

# **Fiscal Procedural Manual**

*For Business Officials in  
California County Offices of Education*

Original Publication: 2005

First Updated: 2006

Second Update: 2007

Third Update: 2008

*Presented by*

**The Fiscal Crisis & Management Assistance Team**

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# Acknowledgments

On behalf of the Kern County Superintendent of Schools and the Fiscal Crisis & Management Assistance Team (FCMAT) Board of Directors, and in conjunction with the California County Superintendent Educational Services Association (CCSESA) subcommittee, Business & Administration Steering Committee (BASC), and School Financial Services Subcommittee (SFSS), I wish to thank the many people who assisted in the development and revision of the Fiscal Procedural Manual for California County Office of Education (COE) Business Officials.

Thank you to the FCMAT Board of Directors for their support and vision in recognizing the need for consistent procedures and standards for COE Business Officials to use in reviewing fiscal operations of school districts throughout California. This manual will assist all school business officials working in county offices in maintaining legal and ethical standards of operation.

The Steering Committee for the development of this manual consisted of leading COE Business Officials throughout the state. They provided valuable work and expertise in the manual's development. The lead committee member responsible for the primary development was Sandra Peck, Assistant Superintendent for Business Services, Marin COE. Other Steering Committee members who played vital roles were the following:

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The CCSESA subcommittee, BASC and SFSS are recognized in the review and finalization of the COE Fiscal Procedural Manual. A special thank you to the following BASC subcommittee members who met with and assisted FCMAT in the final development of this product:

Leticia Allen, Solano COE	Stan Mantoath, Ventura COE
Wendy Benkert, Orange COE	Carlene Naylor, Alameda COE
Francie Heim, El Dorado COE	Betty Richards, San Bernardino COE
Susan Birch Grinsell, Humboldt COE	Damon Smith, Imperial COE
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Sincerely,



Joel D. Montero  
Chief Executive Officer, FCMAT



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***Procedures***

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# Facility Maintenance Accounts

## I. OVERVIEW

Two facility maintenance programs, deferred maintenance and ongoing and major maintenance, have been established by legislation. These programs involve the action of county offices to certify that restricted amounts have been set aside in local educational agency (LEA) budgets and that the required funds have been deposited or transferred to these accounts.

## II. THE DEFERRED MAINTENANCE PROGRAM

A. The State provides matching funds to LEAs on a dollar-for-dollar basis up to a maximum state aid amount to assist school districts with expenditures for major repair or replacement of existing school building components so that the educational process may safely continue. This is the State's deferred maintenance program.

B. There are two types of deferred maintenance grants.

1. Basic grant: Education Code Sections 17584 and 17585

2. Extreme hardship grant: Education Code Section 17587

- The State provides funding for critical hardship projects if the LEA has certain types of critical health and safety or structural work that it needs to complete within one year.

C. Prerequisites to receiving a grant include:

1. The entity must operate:

- a. A K-12 public elementary, unified, or high school district that serves any combination of kindergarten through twelfth grade pupils; or
- b. As a county superintendent of schools (CSS) that serves any combination of kindergarten through twelfth grade pupils; or
- c. A regional occupational center as identified in Education Code Section 17592.5.  
or
- d. An all charter district that is funded through the revenue limit.
  - Assembly Bill 740 (Chapter 359, Statutes of 2005) included the Deferred Maintenance program on the list of ineligible programs that Charters participating in the Charter School Categorical Block Grant Program could apply.

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2. That the governing board of the applicant school district has established a deferred maintenance fund (fund14) for the purposes specified in Education Code Section 17582(a) and any regulations.
  3. That the applicant LEA has submitted and has received State Allocation Board approval of their five-year deferred maintenance plan (SAB 40-20).
- D. The California Department of Education (CDE) computes the maximum amounts that eligible LEAs may receive.
1. The calculation is based on Education Code Section 17584(b). The funding for the deferred maintenance program is allocated through the Office of Public School Construction (OPSC) based on the calculation provided by the CDE and the available funds.
  2. LEAs may receive less than 100% of the maximum amount calculated depending on the amount of funds available in the State School Deferred Maintenance Fund.
    - a. For example, for the 2003-04 fiscal year, the State funded the deferred maintenance apportionment at 97.97% of the maximum amount that was calculated by the CDE.
    - b. LEAs may also choose to receive a lesser amount by matching less than the state maximum.
    - c. If the LEA does not match the full maximum they are required to submit a report to the legislature by March 1st (EC 17584.1(c)) explaining how the governing board of the LEA plans to meet its current year facilities deferred maintenance needs without setting aside the funds set forth by Education Code Section 17584.
- E. Unmatched Carryover
1. If the state funds are insufficient to fund 100% of the amount calculated by the CDE, the district may transfer the excess local funds (the unmatched carryover) to the other funds of the district (Education Code Section 17583).
  2. Education Code Section 17583 requires the LEA's governing board to pass a school board resolution approving the transfer of the unmatched carryover by a two-thirds vote,
    - a. The LEA is required to file a copy of this resolution with the county superintendent and county auditor (Education Code Section 17583).

# Facility Maintenance Accounts

- b. If this withdraws funds that were used to meet the LEA maximum under Education Code 17584, the transfer would initiate the need for a report to the legislature by March 1st providing the explanation of how the LEA does not require these funds to meet its deferred maintenance needs. (*Deferred Maintenance Program Handbook*)
3. If the district chooses not to transfer the excess funds (unmatched carryover) to another fund, the district may use the unmatched carryover to offset some or all of the district's match in the subsequent fiscal year. (*Deferred Maintenance Program Handbook*).
  - a. One half of any interest earned on the deferred maintenance program grant funds may be applied towards the district match in any given fiscal year.
  - b. Carryover that has been reported on the *Certification of Deposits* (Form SAB 40-21) is considered matched and therefore cannot be applied as carryover in subsequent fiscal years.

### III. THE BASIC GRANT

To receive the basic grant, the LEA must:

- A. Submit a five-year deferred maintenance plan to the OPSC by the last working day of June for the current fiscal year.
  1. LEAs submit their five-year plan to OPSC on the *Five Year Plan*, Form SAB 40-20.
  2. On the *Five Year Plan*, LEAs list eligible items of major repair or replacement.
  3. The *Five Year Plan* is required by Education Code Section 17591.
    - OPSC does not fund the items listed on the plan, but approves the items on the *Five Year Plan* as eligible for expenditure from the LEA's deferred maintenance fund.
  4. The Five Year Plan may remain in effect for five years unless the LEA makes changes.
    - a. Revised plans are due the last working day of June for revisions that have affected the current year.
    - b. The annual auditors may test expenditures made in the deferred maintenance fund against the projects in the approved plan.

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5. When the plan is submitted, the LEA certifies that the governing board discussed the proposals and plans for the expenditure of deferred maintenance funds at a regularly scheduled public hearing.
- B. Deposit the LEA's match into the deferred maintenance fund by the date specified by the State Allocation Board (SAB) when the funding is authorized.
1. Deposits must be made prior to the certification made by the county offices of education on the *Certification of Deposits* (Form SAB 40-21), which is due to OPSC 60 days after the funding is authorized. Funds have typically been authorized in November or in December and a few times in January.
  2. The LEA may choose to use a portion of their restricted maintenance account (amounts in excess of 2 ½%) toward the LEA's matching requirement for deferred maintenance (EC17070.75).

## IV. EXTREME HARDSHIP GRANT

- A. OPSC allocates extreme hardship funding to LEAs based on criteria established for funding and an application submitted by the LEA.
- B. LEAs must submit the application for extreme hardship funding prior to the start of construction and before the end of the fiscal year. Requests for extreme hardship funding are submitted on form SAB 40-22, *Extreme Hardship Application*.

## V. RESTRICTED MAINTENANCE ACCOUNTS

LEAs are required to establish a restricted ongoing and major maintenance account in the general fund if they participate in the State School Building Programs.

- A. Education Code 17014 (b)(2): LEAs participating in only the Leroy Greene Lease-Purchase Program Law of 1976 are required to establish a restricted routine repair and regular maintenance fund (RRRMF) account (SACS Resource 8100) and must annually deposit a minimum of at least 2% of the LEA's total general fund adopted budget.
- A contribution to the RMA may be provided in lieu of meeting the ongoing requirements for the RRRMF per EC 17070.75(b)(2)(c).
- B. Education Code 17070.75: LEAs in the 1998 School Facility Grant Program (SFP) must annually deposit at least 3% of the LEA's total general fund adopted budget into an ongoing and major maintenance account called the RMA (SACS Resource 8150).
1. The RMA must be set up for the fiscal budget year following the fiscal year any SFP project(s) receives full grant funding.

