

# GOVERNOR'S PROPOSED BUDGET WORKSHOP

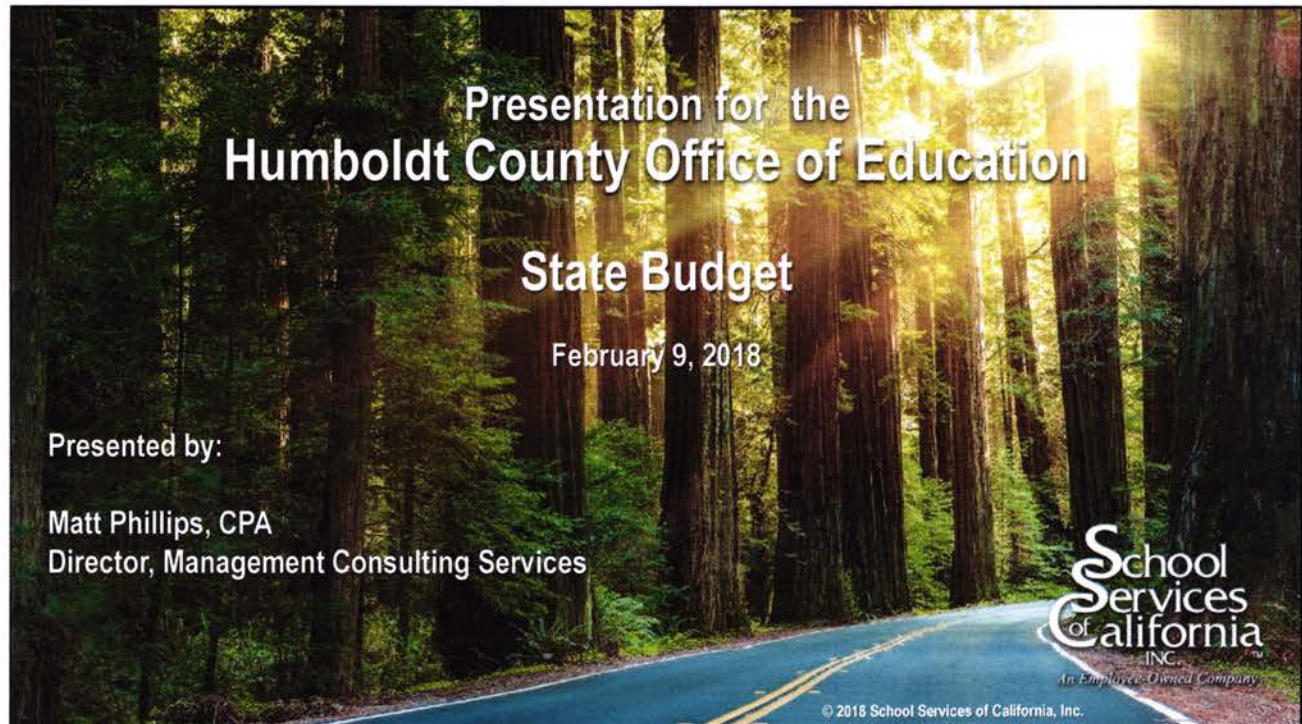
**February 9, 2018**


**1:00 p.m. – 3:45 p.m.**

**HCOE Annex Boardroom**

## Agenda:

- 1:00      **Welcome & Introductions**  
Chris Hartley/Lynette Kerr
- 1:10-2:30      **School Services of California**
- **State Budget Topics**
  - **Question and Answer**
- Matt Phillips, Director, Management Consulting Services  
Leilani Aguinaldo, Director, Governmental Relations
- 2:30-3:00      **State Budget Local Impacts**
- Supplemental Concentration Funding Considerations
  - Collective Bargaining Information & Discussion
- Lori Breyer/Jennifer Fairbanks/Lynette Kerr/Corey Weber
- 3:15-3:45      **State Budget 2018/2019 District Budget Planning**  
*(Technical discussion with district school leaders and budget personnel)*  
Lynette Kerr/Corey Weber

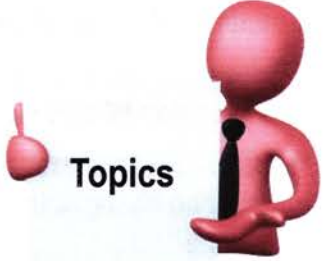






## State Budget Presentation – Topics

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- U.S. Outlook
- Budget Highlights
- Local Control Funding Formula (LCFF) at Full Implementation
- Supplemental and Concentration Grant Funds
- Federal Impacts
- Gubernatorial/State Superintendent of Public Instruction (SPI) Changes
- Other Factors



### Topics





## U.S. Economic Outlook

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- The new federal tax plan is the talk of the town
  - Its true effects on the economy are still largely unknown
- The Federal Reserve continues to raise the federal funds rate, and that is anticipated to continue in 2018
  - Low interest rates have lessened the cost of ownership and helped housing prices recover
  - And even with these rate increases, housing prices keep going up
  - Rates still remain well below historical levels
- The stock market has reached an all-time high with no signs of slowing
- Unemployment continues to drop and wages are rising
- To use the University of California, Los Angeles's (UCLA) Anderson Forecast analogy . . .
  - "All told, a sunny 2018 with clouds coming in 2019"

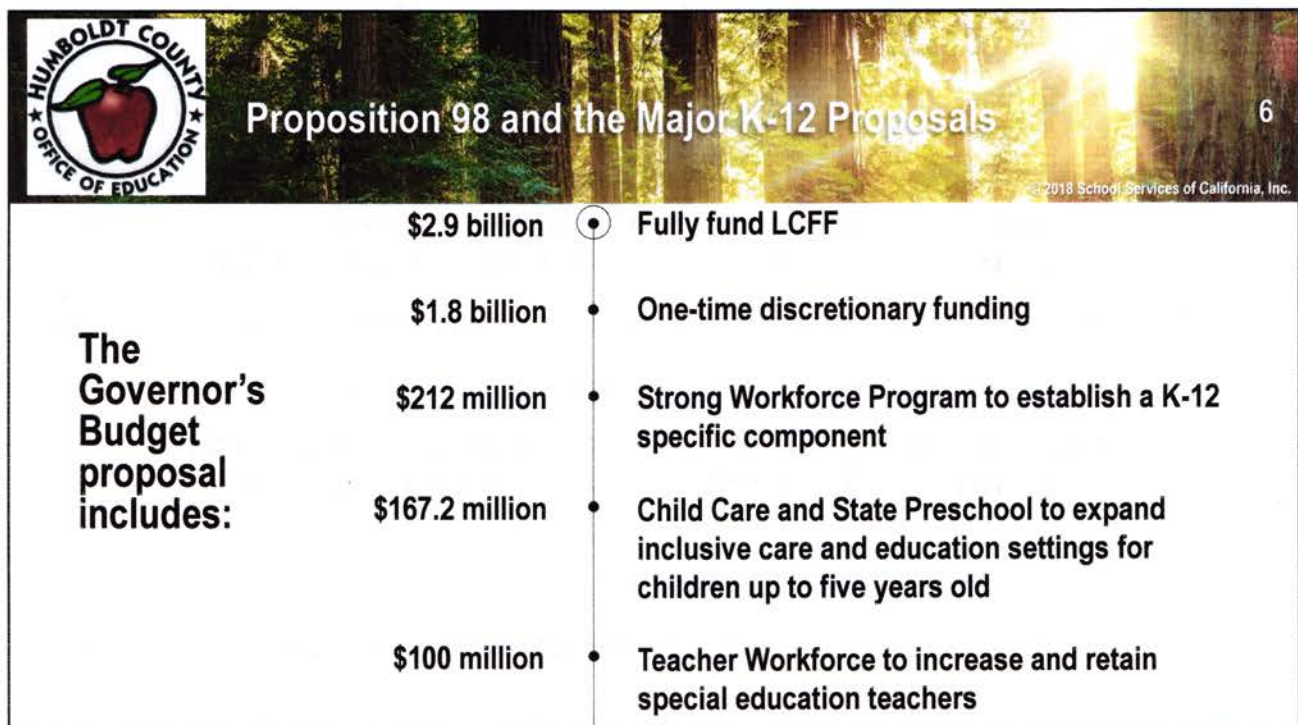
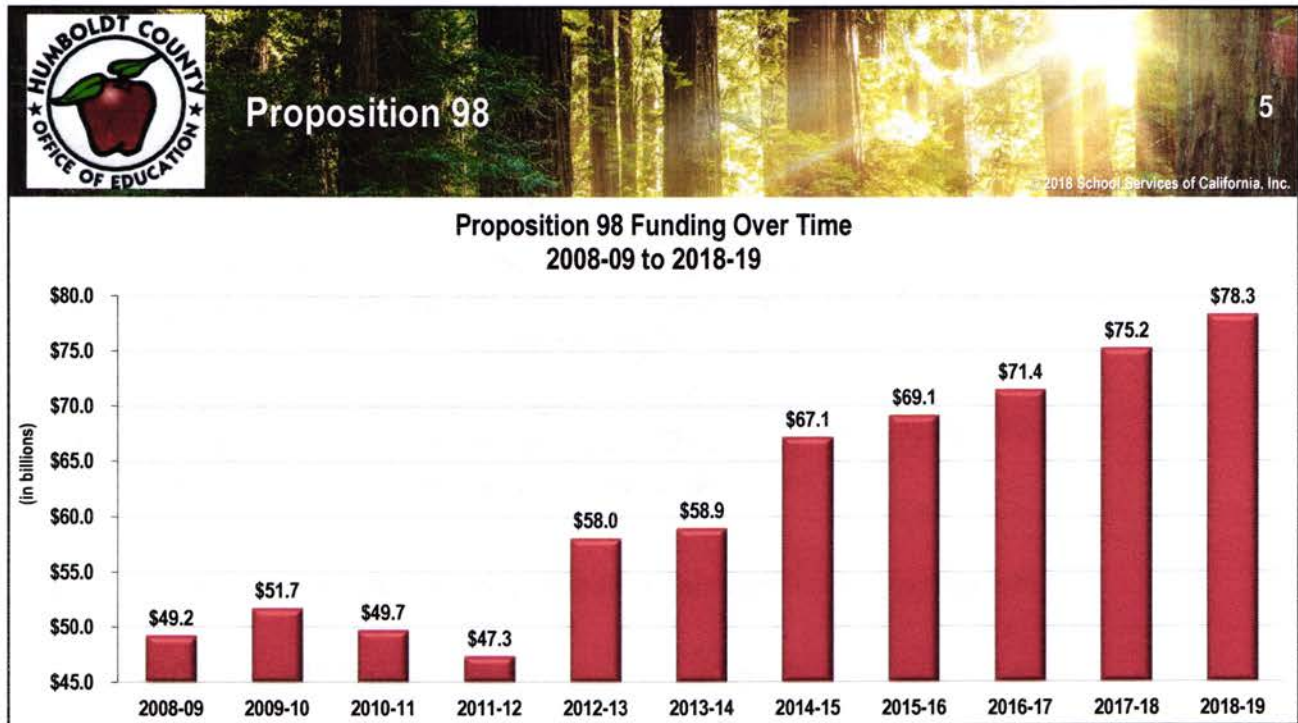



## Proposition 98

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- With the enactment of Proposition 98 in 1988, voters amended the State Constitution to set a minimum funding level for K-12 education and community colleges
- Both state General Fund and local property tax revenues apply toward meeting the Proposition 98 minimum guarantee
- The minimum guarantee is determined by one of three tests that depend upon several inputs, including changes in K-12 attendance, per capita personal income, and per capita General Fund revenue
  - Test 1: share of General Fund revenues
  - Test 2: changes in per capita personal income
  - Test 3: per capita General Fund revenue growth, plus 0.5%
- The 2018-19 guarantee is based on Test 3, the change in per capita General Fund revenues plus 0.5%, and the change in K-12 average daily attendance (ADA)






## Proposition 98 and the Major K-12 Proposals

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\$59.2 million	•	County offices of education (COEs) to facilitate the improvement of school districts identified as being in need of differentiated assistance
\$10 million	•	Special Education Local Plan Areas to work with COEs to provide LEAs with technical assistance to improve student outcomes as part of the statewide system of support
\$6.5 million	•	California Collaborative for Educational Excellence
\$6.2 million	•	COEs for cost-of-living adjustment (COLA) and ADA changes



## What's Not in the Education Budget?

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- Compared to past proposed Budgets, the Administration was more proactive this year in proposing new investments that were typically agreed to after negotiations with the Legislature
  - That said, the 2018-19 Budget proposal provides no funding for the following critical items:
    - ☐ Increasing the LCFF base grant target to reach the funding level of the top ten states
    - ☐ The growing local obligations for the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) unfunded liability
    - ☐ Home-to-School Transportation programs
    - ☐ Increasing and equalizing Assembly Bill 602 base funding rates for special education



## DOF's LCFF Forecast

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- The Governor's Budget proposes an increase of nearly \$3 billion for LCFF implementation in 2018-19, which will achieve full funding of the base grant targets two years early
  - The Governor's original proposal was for an eight-year implementation timeline for the LCFF, placing full implementation in 2020-21
  - Throughout the implementation period, funding increases outpaced a straight-line implementation schedule
    - The 2017-18 Budget Act funded the LCFF at 97% of target
  - The Governor's Budget indicates that over \$17 billion in new funds have been provided under the LCFF since 2013-14
- State law will require that the LCFF base grants receive a COLA, based on the implicit price deflator for state and local governments (i.e., the statutory COLA)

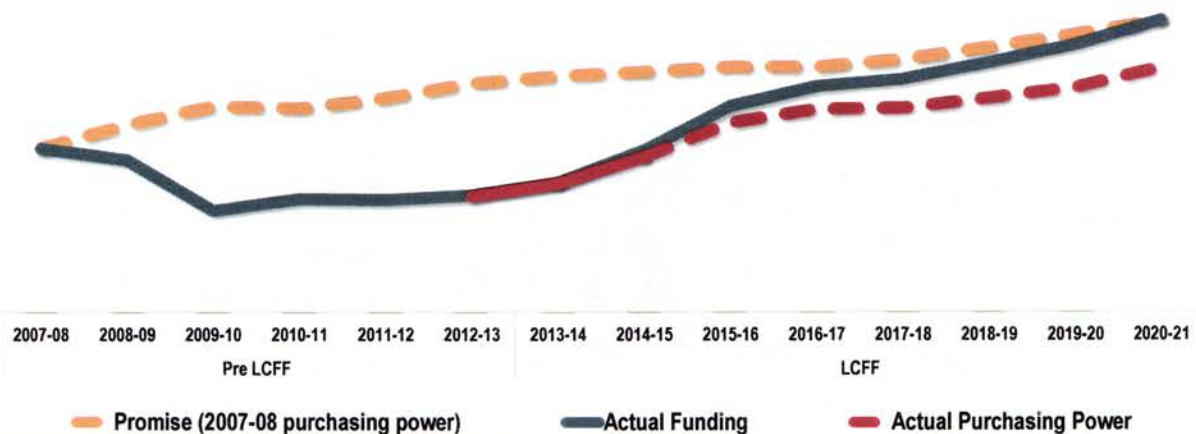


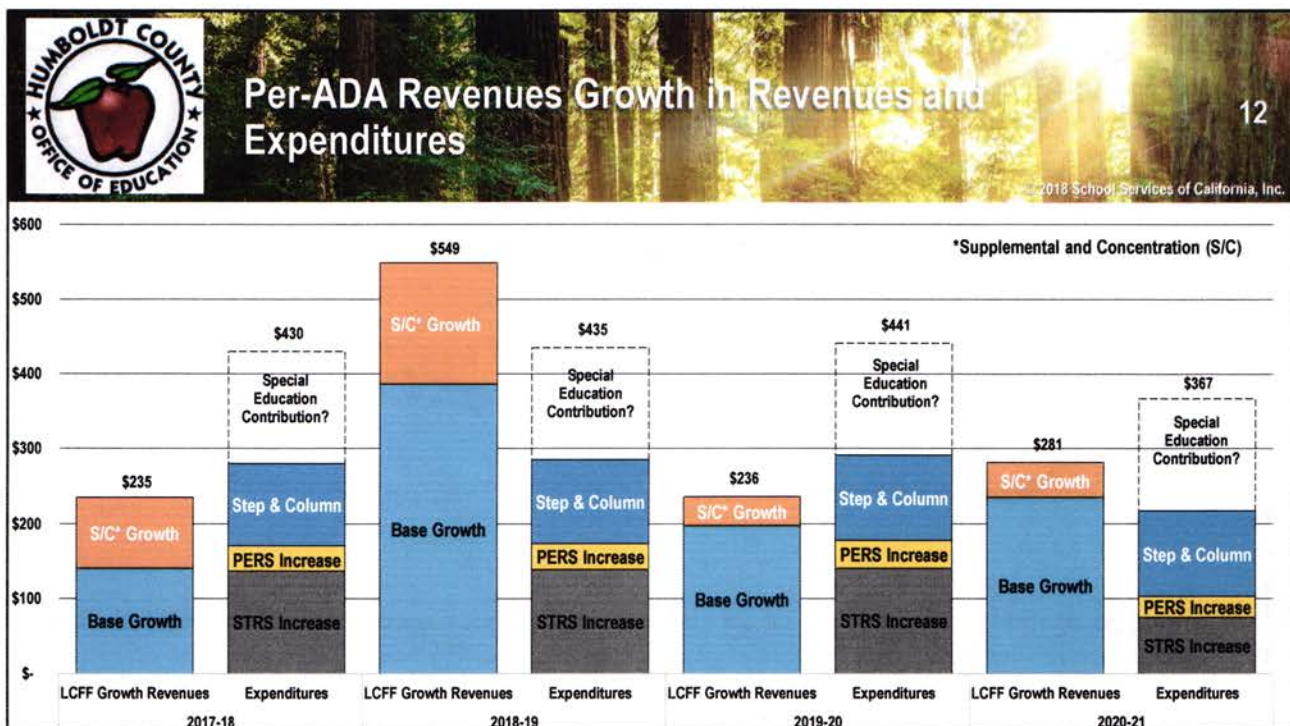
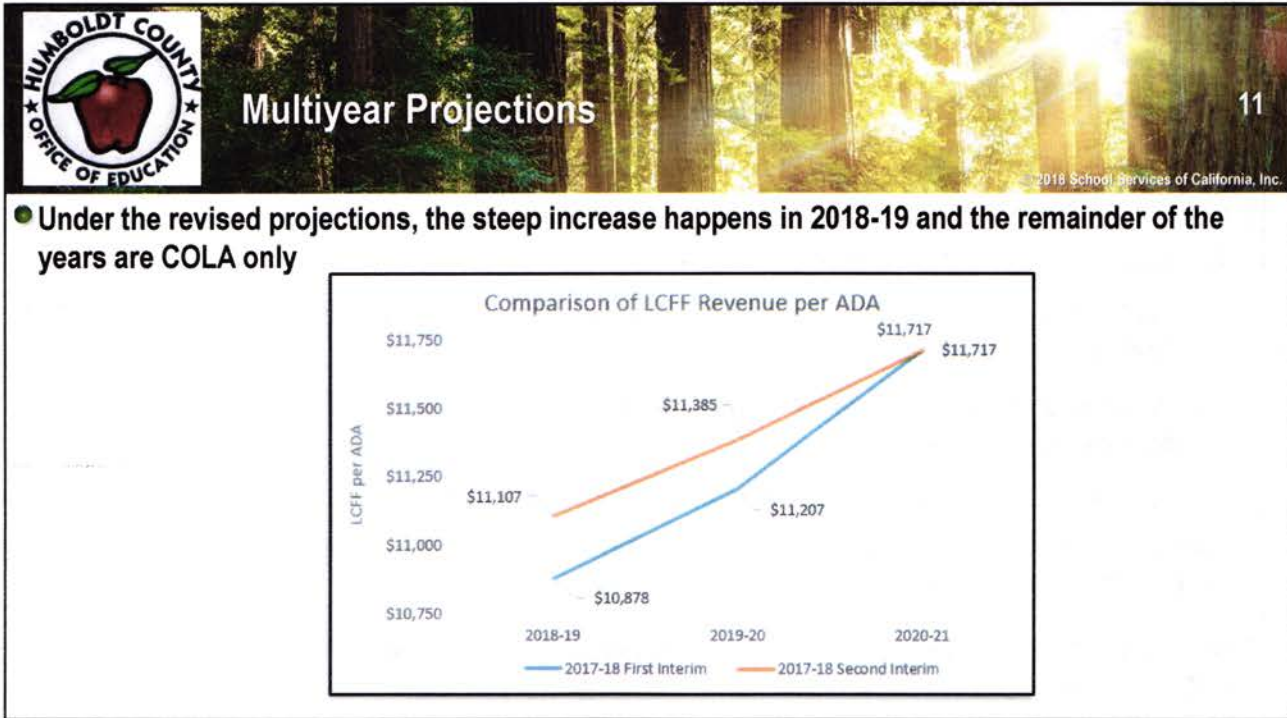
## Collective Bargaining: Does the LCFF Restore Purchasing Power Lost?

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### Purchasing Power Under the LCFF







## Proportionality Conundrum

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- While local educational agencies (LEAs) have local control over the expenditure of supplemental and concentration grant funds – which are targeted, not restricted – they must meet their minimum proportionality percentage (MPP) requirement
- More importantly, they must demonstrate that they are increasing and improving services to their unduplicated pupils
  - Proportionality is about services – not just expenditures
  - The Local Control and Accountability Plan (LCAP) must ensure that the services provided are effective in meeting the LEA's goals for its unduplicated pupils
  - Ultimately, the LEA must improve outcomes for its unduplicated pupils and close the achievement gap
- If an LEA fails to demonstrate results and fails to meet its minimum proportionality percentage requirement, the consequences could be dire and result in disapproval of the LCAP/budget



## Proportionality Conundrum

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- Sample LEA represents 100% progress towards MPP requirement

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1. LCFF Target Supplemental & Concentration Grant Funding from Calculator tab		39,629,406	41,021,422	40,231,963	42,437,252	43,693,070
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		4,279,535	14,941,113	28,648,302	35,144,048	
3. Difference [1] less [2]		35,349,871	26,080,309	11,583,661	7,293,204	43,693,070
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		10,661,578	13,707,189	6,495,746	3,149,935	43,693,070
GAP funding rate		30.16%	52.56%	56.08%	43.19%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)		14,941,113	28,648,302	35,144,048	38,293,983	43,693,070

Source: Fiscal Crisis &amp; Management Assistance Team (FCMAT) LCFF Calculator, LCAP tab



## Proportionality Conundrum

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- Sample LEA represents less than full progress towards MPP
- If 2018-19 gap is funded at 100% gap closure, sample LEA will need to make progress of nearly \$17 million (\$43.7 million – \$26.8 million)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1. LCFF Target Supplemental & Concentration Grant Funding from Calculator tab		39,629,406	41,021,422	40,231,963	42,437,252	43,693,070
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		4,279,535	6,464,219	10,532,984	14,960,267	
3. Difference (1)-(2)		35,349,871	34,557,203	29,698,979	27,476,985	43,693,070
4. Estimated Additional Supplemental & Concentration Grant Funding (3) * GAP funding rate		10,661,578	18,162,442	16,654,237	11,867,310	43,693,070
GAP funding rate		30.16%	52.56%	56.08%	43.19%	100.00%
5. Estimated Supplemental and Concentration Grant Funds (2) plus (4) (unless (3)=0 then (1)) (for LCAP entry)		14,941,113	24,626,661	27,187,221	26,827,577	43,693,070

Source: FCMAT LCFF Calculator, LCAP tab



## Proportionality Conundrum

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- However, the total LCFF revenue will only increase \$13.4 million (\$215.4 million – \$202.0 million)
- The result is the proportionality conundrum; base programs may need to be cut to satisfy the MPP requirement

	2014-15	2015-16	2016-17	2017-18	2018-19
Phase-in Funding	\$ 154,718,667	\$ 182,098,833	\$ 195,568,761	\$ 202,054,789	\$ 215,408,715
LCAP Percentage to Increase or Improve Services Allocated Components:					
Adjusted Base Grant	\$ 139,777,554	\$ 157,472,172	\$ 168,381,540	\$ 175,227,212	\$ 171,715,645
LCAP Supplemental & Concentration Funding	\$ 14,941,113	\$ 24,626,661	\$ 27,187,221	\$ 26,827,577	\$ 43,693,070
Add-ons (TIIG, Transp.)	1,934,918	1,934,918	1,934,918	1,934,918	1,934,918

Source: FCMAT LCFF Calculator, Graphs tab

- This can be mitigated if unspent S/C funds are assigned or committed in ending fund balance for future S/C purposes



## Making Expenditure Decisions in 2018-19

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- Whether you are facing the proportionality conundrum or not, our advice is that LEAs:
  - Engage with their COE and stakeholders early
    - The COE will play an increasingly important role in the system of support
    - The COE oversight role intensifies with the budget transparency proposal
      - It will be important to understand the criteria that will be used for LCAP approval in light of full implementation and the MPP requirement
    - Remember that the requirement to engage stakeholders in the development of the LCAP does not go away
      - The LCAP will continue to drive expenditure decisions and the LEA's budget
- For LEAs facing the proportionality conundrum, use the School Services of California, Inc., LCAP Decision-Making Tree.



