

# LCFF Calculator

Download latest version of  
LCFF calculator  
<https://www.fcmat.org/lcff>

Assumptions

Awards

District MYP data

Charter MYP data  
(needs District in-lieu calculation)

Award - New Charter

District Class Size

District NSS  
sub tabs: NSS data  
NSS calculation

District in-lieu Taxes  
(needs charter's ADA)

Summary

EPA

LCAP

Calculator

Graph

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
	2018-19	2019-20	2020-21	2021-22		
COLA & Augmentation	3.70%	3.26%	2.29%	2.71%		
GAP Funding rate	100.00%	100.00%	100.00%	100.00%		
<b>Estimated Property Taxes (with RDA)</b>	<b>5,728,884</b>	<b>5,818,517</b>	<b>5,928,993</b>	<b>6,041,679</b>		
Less In-Lieu transfer	\$ (2,355,914)	\$ (2,517,957)	\$ (2,688,531)	\$ (2,780,203)		
Total Local Revenue	\$ 3,372,970	\$ 3,300,560	\$ 3,240,462	\$ 3,261,476		
Statewide 90th percentile rate	---	---	---	---		
<b>OTHER LCFF TRANSITION INFORMATION</b> Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.						
	2018-19	2019-20	2020-21	2021-22		
Floor Adjustments	B-10	-	-	-		
Miscellaneous Adjustments	E-1	-	-	-		
Minimum State Aid Adjustments	G-5	-	-	-		
Funded Based on Target Formula	True/False	FALSE	TRUE	TRUE		
<b>UNDUPLICATED PUPIL PERCENTAGE</b>						
	2018-19	2019-20	2020-21	2021-22		
District Enrollment	A-1 / A-3	462	455	447	453	
COE Enrollment	A-2 / A-4	14	15	15	15	
Total Enrollment		476	470	462	468	
District Unduplicated Pupil Count	B-1 / B-3	261	240	232	236	
COE Unduplicated Pupil Count	B-2 / B-4	9	9	9	9	
Total Unduplicated Pupil Count		270	249	241	245	
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage		
Single Year Unduplicated Pupil Percentage	56.72%	52.98%	52.16%	52.35%		
Unduplicated Pupil Percentage (%)	52.84%	54.77%	53.98%	52.50%		
<b>AVERAGE DAILY ATTENDANCE (ADA)</b> Enter ADA. Calculator will use greater of total current or prior year ADA. Enter ADA by grade span.						
ADA	ADA to use:	2018-19	2019-20	2020-21	2021-22	
<b>CURRENT YEAR ADA:</b>						
Grades TK-3	P-2 (Annual for Special Day Class extended year)	B-1	207.73	191.33	182.76	188.47
Grades 4-6		B-2	131.83	145.84	142.05	148.68
Grades 7-8		B-3	98.96	92.27	96.98	90.39
Grades 9-12		B-4	-	-	-	-
<b>Non Public School, NPS-Licensed Children Institutions, Community Day School:</b>						
Grades TK-3	Annual	E-1	0.81	-	-	-
Grades 4-6		E-2	0.02	2.02	1.92	0.96
Grades 7-8		E-3	1.09	0.02	-	0.96
Grades 9-12		E-4	-	-	-	-
<b>District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)</b>						
DISTRICT TOTAL			440.44	431.48	423.71	429.46
<b>County operated (Community School, Special Ed):</b>						
Grades TK-3	P-2 / Annual	E-6 & E-11	4.84	4.79	4.79	4.79
Grades 4-6		E-7 & E-12	7.14	6.71	6.71	6.71
Grades 7-8		E-8 & E-13	4.24	4.27	4.23	4.23
Grades 9-12		E-9 & E-14	-	-	-	-
COUNTY TOTAL			16.22	15.77	15.73	15.73
<b>RATIO: District ADA to Enrollment</b>			95.33%	94.83%	94.79%	94.80%
<b>RATIO: County ADA to Enrollment</b>			115.86%	105.13%	104.87%	104.87%
<b>PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>						
ADA transfer: Student from District to Charter (cross fiscal year)		2018-19	2019-20	2020-21	2021-22	
Grades TK-3	A-6	-	-	-	-	
Grades 4-6	A-7	0.34	0.34	0.34	0.34	
Grades 7-8	A-8	-	-	-	-	
Grades 9-12	A-9	-	-	-	-	
		0.34	0.34	0.34	0.34	
ADA transfer: Student from Charter to District (cross fiscal year)		A-11	-	-	-	-
Grades TK-3	A-12	-	-	-	-	
Grades 4-6	A-13	0.14	0.14	0.14	0.14	
Grades 7-8	A-14	-	-	-	-	
Grades 9-12		-	-	-	-	
Difference (if diff. < 0, no adj. to PY ADA)		0.14	0.14	0.14	0.14	
		0.20	0.20	0.20	0.20	

