71%
Base Grant	3,364,144	3,352,465	3,184,853	3,271,040
Grade Span Adjustment	215,278	218,441	207,532	213,259
Supplemental Grant	160,716	176,188	171,722	184,599
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	3,740,138	3,747,094	3,564,107	3,668,898
Transition Components:				
Target	\$ 3,740,138	\$ 3,747,094	\$ 3,564,107	\$ 3,668,898
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	3,486,744	3,610,113	3,610,113	3,610,113
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	253,394	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,740,138	\$ 3,747,094	\$ 3,564,107	\$ 3,668,898
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,436,549	\$ 1,523,587	\$ 1,340,600	\$ 1,445,391
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	473,532	406,166	403,127	399,638
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,830,057	1,817,341	1,820,380	1,823,869
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 3,740,138	\$ 3,747,094	\$ 3,564,107	\$ 3,668,898
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,740,138	\$ 3,747,094	\$ 3,564,107	\$ 3,668,898
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 473,532	\$ 406,166	\$ 403,127	\$ 399,638
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	473,532	406,166	403,127	399,638
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	(47,598)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	469	453	453	453
COE Enrollment	-	-	-	-
Total Enrollment	469	453	453	453

LCFF Calculator Universal Assumptions

Gravenstein Elementary (6051742) - Gravenstein Charter

Unduplicated Pupil Count	108	120	120	120
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>108</i>	<i>120</i>	<i>120</i>	<i>120</i>
Rolling %, Supplemental Grant	22.4500%	24.6700%	25.3100%	26.4900%
Rolling %, Concentration Grant	22.4500%	24.6700%	25.3100%	26.4900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	277.42	272.71	272.71	272.71
Grades 4-6	171.03	160.15	160.15	160.15
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	448.45	432.86	432.86	432.86
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	448.45	432.86	432.86	432.86
ACTUAL ADA (Current Year Only)				
Grades TK-3	277.42	272.71	272.71	272.71
Grades 4-6	171.03	160.15	160.15	160.15
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	448.45	432.86	432.86	432.86
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentr	\$ 160,716	\$ 176,188	\$ 171,722	\$ 184,599
Current year Percentage to Increase or Improve S	4.49%	4.93%	5.06%	5.30%

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle Second

Summary of Funding

	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	-2.00%	2.71%
Base Grant	1,825,573	2,097,587	2,055,675	2,111,455
Grade Span Adjustment	-	-	-	-
Supplemental Grant	74,082	85,833	75,978	73,985
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,899,655	2,183,420	2,131,653	2,185,440
Transition Components:				
Target	\$ 1,899,655	\$ 2,183,420	\$ 2,131,653	\$ 2,185,440
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	1,774,037	2,122,137	2,122,137	2,122,137
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	125,618	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,899,655	\$ 2,183,420	\$ 2,131,653	\$ 2,185,440

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 648,897	\$ 786,178	\$ 734,411	\$ 788,198
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	287,310	289,943	288,091	285,966
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	963,448	1,107,299	1,109,151	1,111,276
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,899,655	\$ 2,183,420	\$ 2,131,653	\$ 2,185,440
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,899,655	\$ 2,183,420	\$ 2,131,653	\$ 2,185,440

EPA Details

% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 287,310	\$ 289,943	\$ 288,091	\$ 285,966
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	287,310	289,943	288,091	285,966
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(26,897)	-	-	-
Accrual (from Assumptions)	-	-	-	-

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	253	274	274	274
COE Enrollment	-	-	-	-
Total Enrollment	253	274	274	274

