



Monterey County Office of Education

Leadership, Support, and Service to Prepare All Students for Success

Dr. Nancy Kotowski
County Superintendent of Schools

Finance and Business Services

Bulletin No. 13-013

TO: Chief Business Officials, Fiscal Directors, and Business Managers

FROM: Colleen Stanley, Executive Director of Finance
Finance and Business Services

DATE: November 14, 2012

RE: **Escape Cost Allocation**

Districts received Bulletin No. 12-033, dated April 16, 2012 regarding Escape Cost Allocations. The bulletin provided information for planning purposes on the estimated costs over a 5-year period of time. We have updated the original spreadsheet to reflect the estimated costs based on the 2011-12, P-2 ADA for years 2 through 5. In addition the estimated costs for year 2 have been updated to reflect revisions to the Escape budget.

Each district has two options for payment. Districts have already chosen which option they preferred at the time of implementation. Payments will be made by 3 fund transfers per year with the 3rd of these transfers serving as the final adjustment for P-2. We will continue to provide updates to your estimated costs if changes occur.

Attachment (1)

cc: Garry Bousum, Associate Superintendent
Scott Sexsmith, Executive Director of Technology
Sherree Anderson, Interim Executive Director of Finance
Karen Hennessy, Director of District Advisory and Financial Services
Ashraf Demian, Director of Auditing and Accounting

Monterey County Office of Education
 Revised Escape Cost Allocation to Districts
 October 10, 2012

Payment Option 1 (Annual Payment Without Deferred Cost)

Payment Option 2 (2 Years Deferred + Actual 3,4,5 Year Actual Costs)

