

FY2003	FY2007	FY2011
F	C	F
Grade based on % of Weighted Funding Disparity		

California

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Introduction

This chapter compares district and charter school revenues statewide, and for Los Angeles and San Diego, for fiscal year 2011 (FY11).¹ Comparisons are made to previous research for FY03 and FY07, based on the same methodology.

Funding disparities between districts and charter schools for the same geography are explored. The per pupil funding values in the analysis are weighted to compare district and charter schools as though they served the same proportions of urban and suburban students (see Methodology for details). Additional research and insights not included in this chapter appear in the monograph at the beginning of this report. The monograph also includes a state-by-state Return on Investment (ROI) analysis, which combines the analysis of revenues with student performance data.

Highlights of the FY11 Analysis

- The 794 charter schools in California, in aggregate, received 25.5 percent less in revenues on a per pupil basis than district schools. Charter schools received \$8,324 vs. \$11,172 for district schools — a difference of \$2,848 (Figures 1 & 3).
- If districts were to educate the same *urban/metropolitan vs. suburban/rural proportion* of students as charter schools do, the district *weighted* per pupil would be \$11,777, or \$3,453 (29.3%) more than charter schools (\$11,777 less \$8,324; see Figure 3).
- The 169 charter schools in Los Angeles, in aggregate, received 38.1 percent less in revenues on a per pupil basis than district schools. Charter schools received \$9,735 vs. \$15,729 for district schools — a difference of \$5,995 (Figure 3).
- The 41 charter schools in San Diego, in aggregate, received 24.1 percent less in revenues on a per pupil basis than district schools. Charter schools received \$8,158 vs. \$10,751 for district schools — a difference of \$2,593 (Figure 3).
- Charter schools in California educate 5.1 percent of total public school enrollment but receive only 3.9 percent of total revenues (Figures 2 & 3).
- Magnitude of Disparity: If all California districts received the same level of per pupil funding as charter schools, districts would have received \$16,794,932,895 less in total funding (Figure 3).

Probable Causes of Disparities

Probable causes of disparities include:

- **Formula Math** -- The math behind the state funding mechanism is based on expenditure levels in the 1970's with COLA inflation adjustments applied since. The funding mechanism math was not designed to have funding dollars follow student needs, or originally designed to equalize total funding. Legislative attempts to provide improved equalization and meet emerging trends in educational delivery have been more patch-based than holistic, adding greater complexity while not being impactful. Different math is used to determine charter revenues vs. district revenues – and different funding levels result.
- **Other Categorical Grants** – A number of categorical grants are aggregated into the Categorical Block Grant, which generally is not restrictive. There are also categorical grants that are not aggregated into the Categorical Block Grant, and these grants are restrictive. Other categorical grants are not controlled to achieve equity, and do not consistently address varying student needs. The historical trend has been for most categorical grants to be written with school district needs in mind. In some instances, these grants are less applicable to charter