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2. The district must make the first deposit that fiscal year and make additional deposits each fiscal year for 20 years.
- C. There are exceptions for both of the restricted maintenance programs.
1. Small school districts are exempted from meeting the annual minimum contribution requirement; that is, elementary districts under 901 ADA, high school districts under 301 ADA, and unified school districts under 1,201 ADA. These districts still need to establish the fund and certify that they can adequately maintain their facilities, but the dollar amount the district is required to transfer is based on the need of the district and not the percentage established in the Education Code.
  2. County offices are allowed to calculate the percentage based on the unrestricted expenditures. This exemption does not apply to the Lease Purchase program.
  3. Districts that are the administrative unit for a special education SELPA are allowed to exclude the pass through funds from the expenditures when making the calculation.
- D. The LEA may count deposits to the RMA account in excess of 2 ½% toward the LEA's matching requirement for deferred maintenance. That is, the LEA may record a transfer of the excess amount out of the ongoing and major maintenance account and into the deferred maintenance fund.
- E. LEAs annually certify that they are maintaining the restricted routine repair and regular maintenance fund (RRRMF) on the form SAB 270, *Routine Restricted Maintenance Account Certification*.
- F. County offices of education collect the following information for the *Certification of Deposits* (form SAB 40-21).
- a. Unmatched carryover,
  - b. Annual deposits in the ongoing and major maintenance account (RMA),
  - c. Transfers into the deferred maintenance fund,
  - d. Total general fund budget for the current year,
  - e. Three percent of the general fund budget required to be earmarked for the RMA,
  - f. Amount budgeted in the RMA for the current year, and
  - g. The actual amount expended in the RMA for the prior year.
  - h. The state budget software *Criteria and Standards* will validate that 3% of the LEA's adopted budget has been set aside in the RMA account.

# Facility Maintenance Accounts

## VI. COUNTY OFFICE OF EDUCATION RESPONSIBILITIES

### A. Legal Responsibilities of the County Office of Education

- Section 1866.4.6 of Title 2 of the California Code of Regulations requires the county superintendent of schools to report the district's deferred maintenance deposits on the form SAB 40-21, *Certification of Deposits*.

### B. Forms and Current Information

- The forms referred to in this procedure and other deferred maintenance information is available at the OPSC Web site. <http://www.opsc.dgs.ca.gov/SAB+Forms/Default.htm>

### C. Calendar

#### Month Activity

#### July

- Confirm as disclosed in the district budget criteria and standards that adequate contributions have been budgeted for deferred maintenance and the ongoing and major maintenance account.

#### August/September

- Confirm data in maximum deferred maintenance funding letter from CDE.
- Send copy of CDE letter to all LEAs.

#### October

- Prepare the SAB 40-21, *Certification of Deposits*.
- Send a copy of the worksheet to all LEAs listed on the worksheet to allow the LEA to confirm the calculation.

#### 60 days after the SAB apportions the Basic Grant

- Mail the SAB 40-21, *Certification of Deposits*.

Note: CCR, Title 2, Section 1866.4.6 states that forms received after 60 days will be brought to the board on a case-by-case basis to determine if the funds will be released.

### D. Maximum State Match

1. In August or September of each year, the CDE will send the county a letter and a list of the calculated amounts for the maximum deferred maintenance funding for each LEA in the county.

## Facility Maintenance Accounts

2. This list from the CDE represents the amounts that the CDE has certified to OPSC as the maximum amounts eligible for funding.
3. OPSC is responsible for determining whether or not the LEA is eligible for funding and officially certifying the deferred maintenance entitlement.
4. OPSC will annually determine the funding level to participating LEAs based on the funds available in the State School Deferred Maintenance Fund.
5. The letter from the CDE includes the second prior year unaudited actual amounts and the prior year P-2 ADA that the CDE used in calculating the maximum amounts for each LEA.
6. The county staff may want to verify that the unaudited actual amounts (for the county office of education) and the ADA (for school districts) in the CDE letter are correct. The ADA used by the CDE is the revenue limit ADA including adult education, ROC/P, and all charter district ADA funded through the revenue limit (effective 2006/07 supplemental hours are no longer converted to ADA and used in calculation).
  - a. The CDE will use the latest prior year revenue limit ADA that they have available (the Annual Principal Apportionment certified in February or the R-1 Principal Apportionment certified the first week in July will be used), if the ADA is amended after the CDE has calculated the maximum entitlement, the maximum amounts are not recalculated.
  - b. If the county staff verifies the ADA, the county staff should report any errors noted in the letter to the CDE and follow-up on the error to ensure that CDE has corrected it and issued a revised letter.
7. The county staff should send the CDE letter to all LEAs in the county once the information has been verified.

### E. Form SAB 40-21 – *Certification of Deposits*

1. The county is responsible for certifying that the LEAs made their required deferred maintenance deposits (LEA match) by the certification due date. This certification is done on the SAB 40-21 – *Certification of Deposits*.
2. The county staff must mail the SAB 40-21 no later than 60 days after the State Allocation Board (SAB) apportions the Basic Grant. If the deposits are not certified by the due date, the LEAs may not receive their deferred maintenance apportionment.

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3. The mailing address for the SAB 40-21 is:  
Office of Public School Construction  
Attention: Accounting Unit  
1130 K Street, Suite 400  
Sacramento, CA 95814

## **VI. LEGAL CITATIONS**

### A. Education Code

- Sections 17582 through 17592.5

### B. California Code of Regulations

- CCR Title 2 Sections 1866 through 1866.10

## **VII. WHERE TO GO FOR HELP**

### *The Deferred Maintenance Handbook*

This handbook is revised periodically by the Office of Public School Construction (OPSC) and is available on the OPSC website. All of the OPSC forms are also available at this site.

# Educational Revenue Augmentation Fund (ERAF)

## I. OVERVIEW

### A. The Education Revenue Augmentation Fund (ERAF)

1. The ERAF is the fund used to collect the property taxes in each county that are shifted from cities, the county, and special districts prior to their reallocation to K-14 school agencies.
2. The county treasurer maintains the ERAF on behalf of the county auditor.

### B. The Legislation

1. In the early 1990s, the State of California passed legislation that authorized the shift of property taxes from local governments to K-14 school agencies and a corresponding reduction in the state support of K-14 education.
2. This shift first had an impact on the 1992-1993 state budget.
3. The shift transferred over \$3.7 billion in property tax revenues from cities, the county and special districts.
4. The state has made numerous changes to the Revenue and Taxation Code since the early 1990s to modify the calculations.
5. In 2004-05, three shifts of property taxes from school agencies to local government occurred which affected the allocation of ERAF.
  - a. One tax shift is known as the “Triple Flip” began March 2004, after voters approved a bond initiative known as the “California Recovery Act.”

This act authorized issuance of \$15 billion in bonds to finance the 2002-03 and 2003-04 state budget deficits.

The revenue stream for payment of these bonds was established by the redirection of tax revenues through the “Triple Flip.”

Under the “Triple Flip,” one quarter of the local governments’ 1% share of sales taxes are re-directed to the state as a dedicated revenue source for the bond repayment. To mitigate the loss of this revenue to the local governments, the legislation “re-directed” property taxes in the ERAF to local government. The loss of ERAF property taxes to the school agencies is then backfilled with state aid.

It is anticipated the swap of sales taxes for property taxes will terminate once the deficit financing bonds are paid, which is currently expected in 9-13 years.

# Educational Revenue Augmentation Fund (ERAF)

- b. Shortly after the historic 2004 gubernatorial recall, a second shift occurred when the state reduced vehicle license fees (VLF) thus reducing revenue received by local governments. To backfill this reduction of revenue, the state shifted \$4.1 billion in property taxes from school districts to local government.
- c. The final shift occurred in November 2004, when Proposition 1A was approved. This proposition included “The Deal” which local governments agreed to a two year temporary shift of property taxes back to school agencies based upon a guarantee to never shift local government revenues to school agencies (save fiscal emergency). Subsequently, in 2006-07 the temporary tax shift to schools reverted back to local governments.

## C. Revenue and Taxation Code Sections 97 – 97.68

1. These code sections modify the calculations and allocations of property taxes made by the county and require the deposits of the amount of the property tax revenues not allocated to cities, the county, and special districts into the ERAF.
2. The county auditor is required to allocate the money in the ERAF to school districts, county offices of education, and community colleges.
3. The county superintendent of schools is required to determine the amount that the county auditor will allocate to each school district and county office of education.
4. Basic aid districts are excluded from receiving funds from ERAF.
5. The county auditor is required to allocate the ERAF to the school districts and county office based on the information provided by the county superintendent of schools.  
Revenue and taxation Code Section 97.2
  - a. The amount allocated is in inverse proportion to the amounts of property tax revenue per average daily attendance (ADA) in each school district and county office of education. That is, the more property taxes per ADA the district receives, the less ERAF per ADA they will receive.
6. The county auditor must not allocate any additional funds from ERAF to a school district or county office of education, causing those entities to become basic aid.
7. The county auditor is required to allocate the ERAF to the community colleges based on information provided by the Chancellor of the California Community Colleges.
8. If there are still additional funds in the ERAF after the allocations to school districts, county offices of education, and community colleges, the county auditor allocates these funds to the county superintendent of schools.