**USER NOTES**

from School District Local Revenue  
**2018-19 updated to actual Per P-Annual (J-29 report)**  
**2019-20 Per P-1 SCOE report plus actual RDA reported January 2020 (\$373,661)**  
**2020-21 & 2021-22: 2% over prior (includes \$373,661)**

from School District LCFF Transition Calculation

from School District Unduplicated Pupil Percentage  
**2018-19 updated to actual**  
**2019-20 based on Calpads Fall 1 report 1.17 (District)**  
**2020-21 & 2021-22 based on cohort projection**

District ADA funded on better of current or prior year  
**2018-19 updated to actual**  
**2019/20 - 2021/22 based on cohort projection**

District ADA funded on current year Annual  
**2018-19 updated to actual**  
**19/20 @ .96% (4th gr & 5th gr) ESY: .12**  
**20-21 & 21-22: .96% 2 no ESY grades**

COE operations funded on current year  
**2018-19 updated to actual**  
**2019/20 thru 2021/22 based on current estimates**

**2018-19 based on actual (P-2)**  
**2019-20 thru 2021-22 per estimates**

from School District Local Revenue

		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>IN-LIEU PROPERTY TAX TRANSFER</b>								
Local Property Taxes		\$ 5,728,884	\$ 5,818,517	\$ 5,928,993	\$ 6,041,679	\$ -	\$ -	\$ -
Less: RDA incl. in Prop. Taxes		\$ 601,249	\$ 373,661	\$ 373,661	\$ 373,661			
Local Property Taxes less RDA		\$ 5,127,635	\$ 5,444,856	\$ 5,555,332	\$ 5,668,018	\$ -	\$ -	\$ -
District LCFF ADA		485.81	456.13	446.89	445.19	427.54	-	-
Total Charter LCFF ADA		412.93	392.40	419.10	428.60	-	-	-
Total LCFF ADA		898.74	848.53	865.99	873.79	427.54	-	-
Property Taxes per ADA		\$ 5,705.36	\$ 6,416.81	\$ 6,415.01	\$ 6,486.71	\$ -	\$ -	\$ -
Funding Method:								
635 Property Taxes per ADA		\$ 2,355,914	\$ 2,517,957	\$ 2,688,531	\$ 2,780,203	\$ -	\$ -	\$ -
635 LCFF Funding per ADA		-	-	-	-	-	-	-
Certified In-Lieu Taxes		-	-	-	-	-	-	-
Alternative Calculation Tool								
<b>In-Lieu of Property Tax Transfer</b>		<b>\$ 2,355,914</b>	<b>\$ 2,517,957</b>	<b>\$ 2,688,531</b>	<b>\$ 2,780,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Prior Year Basic Aid Status								
1 Charter 1		\$ 1,598,242	\$ 1,799,274	\$ 1,798,769	\$ 1,818,873	\$ -	\$ -	\$ -
635 1. Property Taxes per ADA								
ADA		280.13	280.40	280.40	280.40	280.40	280.40	280.40
2. LCFF Funding per ADA		1,598,242	1,799,274	1,798,769	1,818,873	-	-	-
635(a) a. Charter IS funded at Target in prior year								
Grade Level	ADA		ADA	ADA	ADA	ADA	ADA	ADA
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
In-Lieu of Property Tax limit at Target		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
635(a) b. Charter IS NOT funded at Target in prior year								
Target Base + GSA								
Total Target Grant								
Ratio of Base to Total Target		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap								
Charter ADA (from all districts)								
Floor + CY Gap per ADA								
ADA for students residing in the District		280.13	280.40	280.40	280.40	-	-	-
Floor + CY Gap for District of Residence		-	-	-	-	-	-	-
In-Lieu of Property Tax limit during Transition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Charter 2		\$ 757,672	\$ 718,683	\$ 889,762	\$ 961,330	\$ -	\$ -	\$ -
1. Property Taxes per ADA								
ADA		132.80	112.00	138.70	148.20	961,330	-	-
2. LCFF Funding per ADA		757,672	718,683	889,762	961,330	-	-	-
a. Charter IS funded at Target in prior year								
Grade Level	ADA		ADA	ADA	ADA	ADA	ADA	ADA
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
In-Lieu of Property Tax limit at Target		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year								
Target Base + GSA								
Total Target Grant								
Ratio of Base to Total Target		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap								
Charter ADA (from all districts)								
Floor + CY Gap per ADA								
ADA for students residing in the District		132.80	112.00	138.70	148.20	-	-	-
Floor + CY Gap for District of Residence		-	-	-	-	-	-	-
In-Lieu of Property Tax limit during Transition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2018-19 updated to actual  
2019-20 thru 2021-22 per charter

