Cecilia A. Massetti,Ed.D.
Superintendent of Schools

8.7

BOARD OF EDUCATION ACTION ITEM

May 8, 2018

Topic:
Apportionment for Forest Reserve, 2017-2018
The County Board of Education must approve the amounts apportioned to each school district before the distribution of funds can be made.

Background:
Forest Reserve Funds are authorized and appropriated at the Federal level, one year at a time. They are generally received in one annual apportionment. We continue to hear that this will be the last year for Forest Reserves! We are pleasantly surprised to bring this year's receipt forward for your approval. The apportionment is in the amount of $104,307.79 which is based on original historical allocation from the early 1900's. The funds will be allocated to the districts on the basis of prior year P2 ADA, as per the attached calculation.

Fiscal Impact:
MCSOS's share of these funds is 15% of the total received, or $15,646.17, with $88,661.62 being paid out to four of the Madera County Districts.

Recommendation:
Approval

Resource:
Sonia Ramos
Fiscal Manager
Business and Administrative Services

Steve Carney
Chief
Business and Administrative Services Officer

1105 South Madera Avenue •Madera, CA 93637 •(559) 673-6051 •FAX (559) 673-5569 www.maderacoe.k12.ca.us

Forest Reserve Apportionment 2017-18

Forest Reserve Apportionment	Should Have been amount
Amount of Forest County Schools Coalition	$11678.58
Less: 15% to CSSF	$ 16,751.79
Balance to be apportioned to schools	$ 94,926.79
Total second period ADA for 2016-17	3,145
Apportionment per ADA	85%

Districts	2016-17 P2 ADA	% of Total ADA	Should have been amount
Bass Lake	823	26.17 %	$ 24,842.34
Chawanakee	629	20.00 %	$ 18,985.36
Raymond-Knowles	82	2.61 %	$ 2,477.59
Yosemite Unified	1611	51.22 %	$ 48,621.50
Total	3145	100.00 %	$ 94,926.79

Cecilia A. Massetti, Ed.D.
Executive Secretary, Madera County Board of Education

Board of Education approval date

REVISED
Forest Reserve Apportionment
2017-18

Forest Reserve	Should have been amount
Amount of Forest County Schools Coalition	$ 104,307.79
Less: 15% to CSSF	$ 15,646.17
Balance to be apportioned to schools	$ 88,661.62
Total second period ADA for 2016-17	3,145
Apportionment per ADA	85%

Districts	2016-2017 P2 ADA	% of Total ADA	Should have been amount
Bass Lake	823	26.17 %	$ 23,202.72
Chawanakee	629	20.00 %	$ 17,732.32
Raymond-Knowles	82	2.61 %	$ 2,314.07
Yosemite Unified	1611	51.22 %	$ 45,412.48
Total	3145	100 %	$ 88,661.62

Cecilia A. Massetti, Ed.D.
Executive Secretary, Madera County Board of Education

Board of Education approval date

COUNTY OF MADERA - DEPOSIT PERMIT

AUDITOR-CONTROLLER USE ONLY

PERMIT NO. 192037

TITLE OF DEPOSITING ORGANIZATION	NO. OF DEPOSITING ORG.	DATE
State of CA / ACH	00310	3-15-18

FUND & ACCOUNT DESCRIPTION	FUND/ ORG.	ACCOUNT	REVENUE DESCRIPTION	CHECK #	AMOUNT DOLLARS	AMOUNT CENTS
See Attached					208,615	59

Prepared by: Victor Carter (Print Name)

Accepted for Deposit by:
County Treasurer

By _____ Deputy

Authorized by:
County Auditor-Controller

By _____ Deputy

TOTAL		208,615	59
DESCRIPTION OF TOTAL	COIN		
	CURRENCY		
	CHECKS		
TOTAL		208,615	59

COUNTY OF MADERA-DEPOSIT PERMIT

AUDITOR-CONTROLLER USE ONLY
PERMIT NO,

TITLE OF DEPOSITING ORGANIZATION	DEPOSITING ORG	DATE
ST OF CA	00310	3/15/2018

FUND & ACCOUNT DESCRIPTION	FUND/ORG	ACCOUNT	REVENUE DESCRIPTION	CHECK#	AMOUNT DOLLARS CENTS
FED - FOREST RES REVENUE	11801	655500	Title I 50% Forest Reserve	ACH	111,678.58
TRUST REVENUE	85120	601000	Title I 50% Forest Reserve	ACH	111,678.58
FED - FOREST RES REVENUE	12700	655500	Title 111 County Portion	ACH	0.00
FED - FOREST RES REVENUE	11801	655500	Title I 50% Adjust	ACH	(7,370.78)
TRUST REVENUE	85120	601000	Title I 50% Adjust	ACH	(7,370.79)