Description		2010-11 P2 (YEAR 1)	2011-12 P2 (YEAR 2) est	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Payment Option 2 (2 Years Deferred + Actual 3,4,5 Year Actual Costs)								
										Year 1	Year 2	Year 3	Year 4	Year 5	Year 1 Deferred	Year 2 Deferred	Year 3 Deferred	Year 4 Deferred
Escape Costs				\$ 494,429.00	\$ 1,461,125.00	\$ 787,150.00	\$ 705,000.00	\$ 650,000.00	\$ 4,097,704.00									
MCOE @25%				\$ (123,607.25)	\$ (365,281.25)	\$ -	\$ -		\$ (488,888.50)									
MCOE Normal Share of the Escape Costs (13.5%)				\$ (50,060.94)	\$ (147,938.91)	\$ (106,265.25)	\$ (95,175.00)	\$ (87,750.00)	\$ (399,440.09)									
Less Rop/JPA Charges				\$ (14,800.53)	\$ (15,415.56)	\$ (16,061.33)	\$ (16,739.40)	\$ (17,451.37)	\$ (63,016.82)									
District Portion				\$ 305,960.28	\$ 932,489.29	\$ 664,823.42	\$ 593,085.60	\$ 544,798.63	\$ 3,041,157.21									
				\$ 3.89	\$ 11.87	\$ 8.46	\$ 7.55	\$ 6.93										
ALISAL UNION	ADA	7,531.30	7,974.72	\$ 29,326.06	\$ 94,640.72	\$ 67,474.63	\$ 60,193.78	\$ 55,293.01	\$ 306,928.20	\$ -	\$ -	\$ 108,383.67	\$ 101,102.82	\$ 97,441.71	\$ 306,928.20			
BIG SUR CHARTER		48.47	60.04	\$ 188.74	\$ 712.53	\$ 508.00	\$ 453.19	\$ 416.29										
BIG SUR UNIFIED (AKA PACIFIC UNIFIED)	ADA	13.46	11.52	\$ 52.41	\$ 136.71	\$ 97.47	\$ 86.95	\$ 79.87	\$ 453.43	\$ -	\$ -	\$ 159.88	\$ 149.37	\$ 144.18	\$ 453.43			
BRADLEY UNION	ADA	74.05	69.92	\$ 288.34	\$ 829.78	\$ 591.60	\$ 527.76	\$ 484.79	\$ 2,722.28	\$ -	\$ -	\$ 960.58	\$ 896.74	\$ 864.96	\$ 2,722.28			
CARMEL UNIFIED	ADA	2,145.51	2,256.89	\$ 8,354.38	\$ 26,783.85	\$ 19,095.69	\$ 17,035.17	\$ 15,648.23	\$ 86,917.33	\$ -	\$ -	\$ 30,691.31	\$ 28,630.79	\$ 27,595.23	\$ 86,917.33			
CHUALAR UNION	ADA	330.21	321.68	\$ 1,285.80	\$ 3,817.57	\$ 2,721.76	\$ 2,428.06	\$ 2,230.38	\$ 12,483.57	\$ -	\$ -	\$ 4,405.87	\$ 4,112.18	\$ 3,965.53	\$ 12,483.57			
GONZALES UNIFIED	ADA	2,201.34	2,229.90	\$ 8,571.78	\$ 26,463.54	\$ 18,867.33	\$ 16,831.45	\$ 15,461.09	\$ 86,195.19	\$ -	\$ -	\$ 30,428.99	\$ 28,393.11	\$ 27,373.10	\$ 86,195.19			
GRAVES	ADA	39.12	42.03	\$ 152.33	\$ 498.79	\$ 355.62	\$ 317.25	\$ 291.42	\$ 1,615.40	\$ -	\$ -	\$ 570.49	\$ 532.12	\$ 512.80	\$ 1,615.40			
GREENFIELD UNION	ADA	2,729.59	2,860.69	\$ 10,628.73	\$ 33,949.50	\$ 24,204.49	\$ 21,592.70	\$ 19,834.70	\$ 110,210.11	\$ -	\$ -	\$ 38,915.30	\$ 36,303.51	\$ 34,991.29	\$ 110,210.11			
KING CITY UNION	ADA	2,090.20	2,150.18	\$ 8,139.01	\$ 25,517.46	\$ 18,192.81	\$ 16,229.72	\$ 14,908.35	\$ 82,987.35	\$ -	\$ -	\$ 29,299.45	\$ 27,336.35	\$ 26,351.55	\$ 82,987.35			
KING CITY JOINT UNION HIGH	ADA	1,753.68	1,837.53	\$ 6,828.64	\$ 21,807.06	\$ 15,547.46	\$ 13,869.81	\$ 12,740.58	\$ 70,793.55	\$ -	\$ -	\$ 24,997.24	\$ 23,319.59	\$ 22,476.72	\$ 70,793.55			
LAGUNITA	ADA	89.14	97.59	\$ 347.10	\$ 1,158.16	\$ 825.72	\$ 736.62	\$ 676.64	\$ 3,744.24	\$ -	\$ -	\$ 1,322.45	\$ 1,233.35	\$ 1,188.43	\$ 3,744.24			
MISSION	ADA	115.89	121.01	\$ 451.26	\$ 1,436.10	\$ 1,023.87	\$ 913.39	\$ 839.03	\$ 4,663.65	\$ -	\$ -	\$ 1,646.70	\$ 1,536.22	\$ 1,480.73	\$ 4,663.65			
MONTEREY PENINSULA UNIFIED	ADA	9,976.85	9,812.61	\$ 38,848.77	\$ 116,452.05	\$ 83,025.14	\$ 74,066.30	\$ 68,036.08	\$ 380,428.35	\$ -	\$ -	\$ 134,274.41	\$ 125,315.58	\$ 120,838.36	\$ 380,428.35			