# Educational Revenue Augmentation Fund (ERAF)

- a. Funds allocated to the county superintendent are counted as property tax revenue for special education programs in augmentation of the amount calculated pursuant to Education Code Section 2572, to the extent that those property tax revenues offset state aid for county offices of education and school districts pursuant to Education Code Section 56836.08 subdivision (c). The allocation to a county office of education for special education (i.e. excess ERAF) is to be made as though none of the shifts enacted in 2004 occurred — see Revenue and Taxation Code section 97.70 (f) (1).
9. If any additional revenues remain after the allocation for special education, the county auditor will allocate the remaining revenues among the county, cities, and special districts in proportion to the amounts of ad valorem property tax revenues that were shifted from those agencies to the ERAF.

## II. DETAILED PROCEDURES

- A. Depending on the county, beginning in October, the county will provide an estimate of the ERAF funds for the fiscal year. In some counties, the estimate is provided in December or January. In some counties, this estimate is provided by the Auditor Controller's office.
- B. The county will provide an additional estimate in April and the final amount at the end of the year (July).
- C. The county office of education staff enter the amount of the estimated ERAF for the year into a spreadsheet that allocates the ERAF among the districts, the community colleges, and the county office of education. Sample spreadsheets are shown at the end of this section.
  1. The county office of education will receive a letter from the Chancellor's office that provides the amount of ERAF for the community colleges in the county. In some counties, this estimate is provided to the districts.
  2. The ADA used in the spreadsheets is current year or estimated current year ADA.
  3. The county office of education prepares the ERAF spreadsheet at P-1 and P-2. This information is also provided to the districts.
- D. The calculation is returned to the county auditor's office. The county auditor uses the spreadsheet to allocate the ERAF as the taxes are collected.

## Educational Revenue Augmentation Fund (ERAF)

1. Required shifts in the property taxes, that began in 2004-05 and sizably increased in 2006-07, may exceed the amounts allocated to the ERAF account, resulting in “negative” ERAF (In this case, the ERAF account is zeroed out and secured taxes are reduced in order to make up the total amount that needs to be shifted that particular year). Beginning in 2007-08, negative ERAF should be reported independently and not netted against secured taxes.
  2. If the ERAF fund is insufficient to fund the VLF Adjustment amount, the auditor shall reduce the amount of ad valorem property tax revenue that is otherwise required to be allocated to non-basic-aid districts and community college districts in the county for that fiscal year by an amount equal to the difference between the VLF Adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the ERAF in accordance with Revenue and Taxation Code Section 97.70 (a) (1) (B). These reductions are to be allocated among the various schools and college districts in proportion to their respective proportion of local secured assessed valuations.
  3. If the ERAF balance after adjustments is negative, then a reverse ERAF allocation may be necessary. All ERAF monies should be depleted before implementing a reverse ERAF shift from non-basic aid schools. The sequence of ERAF transfers for Triple Flip and VLF swap adjustments should be as follows:
    - ERAF
    - Supplemental ERAF
    - Unitary ERAF
    - HOPTR ERAF
    - Only after the ERAF resources listed above have been exhausted should a reversal occur.
    - The calculation of a district’s basic aid status should be based on the current year revenue limit and local property taxes prior to shifts in property taxes. The district’s prior year status as a basic aid district is not relevant.
- E. The county auditor completes the estimated tax reports in November, April, and August (final).
1. These tax reports are submitted to the county office of education.
  2. The county office of education is required to submit the tax reports to the California Department of Education by:
    - a. For the first principal apportionment – not later than November 15.
    - b. For the second principal apportionment – not later than April 15.

**Educational Revenue  
Augmentation Fund (ERAF)**

- c. For the annual principal apportionment – not later than August 15.
3. The county office of education submits the tax reports using the on-line software from the CDE.



# Allocation of ERAF Sample Worksheet #1

## ERAF Base Proration, Acct. #8045 ACOE, K-12 Districts and Community Colleges

### FY 2003/04 Base Taxes

Totals	P-1 ERAF	Ratio	Funds Distributed January	P-2 ERAF	Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Est#2	Total Distributed
ACOE	9,340,600.00	2.84%	5,176,054.39								5,176,054.39
K-12 Districts	278,013,700.00	84.53%	154,060,520.43								154,060,520.43
Community Colleges	41,548,299.00	12.63%	23,018,861.62								23,018,861.62
<b>Grand Total</b>	<b>328,902,599.00</b>	<b>100.00%</b>	<b>182,255,436.44</b>								<b>182,255,436.44</b>

### K-12 Distribution

District	P-1 or P-2 ADA	Ratio	Funds Distributed January	P-2 ADA	Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Act#2	Total Distributed
Alameda	9,991.73	4.93%	7,595,183.66								7,595,183.66
Albany	3,042.02	1.50%	2,310,907.81								2,310,907.81
Berkeley	8,497.92	4.20%	6,470,541.86								6,470,541.86
Castro Valley	7,858.99	3.88%	5,977,548.19								5,977,548.19
Dublin	4,160.72	2.05%	3,158,240.67								3,158,240.67
Emery	829.02	0.41%	631,648.13								631,648.13
Fremont	30,171.68	14.90%	22,955,017.54								22,955,017.54
Hayward	22,828.93	11.27%	17,362,620.65								17,362,620.65
Livermore	13,508.00	6.67%	10,276,836.71								10,276,836.71
Mountain House	40.36	0.02%	30,812.10								30,812.10
New Haven	13,023.99	6.43%	9,906,091.46								9,906,091.46
Newark	7,099.18	3.51%	5,407,524.27								5,407,524.27
Oakland	46,290.17	22.87%	35,233,641.03								35,233,641.03
Piedmont	2,508.69	1.24%	1,910,350.48								1,910,350.48
Pleasanton	13,305.06	6.57%	10,121,776.19								10,121,776.19
San Leandro	8,222.61	4.06%	6,254,857.13								6,254,857.13
San Lorenzo	10,960.66	5.41%	8,334,674.16								8,334,674.16
Sunol Glen	172.08	0.08%	123,248.42								123,248.42
<b>Total</b>	<b>202,501.61</b>	<b>100.00%</b>	<b>154,060,520.43</b>								<b>154,060,520.43</b>

### Community College Distribution

Community College	P-1 Estimate	P-1 Ratio	Funds Distributed January	P-2 Estimate	P-2 Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Act#2	Total Distributed
Chabot-Las Positas	14,934,530.00	35.94%	8,272,978.87								8,272,978.87
Fremont-Newark (Ohlone)	5,191,799.00	12.50%	2,877,357.70								2,877,357.70
Peralta	21,421,970.00	51.56%	11,868,525.05								11,868,525.05
<b>Total</b>	<b>41,548,299.00</b>	<b>100.00%</b>	<b>23,018,861.62</b>								<b>23,018,861.62</b>

# Allocation of ERAF Sample Worksheet #1

## ERAF Interest Proration, Acct. #8660 ACOE, K-12 Districts and Community Colleges

### FY 2003/04 Interest

Totals											
Description	P-1 ERAF	Ratio	Funds Distributed January	P-2 ERAF	Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Act#2	Total Distributed
ACOE	9,340,600.00	2.84%	5,544.27								5,544.27
K-12 Districts	278,013,700.00	84.53%	165,020.14								165,020.14
Community Colleges	41,548,299.00	12.63%	24,656.39								24,656.39
<b>Grand Total</b>	<b>328,902,599.00</b>	<b>100.00%</b>	<b>195,220.80</b>								<b>195,220.80</b>