LCFF Calculator Universal Assumptions				
<b>Summary of Funding</b>				
	2018-19	2019-20	2020-21	2021-22
<b>Target Components:</b>				
COLA & Augmentation	3.70%	3.26%	2.29%	2.71%
Base Grant	3,680,036	3,565,359	3,573,345	3,656,246
Grade Span Adjustment	167,150	170,229	160,623	162,531
Supplemental Grant	406,570	409,196	403,119	400,972
Concentration Grant	-	-	-	-
Add-ons	127,793	127,793	127,793	127,793
<b>Total Target</b>	<b>4,381,549</b>	<b>4,272,577</b>	<b>4,264,880</b>	<b>4,347,542</b>
<b>Transition Components:</b>				
Target	\$ 4,381,549	\$ 4,272,577	\$ 4,264,880	\$ 4,347,542
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	4,148,583	4,163,536	4,095,663	4,083,175
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	232,966	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 4,381,549</b>	<b>\$ 4,272,577</b>	<b>\$ 4,264,880</b>	<b>\$ 4,347,542</b>
<b>Components of LCFF By Object Code</b>				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 911,417	\$ 880,791	\$ 935,040	\$ 997,028
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	97,162	91,226	89,378	89,038
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,728,884	5,818,517	5,928,993	6,041,679
8096 - In-Lieu of Property Taxes	(2,355,914)	(2,517,957)	(2,688,531)	(2,780,203)
<i>Property Taxes net of in-lieu</i>	<i>3,372,970</i>	<i>3,300,560</i>	<i>3,240,462</i>	<i>3,261,476</i>
<b>TOTAL FUNDING</b>	<b>\$ 4,381,549</b>	<b>\$ 4,272,577</b>	<b>\$ 4,264,880</b>	<b>\$ 4,347,542</b>
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 4,381,549</b>	<b>\$ 4,272,577</b>	<b>\$ 4,264,880</b>	<b>\$ 4,347,542</b>
<b>EPA Details</b>				
% 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)	\$ 97,162	\$ 91,226	\$ 89,378	\$ 89,038
<b>8012 - EPA, Current Year Receipt</b>				
(P-2 plus Current Year Accrual)	96,974	91,226	89,378	89,038
<b>8019 - EPA, Prior Year Adjustment</b>				
(P-A less Prior Year Accrual)	218	188	-	-
<b>Accrual (from Assumptions)</b>	-	-	-	-
<b>Summary of Student Population</b>				
	2018-19	2019-20	2020-21	2021-22
<b>Unduplicated Pupil Population</b>				
Enrollment	462	455	447	453
COE Enrollment	14	15	15	15
<b>Total Enrollment</b>	<b>476</b>	<b>470</b>	<b>462</b>	<b>468</b>
Unduplicated Pupil Count	261	240	232	236
COE Unduplicated Pupil Count	9	9	9	9
<b>Total Unduplicated Pupil Count</b>	<b>270</b>	<b>249</b>	<b>241</b>	<b>245</b>
Rolling %, Supplemental Grant	52.8400%	54.7700%	53.9800%	52.5000%
Rolling %, Concentration Grant	52.8400%	54.7700%	53.9800%	52.5000%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	215.40	212.52	196.12	193.26
Grades 4-6	154.44	140.22	154.13	156.35
Grades 7-8	115.97	103.39	96.64	95.58
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>485.81</b>	<b>456.13</b>	<b>446.89</b>	<b>445.19</b>
<b>Necessary Small School ADA</b>	<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	-	-	-	-
<b>Total Necessary Small School ADA</b>	-	-	-	-
<b>Total Funded ADA</b>	<b>485.81</b>	<b>456.13</b>	<b>446.89</b>	<b>445.19</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	213.38	196.12	187.55	193.26
Grades 4-6	138.99	154.57	150.68	156.35
Grades 7-8	104.29	96.56	101.21	95.58
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>456.66</b>	<b>447.25</b>	<b>439.44</b>	<b>445.19</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>29.15</b>	<b>8.88</b>	<b>7.45</b>	<b>-</b>
<b>LCAP Percentage to Increase or Improve Services</b>				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concer	\$ 406,570	\$ 409,196	\$ 403,119	\$ 400,972
Current year Percentage to Increase or Improve !	10.57%	10.95%	10.80%	10.50%

# Blank Balancing Spreadsheet

Can be found at [www.scoe.org/pub/htdocs/fiscal-forms.html](http://www.scoe.org/pub/htdocs/fiscal-forms.html)

Or through [Escape/SCOE Resources/Forms](#)