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle Second

Unduplicated Pupil Count	52	48	48	48
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>52</i>	<i>48</i>	<i>48</i>	<i>48</i>
Rolling %, Supplemental Grant	20.2900%	20.4600%	18.4800%	17.5200%
Rolling %, Concentration Grant	20.2900%	20.4600%	18.4800%	17.5200%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	66.60	110.00	110.00	110.00
Grades 7-8	169.49	153.74	153.74	153.74
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	236.09	263.74	263.74	263.74
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	236.09	263.74	263.74	263.74
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	66.60	110.00	110.00	110.00
Grades 7-8	169.49	153.74	153.74	153.74
Grades 9-12	-	-	-	-
Total Actual ADA	236.09	263.74	263.74	263.74
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	74,082 \$	85,833 \$	75,978 \$	73,985
Current year Percentage to Increase or Improve Se	4.06%	4.09%	3.70%	3.50%

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle Second

Summary of Funding

	2018-19	2019-20	2020-21	2021-22
--	---------	---------	---------	---------

Target Components:

<i>COLA & Augmentation</i>	3.70%	3.26%	-5.00%	2.71%
Base Grant	1,825,573	2,097,587	1,992,774	2,046,708
Grade Span Adjustment	-	-	-	-
Supplemental Grant	74,082	85,833	73,653	71,716
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,899,655	2,183,420	2,066,427	2,118,424

Transition Components:

Target	\$ 1,899,655	\$ 2,183,420	\$ 2,066,427	\$ 2,118,424
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	1,774,037	2,122,137	2,122,137	2,122,137
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
<i>Gap %</i>	100%	100%	100%	100%
Current Year Gap Funding	125,618	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-

Total LCFF Entitlement	\$ 1,899,655	\$ 2,183,420	\$ 2,066,427	\$ 2,118,424
-------------------------------	---------------------	---------------------	---------------------	---------------------

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 648,897	\$ 786,178	\$ 669,185	\$ 721,182
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	287,310	289,943	288,091	285,966
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	963,448	1,107,299	1,109,151	1,111,276
<i>Property Taxes net of in-lieu</i>	-	-	-	-

TOTAL FUNDING	\$ 1,899,655	\$ 2,183,420	\$ 2,066,427	\$ 2,118,424
----------------------	---------------------	---------------------	---------------------	---------------------

<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -

Total Phase-In Entitlement	\$ 1,899,655	\$ 2,183,420	\$ 2,066,427	\$ 2,118,424
-----------------------------------	---------------------	---------------------	---------------------	---------------------

EPA Details

<i>% of Adjusted Revenue Limit - Annual</i>	30.50770954%	30.50770954%	30.50770954%	30.50770954%
<i>% of Adjusted Revenue Limit - P-2</i>	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 287,310	\$ 289,943	\$ 288,091	\$ 285,966
<i>8012 - EPA, Current Year Receipt</i>				
<i>(P-2 plus Current Year Accrual)</i>	287,310	289,943	288,091	285,966
<i>8019 - EPA, Prior Year Adjustment</i>				
<i>(P-A less Prior Year Accrual)</i>	(26,897)	-	-	-
<i>Accrual (from Assumptions)</i>	-	-	-	-

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22
--	---------	---------	---------	---------

Unduplicated Pupil Population

Enrollment	253	274	274	274
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>253</i>	<i>274</i>	<i>274</i>	<i>274</i>

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle Second

Unduplicated Pupil Count	52	48	48	48
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>52</i>	<i>48</i>	<i>48</i>	<i>48</i>
Rolling %, Supplemental Grant	20.2900%	20.4600%	18.4800%	17.5200%
Rolling %, Concentration Grant	20.2900%	20.4600%	18.4800%	17.5200%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	66.60	110.00	110.00	110.00
Grades 7-8	169.49	153.74	153.74	153.74
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	236.09	263.74	263.74	263.74
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	236.09	263.74	263.74	263.74
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	66.60	110.00	110.00	110.00
Grades 7-8	169.49	153.74	153.74	153.74
Grades 9-12	-	-	-	-
Total Actual ADA	236.09	263.74	263.74	263.74
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	74,082 \$	85,833 \$	73,653 \$	71,716
Current year Percentage to Increase or Improve Se	4.06%	4.09%	3.70%	3.50%