### K-12 Distribution

District	P-1 or P-2 ADA	Ratio	Funds Distributed January	P-2 ADA	Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Act#2	Total Distributed
Alameda	9,981.73	4.93%	8,135.49								8,135.49
Albany	3,042.02	1.50%	2,475.30								2,475.30
Berkeley	8,497.92	4.20%	6,930.85								6,930.85
Castro Valley	7,859.99	3.86%	6,402.78								6,402.78
Dublin	4,160.72	2.05%	3,382.91								3,382.91
Emery	829.02	0.41%	676.56								676.56
Fremont	30,171.68	14.90%	24,588.00								24,588.00
Hayward	22,828.93	11.27%	18,597.77								18,597.77
Mountain House	13,508.00	6.67%	11,006.84								11,006.84
New Haven	13,023.99	6.43%	10,610.80								10,610.80
Newark	7,089.18	3.51%	5,792.21								5,792.21
Oakland	46,290.17	22.87%	37,740.11								37,740.11
Piedmont	2,508.69	1.24%	2,046.25								2,046.25
Pleasanton	13,305.06	6.57%	10,841.82								10,841.82
San Leandro	8,222.61	4.06%	6,699.82								6,699.82
San Lorenzo	10,960.66	5.41%	8,927.59								8,927.59
Summit Glen	172.08	0.08%	132.02								132.02
<b>Total</b>	<b>202,501.81</b>	<b>100.00%</b>	<b>165,020.14</b>								<b>165,020.14</b>

### Community College Distribution

Community College	P-1 Estimate	Ratio	Funds Distributed January	P-2 Estimate	Ratio	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est #1	Funds Distributed April, Est #1	Adjusted Distr. Com Col, Est#2	Funds Distributed June, Act#2	Total Distributed
Chabot-Las Positas	14,934,530.00	35.94%	8,861.51								8,861.51
Fremont-Newark (Ohlone)	5,191,799.00	12.50%	3,082.05								3,082.05
Peralta	21,421,970.00	51.56%	12,712.83								12,712.83
<b>Total</b>	<b>41,548,299.00</b>	<b>100.00%</b>	<b>24,656.39</b>								<b>24,656.39</b>

# Allocation of ERAF Sample Worksheet #1

## Community College Adjustment Calculation

<u>Chabot-Las Positas</u>	
P1	8,272,978.87
P2	-
<b>Per Worksheet</b>	<b>8,272,978.87</b>
<b>Per Chancellor's Schedule</b>	<b>14,934,530.00</b>
<b>Too Much / (Not Enough)</b>	<b>(6,661,551.13)</b>

<b>Chabot-Las Positas</b>	<b>(6,661,551.13)</b>
<b>Fremont-Newark</b>	<b>(2,314,441.30)</b>
<b>Peralta</b>	<b>(9,553,444.95)</b>
<b>Total Adjustment</b>	<b>(18,529,437.38)</b>

<u>Ohlone (Fremont-Newark)</u>	
P1	2,877,357.70
P2	-
<b>Per Worksheet</b>	<b>2,877,357.70</b>
<b>Per Chancellor's Schedule</b>	<b>5,191,799.00</b>
<b>Too Much / (Not Enough)</b>	<b>(2,314,441.30)</b>

<u>Final ERAF Allocation (Chancellor's Office)</u>	
<b>Chabot-Los Positas</b>	<b>14,934,530.00</b>
<b>Ohlone (Fremont-Newark)</b>	<b>5,191,799.00</b>
<b>Peralta</b>	<b>21,421,970.00</b>
<b>Total</b>	<b>41,548,299.00</b>
<i>ERAF must equal this amount at year-end</i>	

<u>Peralta</u>	
P1	11,868,525.05
P2	-
<b>Per Worksheet</b>	<b>11,868,525.05</b>
<b>Per Chancellor's Schedule</b>	<b>21,421,970.00</b>
<b>Too Much / (Not Enough)</b>	<b>(9,553,444.95)</b>

# Allocation of ERAF Sample Worksheet #1

## ERAF Basic Aid Calculation

P2 Certification District	2000-01 Total Revenue Limit P-2 Cert EDP 088 Col. 2	Local Property Taxes P-2 J29 B Col. 10 Col. 3	ERAF P-2 J29 B Col. 9 Col. 4	Est. Local Taxes before ERAF Col. 3 minus Col. 4 Col. 5	Difference R/L vs Local Taxes Col. 2 minus Col. 5 Col. 6	ERAF Funding Jan-01 Col. 7	Remaining ERAF Capacity Col. 6 minus Col. 7 Col. 8	ERAF Funding 6/02 Act #1 Col. 9	Remaining ERAF Capacity Col. 8 minus Col. 9 Col. 10	ERAF Funding 6/02 Act #2 Col. 11	Remaining ERAF Capacity Col. 10 minus Col. 11 Col. 12
Alameda	45,030,007	20,898,100	11,232,900	9,685,200	35,364,807.00	7,595,183.86	27,769,623.34	0.00	27,769,623.34	0.00	27,769,623.34
Albany	12,460,210	5,357,300	3,021,200	2,336,100	10,124,110.00	2,310,907.81	7,813,202.19	0.00	7,813,202.19	0.00	7,813,202.19
Berkeley	42,085,464	23,309,100	9,909,100	13,400,000	28,685,464.00	6,470,541.86	22,214,922.14	0.00	22,214,922.14	0.00	22,214,922.14
Castro Valley	33,682,637	14,529,130	8,194,400	6,334,730	27,347,907.00	5,977,548.19	21,370,358.81	0.00	21,370,358.81	0.00	21,370,358.81
Dublin	21,148,954	12,271,400	4,087,600	8,183,800	12,965,154.00	3,158,240.67	9,806,913.33	0.00	9,806,913.33	0.00	9,806,913.33
Emery	5,074,702	1,515,700	938,600	577,100	4,497,602.00	631,648.13	3,865,953.87	0.00	3,865,953.87	0.00	3,865,953.87
Fremont	129,676,579	70,562,300	32,655,900	37,906,400	91,770,179.00	22,955,017.54	68,815,161.46	0.00	68,815,161.46	0.00	68,815,161.46
Hayward	99,992,415	42,365,800	24,521,800	17,844,000	82,148,415.00	17,362,620.65	64,785,794.35	0.00	64,785,794.35	0.00	64,785,794.35
Livermore	57,652,273	30,978,720	14,185,200	16,793,520	40,858,753.00	10,275,836.71	30,582,916.29	0.00	30,582,916.29	0.00	30,582,916.29
Mtn. House	273,918	125,700	56,600	69,100	204,818.00	30,812.10	174,005.90	0.00	174,005.90	0.00	174,005.90
New Haven	57,912,817	23,526,700	14,560,700	8,966,000	48,946,817.00	9,906,091.46	39,040,725.54	0.00	39,040,725.54	0.00	39,040,725.54
Newark	32,383,212	15,782,100	8,010,600	7,771,500	24,611,712.00	5,407,524.27	19,204,187.73	0.00	19,204,187.73	0.00	19,204,187.73
Oakland	222,838,724	91,994,300	54,604,600	37,389,700	185,449,024.00	35,233,641.03	150,215,382.97	0.00	150,215,382.97	0.00	150,215,382.97
Piedmont	11,844,909	6,508,900	2,875,200	3,633,700	8,211,209.00	1,910,350.45	6,300,858.55	0.00	6,300,858.55	0.00	6,300,858.55
Pleasanton	64,239,463	37,496,200	13,360,300	24,135,900	40,103,563.00	10,121,776.19	29,981,786.81	0.00	29,981,786.81	0.00	29,981,786.81
San Leandro	35,183,483	16,913,100	8,606,700	8,306,400	26,877,083.00	6,254,857.13	20,622,225.87	0.00	20,622,225.87	0.00	20,622,225.87
San Lorenzo	47,527,148	18,909,400	11,627,900	7,281,500	40,245,648.00	8,334,674.16	31,910,973.84	0.00	31,910,973.84	0.00	31,910,973.84
Sunol	919,909,937	722,390	204,200	518,190	384,832.00	123,248.42	261,583.58	0.00	261,583.58	0.00	261,583.58
		433,766,340	222,653,500	211,112,840	154,060,520.43	154,060,520.43	0.00	0.00	0.00	0.00	0.00
				211,112,840		154,060,520.43		0.00		0.00	

# Allocation of ERAF Sample Worksheet #2

Estimate of VLF Sales Tax and ERAF III on ERAF - 2006-07

ERAF Computation	J DESCRIPTION	Actual @ December 2006	X2	ERAF III Portion of Prop Tax	To City	To County	To Schools
S SUBOB							
100	PROPERTY TAX	18,431,846	36,863,692		(14,819,832)	(24,848,812)	(2,804,952)
104	IN LIEU VLF	-15,855,416	(31,710,832)		8,910,540	22,800,292	0
110	PROPERTY TAX	921,807	1,843,614				1,843,614
130	PROPERTY TAX	1,493	2,986				2,986
142	PENALTIES FO	785	1,570				1,570
143	REDEMPTION P	1,567	3,134				3,134
150	SUPPLEMENTAL	85,893	171,786				171,786
151	SUPPLEMENTAL	2,294	4,588				4,588
160	SUPPLEMENTAL	7,297	14,594				14,594
161	SUPPLEMENTAL	549	1,098				1,098
169	IN LIEU SALE		(7,957,812)		5,909,292	2,048,520	0
430	INTEREST	21,514	43,028				43,028
830	ST-HOMEOWNER	182,506	365,012				365,012
1150	CONTR FR OTH						0
	REVENUE TOT		(353,542)		0	0	(353,542)