## Fiscal Transparency

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- In August 2017, three districts received a letter from the Joint Legislative Audit Committee (JLAC) informing them that they were subject to an LCAP audit
- Audit included review of documentation from 2012-13 through 2016-17 for supplemental and concentration expenditures
  - Review of LCAPs
  - Review of financial activity reports
  - Review of how supplemental and concentration funds were allocated to the school site level
- Response from statewide organizations resulted in the JLAC dropping the audit, but this may not be the last request we see



## Fiscal Transparency

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With concerns about the direct services provided to the students that generate LCFF dollars, the Governor's Budget proposes:

- LEAs will be required to show how their budget expenditures align with the strategies detailed in their LCAPs
- The calculations and total amount of supplemental and concentration funding provided to each LEA under the LCFF will be reported on a single website



## Trump Tax Plan – The “Tax Cuts and Jobs Act”

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- On December 22, 2017, President Trump signed the most significant federal tax restructuring measure in decades, with the goal of simplifying the tax code and stimulating job creation

- Major provisions:

- Takes effect commencing January 1, 2018
- Lowers marginal tax rates
  - Top bracket drops from 39.6% to 37%
- Increases the standard deduction
  - For single filers from \$6,500 to \$12,000
  - For joint filers from \$13,000 to \$24,000
- Increases child tax credit from \$1,000 per child to \$2,000 per child



## Trump Tax Plan – The “Tax Cuts and Jobs Act”

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- Eliminates the personal exemption of about \$4,000 per family member
- Limits the deduction for state and local taxes to \$10,000
  - Expressly prohibits prepayment of 2018 state and local taxes in 2017
- Lowers the threshold for medical expense deductions from 10% of adjusted gross income (AGI) to 7.5% of AGI
- Retains the mortgage interest deduction, but reduces the principal amount on which the mortgage interest deduction can be claimed from \$1 million to \$750,000
- Reduces the multi-bracket top corporate tax rate from 35% to a single-bracket structure with a rate of 21%



## Federal Programs

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- Many unknowns exist at the federal level
  - Current Continuing Resolution (CR) expires February 16, the third such CR in the 2018 fiscal year:
    - Discretionary program funding levels, including education
    - Changes to health care, including reauthorization of Children’s Health Insurance Program (CHIP), community health center funding, extension of various Medicare provisions and other health-related measures
    - Changes to the Budget Control Act as “sequestration” returns in fiscal year 2018, when the two-year relief provided by the Bipartisan Budget Act of 2015 expires

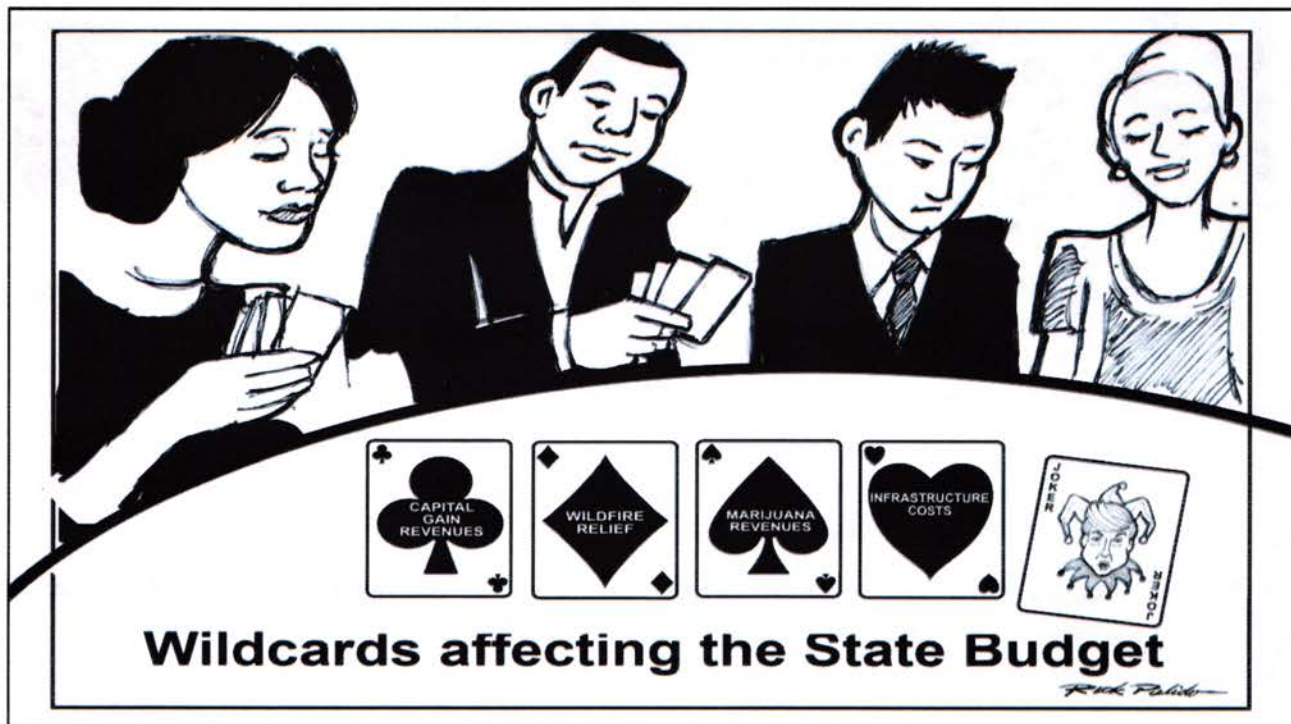


## Federal Programs

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- **Healthcare:** While the Tax Cut eliminated the individual mandate to purchase healthcare, other provisions related to the Affordable Care Act remain unchanged
- **Deferred Action for Childhood Arrivals (DACA):** On January 9, 2018, a federal judge temporarily blocked the Trump Administration's decision to end the program protecting young immigrants from deportation
  - U.S. District Judge William Alsup granted California's request to prevent President Trump from ending the DACA program while the lawsuit plays out in court





## Elections – California Governor

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- After a historic four terms as California's longest serving Governor, Jerry Brown will officially term out at the end of 2018
- There is currently a large field for the 2018 gubernatorial election:
  - Lieutenant Governor Gavin Newsom (D)
  - State Treasurer John Chiang (D)
  - Former State Superintendent of Public Instruction Delaine Eastin (D)
  - Former Los Angeles Mayor and Assembly Speaker Antonio Villaraigosa (D)
  - Assembly Member Travis Allen (R)
  - Businessman John Cox (R)
  - Former U.S. Congressman Doug Ose (R)
- With California's top-two primary system, it is possible for two Democrats to face off in the November general election, though statistically unlikely as Democrats split their votes over a crowded field



## Elections – State Superintendent of Public Instruction

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- Two main candidates:
  - Assembly Tony Thurmond (D - Richmond)
    - Sits on Assembly Education Committee
    - Former West Contra Costa Unified School District Board Member
    - Notable endorsements: CTA, SEIU
  - Marshall Tuck
    - Nearly unseated SPI Torlakson in the 2014 election
    - CEO of Partnership for LA Schools – worked with LAUSD to oversee 16 LAUSD schools
    - Former President of Green Dot Public Schools
    - Notable endorsement: ACSA
- Five total candidates – likely will have runoff election in November



## CalPERS Rate Increases

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- The employer contribution to CalPERS is proposed to increase to 17.7% in 2018-19, up from 15.531% in 2017-18
- "Classic" members continue to pay 7.0%
  - New members pay 6.5%, which may fluctuate from year to year based on the Public Employees' Pension Reform Act (PEPRA) requirement to pay half the normal cost rate
- Estimates of the resulting future contribution rate increases for school employers, which reflect the reduction in the investment return rate, are as follows:

Actual		Projected			
2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15.531%	17.7%	20.0%	22.7%	23.7%	24.3%



## CalSTRS Rate Increases

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- Employer rates are increasing to 16.28% in 2018-19, up from 14.43% in 2017-18
  - No specific funds are provided for this cost increase
- Under current law, once the statutory rates are achieved, CalSTRS will have the authority to marginally increase or decrease the employer contribution rate

CalSTRS Rates

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21	19.10%	10.25%	9.205%



## Managing Ending Fund Balance

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- State reserve levels have hit an all-time high
- Senate Bill 751 (674/2017) was signed into law on October 11, 2017, and provided new, more relaxed conditions for LEA eligibility
  - Exempts basic aid school districts and districts with fewer than 2,501 ADA
- Formerly, a one dollar contribution into the Public School System Stabilization Account (PSSSA), along with the preceding four conditions, triggered the reserve cap
- Under revised law, the reserve cap is imposed in the year following the year when the PSSSA reserves equal or exceed 3% of Proposition 98 funding for school districts

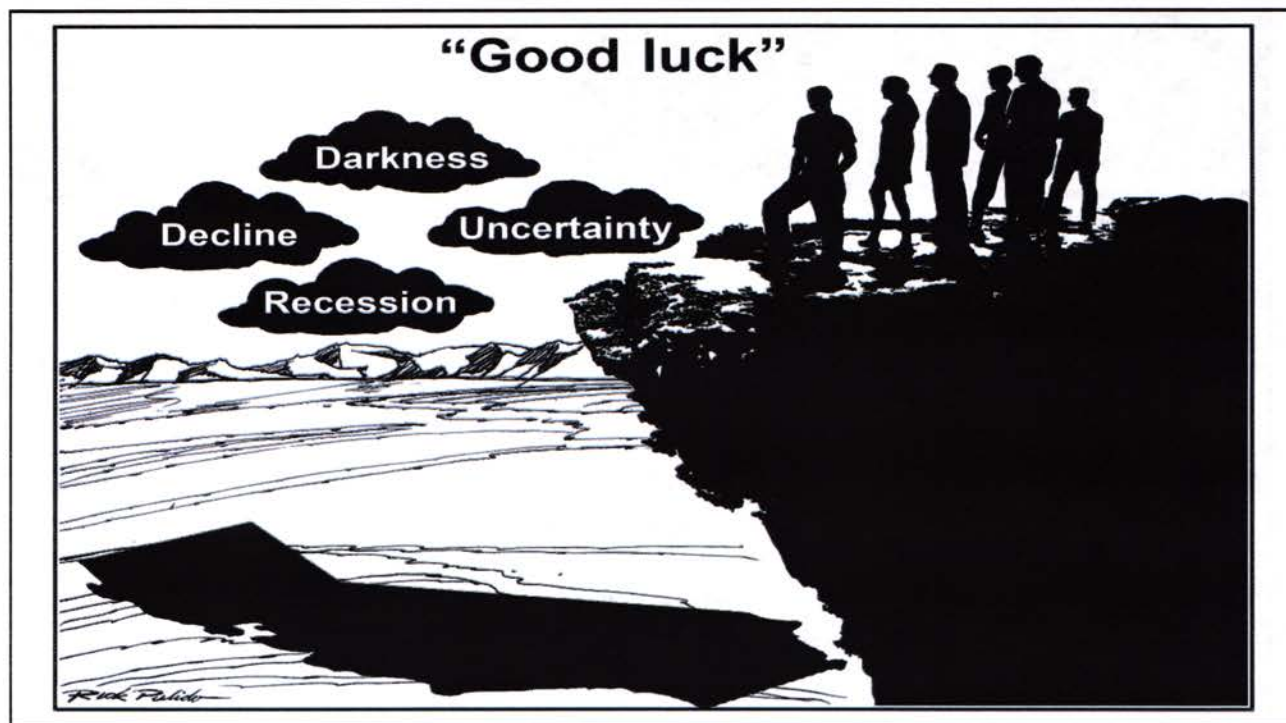


## Closing Thoughts

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- Are we reaching the end of the economic expansion?
  - The stock market has reached an all-time high with no signs of slowing down
  - All three major indices reached new levels the first week in January, with the Dow Jones surpassing 25,000 for the first time
  - Wages are increasing and the unemployment rate for both the nation and California dropped to 4.1% and 4.6%, respectively, further narrowing the gap between the two
  - At the end of next year, California will match the longest economic recovery since World War II
- The trouble with downturns is that they do not announce when they will arrive
- Like the Governor stated, you can only prepare for the inevitable, but you can't know when it will occur





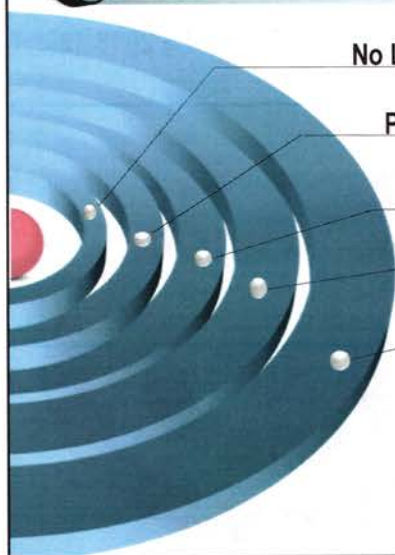
## Full LCFF Implementation



### Goals of the LCFF

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No LEA receives less than 2012-13 funding

Purchasing power restored to pre-recession levels

Equalization – Core funding same for all

Equity – More services for higher needs

Full implementation by 2020-21 now occurs in 2018-19

# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## 2018-19 Local Control Funding Formula



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- The nearly \$3 billion the Governor proposed for LCFF funding is estimated to completely close the gap and fully implement LCFF
  - The Governor's Budget indicates that over \$17 billion in new funds have been provided under the LCFF since 2013-14
    - Note: STRS/PERS expenditures projected increase of \$4.5 billion
- The LCFF base grant targets are adjusted for an estimated 2.51% COLA in 2018-19
- 2018-19 LCFF growth provides an average increase in per-pupil funding of an estimated \$550 per ADA, or 5.8%
  - Results will vary
- Full implementation will result in COLA only funding calculations, based on the implicit price deflator for state and local governments (i.e., the statutory COLA) after 2018-19
  - Could be subject to adjustments (deficits) if not fully funded



## SSC Dartboard

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- The additional funding allocated by the Governor will provide a boost to funding in the 2018-19 fiscal year
  - The School Services Dartboard is included in your packet

DOF Gap Closure Factors	2017-18	2018-19	2019-20	2020-21
2017-18 First Interim	43.19%	66.12%	64.92%	100.00%
2017-18 Second Interim	43.97%	100.00%	-	-





## Transitioning to Full Funding of LCFF Entitlements

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- The LCFF changes the distribution of funding among LEAs as it is implemented, providing more supplemental funding on behalf of eligible students
  - English learners, children eligible for free and reduced-price meals, and foster youth
  - Allocations of supplemental funding are proportional to the UPP
- How is per-student funding distributed among school districts with different UPPs as we transition to full implementation of the LCFF?
- How was funding distributed when the LCFF started, and how has it changed in six years?

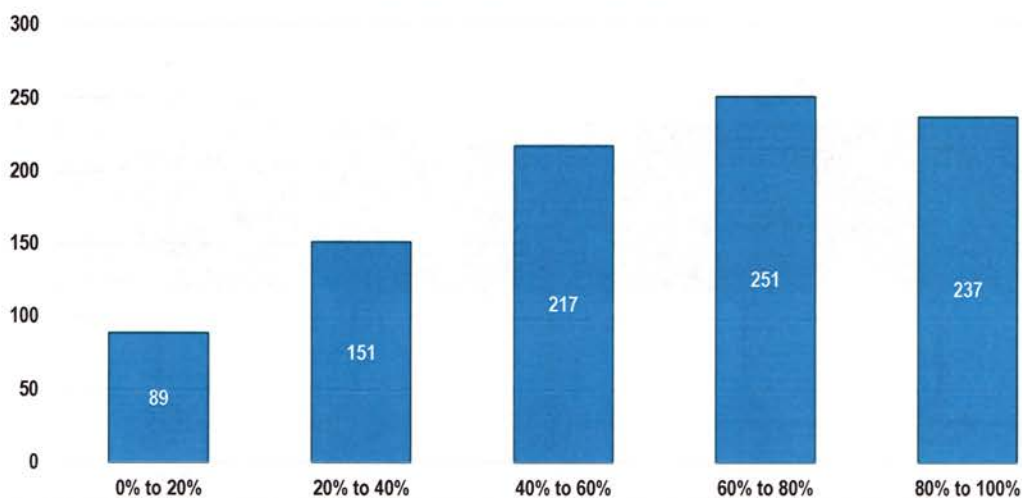


## Transitioning to Full Funding of LCFF Entitlements

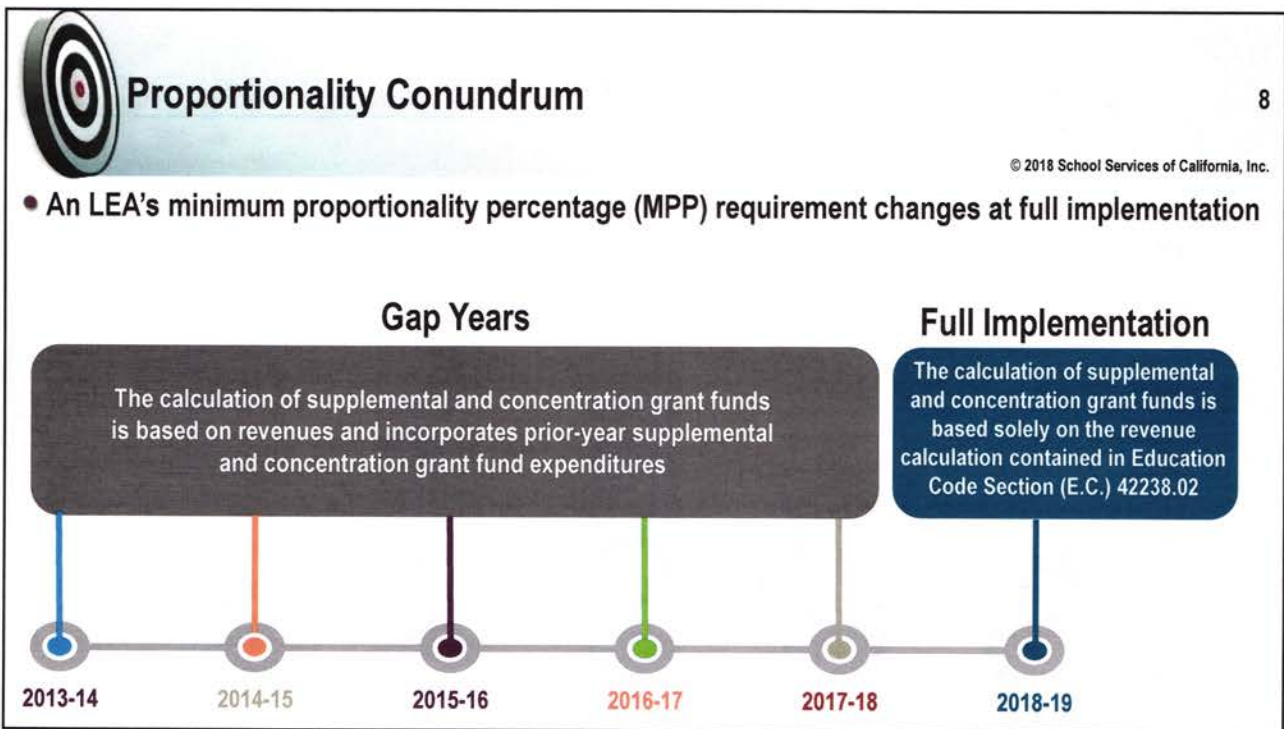
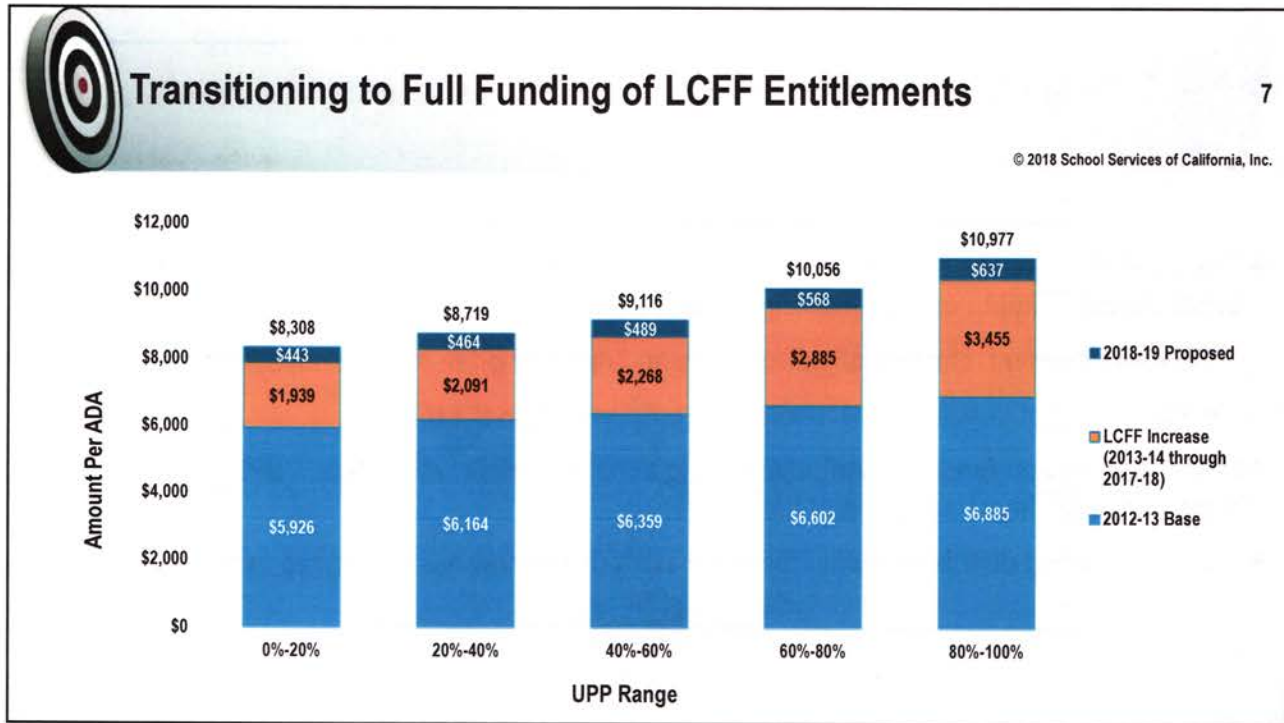
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Number of School Districts by UPP



# Governor's Proposals for the 2018-19 State Budget and K-12 Education

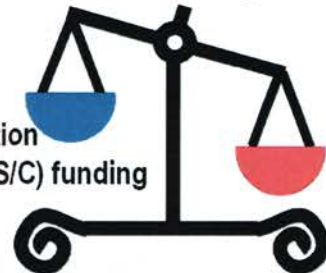


# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## Proportionality Conundrum

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- LEAs review of impact on increased LCFF revenue at full implementation
  - Identify split between base and supplemental and concentration (S/C) funding
  - Review of expenditure requirements for S/C funding
    - Develop a plan for increased S/C funding
- Review current use of S/C funding for concerns that need to be addressed
  - Additional justification
    - Class size reduction
      - Be more specific as to grade-levels
    - Centralized services, such as IT
    - Administration
    - Special education expenditures
      - Expenditures related to IEPs & special education are not S/C
      - Review appropriate SACS coding for expenditures



## LCAP and Budget Adoption



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- 2018-19 represents the fifth year that districts have been required to prepare an LCAP
- Budget adoption is directly tied to the adoption of the LCAP
- One public meeting must be held to solicit recommendations and comments prior to adoption of the LCAP
  - The public hearing must be held at the same meeting as the public hearing for the budget
    - Before, but not on the same day as, the public meeting at which the governing board adopts the LCAP
      - SACS Budget Adoption packet completed prior to this meeting
        - As a reminder, a semi-final draft of the LCAP is required prior to the Business Office processing the budget packet
- The meeting to adopt the LCAP and budget must be a separate meeting from the public hearing and be held no sooner than the subsequent day
  - Adopt the LCAP prior to adopting the budget

# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## LCAP Approval Process



- A county office may not approve a district's budget until the county office reviewers have approved its LCAP (E.C. 42127(d))
- To approve a district's budget, a county office must ensure compliance with the three criteria for LCAP approval (E.C. 52070(d))
  - The plan adheres to the SBE adopted template
  - The district's budgeted expenditures are sufficient to implement the actions and strategies outlined in its LCAP
  - The LCAP adheres to the expenditure requirements for supplemental and concentration funding



## LCAP and Budget Adoption

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### • Suggested LCAP Development Timelines

- February-March
  - Annual Update Completed
    - Should be completed and available for stakeholders input/ meetings
    - Expenditures based on current working budget (consider using 2<sup>nd</sup> Interim budget)
- March-April
  - Draft of LCAP completed and reviewed with stakeholders
    - Draft(s) submitted to HCOE for initial review (including preliminary budget)
- May
  - Final revisions, including MPP update for Gov. May Revise
- June
  - LCAP public hearing (possibly May if budget is ready by the first week of May)
  - LCAP adoption





## Collective Bargaining Changes at Full LCFF Implementation

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- There are statutory and practical considerations that affect collective bargaining upon reaching full implementation of the LCFF in 2018-19
  - For 2018-19, revenues will be higher than previously forecast, however, subsequent year-to-year growth will be slightly lower
  - The concept of “LCFF Target” amounts vs. “LCFF Funded” amounts, becomes moot; for the future, we have a single number, the funded amount
  - The concept of distributing new targeted dollars specifically to meet the needs of the students who generate the dollars is replaced by an ongoing proportionality calculation
  - Districts have been receiving differentiated supplemental and concentration grant increases each year; now, all districts receive is the COLA, albeit on a higher or lower per ADA funding amount
- The LCAP still leads the process, the budget follows, and both continue to affect negotiations



## The Road Ahead, more on Collective Bargaining Considerations



## The Good News and Challenges

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- A continuation of the state's conservative budgeting produces
  - Higher than anticipated funding in 2018-19
  - Catch up increases for Proposition 98 for prior years
  - Significant one-time unrestricted dollars for all districts
- However, future increases flatten out and are well below projected cost increases
  - In a 2% to 3% COLA environment, CalSTRS/CalPERS, step and column, and health and welfare increases are more than the new revenues
  - Districts, particularly those with high unduplicated counts, will miss the additional revenue boosts as the state now reaches its LCFF targets
  - The MYPs are likely to show continued deficits in the third year for most districts, particularly those with declining enrollment
- As usual in our volatile state, caution is the order of the day