## BALANCING SPREADSHEET - General Fund

			prior year	Budget Year	MYP Year 1	MYP Year 2
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>						
<i>from calculator</i>						
		State Aid	0	0	0	0
		EPA	0	0	0	0
		Property Taxes	0	0	0	0
		In-Lieu of Property Tax	0	0	0	0
		<i>subtotal</i>	0	0	0	0
<i>additional items (not in calculator)</i>						
		property tax transfer-spec ed 8097	0			0
		basic aid supplemental	0	0	0	0
		basic aid choice	0	0	0	0
		prior year , object 8019	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0
		other _____	0	0	0	0
		prior year amount charter overpaid	0	0	0	0
		<i>General Fund total</i>	\$0 ◊	\$0 ●	\$0 ◻	\$0 ▲
<b>Escape</b>						
	resource	object				
general fund	0000	8011 State Aid + choice + supplemental	0	0		
general fund	1400	8012 EPA	0	0		
general fund	0000/1400	8019 Prior year	0	0		
general fund	0000	802x-804x Property Taxes	0	0		
general fund	0000	8091 LCFF transfer	0	0		
general fund	0000	8096 In-Lieu of Property Tax	0	0		
		<i>subtotal</i>	0	0		
general fund	6500	8097 property tax transfer-special educ	0	0		
		<i>General Fund total</i>	\$0 ◊	\$0 ●		
<b>Multi-year Projection</b>						
MYP- general fund		LCFF Sources (8010-8099)	0	0	0	0
		<i>General Fund total</i>	\$0 ◊	\$0 ●	\$0 ◻	\$0 ▲

Info comes from MYP Assumptions

Use info found in LCFF Calculator

Use info found in Escape

Use info found in Escape

Use info found in MYP

# LCFF Information: Use Summary Tab

- Use information on the Summary Tab of the calculator to fill in the first section of the Balancing Spreadsheet

		Budget Year
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>		
<i>from calculator</i>	State Aid	1 1,130,884
	EPA	2 89,972
	Property Taxes	3 5,538,368
	In-Lieu of Property Tax	4 2,543,478
	<i>subtotal</i>	5 4,215,746

LCFF Calculator Universal Assumptions	
Components of LCFF By Object Code	
	2019-20
8011 - State Aid	\$ 1 1,130,884
8011 - Fair Share	-
8311 & 8590 - Categoricals	-
EPA (for LCFF Calculation purposes)	2 89,972
<i>Local Revenue Sources:</i>	
8021 to 8089 - Property Taxes	3 5,538,368
8096 - In-Lieu of Property Taxes	4 (2,543,478)
<i>Property Taxes net of in-lieu</i>	2,994,890
<b>TOTAL FUNDING</b>	\$ 5 4,215,746

# Escape Information: Run a Fiscal 02a, OB 8011-8099

## BALANCING SPREADSHEET - General Fund

		Budget Year	MYP Year 1	MYP Year 2
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>				
<i>from calculator</i>				
	State Aid	1,130,884	1,244,694	1,340,155
	EPA	89,972	88,156	87,818
	Property Taxes	5,538,368	5,593,752	5,649,689
	In-Lieu of Property Tax	-2,543,478	-2,687,483	-2,750,901
	<i>subtotal</i>	4,215,746	4,239,119	4,326,761
<i>additional items (not in calculator)</i>				
<b>Escape Info</b>	property tax transfer-spec ed 8097	6 176,291	176,291	176,291
	basic aid supplemental	0	0	0
	basic aid choice	0	0	0
	prior year , object 8019	0	0	0
	Fund 01, object 8091, LCFF Transfer	4 -10,000	-10,000	-10,000
	other _____	0	0	0
	prior year amount charter overpaid	0	0	0
<i>General Fund total</i>	7 \$4,382,037	\$4,405,410	\$4,493,052	

Info comes from MYP Assumptions

## Current Year Escape Report

Escape		resource	object		
general fund	0000	8011	State Aid + choice + supplemental	1	1,130,884
general fund	1400	8012	EPA	2	89,972
general fund	0000/1400	8019	Prior year		0
general fund	0000	802x-804x	Property Taxes	3	5,538,368
general fund	0000	8091	LCFF transfer	4	-10,000
general fund	0000	8096	In-Lieu of Property Tax	5	-2,543,478
			<i>subtotal</i>		4,205,746
general fund	6500	8097	property tax transfer-special educ	6	176,291
			<i>General Fund total</i>	7	\$4,382,037