# Allocation of ERAF Sample Worksheet #2

Estimate of VLF Sales Tax and ERAF III on ERAF - 2005-06

BALANCE	(Y,M,Q,A) : Y								
FISCAL	MO/YEAR : 12 2006								
FUND TY	PE : 72								
FUND	: 777								
S SUBOB	J DESCRIPTION	ACTUAL	ERAF III Portion of Prop Tax	To City	To County	To Schools			
100	PROPERTY TAX	39,055,662	5,339,748	(13,446,461)	(24,121,654)	1,487,547			
104	IN LIEU VLF	-30,869,904		8,511,016	22,358,888	0			
110	PROPERTY TAX	925,134				925,134			
130	PROPERTY TAX	-20,930				(20,930)			
142	PENALTIES FO	1,826				1,826			
143	REDEMPTION P	3,757				3,757			
150	SUPPLEMENTAL	1,032,250				1,032,250			
151	SUPPLEMENTAL	13,520				13,520			
160	SUPPLEMENTAL	18,543				18,543			
161	SUPPLEMENTAL	398				398			
169	IN LIEU SALE	-6,698,211		4,935,445	1,762,766	0			
430	INTEREST	52,978				52,978			
830	ST-HOMEOWNER	364,124				364,124			
1150	CONTR FR OTH	3,149,786	3,149,786			3,149,786			
	REVENUE TOT	7,028,933	8,489,534	0	-0	7,028,933			
5280	CONTRIB TO O	7,033,599				7,033,599			
	EXPEND TOTAL	7,033,599				7,033,599			
	REV LESS EX	-4,666				(4,666)			
									prior year undis interest

# Revenue Limit

## I. OVERVIEW

- A. The revenue limit is a calculation of the amount of revenue a district will receive and is funded from a combination of local property taxes and state aid.
- B. The revenue limit establishes the maximum amount of general purpose state and local revenue that a district can receive.
- C. Revenue limits are the major unrestricted revenue component of a school district's budget.
- D. The revenue limit is composed of:
  1. The base revenue limit is multiplied by the district/county funded ADA.
    - a. The base revenue limit is equal to the previous year's funded base revenue limit plus a cost of living increase.
    - b. The cost of living increase is based on the statewide average base revenue limit per ADA for the type of district (elementary, high school or unified). COLA is added to the revenue limit, but funds may not be appropriate to fully fund the COLA, resulting in a deficit. The deficit factor is carried forward (e.g. 97% funded) until funds are appropriated.
    - c. The state has worked toward equalization when funds have been available.
  2. There are adjustments made to the base revenue limit that include: Interdistrict Attendance Adjustment; Meals for Needy Pupils Adjustment; Beginning Teacher Salary Funding Adjustment; Class Size Penalties Adjustment; Unemployment Insurance Adjustment; Reduction for Longer-Day/Year Penalty Adjustment; Reduction for excess ROC/P reserves adjustment; PERS Reduction Adjustment; PERS School Safety Personnel Adjustment. Not all adjustments are made to each district/county.
- E. The total revenue limit of a school district is the district's funded ADA times the base revenue limit and added applicable revenue limit adjustments. Funded ADA is generally the greater of prior year P-2 ADA or current year P-2 ADA, which ever is greater. There are a few programs funded on Annual ADA such as Non Public School, Community Day School, and Extended Year Special Education ADA.
- F. The revenue limit is funded from a combination of local property taxes and state aid.
  1. The major item of local revenue is the district's share of the 1% maximum property tax rate on both the secured and unsecured rolls.

# Revenue Limit

2. The local revenue also includes:
  - a. The state reimbursement of the homeowner' exemption.
  - b. Supplemental secured roll taxes.
  - c. Timber yield taxes.
  - d. Other state subventions.
  - e. Prior years' taxes.
  - f. Penalties and interest on delinquent taxes.
  - g. Releases of prior years' impounds.
  - h. Education Revenue Augmentation Fund (ERAF) taxes.
  - i. Certain RDA revenues.
- G. The California Department of Education (CDE) ~~now~~ automatically calculates the revenue limits for school districts and makes the apportionments based on these calculations.
  1. The CDE calculates the revenue limits based on data available to the CDE and on data provided by the school districts.
  2. The revenue limit calculations apply to school districts, ROC/P, and charter schools in an all charter school district that chooses to continue to receive revenue limit funding.
- H. School districts also calculate their own revenue limits to use in budget estimates.
- I. In some counties, the county office of education calculates all of the revenue limits for districts to use in their budget estimates.
  1. This usually occurs in counties with a significant number of small districts.
  2. In some instances, the county calculates the revenue limits that are used by the districts to provide a basis for the district to confirm their own calculation.

## II. COUNTY OFFICE RESPONSIBILITIES

- A. The county office of education is responsible to collect the revenue limit data from the schools districts and submit the data to CDE.
- B. The county process regarding collection of the data varies by county:
  1. Some counties begin the process of collecting the revenue limit data by sending out a revenue limit data collection sheet. Samples are shown at the end of the section.
  2. These counties will send these sheets out mid November for the P-1 report and mid March for the P-2 report.
  3. These counties will enter certain required data elements into the state on line revenue limit software. These data elements are:
    - a. Total district/county salaries subject to PERS
    - b. Total federal salaries subject to PERS and other excludable salaries
    - c. State unemployment insurance (SUI) current year cost.
    - d. Meals for Needy count of free and reduced meals served during the school year.
    - e. The net shift of student ADA that attended a district/county school in the prior year that are attending a district/county sponsored charter school in the current year.
  4. In some counties, the districts input their data directly into the software and email the information to the county office along with a signed certification page.
  5. The CDE revenue limit software is available on the CDE web page in the *Finance and Grants* section under *Software and Forms*.
  6. The county office of education submits the revenue limit data and certifications to the CDE:
    - December 1 for P-1
    - April 15 for P-2
    - November 15 for the annual. The county office retains the certification pages.

## Revenue Limit

- C. The amount of review that county office staff perform on the data collected varies by county. Some counties accept the data as provided by the districts and some counties review all data to ensure it is accurate and reasonable. Some counties have districts certify data that submit and send a hard copy of the certification with the data to the CDE.
- D. As a part of the county office of education's submittal of the revenue limit data, the CDE requires that the county superintendent of schools certify that the districts in the county comply with certain provisions of the Education Code. These provisions are:
1. Education Code Section 42280 specifies the provisions for school districts to receive the necessary small school adjustment.
  2. Education Code Section 46200(b) requires districts that received the ADA incentive for the longer year to continue offering a specified amount of instruction time or lose revenue limit funding in proportion to the number of days of the shortfall.
  3. Education Code Section 46201 requires districts that received the incentive funds for the longer day program to meet the minimum annual minute standard or incur a penalty equal to the revenue limit apportionment for the ADA at each affected grade level multiplied by the percentage of minutes at the grade level that the district failed to offer.
  4. Education Code Section 46202 requires a district to offer at least the same amount of instruction time as offered in 1982-83 or incur a penalty equal to the revenue limit apportionment for the ADA at each affected grade level multiplied by the percentage of minutes at that grade level that the district failed to offer.
  5. Education Code Section 45023.4 and 45023.1, known as the Beginning Teacher Salary Program provides that commencing in 1999-2000 and the 2000-01 fiscal years the governing board of a school district, the county superintendent of schools, or the county board of education may increase, for teachers who meet certain requirements, equal to a minimum annual salary of thirty-two thousand dollars (\$32,000) and/or to a minimum annual salary of thirty-four thousand dollars (\$34,000).

Note: Prior to 2007-08, several categorical programs were funded with the principal apportionment and through the Revenue Limit (Object code 8011/8019). Beginning in 2007-08, these programs will still be funded through principal apportionment but will be recorded as a categorical program (object code 8311/8312). These programs include Supplemental Hourly Programs, Community Day School, and Apprentice Programs.