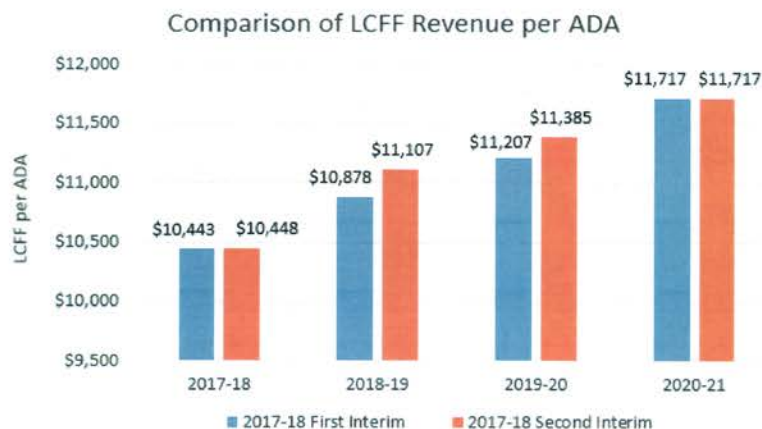


## Multiyear Projections

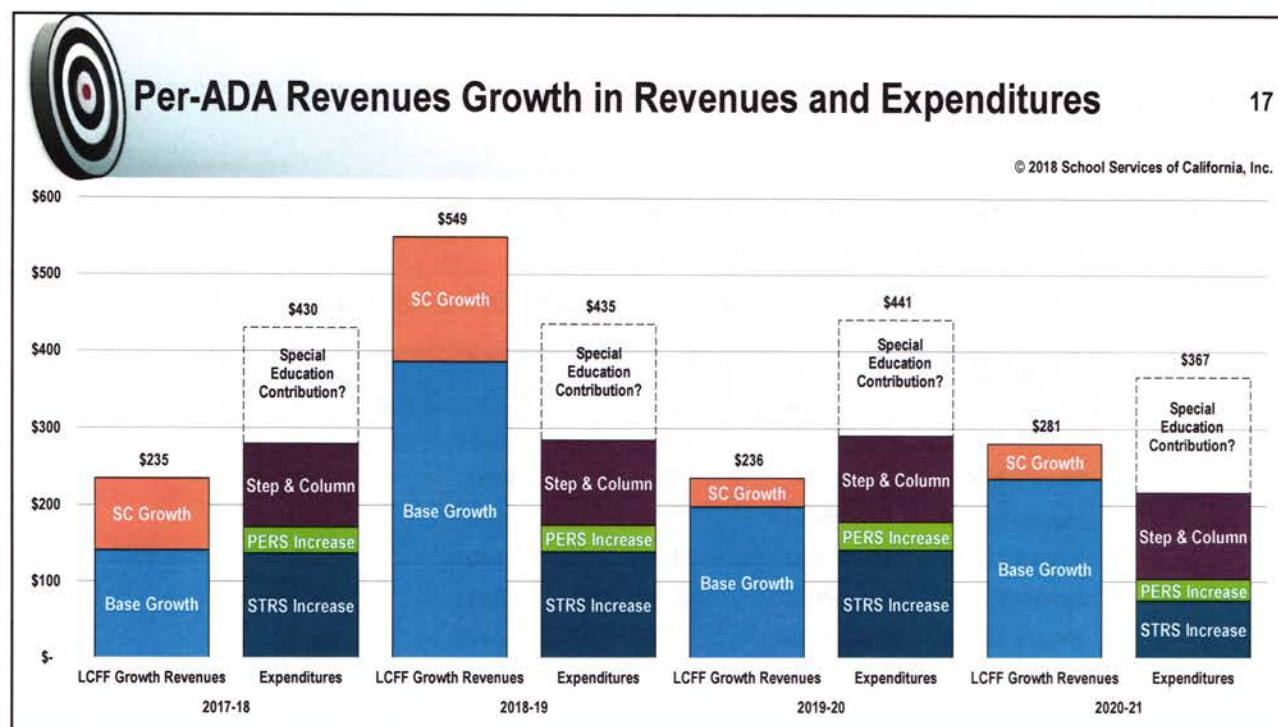
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- The results of the funding boost is illustrated below



# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## Minimum Wage

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- SB 3 (Chapter 4/2016), which was signed by the Governor in April 2016, gradually increases California's minimum wage and provides clarity on exempt employees
- The Governor can pause progress annually

Minimum Wage	Effective Date: > 25 Employees	Effective Date: ≤ 25 Employees
\$10.50/hour	January 1, 2017	January 1, 2018
\$11.00/hour	January 1, 2018	January 1, 2019
\$12.00/hour	January 1, 2019	January 1, 2020
\$13.00/hour	January 1, 2020	January 1, 2021
\$14.00/hour	January 1, 2021	January 1, 2022
\$15.00/hour	January 1, 2022	January 1, 2023



## Minimum Wage and Exempt Employees

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- As the California minimum wage increases, so will the state salary threshold for exempt employees, as it is two times the minimum wage
- Federal guidelines, which would have been in conflict with California, have been put on hold

Effective Date	Minimum Wage	Minimum Salary (Weekly)	Minimum Salary (Monthly)	Minimum Salary (Annually)
January 1, 2017	\$10.50/hour	\$840	\$3,640	\$43,680
January 1, 2018	\$11.00/hour	\$880	\$3,813	\$45,760
January 1, 2019	\$12.00/hour	\$960	\$4,160	\$49,920
January 1, 2020	\$13.00/hour	\$1,040	\$4,507	\$54,080
January 1, 2021	\$14.00/hour	\$1,120	\$4,853	\$58,240
January 1, 2022	\$15.00/hour	\$1,200	\$5,200	\$62,400



## CalSTRS Rate Increases

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- Employer rates are increasing to 16.28% in 2018-19, up from 14.43% in 2017-18
  - No specific funds are provided for this cost increase
- Under current law, once the statutory rates are achieved, CalSTRS will have the authority to marginally increase or decrease the employer contribution rate

CalSTRS Rates

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21	19.10%	10.25%	9.205%

# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## CalPERS Rate Increases

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- The employer contribution to CalPERS is proposed to increase to 18.1% in 2018-19, up from 15.531% in 2017-18
- "Classic" members continue to pay 7.0%
  - New members pay 6.0%, which may fluctuate from year to year based on the Public Employees' Pension Reform Act (PEPRA) requirement to pay half the normal cost rate
- Estimates of the resulting future contribution rate increases for school employers, which reflect the reduction in the investment return rate, are as follows:

Actual	Projected				
2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
15.531%	17.7%	20.0%	22.7%	23.7%	24.3%



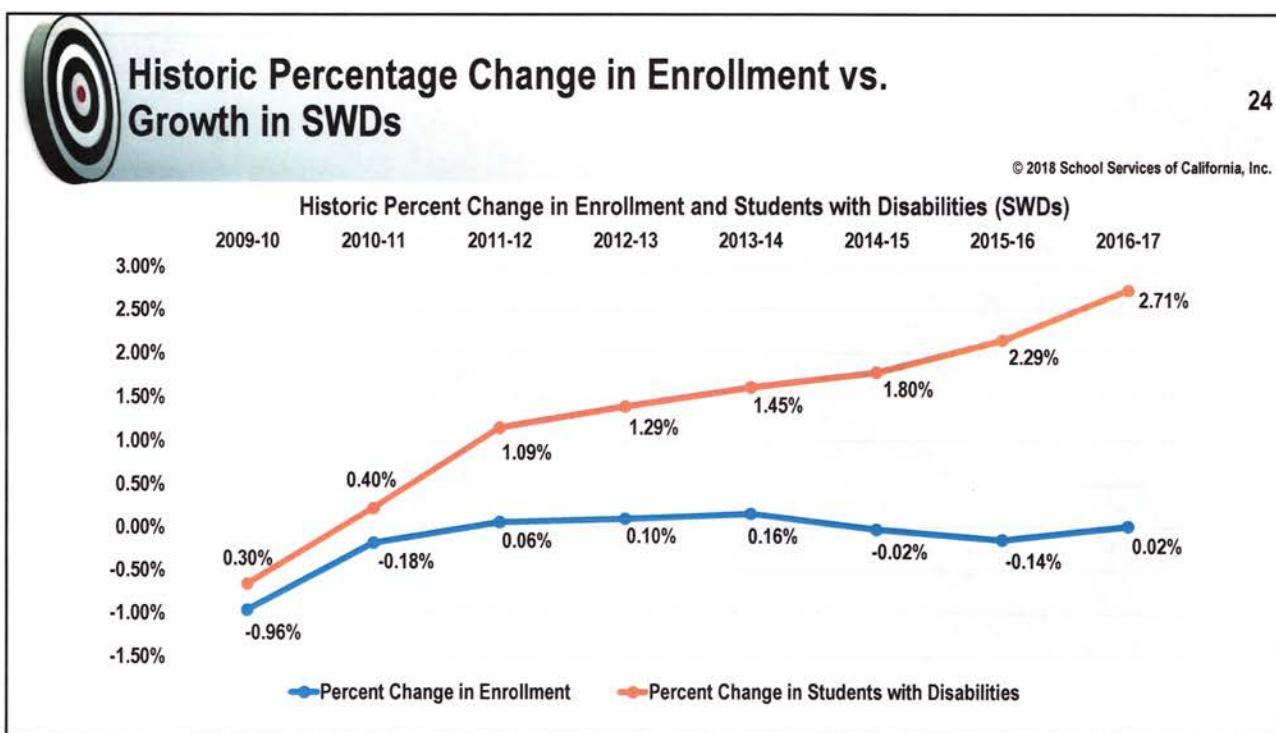
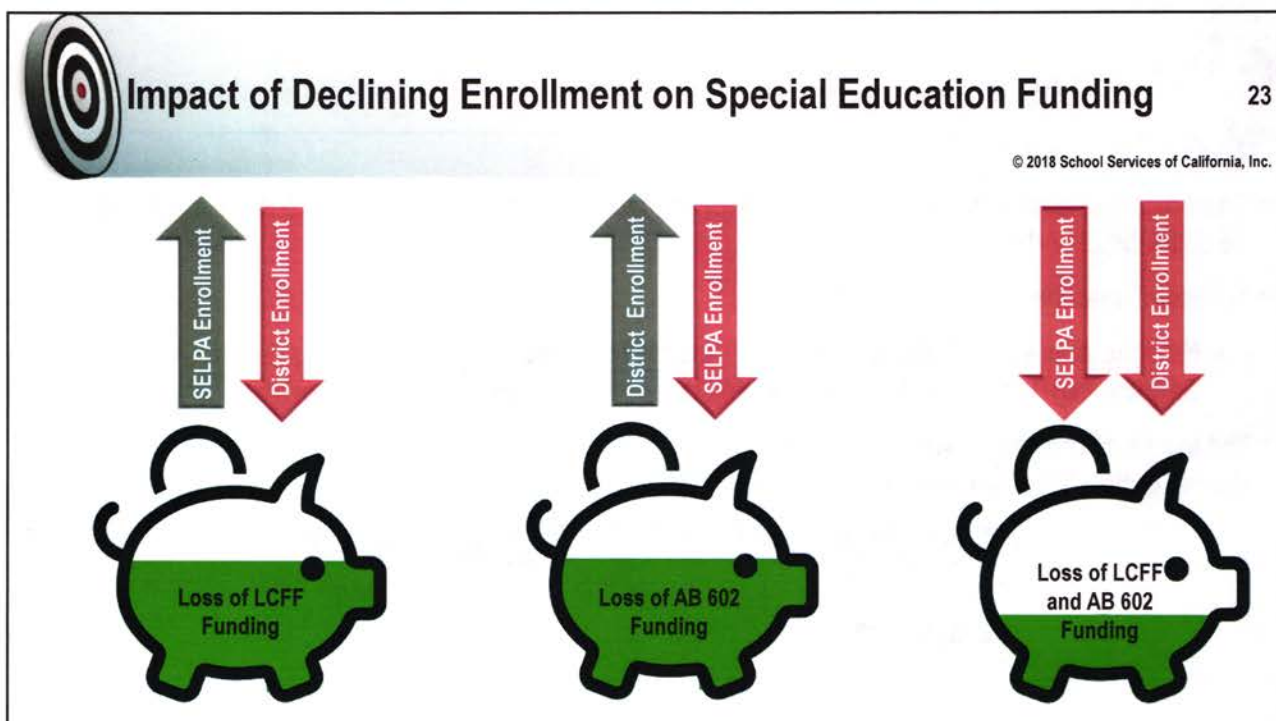
## Special Education

22

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- Special Education costs increase as overall funding declines and student needs increase
- No mechanism in place to increase funding based on student needs
- General Fund contributions nearing 60% of total cost-squeezing all other educational goals





## Special Education Maintenance of Effort

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- There is a maintenance of effort (MOE) requirement for the IDEA
  - Must be used to supplement and not supplant state and local funds\*
- Must spend at least the same amount on special education as in the prior year
  - Based on either total or per-capita expenditures
  - And based on either state and local funds or local funds only
- Monitored by the CDE at the SELPA level
  - SELPAs monitor each member district, charter school, and COE, although the CDE also receives the data
  - Does not allow local cuts when there are state or federal cuts – very little flexibility

\*Code of Federal Regulations (CFR) Title 34, Sections 300.203-300.205



## Special Education Maintenance of Effort – Exceptions That Are Allowed Within the Law

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**LEAs may request exemptions to the MOE requirement in the following circumstances:**

- The departure of staff – either voluntarily or for just cause – who are replaced by qualified lower-paid staff
- A decrease in the enrollment of children with disabilities
- The termination of the obligation of the educational agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child has moved out of the district, is no longer age eligible, or no longer needs the program of special education
- The termination of costly expenditures for long-term purchases



## Home-to-School Transportation

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- Funding continues to be included in the target calculation of the LCFF for all LEA's that received funding in 2012-13
  - Funding is not subject to annual COLA increase
- LEAs are required to spend, in the current year, at least what was received in the 2012-13 fiscal year
- Any LEA found out of compliance is subject to an audit finding in their annual audit report, although, there is no fiscal penalty



## Multiyear Projections

28

- MYPs are required by AB 1200 (Chapter 1213/1991) and AB 2756 (Chapter 52/2004)
- Recognize that MYPs are projections, not forecasts
  - Projections are expected to change as various factors change – they are not predictions
  - Projections are the mathematical result of today's decisions based on a given set of assumptions
  - Forecasts are predictions of the future – there is a higher implied reliability factor than for projections
- Projections will change any time the underlying factors change – therefore, plan to adjust as conditions change



## Multiyear Projections – Final Considerations

29

- CalSTRS and CalPERS employer contributions are still increasing
- Health and welfare contributions are increasing
- Contributions to restricted programs continue to increase
  - Title 1 and Title 11 may see reductions
  - Special Education
- Declining enrollment will continue to make it difficult to balance the budget
- Expectations are for COLA-only years after the LCFF target is reached



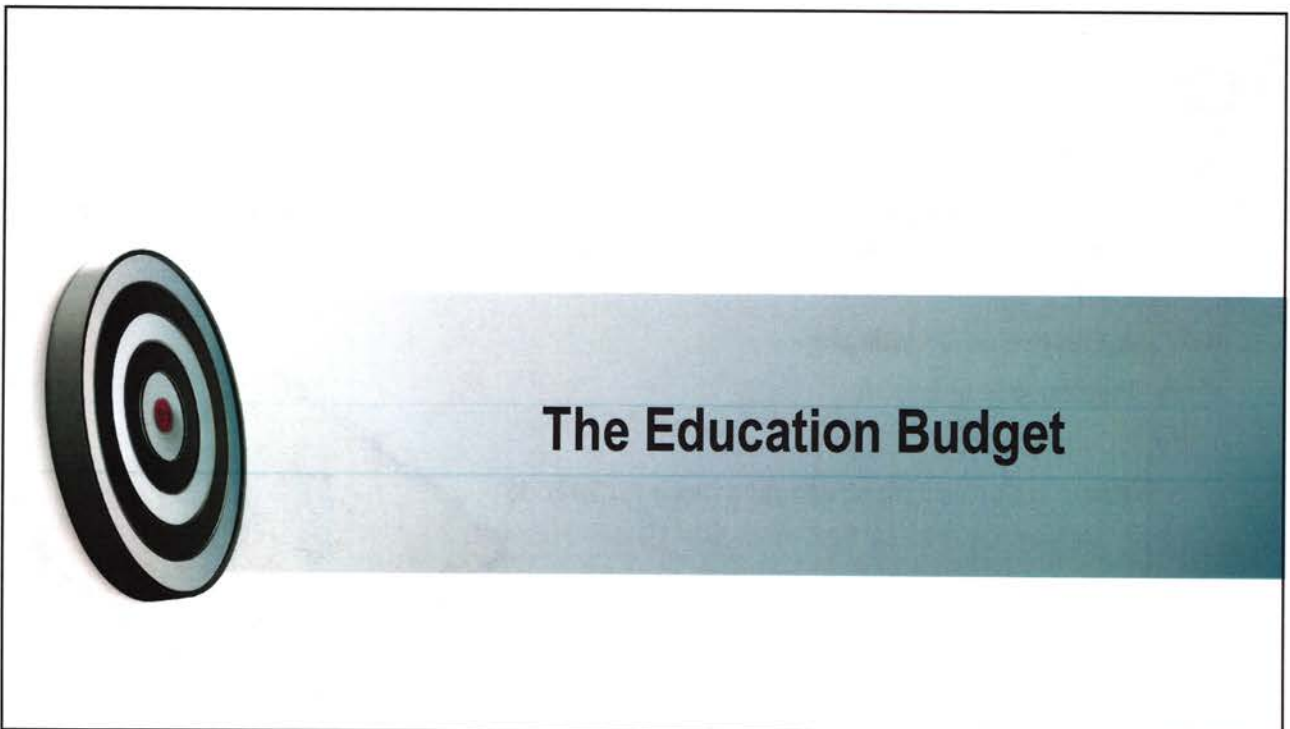
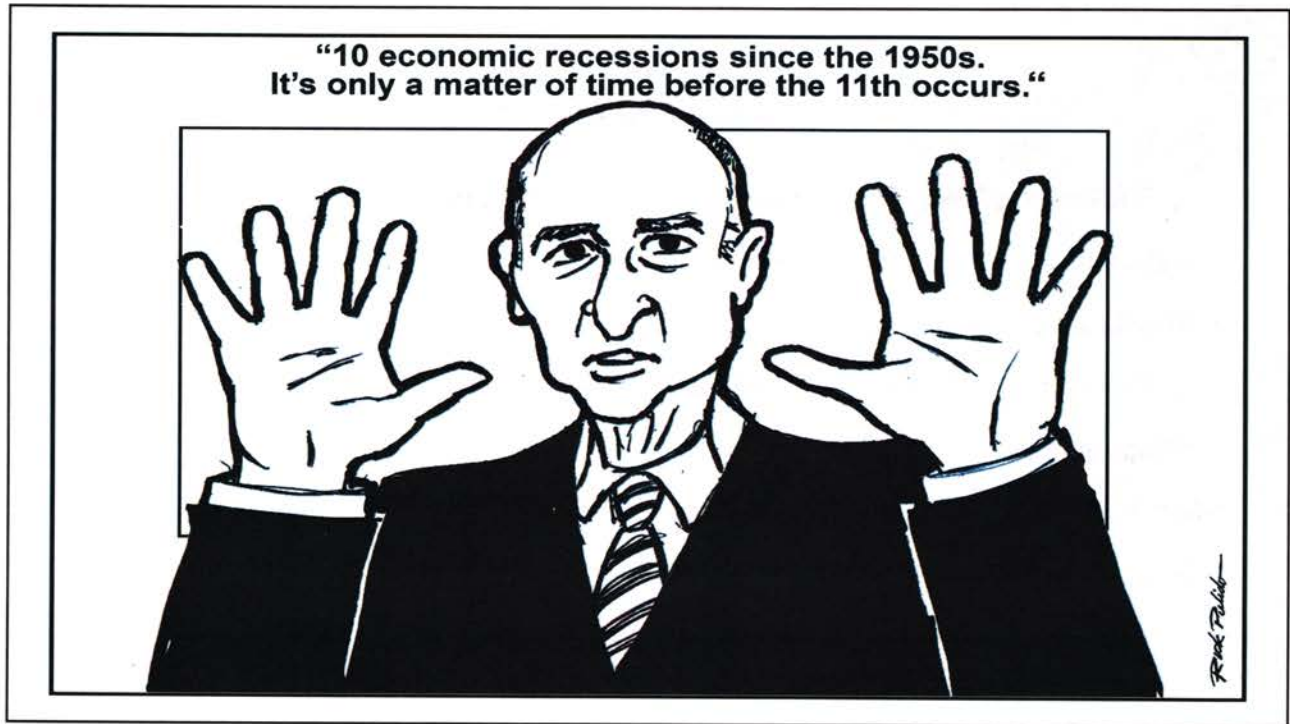
## Multiyear Projections

30

- The cause of most school district insolvencies can be traced to a bad financial decision made during prosperous times that came back to bite the district during lean financial times, so caution is key
  - A future recession is predicted –
    - the timing is unknown
- Humboldt County School Districts
  - 19 districts are projecting structural deficits for 2017-18



# Governor's Proposals for the 2018-19 State Budget and K-12 Education



# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## General Fund Budget Summary

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### General Fund Budget Summary (in millions)

<b>Revenues &amp; Expenses</b>	Revenues and transfers increase 2.0% while expenditures increase 4.1%
<b>Reserves</b>	In addition to a \$2.29 billion reserve for economic uncertainties, the 2018-19 Budget adds \$5.05 billion to the Budget Stabilization Account
<b>Percent of Expenditures</b>	Total reserves are 12% of expenditures

	2017-18	2018-19
Prior-Year Balance	\$4,611	\$5,351
Revenues and Transfers	\$127,252	\$129,792
Total Resources	\$131,863	\$135,143
Total Expenditures	\$126,512	\$131,690
Fund Balance	\$5,351	\$3,453
Budget Reserve:		
Reserve for Encumbrances	\$1,165	\$1,165
Reserve for Economic Uncertainties	\$4,186	\$2,288
Budget Stabilization Account	\$8,411	\$13,461
Total Available Reserve*	\$12,597	\$15,749

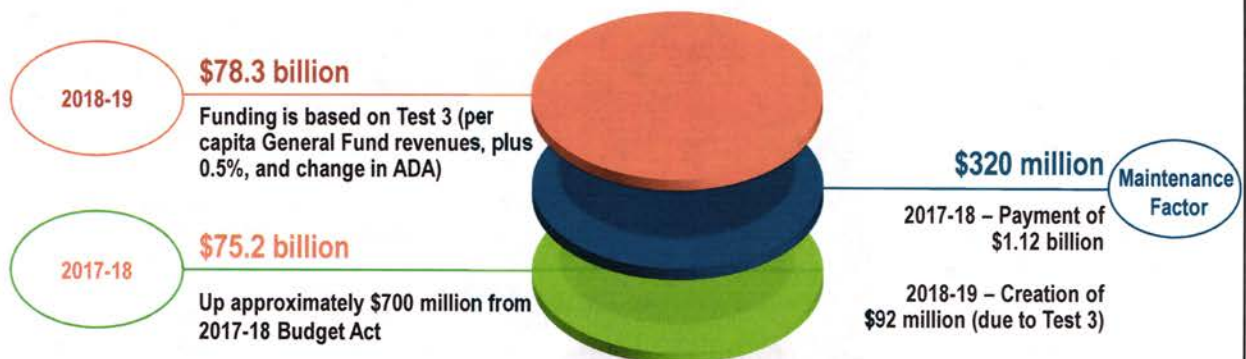
\*Excludes Reserve for Encumbrances



## Proposition 98

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# Governor's Proposals for the 2018-19 State Budget and K-12 Education

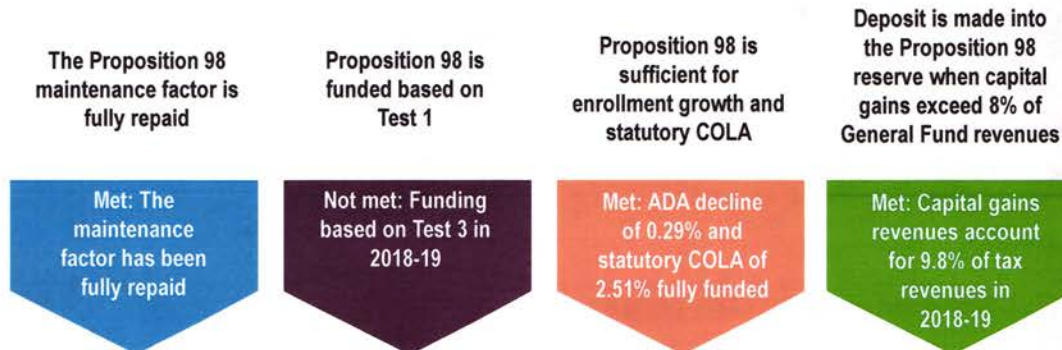


## The Proposition 98 Reserve

35

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- Proposition 2 established a state reserve specifically to protect against cuts to Proposition 98
  - Contributions to the Proposition 98 reserve occur only if four conditions are met



- If these conditions are met, a hard cap on district reserves is imposed in the following year