Fiscal02a

Account Summary by Object

Balances through December (06)			
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget
<b>Fund 01 - General Fund</b>			
01- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	1,370,965.00	1,130,884.00
01- 0000- 0- 0000- 0000- 8011- 000- DBAS	Revenue Limit S,Unrestric		
	<b>Total for Object 8011</b>	1,370,965.00	1,130,884.00
01- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	90,981.00	89,972.00
	<b>Total for Object 8012</b>	90,981.00	89,972.00
01- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric		
	<b>Total for Object 8019</b>	.00	.00
01- 0000- 0- 0000- 0000- 8021- 000- 0000	Home Owners Exe,Unrestric	35,013.00	33,941.00
	<b>Total for Object 8021</b>	35,013.00	33,941.00
01- 0000- 0- 0000- 0000- 8022- 000- 0000	Timber Yield Ta,Unrestric	3,400.00	3,400.00
	<b>Total for Object 8022</b>	3,400.00	3,400.00
01- 0000- 0- 0000- 0000- 8041- 000- 0000	Secured Tax Rol,Unrestric	4,639,761.00	4,858,706.00
	<b>Total for Object 8041</b>	4,639,761.00	4,858,706.00
01- 0000- 0- 0000- 0000- 8042- 000- 0000	Unsecured Roll,Unrestric	165,158.00	173,706.00
	<b>Total for Object 8042</b>	165,158.00	173,706.00
01- 0000- 0- 0000- 0000- 8043- 000- 0000	Prior Years' Ta,Unrestric		
	<b>Total for Object 8043</b>	.00	.00
01- 0000- 0- 0000- 0000- 8044- 000- 0000	Supplemental Ta,Unrestric	108,000.00	125,000.00
	<b>Total for Object 8044</b>	108,000.00	125,000.00
01- 0000- 0- 0000- 0000- 8045- 000- 0000	Ed Revenue Augm,Unrestric	211,065.00	264,646.00
	<b>Total for Object 8045</b>	211,065.00	264,646.00
01- 0000- 0- 0000- 0000- 8047- 000- 0000	Community Redev,Unrestric	70,000.00	78,969.00
	<b>Total for Object 8047</b>	70,000.00	78,969.00
01- 0000- 0- 0000- 0000- 8091- 000- 0000	Revenue Limit T,Unrestric	10,000.00	10,000.00
	<b>Total for Object 8091</b>	10,000.00	10,000.00
01- 0000- 0- 0000- 0000- 8096- 000- 0000	Property Tax Tr,Unrestric	2,415,493.00	2,543,478.00
01- 0000- 0- 0000- 0000- 8096- 000- PY00	Property Tax Tr,Unrestric		
	<b>Total for Object 8096</b>	2,415,493.00	2,543,478.00
01- 6500- 0- 5001- 0000- 8097- 000- 0000	Property Taxes,Special Ed	168,051.00	176,291.00
	<b>Total for Object 8097</b>	168,051.00	176,291.00
	<b>Total for Org 051 and Fund General Fund</b>	4,436,921.00	4,382,037.00

# MYP Information

## BALANCING SPREADSHEET - General Fund

	Budget Year	MYP Year 1	MYP Year 2
<b>Multi-year Projection</b>			
MYP- general fund			
LCFF Sources (8010-8099)	<b>1</b> 4,382,037	<b>2</b> 4,405,410	<b>3</b> 4,493,052
<i>General Fund total</i>	\$4,382,037 ●	\$4,405,410 ■	\$4,493,052 ▲

### SACS Form MYPI

2019-20 First Interim  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Form MYPI

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	<b>1</b> 4,382,037.00	0.53%	<b>2</b> 4,405,410.00	1.99%	<b>3</b> 4,493,052.00
2. Federal Revenues	8100-8299	330,323.00	-15.52%	279,056.00	0.00%	279,056.00
3. Other State Revenues	8300-8599	427,947.00	-23.87%	325,793.00	-0.52%	324,104.20
4. Other Local Revenues	8600-8799	1,087,358.00	-2.51%	1,060,049.40	-30.86%	732,870.43
5. Other Financing Sources						
a. Transfers In	8900-8929	563,639.00	-46.53%	301,359.40	18.85%	358,153.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,791,304.00	-6.18%	6,371,667.80	-2.89%	6,187,235.63

# Completed Balancing Spreadsheet

## BALANCING SPREADSHEET - General Fund

		Budget Year	MYP Year 1	MYP Year 2		
LCFF Cal.	<b>LCFF Calculator (COMPLETE THIS FIRST)</b>					
	from calculator	State Aid	1,130,884	1,244,694	1,340,155	
		EPA	89,972	88,156	87,818	
		Property Taxes	5,538,368	5,593,752	5,649,689	
		In-Lieu of Property Tax	-2,543,478	-2,687,483	-2,750,901	
		<i>subtotal</i>	4,215,746	4,239,119	4,326,761	
	Escape	additional items (not in calculator)	property tax transfer-spec ed 8097	176,291	176,291	176,291
			basic aid supplemental	0	0	0
			basic aid choice	0	0	0
			prior year , object 8019	0	0	0
		Fund 01, object 8091, LCFF Transfer	-10,000	-10,000	-10,000	
		other _____	0	0	0	
		prior year amount charter overpaid	0	0	0	
	<i>General Fund total</i>	\$4,382,037 ●	\$4,405,410 ◻	\$4,493,052 ▲		
MYP	<b>Escape</b>					
		resource	object			
	general fund	0000	8011	State Aid + choice + supplemental	1,130,884	
	general fund	1400	8012	EPA	89,972	
	general fund	0000/1400	8019	Prior year	0	
	general fund	0000	802x-804x	Property Taxes	5,538,368	
	general fund	0000	8091	LCFF transfer	-10,000	
	general fund	0000	8096	In-Lieu of Property Tax	-2,543,478	
			<i>subtotal</i>	4,205,746		
		general fund	6500	8097	property tax transfer-special educ	176,291
		<i>General Fund total</i>	\$4,382,037 ●			
<b>Multi-year Projection</b>						
MYP- general fund	LCFF Sources (8010-8099)		4,382,037	4,405,410	4,493,052	
	<i>General Fund total</i>		\$4,382,037 ●	\$4,405,410 ◻	\$4,493,052 ▲	

Info comes from MYP Assumptions



Balanced                      Balanced                      Balanced



LCFF Exercise Instructions

Your LEA has a district school and a charter. You have all the data ready to complete the LCFF calculator for the second interim report.

