

Academic Year: 2017-2018	County: Sonoma	User ID: carnos.4910496
View: Snapshot	School Type: All	Create Date: 12/14/2017 12:00 AM
		Print Date: 1/25/2018 1:33:40 PM

COUNTS USED TO DETERMINE NON-JUVENILE COURT LGFF FUNDING

LEA Code	District of Geographic Residence	Total COE Enrollment	All County-Funded Enrollment (1)	County-Funded LGFF Unduplicated Count (2)	All District Funded Enrollment (3)	District-Funded LGFF Unduplicated Count (4)
4970615	Bellevue Union	31	0	0	31	20
4970623	Bennett Valley Union Elementary	3	0	0	3	1
2866241	Calistoga Joint Unified	1	0	0	1	0
4970656	Cloverdale Unified	10	0	0	10	2
4973882	Cotati-Rohnert Park Unified	41	10	10	31	3
4970672	Dunham Elementary	1	0	0	1	0
4970680	Forestville Union Elementary	3	0	0	3	2
4970698	Fort Ross Elementary	1	0	0	1	1
4970714	Gravenstein Union Elementary	5	0	0	5	3
4970722	Guerneville Elementary	1	0	0	1	0
4970730	Harmony Union Elementary	1	0	0	1	1
4975390	Healdsburg Unified	18	5	5	13	6
4970797	Liberty Elementary	2	0	0	2	0
4970805	Mark West Union Elementary	8	0	0	8	4
4970839	Oak Grove Union Elementary	8	0	0	8	4
4970847	Old Adobe Union	6	0	0	6	3
4970854	Petaluma City Elementary	6	1	1	5	3
4970862	Petaluma Joint Union High	41	8	8	33	11
4970870	Piner-Olivet Union Elementary	1	0	0	1	0
4970896	Rincon Valley Union Elementary	10	0	0	10	3

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

1.19 - COE LCFF - Count

4970904	Roseland	11	0	0	11	4
4970912	Santa Rosa Elementary	53	4	3	49	29
4970920	Santa Rosa High	169	32	29	137	43
4970938	Sebastopol Union Elementary	15	0	0	15	12
2173361	Shoreline Unified	1	0	0	1	0
4970953	Sonoma Valley Unified	23	7	6	16	3
4970607	West Sonoma County Union High	39	0	0	39	23
4975358	Windsor Unified	6	1	1	5	1
4971035	Wright Elementary	11	0	0	11	5
Subtotal - District of Geographic Residence		526	68	63	458	187
County Charter Non-Juvenile Courts						
Subtotal - County Charter School Non-Juvenile Court(s)		0	0	0	0	0
Total Counts Used to Determine Non-Juvenile Court LCFF Funding [EC 2574 (c)(4)(A)] (7/8)		68	63			
COUNTS USED TO DETERMINE COUNTY JUVENILE COURT LCFF FUNDING						
School Code	School Name	Total COE Enrollment	All County Funded Enrollment (1)	County Funded/LCFF Unduplicated Count (2)	All District Funded Enrollment (3)	District Funded LCFF Unduplicated Count (4)
COE Juvenile Court(s)						
4930079	Sonoma County Court	55	55	55	N/A	N/A
Subtotal - COE Juvenile Court(s)		55	55	55	N/A	N/A
Charter Juvenile Court(s)						
Subtotal - Charter Juvenile Court(s)		0	0	0	N/A	N/A
Total Counts Used to Determine County Juvenile Court LCFF Funding [EC 2574 (c)(4)(B)] (9)		55	55	55		
Total COE Enrollment		581				

This report is confidential and use is restricted to authorized individuals.

ERICK ROESER
AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

**AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR**
585 FISCAL DRIVE, SUITE 100
SANTA ROSA, CA 95403
PHONE (707) 565-2631
FAX (707) 565-3489



JONATHAN KADLEC
ASSISTANT AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

AMANDA THOMPSON
ASSISTANT AUDITOR-CONTROLLER
TREASURER-TAX COLLECTOR

Date: January 22, 2018
To: Taxing Agencies
From: *ER* Erick Roeser, Sonoma County Auditor-Controller-Treasurer-Tax Collector
Subject: Secured Property Tax Apportionment – January 2018

In a flurry of unseasonal tax collection activity, the ACTTC has collected \$120 million in Secured property tax payments since the December apportionment. This amount represents 12% of the annual Secured tax levy. As a result, the ACTTC was able to process an early Secured tax apportionment on January 18th to make this revenue available to taxing agencies as early as possible.