## Amendments to District Reserve Cap

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- Senate Bill (SB) 751 (Chapter 674/2017) was signed into law by Governor Brown in October 2017 which made changes to Proposition 2
  - According to the Governor's Budget, the district reserve cap will not be triggered in 2018-19

### Proposition 2

### SB 751

Imposed in any fiscal year immediately after a fiscal year in which a transfer is made into the Public School System Stabilization Account (PSSSA)

Imposed in a fiscal year immediately after a fiscal year in which funds in the PSSSA equal or exceed 3% of the Proposition 98 funding for school districts for that fiscal year

Requires the State Superintendent of Public Instruction to notify districts and COEs when these conditions are met and when they are no longer met

Applies to a combined assigned and unassigned ending fund balance based on the size of the district

Applies to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those funds for all districts

Exempts basic aid districts and districts with fewer than 2,501 ADA

Technical amendment needed so that the application of the 10% cap is implemented as intended



## One-Time Discretionary Funds

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- The Governor's Budget proposes \$1.8 billion in one-time discretionary funds for school districts, COEs, and charter schools in 2018-19
  - This equates to approximately \$295 per ADA
  - Expenditure of these funds is determined by the local governing board and can be used for any one-time purpose
- Like prior years, these funds will offset LEAs' outstanding mandate reimbursement claims on a dollar-for-dollar basis
  - According to the DOF, less than \$1 billion in claims will remain outstanding at the end of the current year
- Because all LEAs receive these one-time discretionary funds, regardless of their outstanding mandate claims, it's our view these funds should not be counted as meeting this state constitutional obligation



## Mandate Block Grant

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- All school districts, charter schools, and COEs are eligible to participate in the Mandate Block Grant (MBG), notwithstanding the applicability of state mandates on their operations
- The rates for 2018-19, inclusive of the 2.51% COLA, are as follows:

Grade Span	School Districts	Charter Schools	COEs
K-8	\$31.10	\$16.30	\$32.15
9-12	\$59.71	\$45.15	\$60.76

- We recommend LEAs weigh the benefits of receiving money now from the MBG versus an unfunded receivable with no time-certain reimbursement



## Special Education

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- The Governor proposes modest one-time and ongoing funding for special education programs, including:
  - 2.51% cost-of-living increase, estimated at \$13.58 per ADA
    - The 2018-19 estimated AB 602 Statewide Target Rate increases to \$554.57
  - \$100 million in one-time funding for LEAs to implement programs to increase and retain special education teachers
  - \$167.2 million in one-time funds to establish an “Inclusive Education Expansion Program,” focused on increasing availability of programs for low income children age 0-5, including children with disabilities
  - No funding is proposed to increase and equalize AB 602 base rates



## Special Education

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- The Governor's 2018-19 Budget proposal also includes changes regarding special education budget transparency and accountability
  - Requires SELPAs to complete a local plan template that aligns the services and resources noted in their local plans with the goals identified in their member districts' LCAP
  - Requires SELPAs to summarize how their planned expenditures and services align with the improved student outcome strategies noted in the SELPA's plan
- \$10 million in ongoing funding is proposed for SELPAs to work with COEs to provide technical assistance to LEAs to improve student outcomes



## School Facilities

41

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- The 2018-19 State Budget:
  - Proposes to authorize a total of \$640 million in Proposition 51 bond authority
  - Includes ongoing appropriation of \$28.3 million to the Charter School Facility Grant Program (CSFGP), to reflect anticipated program participation
  - Does not include an additional investment in the Clean Energy Jobs Creation Fund (Proposition 39)
    - Fiscal year 2017-18 was the final year of the five-year program approved by the voters in 2012



## Local Agency Operations and the Budget



## K-3 Grade Span Adjustment



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- With full implementation of the LCFF imminent, ensure your district's compliance with the requirements of the K-3 Grade Span Adjustment (GSA) funding (charter schools are not required to comply)
  - If not at a districtwide school site average class enrollment of 24 for all grades K-3 (including TK), project the effect of reducing class enrollment by 100% (the estimated gap closure percentage for 2018-19) on available facilities and the current number of K-3 classes
  - Remember that this percentage could change with the enacted State Budget, but school districts may use the DOF-provided estimated gap closure percentage provided at the May Revision
- If school sites already have a class enrollment average of 24 or fewer, permanently maintain the school site class enrollment average of 24 to continue to be eligible for the K-3 GSA funding
- Failure to maintain 24:1 at a single school site results in the loss of all of the K-3 GSA funding districtwide unless there is a collectively bargained alternative



## Educator Effectiveness Funding



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- The funds may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators
- At the conclusion of the grant, June 30, 2018, LEAs will be required to file a report with the CDE due by July 1, 2018
- CDE posted a Final Expenditure Report template online, which details the data elements to be collected, but the final report submission will be done through an online tool developed by the CDE
  - Required metrics include number of teachers, administrators, and paraprofessionals as well as amount spent
  - Metrics also require expenditures to be broken down by subject area
- The template can be found at: <http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>

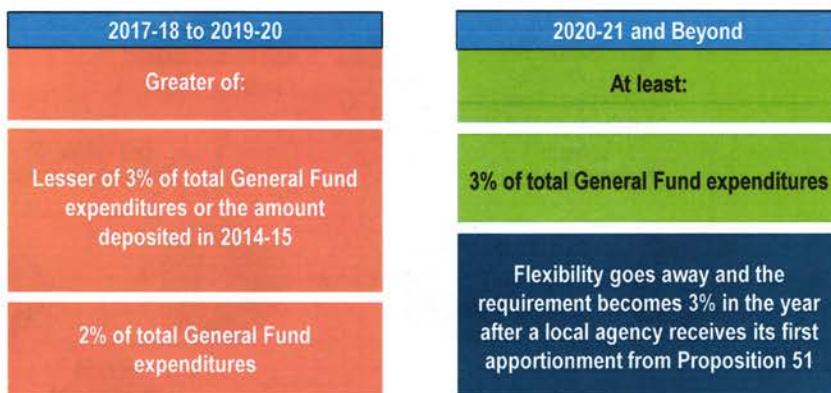
# Governor's Proposals for the 2018-19 State Budget and K-12 Education



## Routine Restricted Maintenance Account

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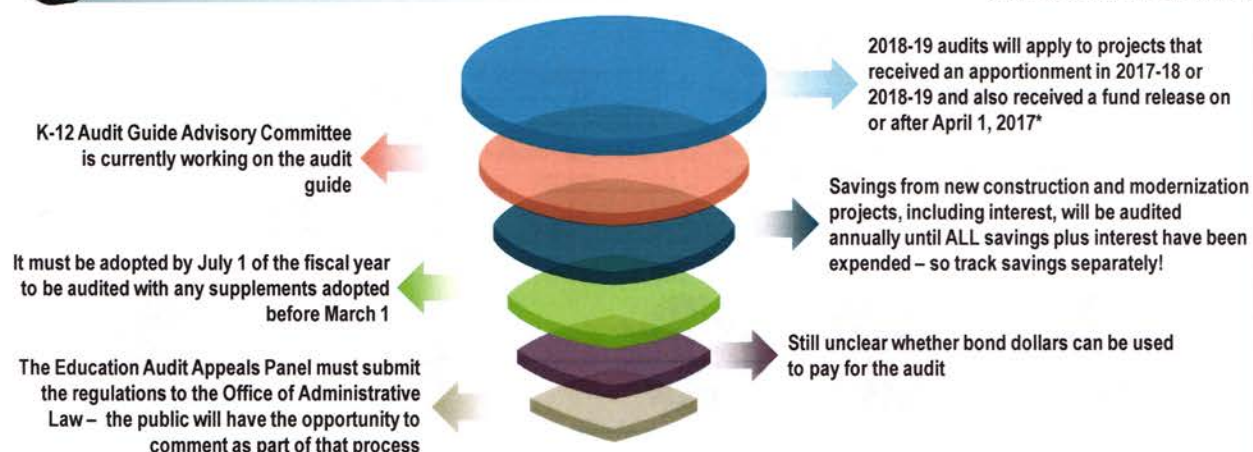
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## Facilities Audits

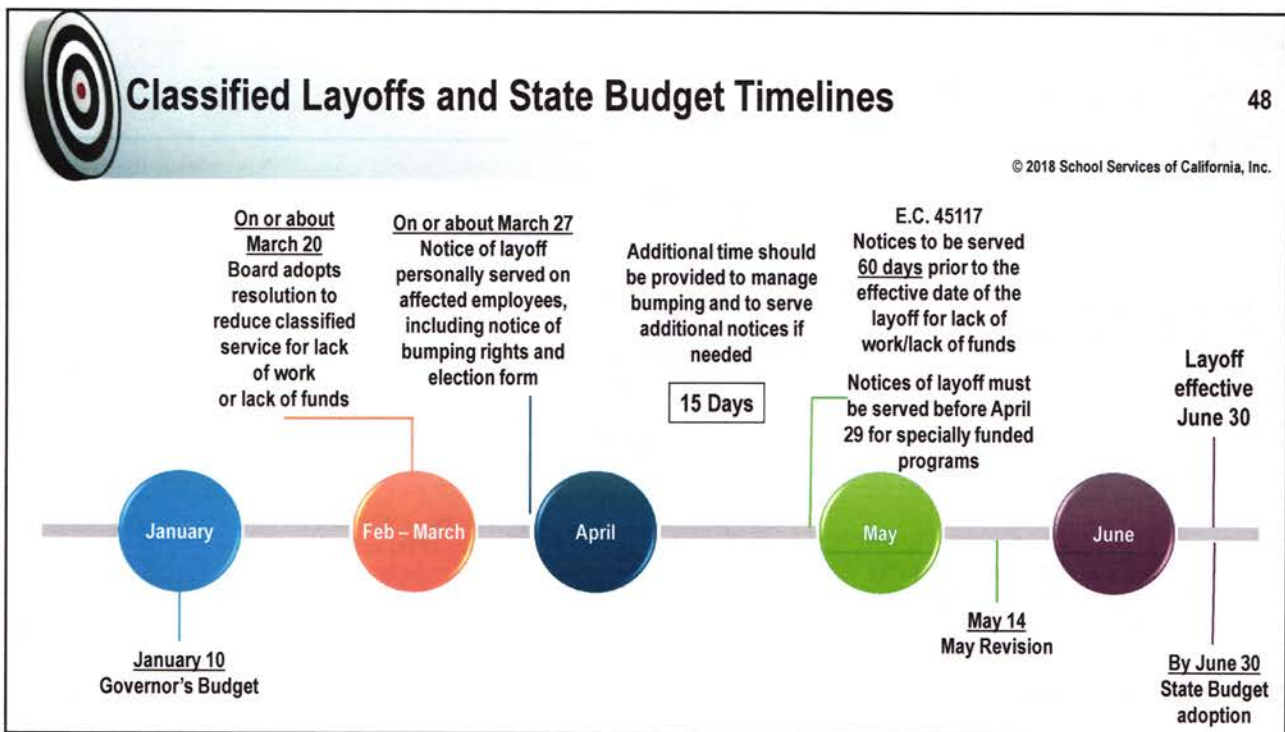
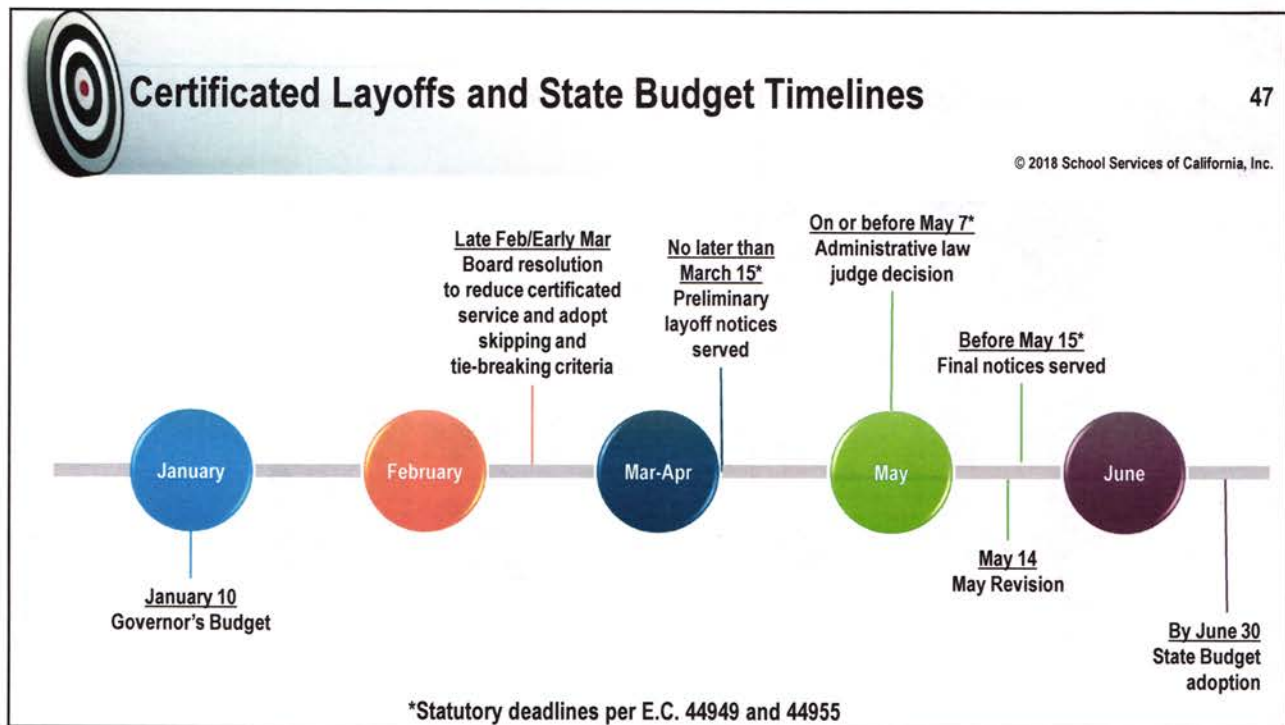
46

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\*While projects placed on the Unfunded List (Lack of AB 55 Loans) on June 5, 2017 are not subject to grant agreements, they are still subject to the new audit regulations

# Governor's Proposals for the 2018-19 State Budget and K-12 Education



Comparison of 2017-18 Local Control Funding Formula to 2018-19 Local Control Funding Formula  
 Prepared by: Humboldt County Office of Education  
 February 7, 2018

Dist No	School District	Total LCFF Funding 2017-18	Total LCFF Funding 2018-19	Increase/ (Decrease) in LCFF Funding 2017-18 to 2018-19	% Chg	Total MPP for 2017-18 Per Adopted LCAP	Breakdown of 2018-19 LCFF Funding					
		A	B	C	D	E	LCFF Base* Funding 2018-2019	\$ Chg in Base Funding	% Chg in Base Funding	Supplemental & Concentration Funding 2018-2019	\$ Chg in S/C Funding	% Chg in S/C Funding
		A	B	= B - A	D	E	= B - I	= C - J	H	I	= I - E	K
02	Arcata	4,410,799	4,666,599	255,800	5.80%	591,103	3,976,943	157,247	4.12%	689,656	98,553	16.67%
03	No Humboldt High	13,453,712	14,227,007	773,295	5.75%	878,319	13,175,084	599,691	4.77%	1,051,923	173,604	19.77%
04	Big Lagoon Union	443,000	442,946	(54)	-0.01%	30,163	421,773	8,936	2.16%	21,173	(8,990)	-29.80%
05	Blue Lake Union	1,538,177	1,644,419	106,242	6.91%	150,328	1,418,841	30,992	2.23%	225,578	75,250	50.06%
07	Bridgeville	414,467	442,605	28,138	6.79%	41,411	379,932	6,876	1.84%	62,673	21,262	51.34%
08	Cuddeback Union	1,155,352	1,226,757	71,405	6.18%	80,068	1,124,098	48,814	4.54%	102,659	22,591	28.21%
09	Cutten	4,896,223	5,006,345	110,122	2.25%	334,395	4,623,018	61,190	1.34%	383,327	48,932	14.63%
12	Eureka City Schools	33,742,416	36,195,527	2,453,111	7.27%	4,962,252	29,994,197	1,214,033	4.22%	6,201,330	1,239,078	24.97%
45	Ferndale Unified	4,954,925	5,073,547	118,622	2.39%	331,786	4,671,713	48,574	1.05%	401,834	70,048	21.11%
15	Fieldbrook	1,167,955	1,243,388	75,433	6.46%	88,220	1,138,170	58,435	5.41%	105,218	16,998	19.27%
47	Fortuna Elementary	10,318,077	10,734,329	416,252	4.03%	1,959,551	8,640,569	282,043	3.37%	2,093,760	134,209	6.85%
17	Fortuna Union High	10,113,621	10,510,255	396,634	3.92%	821,371	9,528,879	236,629	2.55%	981,376	160,005	19.48%
18	Freshwater	2,387,529	2,538,291	150,762	6.31%	146,729	2,344,356	103,556	4.62%	193,935	47,206	32.17%
19	Garfield	585,946	585,702	(244)	-0.04%	21,160	567,471	2,685	0.48%	18,231	(2,929)	-13.84%
21	Green Point	201,296	211,759	10,463	5.20%	29,932	178,116	6,752	3.94%	33,643	3,711	12.40%
24	Hydesville	1,479,182	1,509,891	30,709	2.08%	78,110	1,420,430	19,358	1.38%	89,461	11,351	14.53%
25	Jacoby Creek	3,458,702	3,688,540	229,838	6.65%	110,682	3,519,030	171,010	5.11%	169,510	58,828	53.15%
26	Klamath-Trinity	10,441,729	10,680,576	238,847	2.29%	2,446,550	8,352,060	356,881	4.46%	2,328,516	(118,034)	-4.82%
27	Kneeland	359,087	320,621	(38,466)	-10.71%	15,742	310,362	(32,983)	-9.61%	10,259	(5,483)	-34.83%
28	Loleta Union	1,022,815	1,080,293	57,478	5.62%	274,496	788,684	40,365	5.39%	291,609	17,113	6.23%
29	Maple Creek	326,665	326,073	(592)	-0.18%	23,606	311,617	8,558	2.82%	14,456	(9,150)	-38.76%
46	Mattole Unified	1,093,292	1,121,734	28,442	2.60%	24,757	1,092,710	24,175	2.26%	29,024	4,267	17.24%
31	Mc Kinleyville Union	9,310,252	10,093,966	783,714	8.42%	847,958	8,920,827	458,533	5.42%	1,173,139	325,181	38.35%
32	Orick	375,517	375,517	0	0.00%	47,009	330,442	1,934	0.59%	45,075	(1,934)	-4.11%
33	Pacific Union	4,369,967	4,731,886	361,919	8.28%	398,824	4,300,150	329,007	8.28%	431,736	32,912	8.25%
34	Peninsula Union	430,430	447,427	16,997	3.95%	75,455	354,760	(215)	-0.06%	92,667	17,212	22.81%
36	Rio Dell	2,960,650	3,098,031	137,381	4.64%	630,823	2,422,694	92,867	3.99%	675,337	44,514	7.06%
38	Scotia Union	1,737,001	1,745,438	8,437	0.49%	237,682	1,489,303	(10,016)	-0.67%	256,135	18,453	7.76%
39	South Bay Union	3,752,300	3,928,809	176,509	4.70%	596,260	3,316,372	160,332	5.08%	612,437	16,177	2.71%
40	So Humboldt Unified	7,698,625	8,162,975	464,350	6.03%	524,791	7,516,606	342,772	4.78%	646,369	121,578	23.17%
41	Trinidad Union	1,681,044	1,789,555	108,511	6.45%	144,595	1,586,297	49,848	3.24%	203,258	58,663	40.57%

\*Base funding included Home-to-school Transportation, TIG, and the Economic Recovery Target Payment

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 Prepared by: Humboldt County Office of Education  
 February 7, 2018

Dist No	School District	Total LCFF Funding 2018-19	Total LCFF Funding 2019-20	Increase/ (Decrease) in LCFF Funding 2018-19 to 2019-20	% Chg	Breakdown of 2019-20 Base LCFF Funding				Breakdown of 2019-20 Supplemental & Concentration Funding			
						LCFF Base* Funding 2018-2019	LCFF Base Funding 2019-20	\$ Chg in Base Funding	% Chg in Base Funding	Supplemental & Concentration Funding 2018-2019	Supplemental & Concentration Funding 2019-2020	\$ Chg in S/C Funding	% Chg in S/C Funding
		A	B	C = B - A	D	E	F = B - J	G = F - E	H	I	J	K = J - I	L
02	Arcata	4,666,599	4,797,643	131,044	2.81%	3,976,943	4,069,147	92,204	2.32%	689,656	728,496	38,840	5.63%
03	No Humboldt High	14,227,007	14,647,536	420,529	2.96%	13,175,084	13,486,844	311,760	2.37%	1,051,923	1,160,692	108,769	10.34%
04	Big Lagoon Union	442,946	442,946	0	0.00%	421,773	423,147	1,374	0.33%	21,173	19,799	(1,374)	-6.49%
05	Blue Lake Union	1,644,419	1,695,417	50,998	3.10%	1,418,841	1,442,964	24,123	1.70%	225,578	252,453	26,875	11.91%
07	Bridgeville	442,605	454,030	11,425	2.58%	379,932	387,651	7,719	2.03%	62,673	66,379	3,706	5.91%
08	Cuddeback Union	1,226,757	1,265,231	38,474	3.14%	1,124,098	1,154,884	30,786	2.74%	102,659	110,347	7,688	7.49%
09	Cutten	5,006,345	5,091,363	85,018	1.70%	4,623,018	4,682,998	59,980	1.30%	383,327	408,365	25,038	6.53%
12	Eureka City Schools	36,195,527	37,496,764	1,301,237	3.60%	29,994,197	30,751,503	757,306	2.52%	6,201,330	6,745,261	543,931	8.77%
45	Ferndale Unified	5,073,547	5,331,013	257,466	5.07%	4,671,713	4,894,907	223,194	4.78%	401,834	436,106	34,272	8.53%
15	Fieldbrook	1,243,388	1,215,923	(27,465)	-2.21%	1,138,170	1,109,858	(28,312)	-2.49%	105,218	106,065	847	0.80%
47	Fortuna Elementary	10,734,329	10,994,928	260,599	2.43%	8,640,569	8,783,104	142,535	1.65%	2,093,760	2,211,824	118,064	5.64%
17	Fortuna Union High	10,510,255	10,787,054	276,799	2.63%	9,528,879	9,753,746	224,867	2.36%	981,376	1,033,308	51,932	5.29%
18	Freshwater	2,538,291	2,600,219	61,928	2.44%	2,344,356	2,398,968	54,612	2.33%	193,935	201,251	7,316	3.77%
19	Garfield	585,702	649,597	63,895	10.91%	567,471	629,428	61,957	10.92%	18,231	20,169	1,938	10.63%
21	Green Point	211,759	216,154	4,395	2.08%	178,116	181,925	3,809	2.14%	33,643	34,229	586	1.74%
24	Hydesville	1,509,891	1,548,449	38,558	2.55%	1,420,430	1,452,151	31,721	2.23%	89,461	96,298	6,837	7.64%
25	Jacoby Creek	3,688,540	3,655,028	(33,512)	-0.91%	3,519,030	3,454,737	(64,293)	-1.83%	169,510	200,291	30,781	18.16%
26	Klamath-Trinity	10,680,576	10,797,038	116,462	1.09%	8,352,060	8,553,255	201,195	2.41%	2,328,516	2,243,783	(84,733)	-3.64%
27	Kneeland	320,621	320,621	0	0.00%	310,362	311,485	1,123	0.36%	10,259	9,136	(1,123)	-10.95%
28	Loleta Union	1,080,293	1,094,851	14,558	1.35%	788,684	807,172	18,488	2.34%	291,609	287,679	(3,930)	-1.35%
29	Maple Creek	326,073	328,735	2,662	0.82%	311,617	315,437	3,820	1.23%	14,456	13,298	(1,158)	-8.01%
46	Mattole Unified	1,121,734	1,153,668	31,934	2.85%	1,092,710	1,117,266	24,556	2.25%	29,024	36,402	7,378	25.42%
31	Mc Kinleyville Union	10,093,966	10,464,809	370,843	3.67%	8,920,827	9,144,172	223,345	2.50%	1,173,139	1,320,637	147,498	12.57%
32	Orick	375,517	375,472	(45)	-0.01%	330,442	328,089	(2,353)	-0.71%	45,075	47,383	2,308	5.12%
33	Pacific Union	4,731,886	4,845,243	113,357	2.40%	4,300,150	4,401,729	101,579	2.36%	431,736	443,514	11,778	2.73%
34	Peninsula Union	447,427	453,735	6,308	1.41%	354,760	361,325	6,565	1.85%	92,667	92,410	(257)	-0.28%
36	Rio Dell	3,098,031	3,098,844	813	0.03%	2,422,694	2,392,592	(30,102)	-1.24%	675,337	706,252	30,915	4.58%
38	Scotia Union	1,745,438	1,732,608	(12,830)	-0.74%	1,489,303	1,447,569	(41,734)	-2.80%	256,135	285,039	28,904	11.28%
39	South Bay Union	3,928,809	3,838,887	(89,922)	-2.29%	3,316,372	3,287,597	(28,775)	-0.87%	612,437	551,290	(61,147)	-9.98%
40	So Humboldt Unified	8,162,975	8,286,953	123,978	1.52%	7,516,606	7,491,161	(25,445)	-0.34%	646,369	795,792	149,423	23.12%
41	Trinidad Union	1,789,555	1,796,965	7,410	0.41%	1,586,297	1,590,476	4,179	0.26%	203,258	206,489	3,231	1.59%

\*Base funding included Home-to-school Transportation, TIG, and the Economic Recovery Target Payment