Enter the following data below to complete the data tabs for your LCFF revenues calculations:

District: \_\_\_\_\_

**Property taxes:**

19-20: P-1: \$5,000,000 (includes \$300,000 in RDA taxes)

Subsequent Years: 2% over prior for the subsequent years.

20-21: \$5,394,000 (includes \$300,000 in RDA taxes)

21-22: \$5,495,880 (includes \$300,000 in RDA taxes)

**Charter shift** is zero for all years at this time

**COE Enrollment** is zero for all years at this time

**NPS ADA and County ADA** are zero for all years at this time

	<b>District Enrollment:</b>		<b>District UPC:</b>		<b>ADA:</b>
19-20:	420	84	TK-3:	244.44	4-6: 162.96
20-21:	433	87	TK-3:	252.01	4-6: 168.00
21-22:	468	94	TK-3:	272.38	4-6: 181.58

Charter: \_\_\_\_\_

	<b>Enrollment:</b>		<b>UPC:</b>		<b>ADA:</b>	
19-20:	180	33	TK-3:	57.02	4-6: 115.78	Total: 172.8
20-21:	189	34	TK-3:	59.88	4-6: 121.56	Total: 181.44
21-22:	200	36	TK-3:	63.36	4-6: 128.64	Total: 192

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF			
	2019-20	2020-21	2021-22
COLA & Augmentation	3.26%	2.29%	2.71%
GAP Funding rate	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>			
Less In-Lieu transfer	\$ -	\$ -	\$ -
Total Local Revenue	\$ -	\$ -	\$ -
Statewide 90th percentile rate	---	---	---
<b>OTHER LCFF TRANSITION INFORMATION</b>			
Floor Adjustments	B-10		
Miscellaneous Adjustments	E-1		
Minimum State Aid Adjustments	G-5		
Funded Based on Target Formula	True/False	TRUE	TRUE
<b>UNDUPLICATED PUPIL PERCENTAGE</b>			
	2019-20	2020-21	2021-22
District Enrollment	A-1 / A-3		
COE Enrollment	A-2 / A-4		
Total Enrollment			
District Unduplicated Pupil Count	B-1 / B-3		
COE Unduplicated Pupil Count	B-2 / B-4		
Total Unduplicated Pupil Count			
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>			
<b>Enter ADA. Calculator will use greater of total current or prior year ADA.</b>			
<i>Enter ADA by grade span.</i>			
ADA	ADA to use:	2019-20	2020-21
<b>CURRENT YEAR ADA:</b>			
Grades TK-3	P-2	B-1	
Grades 4-6	(Annual for Special	B-2	
Grades 7-8	Day Class	B-3	
Grades 9-12	extended year)	B-4	
<b>Non Public School, NPS-Licensed Children Institutions, Community Day School:</b>			
Grades TK-3		E-1	
Grades 4-6	Annual	E-2	
Grades 7-8		E-3	
Grades 9-12		E-4	
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			
<b>DISTRICT TOTAL</b>			
County operated (Community School, Special Ed):			
Grades TK-3		E-6 & E-11	
Grades 4-6		E-7 & E-12	
Grades 7-8	P-2 / Annual	E-8 & E-13	
Grades 9-12		E-9 & E-14	
<b>COUNTY TOTAL</b>			
<b>RATIO: District ADA to Enrollment</b>			
<b>RATIO: County ADA to Enrollment</b>			
<b>PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>			
ADA transfer: Student from District to Charter (cross fiscal year)		2019-20	2020-21
Grades TK-3	A-6		
Grades 4-6	A-7		
Grades 7-8	A-8		
Grades 9-12	A-9		
ADA transfer: Student from Charter to District (cross fiscal year)			
Grades TK-3	A-11		
Grades 4-6	A-12		
Grades 7-8	A-13		
Grades 9-12	A-14		
Difference (if diff. < 0, no adj. to PY ADA)			