This unusual tax collection activity is directly related to:

- 1) Early payment of April Secured tax installments triggered by the 2018 Federal Tax Bill, and
- 2) Deferred Secured tax collections from fire damaged parcels.

Please note: the April Secured tax apportionment will be less than usual. In a typical tax year, the April apportionment is approximately 40% of the annual Secured tax levy. In April 2018, the apportionment will be approximately 28% of the annual Secured tax levy as a direct result of this early apportionment. Adjust your cash flow models accordingly.

Apportionment reports are available on the ACTTC website at:
http://www.sonoma-county.org/auditor/taxpros/apport_reports.htm.

Remittances will be processed this week for agencies that do not hold funds in the County Treasury.

Please contact the Property Tax Division at ACTTC-PropertyTax@sonoma-county.org with questions.



Home / Finance & Grants / Allocations & Apportionments / Consolidated Application

CARS News Flash #59

News Flash 59 was sent to LEA User Administrators announcing the CARS is scheduled for a Thursday, January 18, 2018 release of the data collections.

To: Consolidated Application Subscription List, CARS LEA User Administrators

From: Consolidated Application and Reporting System (CARS) Project Team

Date: January 10, 2018

Subject: Consolidated Application and Reporting System Update FLASH #59

2017 Winter Release

The Consolidated Application and Reporting System (CARS) 2017 Winter Release will include changes to almost every data entry form included in the release. We are still developing and testing the changes and plan to release on Thursday, January 18, 2018, with a due date of Wednesday, February 28, 2018.

Below, in the Summary of Changes section, is a complete list of all the data entry forms that will be included in the release, and, if applicable, a summary of the changes to the form. If you have any questions concerning a change, please contact the form contact.

2017-18 Application for Funding Title IV, Part A Changes

On January 1, 2018, to facilitate adding Title IV, Part A to the 2017-18 Application for Funding, we closed the 2017-18 Application for Funding data entry form. **Previously certified data will not be removed.** The 2017-18 Application for Funding form will be re-opened when the 2017 Winter Release data collections are released.

When the 2017-18 Application for Funding is re-opened, it will include an option to apply for Title IV, Part A Student Support and Academic Enrichment funds. Local educational agencies (LEAs) will have until February 28, 2018 to choose to apply for Title IV funds.

If your LEA will **not** be applying for Title IV, Part A funds, there is no need for your LEA to change the 2017-18 Application for Funding.

If your LEA applies for Title IV, Part A, your LEA will need to provide (in a new data entry field) the date the local governing board reviewed and approved the plans for Title IV, Part A funds. The date field cannot be left blank and will allow an LEA to enter a future date so long as it is on or before March 31, 2018. The LEA should be able to produce board meeting minutes that support the local governing board has reviewed and approved plans for Title IV, Part A funds. Specifically, the law requires that:

- "Each school receiving consolidated application funds as defined in Section 3900(b), (c), (d), (h), and (i), shall develop a comprehensive program plan for students who will receive additional services from these funds." (5 CCR 3930)

- “The plan required by this section shall be reviewed annually and updated, including proposed expenditure of funds allocated to the school through the consolidated application . . . The plans shall be reviewed and approved by the governing board of the local education agency at a regularly scheduled meeting whenever there are material changes that affect the academic programs for students covered by the programs identified in Section 64000.” [EC 64000(g)].

If your LEA changes and re-submits the 2017-18 Application for Funding, other forms that are dependent on the Application for Funding may become Certified-Obsolete. Your LEA will need to update and recertify those forms or they will be considered unsubmitted and new apportionments may be withheld.

If you have Title IV program related questions, please contact Tom Herman, the Education Administrator for Title IV at 916-319-0725.

Summary of Changes

Due to the transition year from No Child Left Behind (NCLB) to Every Student Succeeds Act (ESSA) there are a significant number of changes in this release. Below is a list of forms with changes, a brief summation of the change, if any, and the California Department of Education (CDE) program staff to contact if you have questions.