ACCEPTED FOR DEPOSIT BY:

COUNTY TREASURER

BY:

AUTHORIZED BY:

COUNTY AUDITOR-CONTROLLER

BY:

TOTAL	$ **208,615.59**
COIN	
CURRECY	
CHECKS	
TOTAL	$ **208,615.59**

S:\Deposit Permits\MISC & FRANCHISE FEES\FOREST RESERVE **XX-XX-XX**

Remittance Advice

Controller of California, State of California
P.O Box 942850, Sacramento, CA 94250-0001

Claim Schedule Number: 170300A
Payment Issue Date: 03/15/2018

Madera County Treasurer
C/O Bank of America
PO Box 1859
Sacramento CA 95812-1859

Financial Activity

Additional Description:
In the absence of the Secure Rural Schools and community Self-Determination act of 2000 (SRS) reauthorization, payments t states revert to the Twenty-Five Percent Fund Act of 1908. The 1908 Act payments must be used for roads and schools.

US Forest Reserve – GC sections 29480-29484

US Forest Reserve Fiscal Year 2017

Collection Period: 10/01/2016 to 09/30/2017

Payment Calculations	Amount
25 Percent Payment Amount.	$223,357.16
Title 1	$0.00
Title III (County Projects)	$0.00
US Federal Offset or Sequestration Amount	$-14,741.57

Gross Claim $208,615.59
Net Claim/Payment Amount $208,615.59
YTD Amount: $208,615.59

Manual calculator printing of mathematic equations.

$223,357.16 divided by 2 = $111,678.58
$14,741.57 divided by 2 = $7,370.79

For assistance, please call: Rhodora B. Bravo at (916)
324-8361

GOVERNMENT CODE SECTION 29480-29484

29480. All money received by the State from the United States in pursuance of any act of Congress providing for the distribution and payment to states and territories of a fixed percentage of the money received by the United States from the forest reserves established therein shall be credited to the United States Forest Reserve Fund in the State Treasury, and shall be disposed of, pursuant to the act of Congress, by the payment of the money to the several counties in which the forest reserves are situated.

29481. The payment made to each county from the receipts of any given forest reserve shall be in the proportion which the area of the forest reserve situated in the county bears to the total area of the reserve in this State.

29482. The State Controller shall keep a record of the money received from the United States on account of each forest reserve in this State. On or before June 30th of each year he shall draw his warrant in favor of the treasurer of each county entitled to payment of money pursuant to this article. The State Treasurer shall pay the warrants.

29483. The computation of the amount of money due each county pursuant to this article shall be based on data furnished to the State by the responsible agency of the United States Government, showing the area of each United States forest reserve located within each county, and the amount of receipts from each forest reserve included in the payment to the State.

29484. The auditor of any county receiving a payment of money pursuant to this article, shall immediately apportion the money by placing 50 percent to the credit of the forest reserve account in the county school service fund of the county, and 50 percent to the credit of the road fund.