Comparison of 2018-19 to 2019-20 Revenue change vs STRS & PERS, Step expense increase  
 Prepared by: Humboldt County Office of Education  
 February 1, 2018

		Using COLA only for Revenue Change				
		Revenue	Expense*			Difference
		2019-20 LCFF Change over 2018-19	STRS & PERS Increase	Step & Column Increase	Total Expense	
Dist No	School District	E	F	G	H	I
					F+G	E-H
02	Arcata	108,886	70,116	90,498	160,614	(51,728)
03	No Humboldt High	336,869	192,292	113,368	305,660	31,209
04	Big Lagoon Union	3,378	4,262	2,195	6,457	(3,079)
05	Blue Lake Union	38,663	18,160	3,851	22,011	16,652
07	Bridgeville	9,242	5,471	6,692	12,163	(2,921)
08	Cuddeback Union	28,262	14,149	2,534	16,683	11,579
09	Cutten	118,721	55,816	60,249	116,065	2,656
12	Eureka City Schools	857,957	414,575	403,129	817,704	40,253
45	Ferndale Unified	112,275	49,361	57,410	106,771	5,504
15	Fieldbrook	29,301	14,092	8,358	22,450	6,851
47	Fortuna Elementary	255,630	130,447	108,019	238,466	17,164
17	Fortuna Union High	248,344	114,551	111,485	226,036	22,308
18	Freshwater	59,364	28,658	25,627	54,285	5,079
19	Garfield	12,075	6,196	3,884	10,080	1,995
21	Green Point	4,659	2,017	3,105	5,122	(463)
24	Hydesville	35,896	17,315	17,162	34,477	1,419
25	Jacoby Creek	87,867	29,850	21,586	51,436	36,431
26	Klamath-Trinity	242,272	166,238	154,155	320,393	(78,121)
27	Kneeland	4,136	4,489	2,084	6,573	(2,437)
28	Loleta Union	25,529	13,976	14,864	28,840	(3,311)
29	Maple Creek	4,175	2,765	0	2,765	1,410
46	Mattole Unified	25,805	10,318	13,353	23,671	2,134
31	Mc Kinleyville Union	237,824	122,098	138,863	260,961	(23,137)
32	Orick	4,971	3,944	2,904	6,848	(1,877)
33	Pacific Union	112,074	54,073	43,919	97,992	14,082
34	Peninsula Union	10,326	5,578	5,003	10,581	(255)
36	Rio Dell	74,601	36,516	29,000	65,516	9,085
38	Scotia Union	41,119	22,852	10,107	32,959	8,160
39	South Bay Union	93,131	48,090	46,096	94,186	(1,055)
40	So Humboldt Unified	167,291	79,425	44,500	123,925	43,366
41	Trinidad Union	42,352	20,243	19,285	39,528	2,824

\* Expense based on 1st Interim data

		Using 2nd Interim calculator for Revenue Change				
		Revenue	Expense*			Difference
		2019-20 LCFF Change over 2018-19	STRS & PERS Increase	Step & Column Increase	Total Expense	
		E	F	G	H	I
					F+G	E-H
		131,044	70,116	90,498	160,614	(29,570)
		420,529	192,292	113,368	305,660	114,869
		-	4,262	2,195	6,457	(6,457)
		50,998	18,160	3,851	22,011	28,987
		11,425	5,471	6,692	12,163	(738)
		38,474	14,149	2,534	16,683	21,791
		85,018	55,816	60,249	116,065	(31,047)
		1,301,237	414,575	403,129	817,704	483,533
		257,466	49,361	57,410	106,771	150,695
		(27,456)	14,092	8,358	22,450	(49,906)
		260,599	130,447	108,019	238,466	22,133
		276,799	114,551	111,485	226,036	50,763
		61,928	28,658	25,627	54,285	7,643
		63,895	6,196	3,884	10,080	53,815
		4,395	2,017	3,105	5,122	(727)
		38,558	17,315	17,162	34,477	4,081
		(33,512)	29,850	21,586	51,436	(84,948)
		116,462	166,238	154,155	320,393	(203,931)
		-	4,489	2,084	6,573	(6,573)
		14,558	13,976	14,864	28,840	(14,282)
		2,662	2,765	0	2,765	(103)
		31,934	10,318	13,353	23,671	8,263
		370,843	122,098	138,863	260,961	109,882
		(45)	3,944	2,904	6,848	(6,893)
		113,357	54,073	43,919	97,992	15,365
		6,308	5,578	5,003	10,581	(4,273)
		813	36,516	29,000	65,516	(64,703)
		(12,830)	22,852	10,107	32,959	(45,789)
		(89,922)	48,090	46,096	94,186	(184,108)
		123,978	79,425	44,500	123,925	53
		7,410	20,243	19,285	39,528	(32,118)

## SSC School District and Charter School Financial Projection Dartboard 2018-19 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 2.51%	\$181	\$183	\$189	\$219
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$767	-	-	\$232
2018-19 Adjusted Base Grants	\$8,141	\$7,484	\$7,707	\$9,163
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	44.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	44.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	-	-	-	-
Statutory COLA <sup>1</sup>	1.56%	2.51%	2.41%	2.80%	3.17%

PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share <sup>2</sup>	1.56%	2.51%	2.41%	2.80%	3.17%
California CPI	3.18%	3.22%	3.04%	2.94%	2.99%
California Lottery	Unrestricted per ADA \$146	\$146	\$146	\$146	\$146
	Restricted per ADA \$48	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA \$30.34	\$31.10	\$31.10	\$31.10	\$31.10
	Grades 9-12 per ADA \$58.25	\$59.71	\$59.71	\$59.71	\$59.71
Mandate Block Grant (Charter)	Grades K-8 per ADA \$15.90	\$16.30	\$16.30	\$16.30	\$16.30
	Grades 9-12 per ADA \$44.04	\$45.15	\$45.15	\$45.15	\$45.15
One-Time Discretionary Funds per ADA	\$147	\$295	-	-	-
Interest Rate for Ten-Year Treasuries	2.52%	2.90%	3.05%	3.20%	3.10%
CalPERS Employer Rate (projected) <sup>3</sup>	15.531%	17.7%	20.0%	22.7%	23.7%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$66,000	0 to 300
The greater of 4% or \$66,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup> Target for CFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

<sup>2</sup> Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant

<sup>3</sup> Rate is final for 2017-18 fiscal year

**BUDGET DEVELOPMENT PAYROLL RATES  
ESTIMATED FOR 2018/19**

DISTRIBUTION OF EMPLOYER PAID BENEFITS			
Certificated	Classified		
Salary Object #1000-1999 OBJECTS	Salary Object #2000-2999 BUDGET	G/L Liability Accounts OBJECTS	BENEFIT
3101	3102	9520	STRS
3201	3202	9525	PERS
3311	3312	9530	FICA
3331	3332	9533	Medicare
3351	3352	9535	Alternate Retirement
3411	3412	9537	Health Benefits
3501	3502	9540	Unemployment Ins
3601	3602	9542	Workers Comp

DISTRICT	2017/18 District Rate	2018/19 Estimated Rates (+5% projected on 17/18 rates)
HCOE	3.26%	3.42%
ARCATA	2.15%	2.26%
NORTHERN HUMB.	2.44%	2.56%
BIG LAGOON	2.06%	2.16%
BLUE LAKE	2.05%	2.15%
BRIDGEVILLE	2.06%	2.16%
CUDDEBACK	2.14%	2.25%
CUTTEN	1.99%	2.09%
EUREKA UNIFIED	3.20%	3.36%
FIELDBROOK	2.04%	2.15%
FORTUNA ELEM	3.29%	3.46%
FORTUNA HIGH	1.91%	2.01%
FRESHWATER	2.12%	2.23%
GARFIELD	2.06%	2.16%
GREEN POINT	2.06%	2.17%
HYDESVILLE	2.05%	2.15%
JACOBY CREEK	2.01%	2.11%
KLAMATH-TRINITY	3.21%	3.37%
KNEELAND	2.06%	2.16%
LOLETA	2.09%	2.19%
MAPLE CREEK	2.06%	2.17%
MCKINLEYVILLE	2.13%	2.23%
ORICK	2.06%	2.17%
PACIFIC UNION	1.99%	2.09%
PENINSULA	2.07%	2.17%
RIO DELL	2.02%	2.12%
SCOTIA	2.22%	2.33%
SOUTH BAY	2.18%	2.28%
SOUTHERN HUMB.	2.22%	2.33%
TRINIDAD	2.04%	2.14%
FERNDAL	2.09%	2.19%
MATTOLE	2.04%	2.15%
NPA	NON-JPA COVERAGE	
PACIFIC VIEW	NON-JPA COVERAGE	
REDWOOD PREP	NON-JPA COVERAGE	
LAUREL TREE	NON-JPA COVERAGE	

UNEMPLOYMENT INSURANCE	
FISCAL YEAR 2018/19 (ESTIMATED)	
SUI - Employer	0.05%
SUI - Earnings Limit	All Wages Subject
<i>To calculate employer SUI tax, multiply subject wages by .0005</i>	
FICA / MEDICARE / SDI	
FISCAL YEAR 2018/19 (ESTIMATED)	
FICA - Employee	6.20%
FICA - Employer	6.20%
FICA - Earnings Limit	\$ 128,400
<i>To calculate employer's FICA tax multiply FICA gross (total gross less employee S125 deductions) by .062</i>	
MEDICARE - Employee	1.45%
MEDICARE - Employer	1.45%
MEDICARE - Earnings Limit	All Wages Subject
<i>To calculate employer's Medicare tax multiply Medicare gross (total gross less employee S125 deductions) by .0145</i>	
SDI - Employee	1.00%
SDI - Earnings Limit	\$ 114,967
<i>To calculate employee's SDI tax multiply subject wages by .10</i>	
CERTIFICATED RETIREMENT RATES	
FISCAL YEAR 2018/19 (ESTIMATED)	
STRS - Employee / CLASSIC (member<1/1/13)	10.25%
STRS - Employee / NEW (member>1/1/13)	10.205%
STRS - Employer	16.28%
STRS - Reduced Workload Rate	16.28%
<i>To calculate employer's STRS contribution multiply creditable wages by .1628</i>	
FISCAL YEAR 2018/19 (ESTIMATED)	
PERS - Employee/CLASSIC (member<1/1/13)	7.00%
PERS - Employee/NEW (member>1/1/13)	6.50%
PERS - Employer	17.700%
<i>To calculate employer's PERS contribution multiply creditable wages by .177</i>	

2018-19  
REVENUE PROJECTIONS  
As of January 31, 2018  
Prepared by Humboldt County Office of Education

Dist #	School District	LOCAL CONTROL FUNDING														
		Taxes													Total Taxes	Total LCFF Projection
		State Aid RS 0000 (8011)	EPA RS 1400 (8012)	H.O.X. RS 0000 (8021)	Timber RS 0000 (8022)	Secured RS 0000 (8041)	Unsecured RS 0000 (8042)	Prior Yrs RS 0000 (8043)	Suppltl RS 0000 (8044)	ERAF RS 0000 (8045)	RDA RS 0000 (8047)	Park In-lieu RS 0000 (8082)	Less 50% Adjustmt RS 0000 (8089)	Charter In-Lieu RS 0000 (8096)		
02	Arcata	2,599,034	565,191	29,666	17,819	1,605,938	89,060	768	53,256	95,840	603,994			(993,967)	1,502,374	4,666,599
03	No Humboldt	6,588,684	1,943,982	80,950	120,527	5,721,597	243,020	2,106	94,781	262,500	590,413	462	(231)	(1,421,784)	5,694,341	14,227,007
04	Big Lagoon	243,873	3,040	2,117	10,829	169,732	6,355	55	0	6,830		231	(116)		196,033	442,946
05	Blue Lake	717,407	207,476	7,890	14,229	638,382	23,687	262	8,929	26,157					719,536	1,644,419
07	Bridgeville	242,887	55,771	1,582	1,419	129,276	4,749	39	1,772	5,110					143,947	442,605
08	Cuddeback	746,493	169,673	3,286	14,642	265,933	9,865	87	6,075	10,704					310,592	1,226,758
09	Cutten	3,373,046	652,375	10,841	9,904	861,627	32,547	285	30,157	35,563					980,924	5,006,345
12	Eureka	17,767,084	4,430,286	179,244	175,386	12,217,568	538,112	4,790	186,914	591,178	774,230			(669,265)	13,998,157	36,195,527
45	Ferndale	2,569,674	695,587	19,834	31,742	1,605,239	59,544	524	26,619	64,784					1,808,286	5,073,547
15	Fieldbrook	656,961	176,557	4,599	2,270	366,409	13,807	121	7,799	14,865					409,870	1,243,388
47	Fortuna El	7,208,355	1,297,399	33,816	22,843	2,213,172	101,518	898	69,513	110,048	93,508			(416,741)	2,228,575	10,734,329
17	Fortuna High	4,653,446	1,405,411	53,419	80,853	3,841,148	160,370	1,399	55,348	173,075	85,786				4,451,398	10,510,255
18	Freshwater	1,660,966	332,525	7,025	9,913	563,089	21,088	186	16,639	23,001				(96,141)	544,800	2,538,291
19	Garfield	452,088	79,970	415	14,199	33,478	1,246	11	2,943	1,352					53,644	585,702
21	Green Point	126,542	27,730	599	4,236	48,429	1,797	9	502	1,915					57,487	211,759
24	Hydesville	816,579	205,661	5,405	4,430	434,219	16,227	142	9,528	17,700					487,651	1,509,891
25	Jacoby Creek	2,301,189	503,093	9,834	7,939	781,837	29,524	254	21,653	31,993	1,224				884,258	3,688,540
26	Kl. Trinity	7,972,629	1,259,697	14,333	135,280	1,157,584	43,028	600	50,918	45,919		1,177	(589)		1,448,250	10,680,576
27	Kneeland	211,350	26,403	868	4,255	70,880	2,604	22	1,416	2,823					82,868	320,621
28	Loleta	622,840	120,056	3,633	2,676	293,582	10,906	95	14,586	11,919					337,397	1,080,293
29	Maple Creek	268,901	26,536	308	1,006	26,853	924	8	576	961					30,636	326,072
46	Mattole Unified	902,894	170,345	7,094	2,906	561,651	21,298	172	33,151	21,914				(599,691)	48,495	1,121,734
31	McKinleyville	4,516,230	672,771	55,595	24,147	4,417,811	166,902	1,433	57,751	181,326					4,904,965	10,093,966
32	Orick	258,360	5,586	1,162	7,297	95,941	3,488	29	0	3,553		202	(101)		111,571	375,517
33	Pacific Union	3,029,213	608,364	13,746	5,179	761,537	41,267	354	28,765	44,598	263,849			(64,986)	1,094,309	4,731,886
34	Peninsula	380,817	54,961	96	1,904	9,222	289	0	0	138					11,649	447,427
36	Rio Dell	2,234,613	360,670	5,432	7,891	438,717	16,309	145	16,375	17,879					502,748	3,098,031
38	Scotia	1,256,216	212,132	2,935	8,229	237,205	8,812	70	11,175	8,664					277,090	1,745,438
39	South Bay	2,985,557	474,546	10,444	31,879	876,958	31,354	279	47,916	34,446				(564,570)	468,706	3,928,809
40	So Humboldt	3,541,967	328,327	48,337	39,487	3,866,847	145,115	1,335	37,873	153,687					4,292,681	8,162,975
41	Trinidad	959,311	228,889	6,650	13,474	530,503	19,963	175	8,856	21,732		4	(2)		601,355	1,789,555
Totals:		81,865,206	17,301,010	621,155	828,790	44,842,364	1,864,775	16,653	901,786	2,022,174		2,076	(1,039)	(4,827,145)	48,684,593	147,850,808

2018-19  
REVENUE PROJECTIONS  
As of January 31, 2018  
Prepared by Humboldt County Office of Education

Dist #	School District				FEDERAL				50% Offset Park-in-lieu RS 0000 (8291)			STATE				
		SPECIAL EDUCATION			ECIA* Title 1			Teach Qual Title II RS 4035 (8290)		One-Time Funding		LOTTERY				
		Federal Spec Ed RS 3310 (8181)	State & Local Distribution RS 6500 (8792)	Program Reimbursement RS 6500 (7142)	ESSA-Update of reduction in Title 1 projected @ 10%					Projected 2017-18 P-2 ADA For 8550 1X	One-time Discretionary RS 0000 (8550)	District Est. 18-19 P-2 K-12 ADA*	Proj Annual K-12 ADA	Total Estimated Lotto ADA	\$146 Lottery* RS 1100 (8560)	\$48 Lottery* Instr Mail RS 6300 (8560)
					2017-18 Entitlement	Conservative Funding Percentage	2018-19 RS 3010 (8290)									
A	B	D														
									A x 99.5% (B + C) x 1.04446							
02	Arcata	175,194	295,297	286,345	479,654	90%	431,689	45,726		485.00	143,075	485.00	483.00	504.00	73,584	24,192
03	No Humboldt	317,332	729,718	256,222	301,314	90%	271,183	46,788	231	1,408.00	415,360	1408.00	1401.00	1463.00	213,598	70,224
04	Big Lagoon	3,306	4,668	185	-			910	116	14.72	4,342	15.20	15.00	16.00	2,336	768
05	Blue Lake	50,685	84,983	82,528	23,312	90%	20,981	4,691		175.00	51,625	174.00	173.00	181.00	26,426	8,688
07	Bridgeville	5,509	24,382	3,001	9,850	90%	8,865	1,466		25.91	7,643	25.91	26.00	27.00	3,942	1,296
08	Cuddeback	20,935	32,238	1,556	26,286	90%	23,657	3,037		136.00	40,120	136.00	135.00	141.00	20,586	6,768
09	Cutten	63,907	118,353	200,510	254,026	90%	228,623	31,871		575.00	169,625	569.00	566.00	591.00	86,286	28,368
12	Eureka	624,747	1,210,018	2,133,785	1,302,715	90%	1,172,444	170,140		3,507.00	1,034,565	3507.00	3489.00	3644.00	532,024	174,912
45	Ferndale	88,148	157,042	164,973	50,487	90%	45,438	9,102		467.00	137,765	462.00	460.00	480.00	70,080	23,040
15	Fieldbrook	20,935	29,737	1,644	27,236	90%	24,512	3,545		142.00	41,890	133.00	132.00	138.00	20,148	6,624
47	Fortuna El	267,749	505,321	822,515	357,150	90%	321,435	50,128		1,069.00	315,355	1069.00	1064.00	1111.00	162,206	53,328
17	Fortuna High	170,786	306,371	654,130	177,997	90%	160,197	29,071		1,004.00	296,180	1004.84	1000.00	1044.00	152,424	50,112
18	Freshwater	46,278	108,268	62,116	54,267	90%	48,840	7,862		289.00	85,255	289.00	288.00	301.00	43,946	14,448
19	Garfield	17,630	19,691	675	-			988		57.00	16,815	61.00	61.00	64.00	9,344	3,072
21	Green Point	3,306	4,484	152	-			485		12.85	3,791	12.70	13.00	14.00	2,044	672
24	Hydesville	22,037	36,774	2,123	22,224	90%	20,002	3,624		179.00	52,805	179.00	178.00	186.00	27,156	8,928
25	Jacoby Creek	55,092	102,485	135,009	23,312	90%	20,981	4,696		441.00	130,095	423.00	421.00	440.00	64,240	21,120
26	Kl. Trinity	197,230	365,542	80,349	506,094	90%	455,485	55,020	589	915.00	269,925	910.00	905.00	945.00	137,970	45,360
27	Kneeland	4,407	5,883	142	-			1,035		16.15	4,764	17.10	17.00	18.00	2,628	864
28	Loleta	34,157	86,831	40,985	39,371	90%	35,434	5,466		92.00	27,140	98.00	98.00	102.00	14,892	4,896
29	Maple Creek	1,102	1,708	65	-			154		6.45	1,903	7.20	7.00	7.00	1,022	336
46	Mattole Unified	99,166	166,591	6,476	-			1,053		47.00	13,865	49.00	49.00	51.00	7,446	2,448
31	McKinleyville	247,915	509,298	571,858	269,913	90%	242,922	42,391		1,090.00	321,550	1097.00	1092.00	1141.00	166,586	54,768
32	Orick	5,509	6,569	2,925	-			745	101	16.15	4,764	15.30	15.00	16.00	2,336	768
33	Pacific Union	80,435	184,844	143,314	81,146	90%	73,031	11,280		522.00	153,990	536.00	533.00	557.00	81,322	26,736
34	Peninsula	9,917	12,680	403	1,261	90%	1,135	852		34.63	10,216	31.29	31.00	32.00	4,672	1,536
36	Rio Dell	66,111	117,053	132,209	93,490	90%	84,141	12,905		308.00	90,860	297.00	296.00	309.00	45,114	14,832
38	Scotia	27,546	66,753	7,525	19,293	90%	17,364	3,922		186.00	54,870	174.00	173.00	181.00	26,426	8,688
39	South Bay	85,944	161,231	186,817	256,800	90%	231,120	24,473		410.00	120,950	397.00	395.00	413.00	60,298	19,824
40	So Humboldt	100,268	207,695	121,345	277,217	90%	249,495	36,584		719.00	212,105	717.00	713.00	745.00	108,770	35,760
41	Trinidad	23,139	42,675	14,451	52,837	90%	47,553	3,386	2	198.00	58,410	193.00	192.00	201.00	29,346	9,648
Totals:		2,936,422	5,705,183	6,116,335	4,707,252		4,236,527	613,396		14,547.86	4,291,619	14,492.54			2,199,198	723,024

2018-19  
Charter School  
REVENUE PROJECTIONS  
Prepared by Humboldt County Office of Education

										FEDERAL			STATE									
										ECIA* Title 1				One-Time Funding		LOTTERY						
										ESSA-Update of reduction in Title 1 projected @ 10%			Teach Qual Title II	\$295		District	Proj Annual	Total	\$144	\$45		
										2017-18	Conservative	2018-19		Projected	One-time	Est. 18-19 P-2	K-12 ADA*	K-12 ADA	Estimated			
										Entitlement	Funding Percentage	RS 3010	RS 4035	2017-18 P-2 ADA	Discretionary	For 8550 1X	RS 0000	A	B	D	Lottery*	Lottery* Instr Mail
												(8290)	(8290)		(8550)		A x 99.5%	B	D	RS 1100	RS 6300	
																			(B + C) x 1.04446			
	Coastal Grove	1,243,700	255,248	400,793	1,899,741	-	-	-	41,661	90%	37,495.00	6,401	219.00	64,605	219.00	218.00	228.00	32,832	10,260			
	Fuente Nueva	658,370	136,015	214,342	1,008,727	-	-	-	13,984	90%	12,585.60	2,442	117.12	34,560	118.00	117.00	122.00	17,568	5,490			
	RC Montessori	894,069	26,000	203,142	1,123,211	-	-	-	13,052	90%	11,746.80	2,295	111.00	32,745	130.00	129.00	135.00	19,440	6,075			
	Union Street	530,450	110,908	175,690	817,048	-	-	-	-	-	-	1,427	96.00	28,320	96.00	96.00	100.00	14,400	4,500			
	Six Rivers High	450,070	122,463	318,364	890,897	-	-	-	-	-	-	-	88.00	25,960	88.00	88.00	92.00	13,248	4,140			
	Freshwater Middle	254,456	60,109	96,141	410,706	-	-	-	-	-	-	-	51.00	15,045	50.00	50.00	52.00	7,488	2,340			
	Trillium	258,989	47,328	64,986	371,303	-	-	-	-	-	-	-	41.00	12,095	41.00	41.00	43.00	6,192	1,935			
	So. Bay Middle	350,810	66,120	63,463	480,393	-	-	-	-	-	-	-	56.00	16,520	55.00	55.00	57.00	8,208	2,565			
	Mattole Valley	5,098,078	821,807	599,691	6,519,576	-	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	-	-			
70	Northcoast Prep	872,917	279,717	687,376	1,840,010	4,407	24,585	-	24,239	90%	21,815.10	4,228	206.00	60,770	201.00	200.00	209.00	30,096	9,405			
71	Pacific View	878,229	239,836	669,265	1,787,330	31,954	47,013	1,502	53,674	90%	48,306.60	7,196	181.00	53,395	181.00	180.00	188.00	27,072	8,460			
73	Redwood Prep	1,125,411	250,067	416,741	1,792,219	19,833	37,114	2,395	18,652	90%	16,786.80	4,005	216.00	63,720	216.00	215.00	225.00	32,400	10,125			
74	Laurel Tree	606,326	147,948	416,044	1,170,318	37,463	43,945	903	46,627	90%	41,964.30	5,440	115.00	33,925	123.00	122.00	127.00	18,288	5,715			
Totals		13,221,875	2,563,586	4,326,038	20,111,479	93,657	152,657	4,800	211,889			33,434						227,232	71,010			

**School District LCFF Projections**  
**Based on Department of Finance COLA & Gap Percentages - 2017-18 - Second Interim**

2/2/18

COLA 1.56%  
 Gap Percentage 44.97%  
 Supplemental/Concentration %: 42.79%

**2017-18 LCFF PROJECTION**

**LCFF SACS CODING BREAKDOWN**

**LCFF RECAP**

		OBJECT		
1	State Aid	8011	573,681	
2	EPA Funding	8012	184,404	
3	Property Taxes (net of in-lieu)	8021-8089,8096	409,870	
4 = SUM 1 - 3			Total \$	1,167,955

COLA 2.51%  
 Gap Percentage 100.00%  
 Supplemental/Concentration %: 47.37%

**2018-19 LCFF PROJECTION**

**LCFF SACS CODING BREAKDOWN**

**LCFF RECAP**

		OBJECT		
1	State Aid	8011	656,961	
2	EPA Funding	8012	176,557	
3	Property Taxes (net of in-lieu)	8021-8089,8096	409,870	
4 = SUM 1 - 3			Total \$	1,243,388