2014-15 Title III, Part A Immigrant YTD Expenditure Report, Supplemental Closeout 39 months
Form contact: Geoffrey Ndirangu 916-323-5831

- New; one time only 39 month data collection period specific to fiscal year 2014-15

2015-16 Title I, Part A Closeout Report
Form contact: Rina DeRose 916-323-0472

- No changes

2015-16 Title I, Part D Fiscal Year Expenditure Report, Closeout 27 Months
Form contact: Karen Steinhaus 916-319-0946

- Added apportionment issued amount display field; used to factor unspent funds

2015-16 Title II, Part A Fiscal Year Expenditure Report, 27 months
Form contact: Melissa Flatt 916-324-5689

- No changes

2015-16 Title III, Part A Immigrant YTD Expenditure Report, 27 months
Form contact: Geoffrey Ndirangu 916-323-5831

- No Changes

2015-16 Title III, Part A LEP YTD Expenditure Report, 27 months
Form contact: Geoffrey Ndirangu 916-323-5831

- No Changes

2016-17 Economic Impact Aid Carryover
Form contact: Title I/EIA SCE Janine Clements 916-445-4904
Form contact: EIA LEP Teresa Palomino 916-319-0678

- No changes

2016-17 Title I, Part A Carryover

Form contact: Kevin Donnelly 916-319-0942

- No changes

2016-17 Title III, Part A English Learner YTD Expenditure Report, 18 months

Form contact: Geoffrey Ndirangu 916-323-5831

- No changes

2016-17 Title III, Part A Immigrant YTD Expenditure Report, 18 months

Form contact: Geoffrey Ndirangu 916-323-5831

- No changes

2017–18 Application for Funding **

Title IV, Part A contact: Tom Herman 916-319-0914

- Added Title IV, Part A participation flag
- Added local governing board approval date of material change
- Expanded the due date to February 28.

** The form was originally included in the 2017 Spring Release. New submission is only required if the LEA wishes to apply for Title IV funds.

2017–18 School Student Counts Actuals

Form contact: Title I/EIA SCE Janine Clements 916-445-4904

Form contact: EIA LEP Teresa Palomino 916-319-0678

- No changes

2017–18 Economic Impact Aid LEA Reservations and School Allocation Calculation

Form contact: Title I/EIA SCE Janine Clements 916-445-4904

Form contact: EIA LEP Teresa Palomino 916-319-0678

- No changes

2017–18 Economic Impact Aid LEA School Allocation

Form contact: Title I/EIA SCE Janine Clements 916-445-4904

Form contact: EIA LEP Teresa Palomino 916-319-0678

- No changes

2017-18 Title I, Part A Notification of Authorization of Schoolwide Program

Form contact: Franco Rozic 916-319-0269

- Added column SWP Waiver Approval Date

2017-18 Federal Transferability

Form contact: Title II, Part A - Juan Sanchez 916-319-0452 or Title IV, Part A Tom Herman 916-319-0914

- Added Title IV, Part A
- Allow 100% of Title II and Title IV funds to be transferred
- Title II and Title IV funds can be transferred to:
 - ◆ Title I, Part A

- ◆ Title I, Part C
- ◆ Title I, Part D
- ◆ Title II, Part A
- ◆ Title III, Part A Immigrant
- ◆ Title III, Part A English Learner
- ◆ Title IV, Part A
- ◆ Title V, Part B, Subpart 1
- ◆ Title V, Part B, Subpart 2

- Removed all Program Improvement restrictions

2017-18 Title I, Part A LEA Allocations

Form contact: Sylvia Hanna 916-319-0948

- Moved nonprofit private school equitable services percentage calculation from Reservations to this form.
- Added new calculated/displayed field: nonprofit private school equitable services proportional share.

2017–18 Title I, Part A Reservations

Form contact: Lana Zhou 916- 319-0956

- Combined required and allowed reservations into a single form.
- Removed the nonprofit private school equitable services percentage calculation and all set asides.
- Changed all references to Parental Involvement to Parent and Family Engagement.
 - ◆ Reformatted section and removed supplemental reservation field.
- Removed all program improvement professional development related fields.
- Removed all allowable reservation items
- Added Authorized Reservations section which includes other authorized reservations.
- Removed homeless services provided description box.