### District MYP Data tab

Charter School Data Elements required to calculate the LCFF			
	2019-20	2020-21	2021-22
COLA & Augmentation	3.26%	2.29%	2.71%
GAP Funding rate	100.00%	100.00%	100.00%
<b>In-Lieu of Property Tax</b>			
Statewide 90th percentile rate	---	---	---
<b>UNDUPLICATED PUPIL PERCENTAGE</b>			
<b>Charter School:</b>	2019-20	2020-21	2021-22
Enrollment	A-1, A-2, A-3		
Unduplicated Pupil Count	B-1, B-2, B-3		
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%
<b>Concentration Grant Funding Limitation: District of Physical Location</b>			
<i>Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.</i>			
	2019-20	2020-21	2021-22
Unduplicated Pupil Percentage (%)	D-3 / H-3		
<b>Unduplicated Pupil Percentage: Supplemental Grant</b>			
<b>Unduplicated Pupil Percentage: Concentration Grant</b>			
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>			
<i>Enter P2 Data - Note: Charter School ADA is always funded on Current Year</i>			
	2019-20	2020-21	2021-22
Grades TK-3	B-1		
Grades 4-6	B-2		
Grades 7-8	B-3		
Grades 9-12	B-4		
<b>SUBTOTAL ADA</b>			
<b>RATIO: ADA to Enrollment</b>			
<b>OTHER LCFF TRANSITION INFORMATION</b>			
Miscellaneous Adjustments	E-1		
Minimum State Aid Adjustments	G-2		
Funded Based on Target Formula	True/False		

### Charter MYP Data tab

IN-LIEU PROPERTY TAX TRANSFER			
	2019-20	2020-21	2021-22
Local Property Taxes	\$ -	\$ -	\$ -
Less: RDA incl. in Prop. Taxes			
Local Property Taxes less RDA	\$ -	\$ -	\$ -
District LCFF ADA	438.52	-	-
Total Charter LCFF ADA	-	-	-
Total LCFF ADA	438.52	-	-
Property Taxes per ADA	\$ -	\$ -	\$ -
<b>Funding Method:</b>			
Property Taxes per ADA	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-
Certified In-Lieu Taxes	-	-	-
Alternative Calculation Tool			
<b>In-Lieu of Property Tax Transfer</b>	\$ -	\$ -	\$ -
<b>Prior Year Basic Aid Status</b>			
	Non-Basic Aid	Non-Basic Aid	
1	\$ -	\$ -	\$ -
<b>1. Property Taxes per ADA</b>			
ADA	\$ -	\$ -	\$ -
<b>2. LCFF Funding per ADA</b>			
<b>a. Charter IS funded at Target in prior year</b>			
<u>Grade Level</u>	<u>ADA</u>	<u>ADA</u>	<u>ADA</u>
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -
<b>b. Charter IS NOT funded at Target in prior year</b>			
Target Base + GSA			
Total Target Grant			
Ratio of Base to Total Target	0.00%	0.00%	0.00%
Floor + CY Gap			
Charter ADA (from all districts)			
Floor + CY Gap per ADA	-	-	-
ADA for students residing in the District	-	-	-
Floor + CY Gap for District of Residence	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -

### In-Lieu Property Tax tab

LCFF exercise answer key

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
		2019-20	2020-21	2021-22	
COLA & Augmentation		3.26%	2.29%	2.71%	
GAP Funding rate		100.00%	100.00%	100.00%	
<b>Estimated Property Taxes (with RDA)</b>	A-6	\$ 5,000,000	\$ 5,394,000	\$ 5,495,880	
Less In-Lieu transfer		\$ (1,399,792)	\$ (1,536,712)	\$ (1,544,383)	
Total Local Revenue		\$ 3,600,208	\$ 3,857,288	\$ 3,951,497	
Statewide 90th percentile rate		---	---	---	
OTHER LCFF TRANSITION INFORMATION					
		2019-20	2020-21	2021-22	
Floor Adjustments	B-10				
Miscellaneous Adjustments	E-1				
Minimum State Aid Adjustments	G-5				
Funded Based on Target Formula	True/False	TRUE	TRUE	TRUE	
UNDUPLICATED PUPIL PERCENTAGE					
		2019-20	2020-21	2021-22	
District Enrollment	A-1/A-3	420	433	468	
COE Enrollment	A-2/A-4	-	-	-	
Total Enrollment		420	433	468	
District Unduplicated Pupil Count	B-1/B-3	84	87	94	
COE Unduplicated Pupil Count	B-2/B-4	-	-	-	
Total Unduplicated Pupil Count		84	87	94	
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	
Single Year Unduplicated Pupil Percentage		20.00%	20.09%	20.09%	
Unduplicated Pupil Percentage (%)		20.00%	20.05%	20.06%	
AVERAGE DAILY ATTENDANCE (ADA)					
Enter ADA. Calculator will use greater of total current or prior year ADA.					
Enter ADA by grade span.					
ADA	ADA to use:	2019-20	2020-21	2021-22	
CURRENT YEAR ADA:					
Grades TK-3	P-2 (Annual for Special Day Class extended year)	B-1	244.44	252.01	272.38
Grades 4-6		B-2	162.96	168.00	181.58
Grades 7-8		B-3	-	-	-
Grades 9-12		B-4	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3		E-1	0.00	0.00	0.00
Grades 4-6	Annual	E-2	0.00	0.00	0.00
Grades 7-8		E-3	0.00	0.00	0.00
Grades 9-12		E-4	0.00	0.00	0.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)			-	-	-
DISTRICT TOTAL			407.40	420.01	453.96
County operated (Community School, Special Ed):					
Grades TK-3		E-6 & E-11	0.00	0.00	0.00
Grades 4-6	P-2/Annual	E-7 & E-12	0.00	0.00	0.00
Grades 7-8		E-8 & E-13	0.00	0.00	0.00
Grades 9-12		E-9 & E-14	0.00	0.00	0.00
COUNTY TOTAL			-	-	-
RATIO: District ADA to Enrollment		97.00%	97.00%	97.00%	
RATIO: County ADA to Enrollment		0.00%	0.00%	0.00%	
PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT					
ADA transfer: Student from District to Charter (cross fiscal year)		2019-20	2020-21	2021-22	
Grades TK-3	A-6	-	-	-	
Grades 4-6	A-7	-	-	-	
Grades 7-8	A-8	-	-	-	
Grades 9-12	A-9	-	-	-	
ADA transfer: Student from Charter to District (cross fiscal year)			-	-	
Grades TK-3	A-11	-	-	-	
Grades 4-6	A-12	-	-	-	
Grades 7-8	A-13	-	-	-	
Grades 9-12	A-14	-	-	-	
Difference (if diff. <0, no ad.) to PY ADA		-	-	-	