COLA 2.41%  
 Gap Percentage 100.00%  
 Supplemental/Concentration %: 49.42%

**2019-20 LCFF PROJECTION**

**LCFF SACS CODING BREAKDOWN**

**LCFF RECAP**

		OBJECT		
1	State Aid	8011	634,848	
2	EPA Funding	8012	166,610	
3	Property Taxes (net of in-lieu)	8021-8089,8096	409,870	
4 = SUM 1 - 3			Total \$	1,211,328

Fieldbrook Elementary (62798) - 2017-18 Second Interim																	
LOCAL CONTROL FUNDING FORMULA																	
2017-18																	
2018-19																	
2019-20																	
CALCULATE LCFF TARGET																	
Unsupplemented as % of Enrollment																	
COLA 1.500%																	
3 yr average 42.79%																	
2017-18																	
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-6	62.00	7,197	748	660	534,477	62.00	7,374	767	771	552,561	59.00	7,552	785	824	540,501		
Grades 7-8	48.00	7,101	625	-	380,439	48.00	7,484	709	709	393,266	47.00	7,464	754	758	395,811		
Grades 9-12	32.00	7,518	643	-	263,164	32.00	7,707	730	730	266,989	28.00	7,893	780	780	242,448		
Subtotal NIS	-	8,717	227	765	-	-	8,931	232	864	-	-	9,146	234	924	-	-	-
NIS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	142.00	1,036,990	46,576	92,713	1,176,080	142.00	1,063,044	47,554	105,218	1,235,816	134.00	1,026,780	46,315	106,065	1,179,160		
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	1,176,080	-	-	-	-	1,235,816	-	-	-	-	1,179,160	-	-
Funded Based on Target Formula (based on prior year P-2 contribution)	-	-	-	-	FALSE	-	-	-	-	FALSE	-	-	-	-	TRUE	-	-
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	5/8	22,977	-	-	-	3/4	27,572	-	-	-	1	32,168	-
CALCULATE LCFF FLOOR																	
Current year funded ADA times base per ADA																	
Current year funded ADA times Other NIS per ADA																	
Necessary Small School Allowance at 1:2-1A rates																	
2012-13 Categoricals																	
Floor Adjustments																	
2012-13 Categorical Program Endowment Rate per ADA * cy ADA																	
Loss per share reduction																	
Non-LTE enrolled New Charter District VR rate * Lx ADA																	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy P																	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	-	-	-	-	1,119,562	-	-	-	-	1,144,979	-	-	-	-	1,154,615	-	-
CALCULATE LCFF PHASE-IN ENTITLEMENT																	
LOCAL CONTROL FUNDING FORMULA TARGET																	
LOCAL CONTROL FUNDING FORMULA FLOOR																	
LCFF Need (LCFF Target less Floor) (positive)																	
Current Year Gap Funding																	
ECONOMIC RECOVERY PAYMENT																	
Miscellaneous Adjustments																	
LCFF Entitlement before Minimum State Aid provision																	
CALCULATE STATE AID																	
Transition Entitlement																	
Local Revenue (including NIS)																	
Gross State Aid																	
CALCULATE MINIMUM STATE AID																	
2012-13 RI/Charter Gen BG adjusted for ADA																	
2012-13 NIS Allowance (if funded)																	
Minimum State Aid Adjustments																	
Less Current Year Property Taxes/In Lieu																	
Subtotal State Aid for Historical RI/Charter General BG																	
Categorical funding from 2012-13																	
Charter Categorical Block Grant adjusted for ADA																	
Minimum State Aid Guarantee																	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																	
Local Control Funding Formula Floor plus Funded Gap																	
Minimum State Aid plus Property Taxes including RDA																	
Offset																	
Minimum State Aid Prior to Offset																	
Total Minimum State Aid with Offset																	
TOTAL STATE AID																	
Additional State Aid (Additional SA)																	
LCFF Phase-In Entitlement (Before COL transfer, Choice & Charter)																	
CHANGE OVER PRIOR YEAR																	
LCFF Entitlement PER ADA																	
PER ADA CHANGE OVER PRIOR YEAR																	
BASIC AID STATUS (school districts only)																	
LCFF SOURCES INCLUDING EXCESS TAXES																	
Increase																	
2017-18																	
State Aid																	
Property Taxes net of in lieu																	
Charter in Lieu Taxes																	
LCFF pre COL, Choice, Supp																	

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TC**

- 2017-18 Sec

2/2/18

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.51%	2.41%
GAP Funding rate	56.08%	44.97%	100.00%	100.00%
Estimated Property Taxes (with RDA)	A-6 388,585	409,870	409,870	409,870
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 388,585	\$ 409,870	\$ 409,870	\$ 409,870
Statewide 90th percentile rate	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penaistrict LCFF Transition Calculation exhibit.  
Class size penalties are entered on Miscellaneous AdjuG-5).

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments	B-10 -			
Miscellaneous Adjustments	E-1 -			
Minimum State Aid Adjustments	G-5 -			
Funded Based on Target Formula	True/False FALSE	FALSE	FALSE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2016-17	2017-18	2018-19	2019-20
District Enrollment	A-1 / A-3 146	151	140	140
COE Enrollment	A-2 / A-4 -	-	-	-
Total Enrollment	146	151	140	140
District Unduplicated Pupil Count	B-1 / B-3 61	79	67	67
COE Unduplicated Pupil Count	B-2 / B-4 -	-	-	-
Total Unduplicated Pupil Count	61	79	67	67
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	41.78%	52.32%	47.86%	47.86%
Unduplicated Pupil Percentage (%)	38.44%	42.79%	47.37%	49.42%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total currented Charter

School General Purpose BG offset: enter ONLY the Dis

Enter Regular ADA by grade span. Enter 'Ungraded' AD

ADA ADA to use: 2012-13 2016-17 2017-18 2018-19 2019-20

**CURRENT YEAR ADA:**

Grades 1K-3	B-1	67.91	61.81	62.00	58.00	59.00
Grades 4-6	B-2	41.30	49.55	48.00	46.00	47.00
Grades 7-8	B-3	25.25	28.34	32.00	29.00	28.00
Grades 9-12	B-4	-	-	-	-	-

**NPS, NPS-LCI, CDS:**

TK-3	E-1	-				
4-6	E-2	-				
7-8	E-3	-				
9-12	E-4	-				

**COE operated (Community School, Special Ed):**

TK-3	E-6 & E-11	-				
4-6	E-7 & E-12	-				
7-8	E-8 & E-13	-				
9-12	E-9 & E-14	-				

TOTAL 139.70 142.00 133.00 134.00

RATIO: District ADA to Enrollment 0.96 0.94 0.95 0.96  
RATIO: Combined ADA to Enrollment 0.96 0.94 0.95 0.96

**CHARTER ADA ADJUSTMENT**

	2016-17	2017-18	2018-19	2019-20
ADA transfer: Student from District to Charter (cross fit)				
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 fit)**

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)

## SCHOOL DISTRICT DATA ELEMENTS REQUIRED TC

- 2017-18 Sec

2/2/18

		2016-17	2017-18	2018-19	2019-20
<b>LCFF ADA</b>					
<b>ADA Guarantee - Prior Year</b>		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3		63.21	61.81	62.00	58.00
Grades 4-6		52.80	49.55	48.00	46.00
Grades 7-8		25.24	28.34	32.00	29.00
Grades 9-12		-	-	-	-
LCFF Subtotal		141.25	139.70	142.00	133.00
NSS		-	-	-	-
TOTAL		141.25	139.70	142.00	133.00
<b>ADA Guarantee - Current Year</b>					
Grades TK-3		61.81	62.00	58.00	59.00
Grades 4-6		49.55	48.00	46.00	47.00
Grades 7-8		28.34	32.00	29.00	28.00
Grades 9-12		-	-	-	-
LCFF Subtotal		139.70	142.00	133.00	134.00
NSS		-	-	-	-
TOTAL		139.70	142.00	133.00	134.00
<b>Change in LCFF ADA</b> (excludes NSS ADA)		(1.55) Decline	2.30 Increase	(9.00) Decline	1.00 Increase
<b>Funded LCFF ADA</b>					
Grades TK-3		63.21	62.00	62.00	59.00
Grades 4-6		52.80	48.00	48.00	47.00
Grades 7-8		25.24	32.00	32.00	28.00
Grades 9-12		-	-	-	-
Subtotal		141.25	142.00	142.00	134.00
		Prior	Current	Prior	Current
<b>Funded NSS ADA</b>					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
		Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
<b>Total</b>					
Grades TK-3		63.21	62.00	62.00	59.00
Grades 4-6		52.80	48.00	48.00	47.00
Grades 7-8		25.24	32.00	32.00	28.00
Grades 9-12		-	-	-	-
Subtotal		141.25	142.00	142.00	134.00

**SELPA:****CODE:****2018-2019 STATE SPECIAL EDUCATION FUNDING EXHIBIT-Adjusted for DIS Proposed Change****SECTION 1 - SELPA RATE PER K-12 ADA - E.C. 56836.10**

<b>A</b>	2017-2018 State Apportionments	
1	Prior Year Base (Prior Year (PY) SELPA, Section 1: Line D; CDE PY Sec B: Line B-6 Base Ent)	\$ 10,668,971
2	COLA Per K-12 ADA (PY SELPA, Section 2: Line D; CDE PY Sec C:Line C-3)	178,120
3	Growth (PY SELPA; Section 4, Line E or G; CDE PY Sec D; Line D-6 Growth Appt)	0
4	Total 2017-2018 State Apportionment (Sum of Lines A1 to A3)	10,847,091
<b>B</b>	2017-2018. Funded K-12 ADA (PY Section 4; Line A-5:CDE PY Line A-5 PY Funded)	21,434.46
<b>C</b>	2018-2019 Base Rate per ADA (Line A4 divided by Line B)	506.06
<b>D</b>	2018-2019 Rate Per ADA Entitlement (Line B multiplied by Line C)	10,847,091
<b>E</b>	2018-2019 Deductions	
1	Rate Per ADA Apportionment Proration Factor	0.970000
2	2018-2019 Per ADA State Aid (Line D times line E1)	10,521,678
3	County Office Property Taxes	800,517
4	2018-2019 Deficited Per ADA State Aid	\$ 9,721,161

**SECTION 2 - Increase in Funding Per K-12 ADA**

<b>A</b>	2018-2019 Increase Per K-12 ADA* (funds COLA on State revenues only)	\$ 13.5800
<b>B</b>	2018-2019 Apportionment Before Proration (Section 4:Line A5 x Line A)	\$ 291,077
<b>C</b>	Proration Factor	-
<b>D</b>	Increase Per K-12 ADA Apportionment (Line B x Line C)	\$ 291,077

**SECTION 3 - Sequestration Calculation**

<b>A</b>	SELPA Federal IDEA Adjustment for Sequestration - No Reduction Anticipated	0.00%
<b>B</b>	SELPA Prior Year IDEA (Prior Year Section 3: Line 2)	\$ 4,162,774
<b>C</b>	SELPA Total Reduction	\$ -
<b>D</b>	SELPA Projected Federal IDEA Grant (Section 3, line B minus Line C)	\$ 4,162,774

**SECTION 4 - GROWTH - E.C. 56836.15 (b)**

<b>A</b>	Growth ADA	
1	2018-2019 Total K-12 ADA	21,368.49
2	2017-2018 Total K-12 ADA	21,434.26
3	2016-2017 Total K-12 ADA	21,434.46
4	2017-2018 Funded K-12 ADA (Greater of Lines A2 and A3)	21,434.46
5	2018-2019 Funded K12 ADA (Greater of Lines A1 and A2)	21,434.26
6	Growth ADA (Line 5 minus Line A4, If negative enter 0)	0
<b>B</b>	Statewide Average Target Rate + COLA	\$ 554.57
<b>C</b>	Growth Before Proration (Line A6 x Line B)	\$ -
<b>D</b>	Growth Proration Factor	1.0000000000
<b>E</b>	Growth Apportionment (Line C x Line D)	\$ -
<b>F</b>	Decline in Funded ADA (If Line A5 minus Line A4 is negative)	(0)
<b>F1</b>	Rate per Decline in ADA (2016-17 SELPA Exhibit Section 1:Line C)	502.08
<b>G</b>	Declining ADA Adjustment (Line F x Line F1)	\$ (100.42)

**SECTION 5 - STATE APPORTIONMENT SUMMARY**

<b>A</b>	2018-2019 Apportionments	
1	Amount per K-12 ADA (From Section 1:Line E4)	\$ 9,721,161
2	Increase per K-12 ADA (From Section 2:Line D)	\$ 291,077
3	Growth (From Section 4:Line G)	\$ -
4	Subtotal Apportionments (Sum Line A1:Line A3)	\$ 10,012,238
<b>B</b>	Total State Apportionment (Line A4)	\$ 10,012,238

SECTION 6 - SELPA DISTRIBUTION RATES			
A	1	Amount per K-12 ADA (From Section 1:Line E4)	\$ 9,721,161
	2	COLA per K-12 ADA (From Section 2:Line D)	\$ 291,077
	3	Growth (From Section 4:Line G)	\$ -
	4	Federal IDEA (From Section 3:Line D)	\$ 4,162,774
	5	County Office Special Education Property Taxes (Section 1:Line E3)	\$ 800,517
	6	Total SELPA Apportionment (Line A1 thru A5)	\$ 14,975,529
B	<b>2018-2019 Projected SELPA-WIDE Program Budgets</b>		
	1	Deaf and Hard of Hearing	\$ 232,491
	2	Orthopedically Impaired	\$ 133,787
	3	Visually Impaired	\$ 269,272
	4	Augmentative Communication and Assistive Technology - Itinerant Services	\$ 124,922
	5	Juvenile Court Schools (based on base grant + COLA)	\$ 51,741
	6	Adaptive P.E. Services	\$ 26,133
	7	SELPA Administration	\$ 533,770
C	8	Total SELPA-WIDE Programs (Lines B1 thru B7)	\$ 1,372,117
	<b>2018-2019 SELPA-Wide Severe Entitlement</b>		
	1	SELPA-Wide Severe Entitlement (20.34% of Section 6:Line A6)	\$ 3,046,023
	2	Number of Severe Students - Based on October 2017	370.00
D	3	Severe Rate Per Student (C1 divided by C2)	\$ 8,232.49
	<b>2018-2019 SELPA Rate per ADA for Distribution ( 20%)</b>		
	1	Apportionment for Distribution by ADA ((Line A6 - (Line B8 + C1)x.20)	\$ 2,111,478
	2	2018-2019 SELPA ADA for Distribution (Supplemental ADA Calculation)	21,434.26
E	3	2018-2019 Rate per ADA (Line D1 divided by Line D2)	\$ 98.5095
	<b>2016-17 Speech Only Allocation</b>		
	1	SELPA Apportionment Available for Distribution (Line A6 - (Line B8+C1 +D1))	\$ 8,445,911
	2	December 2017 Unduplicated	3,778
F	3	Per Unduplicated Funding (E1 dvd by E2)	\$ 2,235.55
	4	<b>Speech Only Rate (80%)</b>	\$ 1,788.44
	5	December, 2017 SELPA DIS Count for Distribution	553
	6	Speech Only Rate per Unduplicated	\$ 1,788.44
G	7	2018-2019 Allocation for DIS Only (E6 x E7)	\$ 989,007
	<b>2018-2019 SELPA Rate per Unduplicated count net of Speech Only for Distribution</b>		
	1	2016-17 Allocation for RSP/SDC Count (E1 - E7)	\$ 7,456,904
	2	December, 2017 SELPA RSP/SDC Count for Distribution	3,225
H	3	2018-2019 Rate per Unduplicated (Line F1 divided by Line F3)	\$ 2,312.22
	<b>2018-2019 Del Norte Apportionment</b>		
	<b>Severe Entitlement</b>		
	1	Severe Students	67.00
I	2	Rate per Student (line C3)	\$ 8,232.49
	3	Severe Entitlement (line G1 x G2)	\$ 551,577
	<b>ADA Entitlement</b>		
	4	Rate per ADA (Line D3)	\$ 98.5095
J	5	Del Norte County ADA Included in Line D2	3,973.25
	6	ADA Entitlement (line G4 x G5)	\$ 391,403
	<b>Modified Unduplicated Count Entitlement</b>		
	7	Rate Per Modified Unduplicated Count (Line F3)	\$ 2,312.22
K	8	Del Norte County Unduplicated Count for RSP/SDC	556
	9	Modified Unduplicated Count Entitlement (Line G7 x G8)	\$ 1,285,594
	<b>DIS Unduplicated Count Entitlement</b>		
	10	Rate Per DIS Count (Line E6)	\$ 1,788.44
L	11	Del Norte County DIS Count	105
	12	DIS Count Entitlement	\$ 187,786
	<b>Total Del Norte Entitlement (Line G3 + G6 + G9 + G12)</b>		\$ 2,416,360
M	<b>2018-2019 Humboldt County Apportionment</b>		
	1	SELPA Unduplicated Apportionment Available for Distribution RSP/SDC (Line F1)	\$ 7,456,904
	2	Del Norte Base Apportionment-Unduplicated (Line G9)	\$ 1,285,594
	3	Humboldt County Apportionment (Line H1 - Line H2)	\$ 6,171,310

**SECTION 6 - SELPA DISTRIBUTION RATES (cont.)**

<b>I 2018-2019 Humboldt County-Wide Program Budgets</b>		
1	Autistic Preschool Class ((H3 + K3)*3.12 %)	\$ 217,543
2	Behavior Specialist	\$ 149,279
3	Total County-Wide Program Budgets (Lines I1 thru I2)	\$ 366,822
<b>J 2018-2019 Humboldt County-Severe Entitlement</b>		
1	Selpa-wide Severe Entitlement (line C1)	\$ 3,046,023
2	Del-Norte Severe Entitlement (line G3)	\$ 551,577
3	Humboldt County Severe Apportionment (Line J1 - Line J2)	\$ 2,494,446
<b>K 2018-2019 Humboldt County-DIS Entitlement</b>		
1	SELPA Unduplicated DIS Apportionment Available for Distribution (Line E7)	\$ 989,007
2	Del Norte DIS Apportionment (Line G12)	\$ 187,786
3	Humboldt County Apportionment (Line K1 - Line K2)	\$ 801,221
<b>L 2018-2019 Rate Per Unduplicated for Distribution to Humboldt County School Districts</b>		
1	Humboldt County Apportionment (Line H3)	\$ 6,171,310
2	Total County-Wide Program Budgets (Line J3)	\$ 366,822
3	Humboldt County Apportionment Available for Distribution (Line L1 - Line L2 )	\$ 5,804,488
4	Humboldt County Unduplicated RSP/SDC Included in Line E2	2,669
5	2018-2019 Rate per Unduplicated Count (Line L3 divided by Line L4)	\$ 2,174.78

## Breakdown of 2018-2019 Special Education Revenues

Based on a Combined Allocation of Severe, Off the Top, ADA, Modified Unduplicated Count For DIS and RSP/SDC

Prepared by: Humboldt County Office of Education

02/01/18

2018-19

School District	2017-18 Severe Students by District of Service	2018-19 Severe Allocation @ \$8,232.49 Per Student	December 2017 Unduplicated Pupil Count	Based on December, 2017 Unduplicated Count					Projected 2017-18 SELPA ADA (prior year guarantee)	Projected 2018-19 Base Allocation Based on Rate Per ADA Rate: \$98.5095	Combined SELPA 2017-2018 Allocation for Federal, State & Local SELPA Revenue	SELPA Federal Rate/Undupl. Ct. 4,162,774 3,778 1,101.8460 Resource: 3310 Object: 8181 (c x Federal rate)*	2018-2019 SELPA State and Local Funding Distribution Resource: 6500 Object: 8792 (k - l)
				DIS Count	Speech Only Allocation Rate: \$1,788.44	Undup Count	Rate per Unduplicated	Unduplicated Allocation					
				(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Arcata	4.50	37,046	159	36	64,384	123	2,174.78	267,498	1,031.00	101,563	470,491	175,194	295,297
Northern Humboldt Union High	33.25	273,730	288	1	1,788	287	2,174.78	624,162	1,496.00	147,370	1,047,050	317,332	729,718
Laurel Tree Charter	0.00	0	34	10	17,884	24	2,174.78	52,195	115.00	11,329	81,408	37,463	43,945
Big Lagoon Union	0.00	0	3	0	0	3	2,174.78	6,524	14.72	1,450	7,974	3,306	4,668
Blue Lake Union	2.75	22,639	46	11	19,673	35	2,174.78	76,117	175.00	17,239	135,668	50,685	84,983
Bridgeville	2.00	16,465	5	0	0	5	2,174.78	10,874	25.91	2,552	29,891	5,509	24,382
Cuddeback Union	0.00	0	19	4	7,154	15	2,174.78	32,622	136.00	13,397	53,173	20,935	32,238
Cutten	0.50	4,116	58	12	21,461	46	2,174.78	100,040	575.00	56,643	182,260	63,907	118,353
Eureka Unified	36.00	296,370	567	104	185,999	463	2,174.78	1,006,923	3,507.00	345,473	1,834,765	624,747	1,210,018
Pacific View Charter	0.00	0	29	5	8,942	24	2,174.78	52,195	181.00	17,830	78,967	31,954	47,013
Ferndale Unified	4.00	32,930	80	20	35,769	60	2,174.78	130,487	467.00	46,004	245,190	88,148	157,042
Fieldbrook	0.00	0	19	12	21,461	7	2,174.78	15,223	142.00	13,988	50,672	20,935	29,737
Fortuna Elementary	18.75	154,359	243	39	69,749	204	2,174.78	443,655	1,069.00	105,307	773,070	267,749	505,321
Redwood Preparatory Charter	0.00	0	18	9	16,096	9	2,174.78	19,573	216.00	21,278	56,947	19,833	37,114
Fortuna Union High	5.00	41,162	155	0	0	155	2,174.78	337,091	1,004.00	98,904	477,157	170,786	306,371
Freshwater	3.75	30,872	42	3	5,365	39	2,174.78	84,816	340.00	33,493	154,546	46,278	108,268
Garfield	0.00	0	16	8	14,308	8	2,174.78	17,398	57.00	5,615	37,321	17,630	19,691
Green Point	0.00	0	3	0	0	3	2,174.78	6,524	12.85	1,266	7,790	3,306	4,484
Hydesville	0.00	0	20	6	10,731	14	2,174.78	30,447	179.00	17,633	58,811	22,037	36,774
Jacoby Creek	1.50	12,349	50	18	32,192	32	2,174.78	69,593	441.00	43,443	157,577	55,092	102,485
Klamath-Trinity Unified	10.50	86,441	179	8	14,308	171	2,174.78	371,887	915.00	90,136	562,772	197,230	365,542
Kneeland	0.00	0	4	0	0	4	2,174.78	8,699	16.15	1,591	10,290	4,407	5,883
Loleta Union	5.50	45,279	31	2	3,577	29	2,174.78	63,069	92.00	9,063	120,988	34,157	86,831
Maple Creek	0.00	0	1	0	0	1	2,174.78	2,175	6.45	635	2,810	1,102	1,708
Mattole Unified	0.00	0	90	11	19,673	79	2,174.78	171,808	754.00	74,276	265,757	99,166	166,591
Mc Kinleyville Union	21.75	179,057	225	48	85,845	177	2,174.78	384,936	1,090.00	107,375	757,213	247,915	509,298
Orick	0.00	0	5	1	1,788	4	2,174.78	8,699	16.15	1,591	12,078	5,509	6,569
Pacific Union	7.00	57,627	73	17	30,403	56	2,174.78	121,788	563.00	55,461	265,279	80,435	184,844
Peninsula Union	0.00	0	9	1	1,788	8	2,174.78	17,398	34.63	3,411	22,597	9,917	12,680
Rio Dell	3.50	28,814	60	16	28,615	44	2,174.78	95,690	305.00	30,045	183,164	66,111	117,053
Scotia Union	3.00	24,697	25	8	14,308	17	2,174.78	36,971	186.00	18,323	94,299	27,546	66,753
South Bay Union	4.50	37,046	78	14	25,038	64	2,174.78	139,186	466.00	45,905	247,175	85,944	161,231
Alder Grove Charter School	0.00	0	48	10	17,884	38	2,174.78	82,642	452.75	44,600	145,126	52,889	92,237
Southern Humboldt Unified	5.00	41,162	91	5	8,942	86	2,174.78	187,031	719.00	70,828	307,963	100,268	207,695
Trinidad Union	0.50	4,116	21	9	16,096	12	2,174.78	26,097	198.00	19,505	65,814	23,139	42,675
County Schools-Spl Ed	129.75	1,068,169	265	0	0	265	2,174.78	576,318	114.40	11,272	1,655,759	291,992	1,363,767
County Charter	0.00	0	4	0	0	4	2,174.78	8,699	206.00	20,293	28,992	4,407	24,585
County Schools-Court/Comm	0.00	0	54	0	0	54	2,174.78	117,438	142.00	13,988	131,426	59,500	71,926
Del Norte	67.00	551,577	661	105	187,786	556	2,312.22	1,285,594	3,973.25	391,403	2,416,360	728,320	1,688,040
	370.00	3,046,023	3,778	553	989,007	3,225		7,090,082	21,434.26	2,111,478	13,236,590	4,162,780	9,073,810