Figure 1

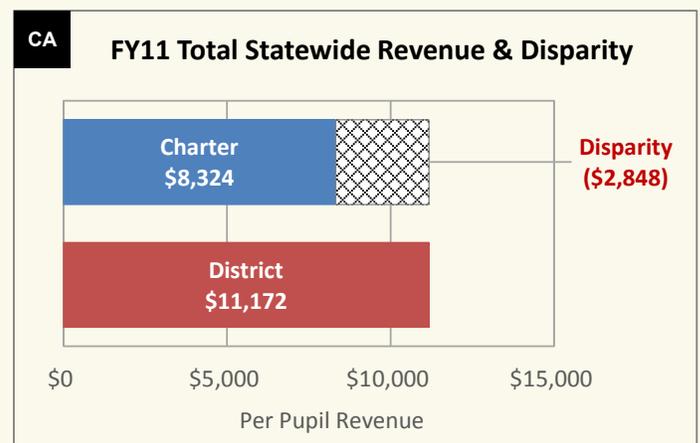


Figure 2

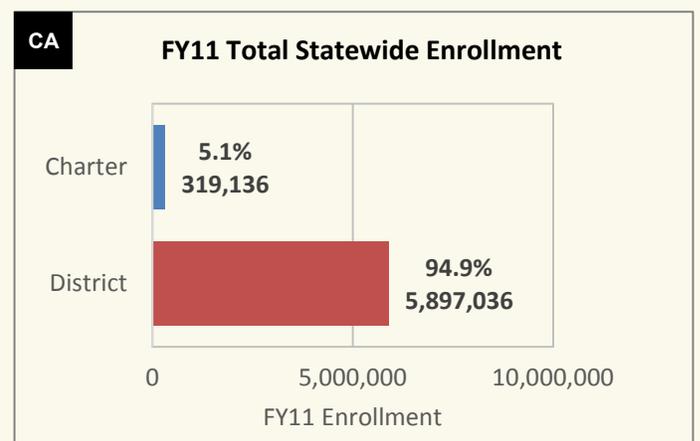


Figure 3

CA Summary Data Table									
FY2010-11	Statewide		Statewide Weighted by Charter Enrollment		Los Angeles		San Diego		
Per Pupil Revenue									
District	\$11,172		\$11,777		\$15,729		\$10,751		
Charter	\$8,324		\$8,324		\$9,735		\$8,158		
Difference	(\$2,848)		(\$3,453)		(\$5,995)		(\$2,593)		
% of District	(25.5%)		(29.3%)		(38.1%)		(24.1%)		
Per Pupil Revenue by Source	District	Charter	District	Charter	District	Charter	District	Charter	
Federal	\$1,410	\$791	\$1,536	\$791	\$2,319	\$1,853	\$1,494	\$771	
State	\$5,821	\$5,550	\$6,124	\$5,550	\$8,440	\$6,178	\$4,207	\$3,392	
Local	\$2,722	\$1,480	\$2,786	\$1,480	\$2,791	\$1,207	\$4,398	\$3,490	
Other	\$1,219	\$503	\$1,331	\$503	\$2,180	\$496	\$652	\$505	
Public-Indeter.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Indeterminate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$11,172	\$8,324	\$11,777	\$8,324	\$15,729	\$9,735	\$10,751	\$8,158	
Enrollment									
District	5,897,036 94.9%		Focus Area Districts Educate 12.1% of All District Students		597,029 89.5%		116,170 88.2%		
Charter	319,136 5.1%		Focus Area Charters Educate 26.9% of All Charter Students		70,222 10.5%		15,614 11.8%		
Total Enrollment	6,216,172		N/A		667,251		131,784		
Charter Schools*	794		N/A		169		41		
Revenue									
District	\$65,880,447,053 96.1%		N/A		\$9,390,859,272 93.2%		\$1,248,893,542 90.7%		
Charter	\$2,656,411,568 3.9%		N/A		\$683,593,795 6.8%		\$127,379,757 9.3%		
Total Revenue	\$68,536,858,620		N/A		\$10,074,453,066		\$1,376,273,298		
Percentage of Revenue by Source	District	Charter	District	Charter	District	Charter	District	Charter	
Federal	12.6%	9.5%	13.0%	9.5%	14.7%	19.0%	13.9%	9.5%	
State	52.1%	66.7%	52.0%	66.7%	53.7%	63.5%	39.1%	41.6%	
Local	24.4%	17.8%	23.7%	17.8%	17.7%	12.4%	40.9%	42.8%	
Other	10.9%	6.0%	11.3%	6.0%	13.9%	5.1%	6.1%	6.2%	
Public-Indeter.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Indeterminate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Magnitude of Disparity = Total funding Difference times District enrollment (see above)									
	(\$16,794,932,895)				(\$3,578,929,681)		(\$301,173,143)		

* The 794 charter schools noted in Figure 3 are the number of charter schools that can be separately identified for purposes of revenue and enrollment analysis, and were analyzed. The CA SACS ReadMe file indicated that there were 909 charter schools in FY11. The SACS file also indicated that 5 charter schools did not report finance data. There were 110 charter schools whose finances flow through a district and were not separately identifiable from the district. The 794 count above reconciles as follows: 909, less 5 not reporting, less 110 unidentifiable finance data, equals 794 analyzed charter schools.

schools. Even though charter schools may be “allowed” to apply for these grants, the grants themselves may not be applicable to charter school operations, and additional administrative burdens may be onerous for smaller organizations – and, therefore, the *take up* rates may be lower for charter schools.