STATE CONTROLLER'S OFFICE

LOCAL GOVERNMENT PROGRAMS AND SERVICES DIVISION

FOR FY2017-18 US FOREST RESERVE PAYMENT BASED ON TWENTY-FIVE PERCENT FUND ACT OF 1908

PAYMENT ON MARCH 15, 2018

A	B	C	D	E = B - D
County	**25% Amt Based on Twenty-Five Percent Fund Act of 1908**	**Ratio of County Share/ State Total Amount**	**US Federal 6.6% Sequestration Amount Calculated on the County Level**	**FY2017-18 County Payment (net of 6.6% Sequestration Amt)**
Alpine	$222,546.11	2.019857%	$14,688.04	$207,858.07
Amador	154,855.89	1.405492%	10,220.49	144,635.40
Butte	79,414.17	0.720773%	5,241.34	74,172.83
Calaveras	57,943.83	0.525906%	3,824.29	54,119.54
Colusa	4,395.21	0.039892%	290.08	4,105.13
Del Norte	57,007.23	0.517405%	3,762.48	53,244.75
El Dorado	990,871.09	8.993273%	65,397.49	925,473.60
Fresno	462,542.27	4.198093%	30,527.79	432,014.48
Glenn	13,860.28	0.125798%	914.78	12,945.50
Humboldt	34,465.81	0.312816%	2,274.74	32,191.07
Inyo	560,309.01	5.085437%	36,980.39	523,328.62
Kern	63,832.42	0.579351%	4,212.94	59,619.48
Lake	16,692.91	0.151507%	1,101.73	15,591.18
Lassen	356,904.45	3.239311%	23,555.69	333,348.76
Los Angeles	1,528,228.64	13.870400%	100,863.10	1,427,365.54
Madera	223,357.16	2.027218%	14,741.57	208,615.59
Mariposa	110,692.16	1.004656%	7,305.68	103,386.48
Mendocino	11,573.42	0.105042%	763.85	10,809.57
Modoc	97,290.27	0.883019%	6,421.16	90,869.11
Mono	610,940.60	5.544975%	40,322.08	570,618.52
Monterey	45,580.24	0.413692%	3,008.30	42,571.94
Nevada	112,430.33	1.020432%	7,420.40	105,009.93
Orange	127,952.96	1.161318%	8,444.90	119,508.06
Placer	292,306.26	2.653009%	19,292.21	273,014.05
Plumas	584,385.92	5.303962%	38,569.47	545,816.45
Riverside	408,440.27	3.707056%	26,957.06	381,483.21
San Bernardino	522,008.48	4.737816%	34,452.56	487,555.92
San Diego	657,812.68	5.970392%	43,415.63	614,397.05
San Luis Obispo	27,708.44	0.251485%	1,828.76	25,879.68
Santa Barbara	91,862.81	0.833759%	6,062.95	85,799.86
Shasta	445,254.14	4.041184%	29,386.77	415,867.37
Sierra	238,614.53	2.165696%	15,748.56	222,865.97
Siskiyou	648,007.51	5.881399%	42,768.50	605,239.01
Tehama	157,288.46	1.427570%	10,381.04	146,907.42
Trinity	187,818.91	1.704669%	12,396.05	175,422.86
Tulare	253,385.97	2.299764%	16,723.47	236,662.50
Tuolumne	450,748.15	4.091048%	29,749.38	420,998.77
Ventura	85,346.89	0.774619%	5,632.89	79,714.00
Yuba	23,237.79	0.210909%	1,533.69	21,704.10
TOTAL	$11,017,913.67	100.000000%	$727,182.30	$10,290,731.37

Madera County Office of Education 2016-17 Attendance Summary P2 Corrections-1 (County)

School	Level	26	40	60	62	72	81	88	90	98	73
Boot Camp	ELEM	--	--	--	--	--	--	--	--	--	0.36
Boot Camp	HS	--	--	--	--	--	--	--	--	--	17.85
Juvenile Hall	ELEM	--	--	--	--	--	--	--	--	--	1.83
Juvenile Hall	HS	--	--	--	--	--	--	--	--	--	33.41
CS - Prob. Ref.	ELEM	--	--	--	--	--	--	--	--	--	--
CS - Prob. Ref.	HS	--	--	--	--	--	--	--	--	--	10.59
CS - Pupils Exp.	ELEM	--	--	--	--	--	--	--	--	--	-
CS - Pupils Exp.	HS	--	--	--	--	--	--	--	--	--	--
Alt Ed Totals	Total	-	-	-	-	-	-	-	-	-	64.04
County Community Sch A-1	K-3	-	-	-	-		-	-	-	-	--
County Community Sch A-1	4-6	-	-	-	-		-	-	-	-	--
County Community Sch A-1	7-8	- -	-	-	-		-	-	-	-	--
County Community Sch A-1	9-12		-			-		-		-	--
CDS Totals	Total	-	-	-	-	-	-	-	-	-	-
Severely Disabled A-2	K-3	44.92	1.98	-	3.60	--	0.55	--	0.79	7.36	--
Severely Disabled A-2	4-6	44.66	1.77	0.12	3.45	--	--	--	0.79	4.21	--
Severely Disabled A-2	7-8	34.40	2.70	-	3.42	--	0.95	-	-	2.30	--
Severely Disabled A-2	9-12	91.43	3.29			12.01		2.14		23.48	--
SD Totals	Total	215.41	9.74	0.12	10.47	12.01	1.50	2.14	0.79	37.35	-
Extended Year A-4	K-3	2.95	0.08	-	0.30		0.09	-	-	0.40	--
Extended Year A-4	4-6	2.65	0.17	-	0.27	--	-	0.07	0.09	0.15	--
Extended Year A-4	7-8	--	--	--	--	--	--	--	--	--	--
Extended Year A-4	9-12	5.11	0.17	--	--	0.41	--	0.04	--	1.19	--
Extended Year Totals	Total	12.12	0.49	-	0.66	0.41	0.09	0.11	0.09	1.91	-
Totals by Grade	K-3	47.87	2.06	0.12	3.9	-	0.64	---	0.88	7.76	--
Totals by Grade	4-6	47.31	1.94	0.12	3.72	---	--	--	0.88	4.36	--
Totals by Grade	7-8	35.81	2.77	-	3.51	-	0.95	0.07	-	2.47	-
Totals by Grade	9-12	96.54	3.46	-	-	12.42	-	2.18	-	24.67	61.85
Totals by Grade	Ungrd	-	-	-	-	-	-	-	-	-	2.19
Total	Total	227.53	10.23	0.12	11.13	12.42	1.59	2.25	0.88	39.26	64.04