HUMBOLDT COUNTY OFFICE OF EDUCATION

2018-19 SPECIAL EDUCATION PROJECTED PROGRAM REIMBURSEMENT

PREPARED: 2/1/2018

PROGRAM	GRP1 SEVERE	GRP3 INFANT CLASS	GRP4 PRESCHOOL	TOTAL TO ALL DISTRICTS
REVENUE	\$1,302,948	\$574,474	\$457,235	\$2,334,657
TRANSFER - SUPPORT	\$0	\$150,951	\$0	\$150,951
CARRYOVER	\$5,931	\$0	\$0	\$5,931
TOTAL REVENUE	\$1,308,879	\$725,425	\$457,235	\$2,491,539
EXPENSE	\$5,642,153	\$725,425	\$1,628,668	\$7,996,246
CARRYOVER	\$2,000	\$0	\$0	\$2,000
BALANCE	(\$4,335,274)	\$0	(\$1,171,433)	(\$5,506,707)
TRANSFER	\$0	\$0	\$0	\$0
ADJ. BALANCE	(\$4,335,274)	\$0	(\$1,171,433)	(\$5,506,707)
DIST. METHOD	PUPIL SERVED			
COUNT	134			
DAYS	200			
DIST. AMOUNT/STUDENT	(\$32,352.79)			
DIST. AMT/DAY OR CBED	(\$161.76)			

## PROGRAM REIMBURSEMENT

SCHOOL DISTRICT OF RESIDENCE	NOVEMBER TOT # OF DAYS				19	DECEMBER TOT # OF DAYS				15	JANUARY TOT # OF DAYS				18	FEBRUARY TOT # OF DAYS				15
	SEVERE	EDD	SEVERE	EDD		SEVERE	EDD	SEVERE	EDD		SEVERE	EDD	SEVERE	EDD		SEVERE	EDD	SEVERE	EDD	
	ENR.	ENR.	DAYS	DAYS		ENR.	ENR.	DAYS	DAYS		ENR.	ENR.	DAYS	DAYS		ENR.	ENR.	DAYS	DAYS	
ARCATA	6.5	0	123.5	0		6.5	0	97.5	0		6.5	0	117	0		6.5	0	97.5	0	
NORTHERN HUMBOLDT	4	0	76	0		4	0	60	0		4	0	72	0		4	0	60	0	
Laurel Tree Charter	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
BIG LAGOON UNION	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
BLUE LAKE UNION	2	0	38	0		2	0	30	0		2	0	36	0		2	0	30	0	
BRIDGEVILLE	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
CUDDEBACK UNION	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
CUTTEN	3	0	57	0		3	0	45	0		3	0	54	0		3	0	45	0	
EUREKA UNIFIED	47	0	893	0		47	0	705	0		47	0	846	0		47	0	705	0	
Pacific View Charter	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
FERNDAL UNIFIED	2	0	38	0		2	0	30	0		2	0	36	0		2	0	30	0	
FLDDBROOK	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
FORTUNA ELEMENTARY	19	0	361	0		19	0	285	0		19	0	342	0		19	0	285	0	
Redwood Preparatory Charter	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
FORTUNA UNION HIGH	17	0	323	0		17	0	255	0		17	0	306	0		17	0	255	0	
FRESHWATER	1	0	19	0		1	0	15	0		1	0	18	0		1	0	15	0	
GARFIELD	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
GREENPOINT	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
HYDESVILLE	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
HUMBOLDT COUNTY OFFICE OF E	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
JACOBY CREEK	3	0	57	0		3	0	45	0		3	0	54	0		3	0	45	0	
KLAMATH TRINITY UNIFIED	1	0	19	0		1	0	15	0		1	0	18	0		1	0	15	0	
KNEELAND	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
LOLETA UNION	1	0	19	0		1	0	15	0		1	0	18	0		1	0	15	0	
MAPLE CREEK	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
MATTOLE UNIFIED	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
MCKINLEYVILLE UNION	12.5	0	237.5	0		12.5	0	187.5	0		12.5	0	225	0		12.5	0	187.5	0	
ORICK	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
PACIFIC UNION	1	0	19	0		1	0	15	0		1	0	18	0		1	0	15	0	
PENINSULA UNION	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
RIO DELL	3	0	57	0		3	0	45	0		3	0	54	0		3	0	45	0	
SCOTIA UNION	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
SOUTH BAY UNION	4	0	76	0		4	0	60	0		4	0	72	0		4	0	60	0	
Alder Grove Charter			0	0				0	0				0	0				0	0	
SOUTHERN HUMBOLDT UNIFIED	1	0	19	0		1	0	15	0		1	0	18	0		1	0	15	0	
TRINIDAD UNION	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
TOTAL	128	0	2432	0		128	0	1920	0		128	0	2304	0		128	0	1920	0	

## PROGRAM REIMBURSEMENT

SCHOOL DISTRICT OF RESIDENCE	SUMMER REGULAR				19			SUMMER Extended			0			SEPTEMBER				19			OCTOBER				20				
	TOT # OF DAYS							TOT # OF DAYS						TOT # OF DAYS							TOT # OF DAYS								
	SEVERE	Edd	SEVERE	EDD				SEVERE	SEVERE	EDD				SEVERE	EDD	SEVERE	EDD				SEVERE	EDD	SEVERE	EDD					
	ENR.	ENR.	DAYS	DAYS				ENR.	DAYS	DAYS				ENR.	ENR.	DAYS	DAYS				ENR.	ENR.	DAYS	DAYS					
ARCATA	5	0	95	0				0	0	0				6.5	0	123.5	0				6.5	0	130	0					
NORTHERN HUMBOLDT	3	0	57	0				0	0	0				4	0	76	0				4	0	80	0					
Laurel Tree Charter	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
BIG LAGOON UNION	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
BLUE LAKE UNION	1	0	19	0				0	0	0				2	0	38	0				2	0	40	0					
BRIDGEVILLE	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
CUDDEBACK UNION	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
CUTTEN	5	0	95	0				0	0	0				3	0	57	0				3	0	60	0					
EUREKA UNIFIED	42	0	798	0				0	0	0				47	0	893	0				47	0	940	0					
Pacific View Charter	0		0	0				0	0	0				0		0	0				0		0	0					
FERNDAL UNIFIED	3	0	57	0				0	0	0				2	0	38	0				2	0	40	0					
FLDDBROOK	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
FORTUNA ELEMENTARY	15	0	285	0				0	0	0				19	0	361	0				19	0	380	0					
Redwood Preparatory Charter	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
FORTUNA UNION HIGH	6	0	114	0				0	0	0				17	0	323	0				17	0	340	0					
FRESHWATER	0	0	0	0				0	0	0				1	0	19	0				1	0	20	0					
GARFIELD	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
GREENPOINT	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
HYDESVILLE	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
HUMBOLDT COUNTY OFFICE OF E	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
JACOBY CREEK	2	0	38	0				0	0	0				3	0	57	0				3	0	60	0					
KLAMATH TRINITY UNIFIED	1	0	19	0				0	0	0				1	0	19	0				1	0	20	0					
KNEELAND	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
LOLETA UNION	1	0	19	0				0	0	0				1	0	19	0				1	0	20	0					
MAPLE CREEK	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
MATTOLE UNIFIED	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
MCKINLEYVILLE UNION	11	0	209	0				0	0	0				12.5	0	237.5	0				12.5	0	250	0					
ORICK	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
PACIFIC UNION	3	0	57	0				0	0	0				1	0	19	0				1	0	20	0					
PENINSULA UNION	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
RIO DELL	2	0	38	0				0	0	0				3	0	57	0				3	0	60	0					
SCOTIA UNION	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
SOUTH BAY UNION	4	0	76	0				0	0	0				4	0	76	0				4	0	80	0					
Alder Grove Charter			0	0				0	0	0						0	0						0	0					
SOUTHERN HUMBOLDT UNIFIED	1	0	19	0				0	0	0				1	0	19	0				1	0	20	0					
TRINIDAD UNION	0	0	0	0				0	0	0				0	0	0	0				0	0	0	0					
TOTAL	105	0	1995	0				0	0	0				128	0	2432	0				128	0	2560	0					

## PROGRAM REIMBURSEMENT

SCHOOL DISTRICT OF RESIDENCE	MARCH				APRIL				MAY				JUNE			
	TOT # OF DAYS				TOT # OF DAYS				TOT # OF DAYS				TOT # OF DAYS			
	20				15				20				19			
	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD	SEVERE	EDD
	ENR.	ENR.	DAYS	DAYS	ENR.	ENR.	DAYS	DAYS	ENR.	ENR.	DAYS	DAYS	ENR.	ENR.	DAYS	DAYS
ARCATA	6.5	0	130	0	6.5	0	97.5	0	6.5	0	130	0	6.5	0	123.5	0
NORTHERN HUMBOLDT	4	0	80	0	4	0	60	0	4	0	80	0	4	0	76	0
Laurel Tree Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BIG LAGOON UNION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BLUE LAKE UNION	2	0	40	0	2	0	30	0	2	0	40	0	2	0	38	0
BRIDGEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUDDEBACK UNION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUTTEN	3	0	60	0	3	0	45	0	3	0	60	0	3	0	57	0
EUREKA UNIFIED	47	0	940	0	47	0	705	0	47	0	940	0	47	0	893	0
Pacific View Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FERNDAL UNIFIED	2	0	40	0	2	0	30	0	2	0	40	0	2	0	38	0
FLDDBROOK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FORTUNA ELEMENTARY	19	0	380	0	19	0	285	0	19	0	380	0	19	0	361	0
Redwood Preparatory Charter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FORTUNA UNION HIGH	17	0	340	0	17	0	255	0	17	0	340	0	17	0	323	0
FRESHWATER	1	0	20	0	1	0	15	0	1	0	20	0	1	0	19	0
GARFIELD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREENPOINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYDESVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HUMBOLDT COUNTY OFFICE OF E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JACOBY CREEK	3	0	60	0	3	0	45	0	3	0	60	0	3	0	57	0
KLAMATH TRINITY UNIFIED	1	0	20	0	1	0	15	0	1	0	20	0	1	0	19	0
KNEELAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LOLETA UNION	1	0	20	0	1	0	15	0	1	0	20	0	1	0	19	0
MAPLE CREEK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MATTOLE UNIFIED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCKINLEYVILLE UNION	12.5	0	250	0	12.5	0	187.5	0	12.5	0	250	0	12.5	0	237.5	0
ORICK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PACIFIC UNION	1	0	20	0	1	0	15	0	1	0	20	0	1	0	19	0
PENINSULA UNION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RIO DELL	3	0	60	0	3	0	45	0	3	0	60	0	3	0	57	0
SCOTIA UNION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOUTH BAY UNION	4	0	80	0	4	0	60	0	4	0	80	0	4	0	76	0
Alder Grove Charter			0	0			0	0			0	0			0	0
SOUTHERN HUMBOLDT UNIFIED	1	0	20	0	1	0	15	0	1	0	20	0	1	0	19	0
TRINIDAD UNION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	128	0	2560	0	128	0	1920	0	128	0	2560	0	128	0	2432	0

## PROGRAM REIMBURSEMENT

SCHOOL DISTRICT OF RESIDENCE	Prior Year K- 8 CALPADS	SEVERE	K- 8 CBEDS	SEVERE	PRE-SCHOOL						One on One Aides	DISTRICT TOTAL (Object 7142)
				\$4,335,274	K-8 CBEDS Allocation  \$141,240	Class Based Enrollment		Itinerant Enrollment		Total Preschool \$1,171,433		
				Projected Enrollment (based on December 2017 enrollment)		Projected Per Pupil Enrollment Allocation Per Student  \$12,187	Projected Enrollment (based on December 2017 enrollment)	Projected Per Pupil Enrollment Allocation Per Student  \$2,718				
ARCATA	1,075	0.0505	0.0828	219,058	11,701	3	36,562	7	19,024	67,287	121,670	286,345
NORTHERN HUMBOLDT	0	0.0310	0.0000	134,552	0					0		256,222
Laurel Tree Charter	83	0.0000	0.0064	0	903					903		903
BIG LAGOON UNION	17	0.0000	0.0013	0	185					185		185
BLUE LAKE UNION	183	0.0151	0.0141	65,631	1,992	1	12,187	1	2,718	16,897		82,528
BRIDGEVILLE	26	0.0000	0.0020	0	283			1	2,718	3,001		3,001
CUDDEBACK UNION	143	0.0000	0.0110	0	1,556					1,556		1,556
CUTTEN	602	0.0254	0.0464	109,962	6,553	6	73,124	4	10,871	90,548		200,510
EUREKA UNIFIED	2,480	0.3698	0.1911	1,603,195	26,993	18	219,373	36	97,838	344,204	186,386	2,133,785
Pacific View Charter	138	0.0000	0.0106	0	1,502					1,502		1,502
FERNDALE UNIFIED	333	0.0167	0.0257	72,211	3,625	1	12,187	3	8,153	23,965	68,797	164,973
FIELDBROOK	151	0.0000	0.0116	0	1,644					1,644		1,644
FORTUNA ELEMENTARY	1,127	0.1480	0.0869	641,589	12,267	6	73,124	20	54,355	139,746	41,180	822,515
Redwood Preparatory Charter	220	0.0000	0.0170	0	2,395					2,395		2,395
FORTUNA UNION HIGH	0	0.1268	0.0000	549,637	0					0	104,493	654,130
FRESHWATER	354	0.0072	0.0273	31,170	3,853	2	24,375	1	2,718	30,946		62,116
GARFIELD	62	0.0000	0.0048	0	675					675		675
GREENPOINT	14	0.0000	0.0011	0	152					152		152
HYDESVILLE	195	0.0000	0.0150	0	2,123					2,123		2,123
HUMBOLDT COUNTY OFFICE OF E	0	0.0000	0.0000	0	0					0		0
JACOBY CREEK	462	0.0231	0.0356	100,091	5,029	1	12,187	1	2,718	19,934	14,984	135,009
KLAMATH TRINITY UNIFIED	728	0.0079	0.0561	34,461	7,924	2	24,375	5	13,589	45,888		80,349
KNEELAND	13	0.0000	0.0010	0	142					142		142
LOLETA UNION	100	0.0079	0.0077	34,461	1,089			2	5,435	6,524		40,985
MAPLE CREEK	6	0.0000	0.0005	0	65					65		65
MATTOLE UNIFIED	595	0.0000	0.0459	0	6,476					6,476		6,476
MCKINLEYVILLE UNION	1,162	0.0982	0.0896	425,821	12,648	8	97,499	7	19,024	129,171	16,866	571,858
ORICK	19	0.0000	0.0015	0	207			1	2,718	2,925		2,925
PACIFIC UNION	587	0.0095	0.0452	41,041	6,389	5	60,937	8	21,742	89,068	13,205	143,314
PENINSULA UNION	37	0.0000	0.0029	0	403					403		403
RIO DELL	333	0.0231	0.0257	100,091	3,625	1	12,187	6	16,306	32,118		132,209
SCOTIA UNION	192	0.0000	0.0148	0	2,090			2	5,435	7,525		7,525
SOUTH BAY UNION	464	0.0318	0.0358	137,842	5,050	3	36,562	2	5,435	47,047	1,928	186,817
Alder Grove Charter	285	0.0000	0.0220	0	3,102					3,102		3,102
SOUTHERN HUMBOLDT UNIFIED	582	0.0079	0.0449	34,461	6,335	2	24,375	3	8,153	38,863	48,021	121,345
TRINIDAD UNION	208	0.0000	0.0160	0	2,264	1	12,187			14,451		14,451
TOTAL	12,976	1	1.0000	4,335,274	141,240	60	731,243	110	298,950	1,171,433	617,530	6,124,237

# DIRECTORY OF RESOURCES AND RELATED ACCOUNT NUMBERS HUMBOLDT COUNTY OFFICE OF EDUCATION

2/5/18

ACCOUNT NUMBER					DESCRIPTION	U/F*	COMMENTS
Res	Goal	Funct	Object				
0000	-	0000	-	0000 - VAR	UNRESTRICTED - GENERAL PURPOSE	F	
00XX	-	VAR	-	VAR - 8699	LOCAL PROJECTS	F	
0001	-	VAR	-	VAR - 898X	SUPPLEMENTAL/CONCENTRATION	F	
0005	-	VAR	-	VAR - 8290	MEDI-CAL UNRESTR REIMB (MAA)	F	
0010	-	VAR	-	VAR - 86xx	AFTER-SCHOOL PROGRAM (LOCAL FUNDING)	F	
0011	-	VAR	-	VAR - 86xx	DAY CARE	F	
0015	-	VAR	-	VAR - 8699	DONATIONS	F	
0016	-	VAR	-	VAR - 8699	FUND RAISING	F	
0200	-	VAR	-	VAR - 898X	FLEXIBILITY FROM CATEGORICAL PROGRAMS	F	district use optional
0202	-	VAR	-	VAR - 898X	ART AND MUSIC	F	district use optional
0209	-	VAR	-	VAR - 898X	GIFTED & TALENTED ED	F	district use optional
0210	-	1194/500	-	3600 - 898X	PUPIL TRANSPORTATION	F	
0212	-	VAR	-	1000 - 898X	INSTRUCTIONAL MATERIALS	F	district use optional
0214	-	VAR	-	1000 - 898X	INT'L BACCALAUREATE	F	district use optional
0218	-	VAR	-	VAR - 898X	PROFESSIONAL DEVELOPMENT	F	District use optional
0221	-	VAR	-	VAR - 898X	SCHOOL & LIBRARY IMPROVEMENT	F	District use optional
0223	-	VAR	-	VAR - 898X	SPECIALIZED SECONDARY PROGRAMS	F	District use optional
0228	-	VAR	-	VAR - 898X	TECHNOLOGY	F	District use optional
0230	-	VAR	-	VAR - 898X	DEFERRED MAINTENANCE	F	District use optional
0231	-	VAR	-	VAR - 898X	ADULT EDUCATION	F	District use optional
0999		0000		0000 95xx	PAYROLL CLEARING	F	
1100	-	1110	-	1000 - 8560	LOTTERY	F	
1400	-	VAR	-	VAR - 8012	EDUCATION PROTECTION ACCOUNT	F	
3010	-	1110	-	1000 - 8290	TITLE I-BASIC GRANTS-LOW INCOME	U	
3150	-	1110	-	1000 - 8290	NCLB-SCHOOL WIDE PROGRAMS	U	
3180	-	1110	-	1000 - 8290	TITLE I SCHOOL IMPROVEMENT GRANT	U	
3185	-	1110	-	1000 - 8290	TITLE I PROGRAM IMPR CORREC	U	
3310	-	5001	-	0000 - 8181	SP ED - FEDERAL P.L. 94-142	U	
3311	-	5001	-	0000 - 8181	SP ED - FEDERAL IDEA, PART B PRIVATE SCHOOLS	U	
3410	-	7110	-	0000 - 8285	TRANSITION PARTNERSHIP PROGRAM	U	passthru from HCOE
3515	-	1110	-	1000 - 8290	AME MODEL DEMONSTRATION	U	
3550	-	3800	-	1000 - 8290	CARL PERKINS CTE SECONDARY SEC 131	U	
4035	-	1110	-	1000 - 8290	TITLE II-TEACHER QUALITY	U	
4050	-	VAR	-	VAR - 8290	TITLE II-CALIFORNIA MATH & SCIENCE	U	
4126	-	VAR	-	VAR - 8290	TITLE VI RURAL & LOW INCOME SCHOOL PROGRAM	U	
4127	-	VAR	-	VAR - 8290	TITLE IV -PART A STUDENT SUPPORT	U	
4201	-	4760	-	1000 - 8290	TITLE III - IMMIGRANT EDUCATION PROGRAM	U	
4203	-	4760	-	1000 - 8290	TITLE III - LIMITED ENGLISH PROFICIENCY (LEP)	U	
4510	-	1110	-	1000 - 8290	INDIAN EDUCATION	U	
5310	-	VAR	-	3700 - 82XX	CHILD NUTRITION-SCHOOL PROGRAM	F	
5314	-	VAR	-	3700 - 82XX	CHILD NUTRITION EQUIPMENT GRANT	U	
5320	-	VAR	-	3700 - 82XX	CHILD NUTRITION-CHILD CARE FOOD PROG-CLAIMS	F	
5340	-	VAR	-	3700 - 82XX	CHILD NUTRITION-CHILD CARE FOOD PROG-COMMODITY	F	
5370	-	VAR	-	3700 - 82XX	CHILD NUTRITION-FRESH FRUIT&VEGE	U	
5380	-	VAR	-	3700 - 82XX	CHILD NUTRITION-BREAKFAST START-UP GRANT	U	
KEY: <span style="background-color: #cccccc; padding: 2px;">    </span> Resources identified for Humboldt County districts to use for potential LCFF/LCAP budget tracking							
<span style="background-color: #cccccc; padding: 2px;">    </span> Resources that were identified to track Flexibility funding which is no longer recommended or valid under LCFF							

\*U/F identifies whether carryover is coded to unearned revenue (U) or to ending fund balance (F) for purposes of financial accounting.

# DIRECTORY OF RESOURCES AND RELATED ACCOUNT NUMBERS HUMBOLDT COUNTY OFFICE OF EDUCATION

2/5/18

ACCOUNT NUMBER					DESCRIPTION	U/F*	COMMENTS
Res	Goal	Funct	Object				
5630	-	VAR	-	VAR - 8290	MCKINNEY VENTO HOMELESS ASSISTANCE GRANT	U	
5640	-	VAR	-	31XX - 8290	MEDI-CAL BILLING OPTION	F	
5815	-	VAR	-	VAR - 82XX	CREATIVE LEARNING & ACCESS	U	LEAD:EUREKA CITY
5817	-	VAR	-	VAR - 82XX	NORTH COAST ARTS INTEGRATION	U	LEAD:EUREKA CITY
5818	-	VAR	-	VAR - 82XX	HUMB BAY AREA SCH CLIMATE PROGRAM	U	LEAD:EUREKA CITY
5820	-	VAR	-	VAR - 8290	SMALL RURAL SCHOOL ACHIEVEMENT GRANT (REAP)	U	
6010	-	1110	-	1000 - 8590	AFTER-SCHOOL EDUCATION & SAFETY	U	
6030	-	0000	-	0000 - 8590	CHARTER SCHOOL FACILITY GRANT	U	
6127	-	VAR	-	VAR - 8590	CHILD DEV-CA ST PRESCHOOL/QRIS	U	
6230	-	VAR	-	VAR - 8590	CALIF CLEAN ENERGY JOBS ACT (PROP 39)	F	
6264	-	VAR	-	VAR - 8590	EDUCATOR EFFECTIVENESS	F	END DATE: 7/1/19
6300	-	1110	-	1000 - 8560	LOTTERY - INSTRUCTIONAL MATERIALS	F	
6382	-	VAR	-	1000 - 8590	CTE CAREER PATHWAY TRUST IMP	U	END DATE: 7/1/23
6385	-	VAR	-	1000 - 8590	CTE AME PATHWAY	U	
6387	-	VAR	-	1000 - 8590	CTE INCENTIVE GRANT	U	
6391	-	4110	-	1000 - 8590	ADULT EDUCATION BLOCK GRANT	F	
6500	-	5001	-	0000 - 8792	SPECIAL EDUCATION STATE AID	F	
6512	-	5001	-	0000 - 8590	SPECIAL EDUCATION MENTAL HEALTH SERVICES	F	
6690	-	1110	-	1000 - 8590	TOBACCO USE PREVENTION GR 6-12	U	
7010	-	1298	-	1000 - 8590	AG INCENTIVE GRANT	U	
7210	-	VAR	-	VAR - 8590	AMERICAN INDIAN EARLY CHILDHOOD EDUCATION	U	
7338	-	VAR	-	VAR - 8590	COLLEGE READINESS BLOCK GRANT	F	
7370	-	VAR	-	VAR - 8595	SPEC SECONDARY SCHOOLS PROGRAM	U	
7405	-	1110	-	1000 - 8590	COMMON CORE IMPLEMENTATION	F	END DATE: 7/1/18
7690	-	0000	-	0000 - 8590	STRS ON-BEHALF PENSION CONTR	U	
77XX	-	0000	-	85XX - 8545	STATE FACILITIES BOND PROJECTS (OPSC)	F	
7817	-	VAR	-	VAR - 8590	SUMS GRANT/ORANGE COUNTY	F	
8100	-	1193	-	8110 - 8980	ROUTINE REPAIR & MAINTENANCE - LEROY GREENE	F	
8150	-	1193	-	8110 - 8980	ONGOING & MAJOR MAINTENANCE - SB50	F	
9XXX	-	VAR	-	VAR - 8699	LOCAL PROJECTS	F	
9010	-	8500	-	1000 - 8699	BEFORE / AFTER SCHOOL GRANT - LOCAL	F	
9011	-	VAR	-	VAR - 8699	MICROSOFT SETTLEMENT (9010 ALSO IN USE BY SOME DIST	U	
9015	-	VAR	-	VAR - 8699	HUMBOLDT AREA FOUNDATION	F	
9400	-	VAR	-	VAR - 8XXX	FACILITIES (LOCAL RESTRICTED)	F	

**For additions, deletions or corrections to the resource information contained within your district's Chart of Accounts, please contact the HCOE Accounting & Operations Manager, 445-7059.**

The following three pages represent CDE's current (as of 1/18/18) Master List of Resources. Additional Information regarding resources may be found at the following CDE website link: <http://www.cde.ca.gov/fg/ac/ac/> This link includes guidance for local educational agencies in using SACS, a statewide, uniform financial reporting format; includes SACS query, valid combination tables, and other facts.

\*U/F identifies whether carryover is coded to unearned revenue (U) or to ending fund balance (F) for purposes of financial accounting.

# Master List of Resources

Prepared by California Department of Education

1/18/2018

See notes at the bottom regarding information contained in this list.