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_

Completed by \_\_\_\_\_

Date \_\_\_\_\_

### (1) ADA Information

**(1a) Estimated P-2 ADA (without excused absences) for:**

Regular Education \_\_\_\_\_  
 Continuation School \_\_\_\_\_  
 Opportunity School/Class \_\_\_\_\_  
 Home & Hospital \_\_\_\_\_  
 Special Day Classes (SDC) \_\_\_\_\_

**(1c) Extended Year ADA for:**

SDC \_\_\_\_\_  
 NPS \_\_\_\_\_

**(1b) Estimated Annual ADA for:**

NPS \_\_\_\_\_

(2) Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX \_\_\_\_\_

(3) Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

(3a) Estimated salaries supported by federal funds \$ \_\_\_\_\_

(Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

(4) Core Summer School Hours \_\_\_\_\_

(5) Mandated Summer School Hours \_\_\_\_\_

(6) County Office will use the following information for calculations:

(6a) COE Special Day Classes : 20XX-20XX P2 J-18/19C (Do not include with district info. above)

(6b) COE Court & Charter School 20XX-20XX P2 J-18/19C

(6c) SUI : Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_

Completed by \_\_\_\_\_

Date \_\_\_\_\_

(1) ADA Information	
<b>(1a) Estimated P-2 ADA (without excused absences) for:</b>	<b>(1c) Extended Year ADA for:</b>
<b>Check ADA (Reg.ED &amp; Sp.Ed. ADA's for reasonableness by comparing to Districts' P1's.</b>	
Regular Education _____	SDC _____
Continuation School _____	NPS _____
Opportunity School/Class _____	
Home & Hospital _____	
Special Day Classes (SDC) _____	
<b>(1b) Estimated Annual ADA for:</b>	
NPS _____	

(2) Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX \_\_\_\_\_  
(Schedule G, EDP364)

(3) Estimated all funds salaries subject to PERS \$ \_\_\_\_\_ (Schedule H, EDP400)

(3a) Estimated salaries supported by federal funds \$ \_\_\_\_\_ (Schedule H, EDP41)  
(Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

(4) Core Academic Summer School Hours \_\_\_\_\_ (Schedule D, EDP140)

(5) Remedial Summer School Hours \_\_\_\_\_ (Schedule P, EDP051)

For Pupil Promotion and Retention:

(6) Estimated number of pupil hours in remedial programs (grades 2-6) \_\_\_\_\_ (Sched.J, ED

(7) Estimated number of pupil hours in remedial programs (grades 7-9) \_\_\_\_\_ (Sched.T, ED

(8) Estimated number of pupil hours in Elementary (grades K-4) Intensive Reading Programs \_\_\_\_\_  
(Schedule L, EDP13

(9) County Office will use the following information for calculations:

(9a) COE Special Day Classes : 20XX-20XX P2 J-18/19C (Do not include with district info. above)

(9b) COE Court & Charter Schoo 20XX-20XX P2 J-18/19C

(9c) SUI : Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_

Completed by \_\_\_\_\_

Date \_\_\_\_\_

### (1) ADA Information

<b>(1a) Estimated P-2 ADA (without excused absences) for:</b>	<b>(1c) Extended Year ADA for:</b>
Regular Education _____	SDC _____
Continuation School _____	NPS _____
Opportunity School/Class _____	
Home & Hospital _____	
Special Day Classes (SDC) _____	
<b>(1b) Estimated Annual ADA for:</b>	
NPS _____	

(2) Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX \_\_\_\_\_

(3) Estimated all funds salaries subject to PERS \$ \_\_\_\_\_  
 Estimated salaries supported by federal funds \$ \_\_\_\_\_  
 (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

School Hours For	Line in Form J-18/19	Hours
(4) Core Academic Summer School	H-1a (Core)	
(5) Remedial Summer School	H-1b (Remedial)	
(6) Grade 2-6 Remedial	H-2a (Grades 2-6)	
	H-3a (Grades 2-6)	
	H-4a (Low STAR Score)	
(7) Grade 7-9 Remedial	H-2b (Grades 7-9)	
(8) K-4 Intensive Reading Programs	H-5a (Grades K-4)	

(9) County Office will use the following information for calculations:  
 (9a) COE Special Day Classes : 20XX-20XX P1 J-18/19C (Do not include with district info. above)  
 (9b) COE Court & Charter School : 20XX-20XX P1 J-18/19C  
 (9c) SUI : Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_

Completed by \_\_\_\_\_

Date \_\_\_\_\_

### (1) ADA Information

**(1a) Estimated P-2 ADA (without excused absences) for:**

Regular Education \_\_\_\_\_  
 Continuation School \_\_\_\_\_  
 Opportunity School/Class \_\_\_\_\_  
 Home & Hospital \_\_\_\_\_  
 Special Day Classes (SDC) \_\_\_\_\_

**(1c) Extended Year ADA for:**

SDC \_\_\_\_\_  
 NPS \_\_\_\_\_

**(1b) Estimated Annual ADA for:**

NPS \_\_\_\_\_

(2) Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX \_\_\_\_\_

(3) Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

Estimated salaries supported by federal funds \$ \_\_\_\_\_

(Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

School Hours For	Line in Form J-18/19	Hours
(4) Core Academic Summer School	H-1a (Core)	
(5) Remedial Summer School	H-1b (Remedial)	
(6) Grade 2-6 Remedial	H-2a (Retained)	
	H-3a (At Risk)	
	H-4a (Low STAR Score)	
(7) Grade 7-9 Remedial	H-2b (Retained)	
(8) K-4 Intensive Reading Programs	H-5a (Grades K-4)	

(9) County Office will use the following information for calculations:

(9a) COE Special Day Classes : 20XX-20XX P1 J-18/19C (Do not include with district info. above)

(9b) COE Court & Charter School 20XX-20XX P1 J-18/19C

(9c) SUI : Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

<b>DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET</b>		
DISTRICT _____		
Completed by _____		Date _____
(1) ADA Information		
<b>(1a) P-2 ADA for:</b>  Regular Education _____ Continuation School _____ Opportunity School/Class _____ Home & Hospital _____ District Special Day Classes (S) _____	<b>(1c) Extended Year ADA for:</b>  District SDC _____ NPS _____	
<b>(1b) Annual ADA for:</b>  NPS _____		
<b>(2) Number of Meals for Needy (free &amp; reduced) served in 20XX-20XX: _____</b>		
<b>(3) For 1999-2000, all funds salaries subject to PERS total, we will use information provided by Charlene DeLuca. For salaries supported by federal funds, we will use lowest amount of federal revenue or actual classified salaries only charged to federal resources.</b>		
School Hours For	Line in Form J-18/19	Hours
(4) Core Academic Summer School	H-1a (Core)	
(5) Remedial Summer School	H-1b (Remedial)	
(6) Grade 2-6 Remedial	H-2a (Retained)	
	H-3a (At Risk)	
	H-4a (Low STAR Score)	
(7) Grade 7-9 Remedial	H-2b (Retained)	
(8) K-4 Intensive Reading Programs	H-5a (Grades K-4)	
<b>(9) County Office will use the following information for calculations:</b> (9a) COE Special Day Classes : 20XX-20XX P2 J-18/19C ( <b>Do not include with district info. above</b> ) (9b) COE Court & Charter Schools : 20XX-20XX P2 J-18/19C (9c) SUI : Districts' actual expenditures total amount in all funds		

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_

Completed by \_\_\_\_\_

Date \_\_\_\_\_

### (1) ADA Information

**(1a) Estimated P-2 ADA for:**

Regular Education \_\_\_\_\_  
 Continuation School \_\_\_\_\_  
 Opportunity School/Class \_\_\_\_\_  
 Home & Hospital \_\_\_\_\_  
 District Special Day Classes (SDC) \_\_\_\_\_

**(1c) Extended Year ADA for:**

District SDC \_\_\_\_\_  
 NPS \_\_\_\_\_

**(1b) Estimated Annual ADA for:**

NPS \_\_\_\_\_

(2) Estimated Number of Meals for Needy (free & reduced) served in 20XX-20XX: \_\_\_\_\_

(3) Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

(3a) Estimated salaries supported by federal funds \$ \_\_\_\_\_

(should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

School Hours For	Line in Form J-18/19	Estimated Hours
(4) Core Academic Summer School	H-1a (Core)	
(5) Remedial Summer School	H-1b (Remedial)	
(6) Grade 2-6 Remedial	H-2a (Retained)	
	H-3a (At Risk)	
	H-4a (Low STAR Score)	
(7) Grade 7-9 Remedial	H-2b (Retained)	
(8) K-4 Intensive Reading Programs	H-5a (Grades K-4)	

(9) County Office will use the following information for calculations:

(9a) COE Special Day Classes : 20XX-20XX P2 J-18/19C **(Do not include with district info. above)**