Madera County Office of Education 2016-17 Attendance Summary P2 Corrections-1 (Charter)

District of Residence	Date of Eval	26	40	60	62	72	81	88	90	98	Kerman USD
ETAA	4/18/17	520.42	--	--	--	--	--	--	--	--	--
Wawona	4/18/17	--	--	--	--	--	19.73	--	--	--	--
STCS – R	4/07/17	271.11	--	--	--	--	--	--	--	--	--
WSCS – R/NR	4/25/17	--	--	--	--	--	--	--	--	453.14	--
PTC	7/14/17	86.80	0.67	--	12.79	41.31	--	--	--	--	1.07
MCIA	04/27/17	261.35	6.70	--	1.05	1.05	--	0.01	--	--	3.46
Chaw. Academy	4/20/17	--	--	--	--	--	--	137.56	--	--	--
Minarets – HS/NR	6/29/17	--	--	--	--	--	--	238.31	--	--	--
Totals	Variable	1139.68	7.37	--	13.84	48.42	19.73	357.88	--	453.14	4.53

By Grade Span	11 4/18/17	13 4/18/17	5001 4/07/17	5009 04/25/17	5501 04/25/17	5509 04/07/17	7309 04/14/17	7369 04/27/17	8801 6/29/17	8809 4/20/17
Reg. ADA K-3	253.45	11.13	96.05	--	158.23	--	--	5.36	--	32.07
Reg. ADA 4-6	175.53	3.50	68.74	--	117.66	--	0.71	4.22	--	27.81
Reg. ADA 7-8	91.44	5.10	45.68	--	67.56	--	12.08	23.42	--	19.82
Reg. ADA9-12	--	--	--	60.64	--	109.69	130.71	248.89	238.31	57.86
Totals	520.42	19.73	210.47	60.64	343.45	109.69	143.50	281.89	238.31	137.56
RL – CCS Prob. Ref (Only) Elem	--	--	--	--	--	--	0.38	0.79	--	--
RL – CCS Prob. Ref (Only) HS	--	--	--	--	--	--	24.36	6.33	--	--
COE Charter RL Total	--	--	--	--	--	--	24.74	7.12	--	--

Madera County Office of Education 2016-17 Attendance Summary P2 Corrections-1 DISTRICT

Regular ADA	Grade	26 07/03/17	40 07/10/17	60 3/29/2017	62 06/29/17	72 07/03/17	81 4/23/2017	88 06/29/17	90 06/02/17	98 07/06/17
Reg. ADA	K-3	6,290.67	520.29	169.59	956.27		381.37	188.10	37.33	359.42
Reg. ADA	4-6	4,682.16	406.22	130.95	68.21		263.81	141.46	28.10	306.30
Reg. ADA	7-8	2,913.40	278.31	64.55	481.93		171.63	93.61	16.96	223.35
Reg. ADA	9-12	5,130.78	583.49			1,017.19		202.45		714.02
Ext YR-SDC	K-3	0.26	--	-	-	--	-	--	-	-
Ext YR-SDC	4-6	0.13	0.68	-	-	--	-	--	-	-
Ext YR-SDC	7-8	-	0.99	-	-	--	-	--	-	-
Ext YR-SDC	9-12	1.76	4.10	--	--	-		--		-
Spec. Ed.	A-3 TK-12	2.55	--	--	--	--	--	--	--	--
CDS	K-3	-	-	-	-		-	-	-	-
CDS	4-6	-	-0.42	-	-	--	2.43	1.27	-	0.59
CDS	7-8	8.39		-	-	--	3.49	0.30	-	2.38
CDS	9-12	34.21	24.39	--	--	-	--	1.56	--	4.69
Total ADA	Total	19,064.31	1,818.89	365.09	2,119.41	1,017.19	822.73	628.75	82.39	1,610.75