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
0000	F	Unrestricted				
0001-0999	F	Unrestricted: Locally defined				
1000-1999	F	Unrestricted: Reporting or Special Accounting Required				
1100	F	Lottery: Unrestricted				
1400	F	Education Protection Account		12-13		
3010	U	NCLB: Title I, Part A, Basic Grants Low Income and Neglected				
3020	U	NCLB: Title I Basic School Support				
3025	U	NCLB: Title I Part D, Local Delinquent Programs				
3040	U	NCLB: Title I Migrant Ed Mini Corps Project (Regular and Summer)				
3041	U	NCLB: Title I Migrant Ed Mini Corps Summer Project				
3045	U	NCLB: Title I Migrant Ed Statewide Pass Project				
3060	U	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)				
3061	U	NCLB: Title I Migrant Ed Summer Program				
3110	U	NCLB: Title I, Part B, Even Start Migrant Education (MEES)				
3150	U	NCLB: Schoolwide Programs (SWP)				
3155	F	NCLB: Consolidated Administrative Funds	5/23/2005	05-06		
3177	U	NCLB: Title I, Part A, Prevention of Program Improvement District Intervention	11/15/2004	04-05		
3180	U	NCLB: Title I, School Improvement Grant	6/2/2008	08-09		
3181	U	NCLB: ARRA Title I, School Improvement Grants	7/1/2009	09-10		
3185	U	NCLB: Title I, Part A, Program Improvement LEA Corrective Action Resources	10/28/2008	08-09		
3310	U	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)				
3311	U	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	4/13/2007	07-08		
3312	U	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	2/28/2008	07-08		
3315	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619				
3316	U	Special Ed: IDEA Preschool Accountability Grants, Part B, Sec 619	5/19/2005	04-05		
3318	U	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	5/27/2010	09-10		
3320	U	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611				
3326	U	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	8/3/1999	99-00		
3327	U	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	11/19/2003	03-04		
3332	U	Special Ed: IDEA Part B, Sec 611, Preschool Local Entitlement Early Intervening Services	5/27/2010	09-10		
3345	U	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619				
3372	U	Special Ed: State Improvement Grant, Improving Spec Ed Systems	7/1/1999	99-00		
3385	U	Special Ed: IDEA Early Intervention Grants				
3386	U	Special Ed: IDEA Quality Assurance & Focused Monitoring	8/3/1999	99-00		
3395	U	Special Ed: Alternative Dispute Resolution				
3400	U	Special Ed: Disabled Children State Institutions				
3410	U	Department of Rehab: Workability II, Transition Partnership				
3515	U	Carl D. Perkins Career and Technical Education: State Leadership, Section 124				
3540	U	Carl D. Perkins Career and Technical Education: State Institutions, Section 112				
3550	U	Carl D. Perkins Career and Technical Education: Secondary, Section 131				
3555	U	Carl D. Perkins Career and Technical Education: Adult, Section 132				
3724	U	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	4/7/2015	14-15		
3725	U	Safe and Supportive Schools Programmatic Intervention	11/30/2011	11-12		
3856	U	Goals 2000: Secondary Schools Reading (03-04)	8/18/1999	99-00		
3905	U	Adult Education: Adult Basic Education & ELA (Section 231)	7/15/2004	04-05		
3909	U	Adult Education: State Leadership Projects	9/22/1999	99-00		
3913	U	Adult Education: Adult Secondary Education	8/18/1999	99-00		
3926	U	Adult Education: English Literacy and Civics Education	1/19/2001	00-01		
3927	U	Adult Education: English Literacy and Civics Education State Leadership	1/19/2001	00-01	7/1/2020	7/1/2023
3940	U	Adult Education: Institutionalized Adults	5/1/2001	00-01		
4035	U	NCLB: Title II, Part A, Teacher Quality	5/6/2002	01-02		
4050	U	NCLB: Title II, Part B, CA Mathematics and Science Partnerships	10/24/2003	03-04		
4123	U	NCLB: Title IV, 21st Century Community Learning Centers Technical Assistance	7/29/2003	03-04		
4124	U	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	10/29/2002	02-03		
4126	U	NCLB: Title VI, Part B: Rural & Low Income School Program	7/19/2002	02-03		
4127	U	ESEA: Title IV, Part A, Student Support and Academic Enrichment	1/16/2018	17-18		
4201	U	NCLB: Title III, Immigrant Education Program	5/1/2002	01-02		
4203	U	NCLB: Title III, Limited English Proficiency (LEP) Student Program	5/1/2002	01-02		
4204	U	NCLB: Title III, Technical Assistance	9/19/2007	07-08		
4230-4250	--	Bilingual Education: Discretionary Grants—Locally defined				
4310-4330	--	School-to-Work: Locally defined				
4410-4430	--	Educational Technology: Locally defined (13-14)				
4510	U	Indian Education				
4510-4530	--	Indian Education: Locally defined				
4610	U	NCLB: Title V, Part B, Charter Schools Grants				
4600-4699	--	Charter Schools				

# Master List of Resources

Prepared by California Department of Education

1/18/2018

See notes at the bottom regarding information contained in this list.

Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
4710-4730	--	Gifted and Talented Education (Javits): Locally defined				
4810	U/F	Other ARRA Programs	7/31/2009	09-10		
4810-4840	--	Other ARRA Programs: Locally defined				
5025	U	Child Development: Federal Child Care, Center-based				
5026	U	Child Development: Federal Family Child Care Homes	7/1/1998	98-99		
5035	U	Child Development: Quality Improvement Activities				
5037	U	Child Development: ARRA Quality Improvement Activities	9/25/2009	09-10		
5050	U	Child Development: Federal Alternative Payment				
5055	U	Child Development: Local Planning Councils	12/9/1997	97-98		
5061	U	Child Development: Federal Alternative Payment, Stage 2	7/1/1998	98-99		
5062	U	Child Development: Federal Alternative Payment, Stage 3	12/9/1997	97-98		
5080	U	Child Development: School-Age Child Care Resource Contracts				
5085	U	Child Development: Federal Resource and Referral				
5095	U	Child Development: Infant/Toddler Child Care Resource Contracts	11/30/1998	98-99		
5210	U	Head Start				
5210-5240	--	Head Start Program: Locally defined				
5245	U	Early Head Start-Child Care Partnership Grant Program	6/17/2015	14-15		
5310	F	Child Nutrition: School Programs (e.g. School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)				
5314	U	Child Nutrition: NSLP Equipment Assistance Grants	3/19/2010	14-15		
5320	F	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)				
5330	F	Child Nutrition: Summer Food Service Program Operations				
5335	F	Child Nutrition: Summer Food Service Sponsor Admin				
5340	F	Child Nutrition: CCFP Cash in Lieu of Commodities				
5350	F	Child Nutrition: CCFP Family Day Care Admin				
5360	F	Child Nutrition: CCFP Start-Up				
5370	U	Child Nutrition: Fresh Fruit and Vegetable Program	6/2/2008	08-09		
5380	U	Child Nutrition: School Breakfast StartUp				
5454	U	Child Nutrition: Team Nutrition	5/26/1998	97-98		
5510	U	NCLB: Title V, Part D, Character Education				
5610	U	Workforce Investment Act (WIA) From Other Agencies (LWIB)	5/1/2000	00-01		
5630	U	NCLB: Title X, McKinney-Vento Homeless Assistance Grants				
5640	F	Medi-Cal Billing Option				
5650	F	FEMA Public Assistance Funds				
5652	U	FEMA Hazard Mitigation Grant	7/1/1998	98-99		
5800-5999	--	Other Federal: Locally defined				
5810	U/F	Other Restricted Federal				
6010	U	After School Education and Safety (ASES)	9/30/1998	98-99		
6015	F	Adults in Correctional Facilities				
6030	U	Charter Schools Facility Grant Program				
6040	U	Child Development: State Alternative Payment	12/9/1997	97-98		
6041	U	Child Development: State Alternative Payment, Stage 2	7/1/1998	98-99		
6042	U	Child Development: State Alternative Payment, Stage 3	10/26/1998	98-99		
6045	U	Child Development: State Local Planning Councils	10/11/2006	06-07		
6052	U	Child Development: Prekindergarten and Family Literacy, Program Support	11/28/2006	06-07		
6060	U	Child Development: State General Child Care, Center Based	12/9/1997	97-98		
6065	U	Child Development: Migrant Day Care Centers				
6070	U	Child Development: Migrant Special Services				
6075	U	Child Development: State Family Child Care Homes (14-15)			7/1/2016	7/1/2018
6100	U	Child Development: Child Care Initiative Project	12/28/2011	11-12		
6105	U	Child Development: California State Preschool Program	7/1/2009	09-10		
6110	U	Child Development: Resource & Referral				
6126	U	Child Development: CA Transitional Kindergarten Stipend (CTKS) Incentive	2/4/2015	14-15		
6127	U	Child Development: CA State Preschool Program QRIS Block Grant	2/4/2015	14-15		
6130	F	Child Development: Center-Based Reserve Account	2/1/1999	98-99		
6131	F	Child Development: Resource & Referral Reserve Account	2/1/1999	98-99		
6132	F	Child Development: Alternative Payment Reserve Account	2/1/1999	98-99		
6140	F	Child Development: Child Care Facilities Revolving Fund	9/1/1997	97-98		
6145	U	Child Development: Facility Renovation and Repair				
6225	U	Emergency Repair Program - Williams Case	1/26/2005	04-05		
6230	F	California Clean Energy Jobs Act	8/28/2013	13-14		
6264	F	Educator Effectiveness (15-16)	9/2/2015	15-16	7/1/2016	7/1/2019
6300	F	Lottery: Instructional Materials	3/31/2000	99-00		
6317	F	California Equity Performance and Improvement Grant	12/8/2017	17-18		
6355	F	Direct Support Professional Training Program	8/3/1999	98-99		
6360	F	Pupils with Disabilities Attending ROC/P				
6371	F	CalWORKs for ROC/P or Adult Education	5/17/2017	17-18		

# Master List of Resources

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1/18/2018

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Resource	U/F	Resource Description	Date Added	FY Effective	Inactive Date	Matrix End Date
6378	U	California Health Science Capacity Building Project	4/12/2007	06-07		
6382	U	California Career Pathways Trust	6/25/2014	14-15	7/1/2020	7/1/2023
6385	U	Governor's CTE Initiative: California Partnership Academies	12/1/2008	08-09		
6386	U	California Partnership Academies: Green and Clean Academies	7/1/2009	09-10		
6387	U	Career Technical Education Incentive Grant Program	9/2/2015	15-16		
6391	F	Adult Education Block Grant Program	9/2/2015	15-16		
6392	F	Adult Education Block Grant Data and Accountability	9/16/2016	15-16		
6500	F	Special Education				
6501	U	Special Ed: State Local Assistance Grant	4/1/2016	15-16		
6510	F	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)				
6512	F	Special Ed: Mental Health Services	8/26/2011	11-12		
6513	U	Special Ed: State Preschool Grant	2/24/2014	13-14		
6515	U	Special Ed: Infant Discretionary Funds	4/13/2007	07-08		
6520	U	Special Ed: Project Workability I LEA	4/13/2007	07-08		
6540	U	Special Ed: State Staff Development	4/13/2007	07-08		
6650	U	Tobacco-Use Prevention Education: Discretionary District Grants				
6680	U	Tobacco-Use Prevention Education: COE Administration Grants				
6690	U	Tobacco-Use Prevention Education: Grades Six Through Twelve	7/1/2009	09-10		
6695	U	Tobacco Use Prevention Education (Prop. 56): Local Assistance	12/13/2017	17-18		
7010	U	Agricultural Career Technical Education Incentive				
7085	F	Learning Communities for School Success Program	5/17/2017	17-18		
7124	U	Broadband Infrastructure Improvement Grant (BIIIG)	4/7/2015	14-15		
7126	U	California K-12 High School Network	9/10/2004	04-05		
7135	U	Environmental Education				
7210	U	American Indian Early Childhood Education	8/13/1999			
7220	U	Partnership Academies Program	8/13/1999			
7236	F	School Bus Emissions Reduction Funds	8/13/2001	01-02		
7338	F	College Readiness Block Grant	8/2/2016	16-17		
7365	U	Supplementary Programs: Foster Youth				
7366	U	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	2/5/1999	98-99		
7370	U	Supplementary Programs-Specialized Secondary				
7400	F	Quality Education Investment Act	3/26/2007	07-08		
7405	F	Common Core Standards Implementation (14-15)	7/31/2013	12-13	7/1/2015	7/1/2018
7410	F	Student Friendly Services	9/8/2015	15-16		
7411	F	Online Educational Resources (Student Friendly Services)	8/14/2017	17-18		
7690	U	STRS On-Behalf Pension Contribution	6/19/2015	14-15		
7710	F	State School Facilities Projects	4/15/2003	02-03		
7701-7799	F	(Optional) OPSC School Facility Funding - optional range for project ID	4/15/2003	02-03		
7800-7999	--	Other State: Locally defined				
7810	U/F	Other Restricted State				
8100	F	Routine Repair & Maintenance (RRRMF: Education Code Section 17014)				
8150	F	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2/9/1999	98-99		
9010	U/F	Other Restricted Local				
8000-9999	--	Local Restricted Resources				
9000-9999	--	Other Local: Locally defined				

## Notes:

Resources indicating "pending" do not yet have code combinations established

U/F: indicates whether resource is subject to ending fund balance (F) or unearned revenue (U)

Date Added: the date the resource was added to the SACS Resource database

FY Effective: the first fiscal year in which the resource can be used

Inactive Date: the first day of the fiscal year in which the resource is no longer funded.

Matrix End Date: the first day of the fiscal year in which the resource is no longer valid in the combination tables (typically 3 years after the inactive date)

## Acronyms

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AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS.....	California Basic Educational Data System
CBEST .....	California Basic Education Skills Test
CBIS.....	Course-based Independent Study
CCC.....	California Community Colleges
CCEE.....	California Collaborative for Educational Excellence
CCR.....	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA.....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE.....	California Department of Education
CEA.....	Current Expense of Education Unaudited Actuals
CEC.....	California Energy Commission
CELDT.....	California English Language Development Test
CFR.....	Code of Federal Regulations
CFT.....	California Federation of Teachers
CHIP .....	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE.....	County Office of Education
COLA .....	Cost-of-Living Adjustment
COP.....	Certificate of Participation
CPI .....	Consumer Price Index
CPR.....	California Performance Review
CR .....	Continuing Resolution
CSAM .....	California School Accounting Manual
CSBA .....	California School Boards Association
CSEA.....	California School Employees Association
CSET .....	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP.....	Charter School Facility Grant Program
CSIS.....	California School Information Services
CSR.....	Class-Size Reduction or Comprehensive School Reform
CST .....	California Standards Test
CSTP.....	California Standards for the Teaching Profession
CTA.....	California Teachers Association
CTC.....	Commission on Teacher Credentialing
CTE .....	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO.....	Compensatory Time Off
DAC.....	District Advisory Committee
DACA .....	Deferred Action for Childhood Arrivals

DAIT .....	District Assistance and Intervention Team
DGS .....	Department of General Services
DIR .....	Department of Industrial Relations
DIS .....	Designated Instruction and Services
DMP .....	Deferred Maintenance Program
DOF .....	Department of Finance
DOJ .....	Department of Justice
DOL .....	Department of Labor
DSA .....	Division of the State Architect
DSS .....	Department of Social Services
EAAP .....	Education Audit Appeals Panel
E.C. ....	Education Code
ECE .....	Early Childhood Education
ED .....	U.S. Department of Education
EDGAR .....	Education Department General Administrative Regulation
EEOC .....	Equal Employment Opportunity Commission
EIA .....	Economic Impact Aid
EL .....	English Learner
ELA .....	English Language Arts
ELAC .....	English Language Advisory Committee
ELAP .....	English Language Acquisition Program
ELPAC .....	English Language Proficiency Assessment for California
EPA .....	Education Protection Account
ERAF .....	Education Revenue Augmentation Fund
ERP .....	Economic Recovery Payment or Emergency Repair Program
ERT .....	Economic Recovery Target
ESEA .....	Elementary and Secondary Education Act
ESL .....	English as a Second Language
ESSA .....	Every Student Succeeds Act
ESY .....	Extended School Year
FAPE .....	Free and Appropriate Public Education
FCMAT .....	Fiscal Crisis & Management Assistance Team
FERPA .....	Family Educational Rights and Privacy Act
FLSA .....	Fair Labor Standards Act
FPM .....	Federal Program Monitoring
FRPM .....	Free and Reduced-Price Meals
FTE .....	Full-Time Equivalent
GAAP .....	Generally Accepted Accounting Principles
GASB .....	Governmental Accounting Standards Board
GATE .....	Gifted and Talented Education
GDP .....	Gross Domestic Product

GSA.....	Grade Span Adjustment
GO.....	General Obligation (Bond)
GPA.....	Governor's Performance Award Program
HOUSSE .....	High Objective Uniform State Standard of Evaluation
HQT.....	Highly Qualified Teacher
HRA.....	Health Reimbursement Arrangement
HSA.....	Health Savings Account
IDEA.....	Individuals with Disabilities Education Act
IEP.....	Individualized Education Program
IHSS.....	In-Home Support Services
II/USP .....	Immediate Intervention/Underperforming Schools Program
IMFRP .....	Instructional Materials Funding Realignment Program
JLBC.....	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF.....	Local Agency Investment Fund
LAO.....	Legislative Analyst's Office
LCAP.....	Local Control and Accountability Plan
LCFF .....	Local Control Funding Formula
LCI.....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA.....	Local Educational Agency
LEP.....	Limited English Proficient
LPP.....	Lease Purchase Program
LRE .....	Least Restrictive Environment
MAA .....	Medi-Cal Administrative Activities
MBG .....	Mandate Block Grant
MEP.....	Migrant Education Program
MOU .....	Memorandum of Understanding
MPP.....	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MYP.....	Multiyear Projection
NAEP.....	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NPS/A.....	Nonpublic School/Agency
NSS .....	Necessary Small School or Necessary Small SELPA
OAL.....	Office of Administrative Law
OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction

P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS .....	Public Agency Retirement Services
PCA .....	Project Cost Account
PEPRA .....	Public Employees' Pension Reform Act
PERB .....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA .....	Pooled Money Investment Account
PMIB .....	Pooled Money Investment Board
PPACA .....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA .....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR .....	Quality Control Review
QEIA .....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA .....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA .....	Routine Restricted Maintenance Account
RSDSS .....	Regional System of District and School Support
RSP .....	Resource Specialist Program
RTI .....	Response to Intervention
RTTT .....	Race to the Top
S4 .....	Statewide System of School Support
S/C .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board
SACS .....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SARB .....	School Attendance Review Board

SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education
SCA .....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO .....	State Controller's Office
SCR .....	Senate Constitutional Resolution
SDC .....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA .....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status
SFID .....	School Facility Improvement District
SFP .....	School Facility Program
SFSD .....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP .....	School Improvement Program
SLIBG .....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SSPI .....	State Superintendent of Public Instruction
SPSA .....	Single Plan for Student Achievement
SRR .....	Standard Reimbursement Rate
SSI/SSP .....	Supplement Security Income/State Supplementary Payment
SST .....	Student Study Team; also Student Success Team
STAR .....	Standardized Testing and Reporting
STEM .....	Science, Technology, Engineering, and Mathematics
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School
TIIG .....	Targeted Instructional Improvement Grant
TK .....	Transitional Kindergarten
TRANS .....	Tax and Revenue Anticipation Notes
UP .....	Unduplicated Pupil
UPP .....	Unduplicated Pupil Percentage

Humboldt County Office of Education  
**2018-2019 DISTRICT BUDGET CALENDAR**

OBJECTIVES	ACTIVITIES/PROCEDURES	DATE
1.0 Revise budget calendar	1.1 Evaluate prior year budget process and revise budget calendar to incorporate improvements and changing requirements.	December and January
2.0 Prepare and maintain budget assumptions, goals and priorities	2.1 Prepare initial estimates of service levels, staffing levels, programs offered, likely funding levels and other budget parameters.	January
	2.2 Discuss educational priorities and organization goals with the district board and staff.	Ongoing
	2.3 Document goals, priorities, budget parameters and other budget assumptions, <b>including assumptions related to LCAP.</b>	Ongoing
3.0 Update current year data	3.1 Update current year working budget.	January
	3.2 Balance current year MAGIC database. Put end dates for positions or employee attachments not needed in next fiscal year. Roll to next fiscal year.	January/February
	<b>3.3 Prepare estimated annual expenditures for LCAP annual update.</b>	January/February
4.0 Obtain preliminary budget year revenue projections	4.1 Attend HCOE budget workshop and obtain preliminary revenue projections based upon Governor's proposed budget.	February
	4.2 Prepare projections on remainder of revenue sources.	February
	4.3 Enter revenue data into computer.	February
5.0 Gather and evaluate budget input	5.1 Print computer generated comparative budget report as a guide for organizing expenditure data.	February – March
	5.2 Review staffing levels/assignments and salary schedules/placements. Update MAGIC database for budget year.	February – March
	5.3 Build salary and benefit budgets using SAMS modeling features. Include additional staffing and projected increases for negotiations.	February – March
	5.4 Roll selected budget model to budget development, review for accuracy, and update any additional salary and benefit costs.	February – March
	5.5 Prepare, review and refine non-personnel costs for all programs and enter into computer.	February – March
	<b>5.6 Verify budget supports of LCAP identified goals and objectives.</b>	<b>March</b>

Humboldt County Office of Education  
**2018-2019 DISTRICT BUDGET CALENDAR**

OBJECTIVES	ACTIVITIES/PROCEDURES	DATE
6.0 Prepare preliminary budget	6.1 Enter into computer additional data, as needed, to produce SACS Budget Adoption Reports: <ul style="list-style-type: none"> <li>Estimated carryovers and ending balances</li> <li>Roll current fiscal year budget into budget development for comparative purposes</li> <li>Other fund budgets</li> </ul>	March – April
	6.2 Review data for proper coding and revise as necessary to bring expenditures into line with available revenues and carryovers.	March – April
	6.3 Work with HCOE fiscal services staff to review budget detail and reports. <b>Review preliminary LCAP and verify that budget includes appropriate expenditures.</b>	April
	6.4 <b>Confirm LCAP public hearing date, required prior to budget adoption.</b>	<b>April</b>
	6.5 Present to district board for study and revisions.	April Board Meeting
7.0 Finalize budget for adoption	7.1 Enter budget revisions after board review.	April
	7.2 Complete HCOE Technical Checklist.	April – May
	7.3 Budget other funds (if necessary).	April – May
	7.4 Prepare multi-year budget projections for subsequent two years.	April – May
	7.5 Make final adjustments to detailed budget data in computer. Submit to HCOE with data requests for report preparation.	NLT 10 working days prior to public inspection date.
	7.6 Prepare proposed final SACS Budget Adoption Reports, review in accordance with statewide criteria and standards and hold for public inspection.	By inspection date, but NLT 3 days before hearing.
	7.7 Publish legal notice of public inspection and hearing.	Mid May. Minimum 10 days before hearing.
	<b>7.8 Board to adopt LCAP (before adopting budget)</b>	<b>By July 1</b>
	7.9 Hold public hearing on LCAP and proposed budget.	May-June, at least one day prior to adoption
	7.11 Board to adopt LCAP and budget.	By July 1

Humboldt County Office of Education  
**2018-2019 DISTRICT BUDGET CALENDAR**

OBJECTIVES	ACTIVITIES/PROCEDURES	DATE
8.0 Budget review and approval	<p>8.1 Enter changes from public hearing and adoption into computer, print out budget and submit to HCOE for approval.</p> <p>8.2 HCOE reviews and approves, conditionally approves or disapproves the budget. Report of technical corrections and recommendations, if any, transmitted to district board for action.</p> <p>8.3 District board reviews HCOE report at a public meeting, approve any revisions to the adopted budget and responds to any HCOE recommendations. District transmits record of board action to HCOE.</p> <p>8.4 Make budget changes due to impact of state budget within 45 days of signing by Governor.</p> <p>8.5 HCOE reviews district board response and takes final action [EC 42127.(h)(2)]</p>	<p>By July 1</p> <p>By August 15</p> <p>By September 8</p> <p>By October 8</p>
9.0 Prepare revisions for budget act revenues and carryovers	<p>9.1 Make corrections, adjustments and accruals of actual financial data in computer for 2017-2018 or initial computations of beginning balances and deferred income for 2018-2019.</p> <p>9.2 Attend HCOE Governor's Budget Workshop and obtain revised 2018-2019 revenue data based upon state budget act.</p> <p>9.3 Prepare final closeout reports or analyses of all special projects. Perform final review of 2017-2018 general ledger data for corrections or adjustments.</p> <p>9.4 Update budget expenditure data on the computer with budget transfers, as necessary, to reflect final carryovers, revised revenue data and other changes.</p>	<p>Initial, 3<sup>rd</sup> week of July. Revised, 2<sup>nd</sup> week of August</p> <p>August</p> <p>1<sup>st</sup> week of August</p> <p>3<sup>rd</sup> week of August</p>
10.0 Budget revisions and annual reporting	<p>10.1 HCOE makes full corrections, adjustments, accruals and closing entries to 2017-2018 financial records, prepares SACS Unaudited Actual Reports to submit to CDE and rolls beginning balances to 2018-2019.</p> <p>10.2 Review and update, through budget transfers in the computer, expenditure data to reflect changing circumstances.</p> <p>10.3 HCOE makes P-1 and P-2 apportionment computations and with assistance of district, prepares interim financial reports. District makes budget transfers to reflect changes.</p>	<p>District adopts by September 15; HCOE reviews/submits to CDE by October 15</p> <p>Ongoing</p> <p>4 months ended 10/31 and 7 months ended 1/31</p>