- **Non-LEA Charter Schools** -- Many California charter schools are not LEAs and receive their revenues through their sponsoring district. Disparities in revenues can arise if revenues for which charter schools are eligible are not passed-through by the district. Some non-LEA charter school revenues and service fees must be negotiated with the sponsoring district. Nationally, non-LEA charter schools tend to receive less revenue than LEA charter schools.
- **Federal Funding Disparity** -- Federal revenues are lower for charter schools than for districts (statewide, \$1,410 per pupil for districts; \$791 per pupil for charter schools; see Figure 3). The specific cause of this Federal disparity is unknown, but this result can occur: a) when small charter schools choose not to pursue certain Federal revenues due to associated administrative burdens, b) because non-LEA charter schools cannot apply for federal funds independently, c) because the rules for qualifying for Title I funds favor larger entities like districts, and/or, d) if funds from the Federal American Recovery and Reinvestment Act (ARRA) and State Fiscal Stabilization Fund (SFSF) grants provided to the state did not get distributed equitably.
- **Total Revenue Changes May Lag Enrollment Changes** -- Declining enrollment in districts and increasing enrollment in charter schools can contribute to disparities when changes in funding levels trail changes in enrollment. Nationally, it has been observed that when large urban school districts have significant reductions in enrollment their revenues do not show a commensurate reduction at that same time. This is likely due to the fact that many state funding formulas have a high percentage of funding components (including capital) that are not based on enrollment counts, and/or districts enjoy a hold harmless feature for reductions in enrollment.
- **Facilities Funding** – Although California has attempted to provide equal facilities funding and other facilities support for charter schools – and has done so more than many states -- access restrictions and lack of available state funds in practice have impeded facilities funding equity for charter schools.

Figure 4

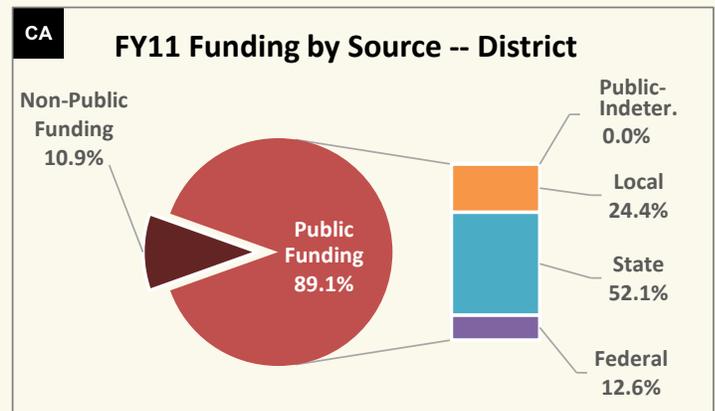
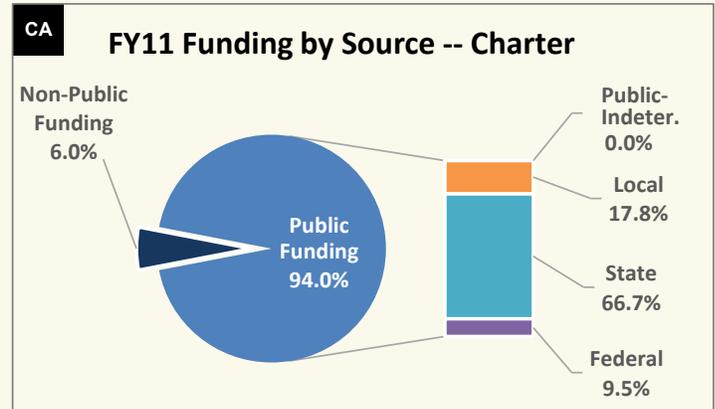


Figure 5



Where the Money Comes From

Funding for California public schools comes from five sources:²

- Federal funding (approximately 10%);
- State funding: business corporate and personal income taxes, sales taxes, and special taxes (about 60%);
- Local property taxes – determined by the state (about 22%);
- Miscellaneous local revenues: construction fees, contributions, cafeteria sales, lease income, and local school district interest on investments (about 6%) and ;
- California Lottery (less than 2%, or about \$125 per pupil).

How California Funds its Districts

The way California’s public education system is funded is changing dramatically as a result of a law signed by Governor Jerry Brown in July, 2013, which begins an eight-year phase-in process beginning with the 2013-2014 school year.³ The revenue analyzed in this report is all the result of the prior, nearly half-century-old school finance system. A preview of the future funding method beginning in FY14, called the *Local Control Funding Formula*, is discussed in a separate sub-heading below. The remainder of this discussion is about FY11 finance practices, which produced the revenues analyzed in this report.