(9b) COE Court & Charter Schools : 20XX-20XX P2 J-18/19C

(9c) SUI : Districts' budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET				
DISTRICT _____		DATE _____		
COMPLETED BY _____		<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>IF USE P-1 ADA DATA FOR ESTIMATE: PLEASE CHECK</b> <input type="checkbox"/> </div>		
ESTIMATED ATTENDANCE & ENROLLMENT DATA (W/O EXCUSED ABSENCES)				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
P2				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School			
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
ANNUAL				
A-10	NPS			
EXTENDED YEAR				
E-1	SDC			
E-2	NPS			
Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX _____ Estimated all funds salaries subject to PERS \$ _____ Estimated salaries supported by federal funds \$ _____ (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)				
Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	
Core	K-12	H-1		
Remedial (High School Exit Exam)	7-12	H-2		
Retained, Recommended for Retention	7-9	H-3		
Retained, Recommended for Retention	2-6	H-4		
Pupil at Risk of Retention	2-6	H-4		
Low STAR Score	2-6	H-5		
Reading Program	K-4	H-6		
Intensive Algebra	7-8	H-7		
<b>COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:</b> COE Special Day Classes : 20XX-20XX P1 J-18/19C (Do not include with district info. above) COE Court & Charter Schools : 20XX-20XX P1 J-18/19C SUI: Districts budgeted amount in all funds				

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_ DATE \_\_\_\_\_

COMPLETED BY \_\_\_\_\_

ESTIMATED ATTENDANCE & ENROLLMENT DATA (W/O EXCUSED ABSENCES)				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
<b>P2</b>				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School			
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
<b>ANNUAL</b>				
A-10	NPS			
<b>EXTENDED YEAR</b>				
E-1	SDC			
E-2	NPS			

Estimated Number of Meals for Needy (free & reduced) to be served in 20XX-20XX \_\_\_\_\_

Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

Estimated salaries supported by federal funds \$ \_\_\_\_\_ (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	CDE Schedule
Core	K-12	H-1		D
Remedial (High School Exit Exam)	7-12	H-2		P
Retained, Recommended for Retention	7-9	H-3		P
Retained, Recommended for Retention	2-6	H-4		P
Pupil at Risk of Retention	2-6	H-4		J
Low STAR Score	2-6	H-5		J
Reading Program	K-4	H-6		L
Intensive Algebra	7-8	H-7		M

### COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:

MCOE Special Day Classes : 20XX-20XX P1 J-18/19C (Do not include with district info. above)

MCOE Court & Charter Schools : 20XX-20XX P1 J-18/19C

SUI: Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX ANNUAL REVENUE LIMIT WORKSHEET

DISTRICT \_\_\_\_\_ DATE \_\_\_\_\_

COMPLETED BY \_\_\_\_\_

ATTENDANCE & ENROLLMENT DATA (W/O EXCUSED ABSENCES)				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
<b>P2</b>				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School	=====		
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
<b>ANNUAL</b>				
A-10	NPS			
<b>EXTENDED YEAR</b>				
E-1	SDC			
E-2	NPS			

Number of Meals for Needy (free & reduced) to be served in 20XX-20XX: \_\_\_\_\_

For 20XX-XX, all funds salaries subject to PERS total, we will use information provided by Erin Cousins. For salaries supported by federal funds, we will use lowest amount of federal revenue or actual classified salaries only charged to federal resources.

Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	CDE Schedule
Core	K-12	H-1		D
Remedial (High School Exit Exam)	7-12	H-2		P
Retained, Recommended for Retention	7-9	H-3		P
Retained, Recommended for Retention	2-6	H-4		P
Pupil at Risk of Retention	2-6	H-4		J
Low STAR Score	2-6	H-5		J
Reading Program	K-4	H-6		L
Intensive Algebra	7-8	H-7		M

**COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:**

COE Special Day Classes : 20XX-20XX P2 J-18/19C (Do not include with district info. above)

COE Court & Charter Schools : 20XX-20XX P2 J-18/19C

SUI: Districts actual expenditures total amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT ESTIMATE WORKSHEET

DISTRICT \_\_\_\_\_ DATE \_\_\_\_\_

COMPLETED BY \_\_\_\_\_

<b>ATTENDANCE</b>				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
<b>ESTIMATED P2</b>				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School	=====		
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
<b>ESTIMATED ANNUAL</b>				
A-10	NPS			
<b>EXTENDED YEAR</b>				
E-1	SDC			
E-2	NPS			

Estimated number of meals for needy (free & reduced) to be served in 20XX-20XX: \_\_\_\_\_

Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

Estimated salaries supported by federal funds \$ \_\_\_\_\_ (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	CDE Schedule
Core	K-12	H-1		D
Remedial (High School Exit Exam)	7-12	H-2		P
Retained, Recommended for Retention	7-9	H-3		P
Retained, Recommended for Retention	2-6	H-4		J
Pupil at Risk of Retention	2-6	H-4		J
Low STAR Score	2-6	H-5		J
Reading Program	K-4	H-6		L
Intensive Algebra	7-8	H-7		M

### COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:

COE Special Day Classes: 20XX-20XX P1 J-18/19C (Do not include with district info. above)

COE LCI/NPS: 20XX-20XX P1 J-18/19C

COE Court & Charter Schools: 20XX-20XX P1 J-18/19C

SUI: Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

<b>DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT ESTIMATE WORKSHEET</b>				
DISTRICT _____		DATE _____		
COMPLETED BY _____				
<b>ATTENDANCE</b>				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
<b>ESTIMATED P2</b>				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School	=====		
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
<b>ESTIMATED ANNUAL</b>				
A-10	NPS			
<b>EXTENDED YEAR</b>				
E-1	SDC			
E-2	NPS			
Estimated number of meals for needy (free & reduced) to be served in 20XX-20XX: _____				
Estimated all funds salaries subject to PERS \$ _____				
Estimated salaries supported by federal funds \$ _____ (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)				
Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	CDE Schedule
Core	K-12	H-1		D
Remedial (High School Exit Exam)	7-12	H-2		P
Retained, Recommended for Retention	7-9	H-3		P
Retained, Recommended for Retention	2-6	H-4		J
Pupil at Risk of Retention	2-6	H-4		J
Low STAR Score	2-6	H-5		J
Reading Program	K-4	H-6		L
Intensive Algebra	7-8	H-7		M
<b>COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:</b>				
COE Special Day Classes:	20XX-20XX P1 J-18/19C (Do not include with district info. above)			
COE LCI/NPS:	20XX-20XX P1 J-18/19C			
COE Court & Charter Schools:	20XX-20XX P1 J-18/19C			
SUI:	Districts budgeted amount in all funds			

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE 20XX-20XX REVENUE LIMIT ESTIMATE WORKSHEET

DISTRICT \_\_\_\_\_ DATE \_\_\_\_\_

COMPLETED BY \_\_\_\_\_

<b>ATTENDANCE</b>				
Line in Form J-18/19	Regular Elementary & High School ADA	Elem.	High	Total ADA
<b>ESTIMATED P2</b>				
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School	=====		
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
<b>ESTIMATED ANNUAL</b>				
A-10	NPS			
<b>EXTENDED YEAR</b>				
E-1	SDC			
E-2	NPS			

Estimated number of meals for needy (free & reduced) to be served in 20XX-20XX: \_\_\_\_\_

Estimated all funds salaries subject to PERS \$ \_\_\_\_\_

Estimated salaries supported by federal funds \$ \_\_\_\_\_ (Should not exceed the federal revenue or budgeted classified salaries, whichever is lower)

Supplemental Instructional Hours	Grade Level	Line in Form J-18/19	Hours	CDE Schedule
1. Core	K-12	H-1		D
2. Remedial (High School Exit Exam)	7-12	H-2		P
3. Retained Recommended for Retention	<b>2-9</b>	H-3		P
4. Pupil at Risk of Retention	2-6	H-4		J
5. Low STAR Score	2-6	H-5		J
6. Reading Program	K-4	H-6		L
7. Intensive Algebra	7-8	H-7		M

**COUNTY OFFICE WILL USE THE FOLLOWING INFORMATION FOR CALCULATIONS:**

COE Special Day Classes: 20XX-20XX **P1** J-18/19C (Do not include with district info. above)

COE LCI/NPS: 20XX-20XX **P1** J-18/19C

COE Court & Charter Schools: 20XX-20XX **P1** J-18/19C

SUI: Districts budgeted amount in all funds

# Revenue Limit Data Collection Sample Worksheet

## DATA COLLECTION NEEDED TO COMPLETE P-2 20XX-20XX REVENUE LIMIT FORM K-12

DISTRICT \_\_\_\_\_ DATE \_\_\_\_\_

COMPLETED BY \_\_\_\_\_

<b>DISTRICT ATTENDANCE</b>				
Form Lines	Regular Elementary & High School ADA	Elem.	High	Total ADA
A-1 ~ A-5	Regular Education, K-12			
A-6	Continuation School	=====		
A-7	Opportunity Schools/Classes			
A-8	Home & Hospital			
A-9	Special Day Class (SDC)			
A-10	NPS estimated annual			
A-13	SDC extended year			
A-14	NPS extended year			

Use your estimates for 20XX-20XX attendance. worksheets will determine use of 20XX or 20X1 ADA for revenue limit.