2017–18 Title I, Part A School Allocations

Form contact: Lana Zhou 916- 319-0956

- All high schools with a low income =>50% are eligible for funding
- New exception code: "k"- using EIA/SCE carryover funds
- Changed definition of a small district – removed single school per grade span
- Removed exception code: c – Funded by other allowable sources
 - ◆ Remove related columns EIA Funded, Other Program Funds, and Comment
- Removed nonprofit private school allocations

2017-18 Title I, Part D LEA Allocations and Reservations

Form contact: Karen Steinhaus 916-319-0946

- Added Federal Transferability transferred-in amount

2017-18 Title II, Part A LEA Allocations

Form contact: Melissa Flatt 916-324-5689

- Added Federal Transferability transferred-in amount

2017–18 Title III, Part A Immigrant LEA Allocations and Reservations

Form contact: Geoffrey Ndirangu 916-323-5831

- Added Federal Transferability transferred-in amount
- Added Allocation Reservation items

2017–18 Title III, Part A English Learner LEA Allocations and Reservations

Form contact: Geoffrey Ndirangu 916-323-5831

- Added Federal Transferability transferred-in amount
- Added Allocation Reservation items

2017–18 Title III, Part A Immigrant YTD Expenditures, 6 Months

Form contact: Geoffrey Ndirangu 916-323-5831

- Added Federal Transferability transferred-in amount
- Split direct administration costs and indirect costs into separate fields

2017–18 Title III, Part A English Learner YTD Expenditures, 6 Months

Form contact: Geoffrey Ndirangu 916-323-5831

- Added Federal Transferability transferred-in amount
- Split direct administration costs and indirect costs into separate fields

2017–18 Title IV, Part A LEA Allocations

Form contact: Tom Herman 916-319-0914

- New Form


2017-18 Consolidation of Administrative Funds

Form contact: Julie Brucklacher 916-327-0858

- No changes

Additional Information

The Navigating CARS webinar is an introduction to the CARS that is targeted to new LEA users. It covers how to move around in the CARS application, what to expect on each tab, what to expect in each data entry form, and additional information about how CARS works. This training webinar can be accessed here:

<https://www.youtube.com/watch?v=qSI-b4YxiJY> 

Additional information about CARS is available on the CDE CARS Web page at

<http://www.cde.ca.gov/fg/aa/co/cars.asp>.

If you have any questions regarding CARS, please contact the Consolidated Application Support Desk by e-mail at conappsupport@cde.ca.gov.

If this e-mail was forwarded to you and you wish to subscribe to the Consolidated Application e-mail list, please send a blank e-mail to join-consolidated-application@mlist.cde.ca.gov.

Questions: ConApp Support Desk | conappsupport@cde.ca.gov | 916-319-0297

Last Reviewed: Wednesday, January 17, 2018

The FISCAL REPORT *32* *informational update*

Copyright © 2017 School Services of California, Inc.

Volume 37

For Publication Date: December 01, 2017

No. 24

IRS Issuing Penalty Letters to Employers Under the ACA

The Internal Revenue Service (IRS) has begun sending letters (Letter 226-J) to Applicable Large Employers (ALEs) to notify them that they may have a liability for an Employer Shared Responsibility Payment (ESRP) under the Affordable Care Act (ACA). The Forms 1094-C and 1095-C, as well as individual tax returns, are used to determine if there is an employer penalty.

The ESRP, also referred to as the “play or pay” provision of the ACA, is a requirement for ALEs to provide minimum essential coverage to full-time employees that is affordable and of at least minimum value. The first year that this requirement applied to ALEs was the 2015 calendar year, the year that is the subject of the IRS letters currently being issued. ALEs are employers with 50 or more full-time equivalent employees in the prior year; however, for the 2015 calendar year, there were transition rules in effect that allowed employers with 50 to 99 full-time equivalent employees, and that met certain criteria, to delay implementation until 2016. The transition rules also required the remaining ALEs to provide minimum essential coverage to at least 70% (as opposed to 95%) of their full-time employees.

According to the IRS [website](#), if your local educational agency receives a letter you should:

- Read your letter and attachments carefully. These documents explain the ESRP process and how the information received affects the computation. The letter explains the steps to take if you agree or disagree with the proposed ESRP computation.
- Complete the response form (Form 14764) indicating your agreement or disagreement with the letter.
- If you disagree with the proposed ESRP liability, you must provide a full explanation of your disagreement and/or indicate changes needed on Form 14765 (PTC Listing). Return all documents as instructed in the letter by the response date.
- If you agree with the proposed ESRP liability, follow the instructions to sign the response form and return with full payment in the envelope provided.

Penalties may only apply if one or more employees received a federal subsidy because the employer did not provide coverage as required.

Employers will only have 30 days to respond if a Letter 226-J is received. This means that employers should be prepared with the Forms 1094-C and 1095-C for the 2015 calendar year, as well as any supporting documentation that may be necessary to verify the information in the IRS letter and prepare a response within 30 days.

—*Debbie Fry and Jamie Metcalf*