Charter School Data Elements required to calculate the LCFF				
		2019-20	2020-21	2021-22
COLA & Augmentation		3.26%	2.29%	2.71%
GAP Funding rate		100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6/F-7	1,399,792	1,536,712	1,544,383
Statewide 90th percentile rate		---	---	---
UNDUPLICATED PUPIL PERCENTAGE				
		2019-20	2020-21	2021-22
Charter School:		2019-20	2020-21	2021-22
Enrollment	A-1, A-2, A-3	180	189	200
Unduplicated Pupil Count	B-1, B-2, B-3	33	34	36
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		18.33%	17.99%	18.00%
Unduplicated Pupil Percentage (%)		18.33%	18.16%	18.10%
Concentration Grant Funding Limitation: District of Physical Location				
physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage.				
Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.				
Unduplicated Pupil Percentage (%)	D-3/H-3	2019-20	2020-21	2021-22
		18.33%	17.99%	18.00%
Unduplicated Pupil Percentage: Supplemental Grant		18.33%	18.16%	18.10%
Unduplicated Pupil Percentage: Concentration Grant		18.33%	17.99%	18.00%
AVERAGE DAILY ATTENDANCE (ADA)				
Enter P2 Data - Note: Charter School ADA is always funded on Current Year				
		2019-20	2020-21	2021-22
Grades TK-3	B-1	57.02	59.88	63.36
Grades 4-6	B-2	115.78	121.56	128.64
Grades 7-8	B-3	-	-	-
Grades 9-12	B-4	-	-	-
SUBTOTAL ADA		172.80	181.44	192.00
RATIO: ADA to Enrollment		0.96	0.96	0.96
OTHER LCFF TRANSITION INFORMATION				
Miscellaneous Adjustments	E-1			
Minimum State Aid Adjustments	G-2			
Funded Based on Target Formula	True/False	TRUE	TRUE	TRUE

IN-LIEU PROPERTY TAX TRANSFER				
		2019-20	2020-21	2021-22
Local Property Taxes		\$5,000,000	\$5,394,000	\$5,495,880
Less: RDA incl. in Prop. Taxes		\$ 300,000	\$ 300,000	\$ 300,000
Local Property Taxes less RDA		\$ 4,700,000	\$ 5,094,000	\$ 5,195,880
District LCFF ADA		407.40	420.01	453.96
Total Charter LCFF ADA		172.80	181.44	192.00
Total LCFF ADA		580.20	601.45	645.96
Property Taxes per ADA		\$ 8,100.65	\$ 8,469.53	\$ 8,043.66
Funding Method:				
Property Taxes per ADA		\$ 1,399,792	\$ 1,536,712	\$ 1,544,383
LCFF Funding per ADA		-	-	-
Certified In-Lieu Taxes		-	-	-
Alternative Calculation Tool				
In-Lieu of Property Tax Transfer		\$ 1,399,792	\$ 1,536,712	\$ 1,544,383
Prior Year Basic Aid Status		-	-	-
1. Charter		\$ 1,399,792	\$ 1,536,712	\$ 1,544,383
1. Property Taxes per ADA		172.80	181.44	192.00
ADA		\$ 1,399,792	\$ 1,536,712	\$ 1,544,383
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior Grade Level		ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target		\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target		0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA		-	-	-
ADA for students residing in the District		172.80	181.44	192.00
Floor + CY Gap for District of Residence		-	-	-
In-Lieu of Property Tax limit during Transition		\$ -	\$ -	\$ -