NORTH MONTEREY COUNTY	ADA	4,160.71	4,130.68	\$ 16,201.35	\$ 49,021.23	\$ 34,949.95	\$ 31,178.68	\$ 28,640.22	\$ 159,991.43	\$ -	\$ -	\$ 56,473.41	\$ 52,702.13	\$ 50,815.89	\$ 159,991.43			
PACIFIC GROVE UNIFIED	ADA	1,746.25	1,862.42	\$ 6,799.71	\$ 22,102.44	\$ 15,758.06	\$ 14,057.68	\$ 12,913.16	\$ 71,631.05	\$ -	\$ -	\$ 25,295.77	\$ 23,595.39	\$ 22,739.89	\$ 71,631.05			
SALINAS CITY	ADA	7,809.87	8,096.69	\$ 30,410.78	\$ 96,088.21	\$ 68,506.63	\$ 61,114.41	\$ 56,138.69	\$ 312,258.73	\$ -	\$ -	\$ 110,251.30	\$ 102,859.08	\$ 99,148.35	\$ 312,258.73			
SALINAS UNION HIGH	ADA	12,643.26	12,779.75	\$ 49,231.48	\$ 151,664.86	\$ 108,130.30	\$ 96,462.50	\$ 88,608.86	\$ 494,098.00	\$ -	\$ -	\$ 174,426.10	\$ 162,758.29	\$ 156,913.61	\$ 494,098.00			
SAN ANTONIO UNION	ADA	174.02	165.51	\$ 677.61	\$ 1,964.21	\$ 1,400.39	\$ 1,249.28	\$ 1,147.57	\$ 6,439.06	\$ -	\$ -	\$ 2,272.19	\$ 2,121.08	\$ 2,045.79	\$ 6,439.06			
SAN ARDO UNION	ADA	107.44	99.72	\$ 418.36	\$ 1,183.44	\$ 843.74	\$ 752.69	\$ 691.41	\$ 3,889.64	\$ -	\$ -	\$ 1,372.33	\$ 1,281.29	\$ 1,236.02	\$ 3,889.64			
SAN LUCAS UNION	ADA	55.11	64.00	\$ 214.59	\$ 759.53	\$ 541.51	\$ 483.08	\$ 443.75	\$ 2,442.45	\$ -	\$ -	\$ 862.97	\$ 804.54	\$ 774.95	\$ 2,442.45			
SANTA RITA UNION	ADA	2,900.34	2,956.73	\$ 11,293.61	\$ 35,089.27	\$ 25,017.09	\$ 22,317.62	\$ 20,500.59	\$ 114,218.17	\$ -	\$ -	\$ 40,323.44	\$ 37,623.96	\$ 36,270.77	\$ 114,218.17			
SOLEDAD UNIFIED	ADA	4,361.52	4,447.10	\$ 16,983.28	\$ 52,776.37	\$ 37,627.21	\$ 33,567.04	\$ 30,834.13	\$ 171,788.03	\$ -	\$ -	\$ 60,647.89	\$ 56,587.72	\$ 54,552.41	\$ 171,788.03			
SPRECKELS UNION	ADA	953.40	935.12	\$ 3,712.44	\$ 11,097.62	\$ 7,912.11	\$ 7,058.35	\$ 6,483.69	\$ 36,264.21	\$ -	\$ -	\$ 12,799.43	\$ 11,945.67	\$ 11,519.11	\$ 36,264.21			
WASHINGTON UNION	ADA	936.96	942.36	\$ 3,648.42	\$ 11,183.54	\$ 7,973.37	\$ 7,113.00	\$ 6,533.89	\$ 36,452.22	\$ -	\$ -	\$ 12,867.92	\$ 12,007.55	\$ 11,576.75	\$ 36,452.22			
Total Districts		64,987.69	66,326.39	\$ 253,058.89	\$ 787,146.41	\$ 561,200.41	\$ 500,644.04	\$ 459,883.34	\$ 2,559,615.63	\$ -	\$ -	\$ 903,649.07	\$ 843,148.43	\$ 812,818.13	\$ 2,559,615.63			
Monterey Peninsula CC	FIES	7,094.00	7,093.02	\$ 27,623.26	\$ 84,177.07	\$ 60,014.51	\$ 53,538.64	\$ 49,179.71	\$ 274,533.19			\$ 96,908.62	\$ 90,432.75	\$ 87,191.82	\$ 274,533.19			
Hartnell CC	FIES	6,492.74	7,077.95	\$ 25,282.02	\$ 83,998.22	\$ 59,887.00	\$ 53,424.89	\$ 49,075.22	\$ 271,667.36			\$ 95,949.48	\$ 89,487.37	\$ 86,230.50	\$ 271,667.36			
Total Community Colleges		13,586.74	14,170.97	\$ 52,905.29	\$ 168,175.29	\$ 119,901.51	\$ 106,963.53	\$ 98,254.93	\$ 546,200.54			\$ 192,858.10	\$ 179,920.12	\$ 173,422.33	\$ 546,200.54			
Total District & Community College Charges		78,574.43	80,497.36	\$ 305,964.18	\$ 955,321.70	\$ 681,101.91	\$ 607,607.56	\$ 558,138.27	\$ 3,105,816.18			\$ 1,096,507.17	\$ 1,023,068.55	\$ 986,240.45	\$ 3,105,816.18			
ROP	Flat Fee			\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00										
MCSIG	Check Count			\$ 5,463.29	\$ 5,736.45	\$ 6,023.28	\$ 6,324.44	\$ 6,640.66										
Workers Comp JPA	Check Count			\$ 4,277.97	\$ 4,491.87	\$ 4,716.46	\$ 4,952.29	\$ 5,199.90										
P/L JPA	Check Count			\$ 2,559.27	\$ 2,687.23	\$ 2,821.60	\$ 2,962.67	\$ 3,110.81										
Total ROP/JPA				\$ 14,800.53	\$ 15,415.56	\$ 16,061.33	\$ 16,739.40	\$ 17,451.37										