Madera County Office of Education 2016-17 Attendance Summary P2 Corrections-1 DISTRICT Prior Year ADA Adjustment

Pupil CYR CH & PYR DI	Grade	ETAA & STCS	Wawona Charter	Minarets Charter	WSCS Charter
Reg ADA	K-3	17.77	--	1.00 1.00	2.44 1.25
Reg ADA	4-6	25.20	--	1.00	1.25
Reg ADA	7-8	--	--	1.00	1.40
Reg ADA	9-12	4.26	--	6.39	5.38
Total CY Charter ADA	Total	47.23	-	9.39	10.47
Pupil CYR DI & PYR CH	Grade	ETAA & STCS	Wawona Charter	Minarets Charter	WSCS Charter
Reg ADA	K-3	10.57	-	1.00	--
Reg ADA	4-6	10.21	-	6.00	2.00
Reg ADA	7-8	37.94	-	2.91	8.98
Reg ADA	9-12	4.12	--	0.97	2.00
Total CY Charter ADA	Total	62.84	--	10.88	12.98
Adults - Corr.Fac.	Adults - corr. Fac	16.35	--	--	--

NSS	Grade	Children's Hospital	Children's Hospital2	Mountain Oaks High	Raymond Knowles	Raymond Granite High	Foothills High
FTE	--	1	1	3	4	3	0
NSS ADA (included above)	K-3	1.86	--	--	37.33	--	--
NSS ADA (included above)	4-6	2.14	--	--	28.10	--	--
NSS ADA (included above)	7-8	0.84	--	--	16.96	--	--
NSS ADA (included above)	9-12	--	1.84	10.67	--	1.89	--
Total ADA	Total	4.84	1.84	10.67	82.39	1.89	--

Madera County Office of Education 2016-17 Attendance Summary P2 Corrections-1 Calculator

Corrections-1	Grade	26	40	60	62	72	81	88	98
ADA	K-3	6,290.93	520.29	169.59	956.27	-	381.37	188.10	359.42
ADA	4-6	4,682.29	406.90	130.95	681.21	-	263.81	141.46	306.30
ADA	7-8	2,913.40	279.30	64.55	481.93	-	171.63	93.61	223.35
ADA	9-12	5,132.54	587.59	-	-	1,017.19	-	202.45	714.02
ADA	Ungrd	--	--	--	--	--	--	--	--
District ADA Totals	Total	19,019.16	1,794.08	365.09	2,119.41	1,017.19	816.81	625.62	1,603.09
NPS, NPS- LCI, CDS	K-3	-	-	-	-	-	-	-	-
NPS, NPS- LCI, CDS	4-6	0.76	-	-	-	-	2.43	1.27	0.59
NPS, NPS- LCI, CDS	7-8	8.39	0.42	-	-	-	3.49	0.30	2.38
NPS, NPS- LCI, CDS	9-12	36.00	24.39	-	-	-	-	1.56	4.69
NPS, NPS- LCI, CDS	Ungrd	--	--	--	--	--	--	--	--
District CDS Totals	Total	45.15	24.81	-	-	-	5.92	3.13	7.66
COE Operated CDS, Sp. Ed	K-3	47.87	2.06	-	3.90	-	0.64	-	7.76
COE Operated CDS, Sp. Ed	4-6	47.31	1.94	0.12	3.72	-	-	-	4.36
COE Operated CDS, Sp. Ed	7-8	35.81	2.77	-	3.51	-	0.95	0.07	2.47
COE Operated CDS, Sp. Ed	9-12	96.54	3.46	-	-	12.42	-	2.18	24.67
COE Operated CDS, Sp. Ed	Ungrd	-	-	-	-	-	-	-	-
COE Operated Total	Total	227.53	10.23	0.12	11.13	12.42	1.59	2.25	39.26
District Total	Total	19,291.84	1,829.12	365.21	2,130.54	1,029.61	824.32	631.00	1,650.01
Charter Total	Total	1,139.68	7.37	-	13.84	48.42	19.73	375.88	453.14
To Calculate in Lieu	Total	20,431.52	1,836.49	365.21	2,144.38	1,078.03	844.05	1,006.88	2,103.15