

Student Absenteeism and School District Revenue Loss

Districts are not funded on enrollment counts. They are funded only if a student is in attendance (Average Daily Attendance/ADA). Districts have to plan for staffing and other associated costs based on student enrollment even though actual funding to support programs rely heavily upon positive student attendance. On average, positive student attendance is about 94% of enrollment and most districts strive to be above this number. For LESD, the average enrollment count to date for 2018/19 is 260. On a given day at 94% attendance, ADA would be 244 (16 students absent).

To determine the exact revenue loss associated with student absence is complex. As enrollment fluctuates, so does ADA, as they are relative. There are also different funding amounts depending on the grade level of the student. The following is a summary of how districts are funded under the Local Control Funding Formula (LCFF).

FUNDING FORMULA

The largest source of school funding comes from the LCFF. The funding sources that support the LCFF are state aid, local taxes and voter approved Education Protection Account tax revenues.

This formula distributes different amounts of **Base Grant** revenue per grade level attendance and is adjusted annually by COLA.

In addition, districts receive a **Grade Span Adjustment** for K-3 if class averages are below 24.

The 2018-19 base grant amounts per grade are as follows:

Grade Span	Base Grant per ADA	K-3 Grade Span Adjustment
K-3	\$ 7,459	\$ 776
4-6	\$ 7,571	
7-8	\$ 7,796	

Districts also receive additional funding (**Supplemental and Concentration funding**) for students who fall under the umbrella of what is called Unduplicated Pupil Percentage (UPP). Unduplicated pupils are students who fall under at least one category of foster youth, English learners, and/or pupils eligible for free or reduced priced meals.

In 2018-19, LESD's UPP is 90.32%, meaning 90% of our student enrollment meets this classification. Therefore, LESD receives 90.32% of the Supplemental/Concentration grant funds available.

The 2018-19 Supplemental/Concentration grant funds per ADA are as follows:

Grade Span	Base Grant per ADA	Grade Span Adjustment	Supplemental Concentration Grants	Total LCFF Funding
K-3	\$ 7,459	\$ 776	\$ 2,942	\$ 11,177
4-6	\$ 7,571		\$ 2,705	\$ 10,276
7-8	\$ 7,796		\$ 2,785	\$ 10,581
Average	\$ 7,609	\$ 776	\$ 2,811	\$ 10,678

The highest percentage of LESD's student population is in K-3, followed by 4-6 and finally 7-8. To simplify the revenue loss calculations, an average of the three funding levels will be used.

The following is a table showing LCFF annual funding at different percentages of attendance with 260 as the enrollment assumption and \$10,678 as the average LCFF funding per ADA. The bottom two rows of the table are the current annual funding loss for the district as of 11/30/18 and the daily loss per student absence.

% of Enrollment	ADA	Average Per ADA Funding	Annual LCFF Revenue	Annual Revenue Loss
100%	260	\$ 10,678	\$ 2,776,280	0
96%	250	\$ 10,678	\$ 2,665,229	\$ (111,051)
94%	244	\$ 10,678	\$ 2,609,703	\$ (166,577)
92%	239	\$ 10,678	\$ 2,554,178	\$ (222,102)
92.73%	241	\$ 10,678	\$ 2,574,444	\$ (201,836)

LESD 1st ADA Reporting Period
as of 11/30/2018

School Days	Average Per ADA Funding	Daily \$\$ Loss per Student Absence
180	\$ 10,678	\$ (59.32)