<b>MCOE ATTENDANCE</b>	
<b>THE FOLLOWING INFORMATION WILL BE USED FOR CALCULATIONS:</b>	
COE Special Day Classes:	20XX-20XX <b>P1</b> County ADA
COE LCI/NPS:	20XX-20XX <b>Annual</b> County ADA
COE Court & Charter Schools:	20XX-20XX <b>P1</b> County ADA

Estimated number of meals for needy (free & reduced) to be served in 2003-04: \_\_\_\_\_

Estimated salaries subject to PERS in all funds \$ \_\_\_\_\_

Estimated salaries to be excluded from PERS Revenue Limit Reduction \$ \_\_\_\_\_

Total budget for all funds SUI will be used \$ \_\_\_\_\_

Total Supplemental Instructional Hours	Grade Level		Hours	CDE Schedule
1. Core Academic Hourly Program	K-12	Capped		D
2. Remedial Program	2-6	Capped		D
3. * Mandated Programs	7-12 / 2-9	Uncapped		P

\*This applies to all of the 20XX mandated programs for pupils in grade 7-12 who do not demonstrate sufficient progress toward passing the high school exit exam and for pupils in grades 2-9 who have been retained or who have been recommended for retention.

# Revenue Limit Data Collection Certification

## Certification

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County:	Fiscal Year: 2003-04
District:	P-1
CDS CODE	

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### District Revenue Limit Adjustments

To the best of my knowledge and belief, I hereby certify the following unless noted on the attached addendum:

The district certifies that if funding was received for longer day and year the conditions of Education Code sections 46200 and 46201 have been met.

The district certifies that it has met the conditions set forth in Education Code Section 46202 which require districts to offer at least the same amount of instructional time as was offered in 1982-83.

The district certifies that if funding was received for the 1999-2000 Jack O'Connell Beginning Teacher Salary and /or the 2000-01 Beginning Teacher Salary Program they have maintained the minimum beginning teacher salary pursuant to Education Code sections 45023.1 and/or 45023.4

School District Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

**CONTACT NAME** \_\_\_\_\_  
**PHONE** \_\_\_\_\_  
**FAX** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

# Revenue Limit Data Collection Certification

## Certification

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<b>County:</b>	<b>Fiscal Year: 2003-04</b>
<b>District:</b>	<b>P-2</b>
<b>CDS CODE</b>	

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### District Revenue Limit Adjustments

To the best of my knowledge and belief, I hereby certify the following unless noted on the attached addendum:

The district certifies that if funding was received for longer day and year the conditions of Education Code sections 46200 and 46201 have been met.

The district certifies that it has met the conditions set forth in Education Code Section 46202 which require districts to offer at least the same amount of instructional time as was offered in 1982-83.

The district certifies that if funding was received for the 1999-2000 Jack O'Connell Beginning Teacher Salary and /or the 2000-01 Beginning Teacher Salary Program they have maintained the minimum beginning teacher salary pursuant to Education Code sections 45023.1 and/or 45023.4

School District Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

**CONTACT NAME** \_\_\_\_\_  
**PHONE** \_\_\_\_\_  
**FAX** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

# Revenue Limit Data Collection Certification

## Certification

---

<b>County:</b>	<b>Fiscal Year:</b>
<b>District:</b>	<b>Annual</b>
<b>CDS CODE</b>	

---

### District Revenue Limit Adjustments

To the best of my knowledge and belief, I hereby certify the following unless noted on the attached addendum:

The district certifies that if funding was received for longer day and year the conditions of Education Code sections 46200 and 46201 have been met.

The district certifies that it has met the conditions set forth in Education Code Section 46202 which require districts to offer at least the same amount of instructional time as was offered in 1982-83.

The district certifies that if funding was received for the 1999-2000 Jack O'Connell Beginning Teacher Salary and /or the 2000-01 Beginning Teacher Salary Program they have maintained the minimum beginning teacher salary pursuant to Education Code sections 45023.1 and/or 45023.4

School District Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

**CONTACT NAME** \_\_\_\_\_  
**PHONE** \_\_\_\_\_  
**FAX** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

Revenue Limit Data Collection  
 Certification

**K-12 Revenue Limit Data Collection Input Document  
 2003-04 Fiscal Year P-2**

<b>District:</b>			
<b>Contact:</b>		<b>Date:</b>	
Form K-12	Gain/Loss from Interdistrict Attendance Agreements	045	
	2003-04 Unemployment Expenditures	956	
	Penalty for not maintaining longer day/year	060	
	Reduction for Excess ROC/P Reserves	160	
	Community Redevelopment Funds	125	
Schedule B	2002-03 ADA attributable to the attendance of students in a district sponsored charter school in 2003-04 who attended a non - charter school of the district in 2002-03 (P-2)	071	
	Gain or Loss of ADA due to a 2003-04 reorganization or transfer of territory	042	
	ADA Adjustment for Change in Status of Necessary Small School in 2003-04	044	
Schedule G	2003-04 pupil participation for meals for needy	364	
Schedule H	2003-04 Salaries for Employees covered by PERS <b>(Do not include salaries for Block Grant Charter Schools)</b>	400	
	Positions Supported Totally by Federal Funds	410	
	Positions Supported by Funds Pursuant to E.C. 54203(a)(1)	420	
	California Department of Education defined Employer Contribution (Cafeteria PERS Salaries) (Capped at \$239,923)	430	
Schedule HS	2003-04 Salaries for School Safety Personnel Employees covered by PERS <b>(Do not include salaries for Block Grant Charter Schools) (Santa Ana USD only)</b>		
	School Safety Positions Supported Totally by Federal Funds <b>(Santa Ana USD only)</b>		
	School Safety Positions Supported by Funds Pursuant to E.C. 54203(a)(1) <b>(Santa Ana USD only)</b>		
	PERS Rate for School Safety Personnel <b>(Santa Ana USD only)</b>		



# AB1200 Reimbursements

## I. BACKGROUND

- A. The Budget Act provides funds for reimbursement to county offices of education for expenses incurred in carrying out certain financial oversight responsibilities.
- B. The Fiscal Crisis and Management Assistance Team (FCMAT) is designated to administer the reimbursements subject to approval by the Department of Finance (DOF) and the Superintendent of Public Instruction (SPI).

## II. CATEGORIES FOR REIMBURSEMENT

- The categories for reimbursement and the percentages the State will pay are provided on the following page.

## III. REIMBURSEMENT FORMS

- A. The forms that county offices of education must submit are available on the FCMAT web site at [www.fcmat.org](http://www.fcmat.org), under the “Fiscal Documents and Resources” link.
- B. The county must obtain prior approval from the SPI or their designee for claims for the employment of staff to provide analytical assistance or expertise on a short-term basis.
- C. County staff must submit the claims for reimbursement to FCMAT quarterly, but the reimbursement is made semiannually.
  - 1. County staff must submit all claims for the previous fiscal year no later than August 15 of each year.
  - 2. FCMAT is responsible to review and approve the claims and submit them to the DOF and the SPI for final approval.

## Reimbursable Categories for COE Claims

### Reimbursable Categories for County Office of Education Claims Pursuant to AB 1200, AB 139, and AB 2756

<u>EC Section</u>	<u>Circumstance</u>	<u>Allowable Actions</u>	<u>SPI Approval Needed</u>	<u>% COE Must Pay</u>	<u>Legal Reimbursement Rate</u>
1241.5(b) & (c) BA Provision 7	Audit--Extraordinary costs	Audit due to fraud, misappropriation of funds, illegal practices, etc.	N	100%	100% (new on form)
42127(d)	Disapproved Budget by COE	Appoint fiscal advisor to assist in developing revised budget.	N	100%	* 25%
42127.3(b)(4)	Disapproved Budget by SPI (following BRC or waiver)	Employ additional assistance or expertise to validate financial information	Y	25%	100%
42127.3(b)(6)	Disapproved Budget by SPI (following BRC or waiver)	Employ CPA firm to investigate financial problems	Y	25%	100%
42127.6(a)(1)(A)	Qualified Certification	Assign fiscal expert to advise district	N <sup>1</sup>	100%	* 25%
42127.6(a)(1)(B)	Qualified Certification	Employ addtl assistance or expertise, including CPA firm, to assist COE in conducting financial and budgetary study	Y	25%	100%
42127.6(e)(5)	Negative Certification	Appoint fiscal advisor to act on behalf of COE	N <sup>2</sup>	25%	100%

<sup>1</sup> If COE enters into contract, it is subject to the approval of the SPI.

<sup>2</sup> Actions taken must be "in consultation with" the SPI.

\* Only 25% reimbursement allowed pursuant to Budget Act, Item 6110-107-0001, Provision 6

07/01/2007