In FY11, California districts received the majority of their state funding through a formula known as “*revenue limits*.”⁴ The state’s *revenue limits* funding mechanism is comprised of seven components, as follows:

- Base Revenue Limit;
- Declining Enrollment Adjustment;
- Necessary Small School Adjustment;
- Locally Funded Charter School Adjustment;
- Unemployment Insurance Adjustment;
- All Other Adjustments; and,
- Excess Taxes.

The Base Revenue Limit provides the majority of funding from the state’s *revenue limits* formula. The other six components, many of which have been legislatively added at different points in time in response to a then-perceived inequity (which may not apply today) tend to have little impact on the significant district-to-district and district-to-charter disparities in funding. All of the small adjustments tend to distribute the remaining *revenue limits* funding mostly on a basis that varies little from the Base Revenue Limit.

The Base Revenue Limit is a unique funding amount per average daily attendance that stems from a district’s 1972-1973 expenditures per pupil. That base has been updated by cost of living adjustments (COLA) and rarely over the years by a legislative initiative to equalize aid to selected districts by boosting base amounts. The end result has been a funding mechanism that is out-of-touch with any real economic or budgetary measurement reflecting actual cost accounting, price index, or algorithm for equity or student need. According to a study of the revenue limit system by the Public Policy Institute of California:

“Base revenue limits also vary considerably among districts of the same type. This variation is greatest among small districts, especially in the case of small elementary school districts, where the difference between the highest and lowest base revenue limit is \$3,871.”⁵

Districts also have access to state categorical grants. In recent years, state categorical grants were frozen due to insufficient state funds. Instead, districts were funded with a fixed block grant-like amount determined from a base year amount, with no regard to growth or decline in enrollment, for districts to use however they wanted. This freeze, and how it was applied, caused a disproportionate hardship on new and growing charter schools because many received little to none of these funds.

Preview of the Local Control Funding Formula, for Districts, Beginning in FY14

The *Local Control Funding Formula* is the central feature of landmark legislation (Assembly Bill 97) affecting every district school and charter school in California. Two key goals are to improve academic outcomes by providing more money to schools serving high-needs students; and to give local school districts more autonomy to decide how to spend education dollars, and to hold schools accountable. Four key aspects include:⁶

- The majority of funding will be from a general, unrestricted, base grant;
- Additional funding will be provided based on counts of high needs students;
- The districts will have greater autonomy and control regarding expenditures; and,
- There must be strong community involvement in budgetary processes.

How California Funds its Charter Schools

California’s charter schools may be either direct funded, as independent local education agencies (LEA), or locally funded, by their sponsoring district. Most charter schools in California are independent LEAs, but approximately 30 to 40 percent are locally funded, and are not LEAs.

Assembly Bill 97, signed into law in July, 2013 and effective beginning in FY14, applies the new Local Control Funding Formula to charter schools. For the first time, with the phase-in of Assembly Bill 97, California intends to provide uniform funding for charter and district schools for students with similar needs. The revenue analyzed in this report is the result of the decades old finance system, incorporating a formula referred to as “revenue limits.” A preview of the future funding method beginning in FY14, as it applies to charter schools, is discussed in a separate sub-heading below. The remainder of this discussion is about FY11 finance practices, which produced the revenues analyzed in this report.

In FY11, charter schools received local funding as part of the “revenue limits” state funding formula in lieu of local property tax revenues. Other types of local funds are not available to charters unless they are negotiated with the authorizer as part of the charter agreement. California charter legislation mandates that charter schools receive state and district operations funding, based on enrollment, in the form of a General Purpose Entitlement and a Categorical Block Grant. However, that rule does not apply to all funding sources, and disparities occur. In FY11, charter schools received funding through four funding streams:

- Revenue Limit Funding – Charter schools receive revenue limit funding equal to the average revenue limit of all district schools in the state;
- Categorical Block Grant – In lieu of applying separately for certain categorical programs charter schools receive categorical block grant funding;⁷
- Economic Impact Aid – Charter schools receive a single rate equivalent of the statewide average per pupil funding provided to district schools for Economic Impact Aid; and,
- Other Categorical Programs – Charter schools may apply separately for categorical programs not included in the Categorical Block Grant.

In recent years, charter schools have not received the block grant-like funding afforded districts in lieu of frozen categorical grants (see the discussion of district funding above).

Preview of the Local Control Funding Formula, for Charter Schools, Beginning in FY14

Under Assembly Bill 97, similar to districts, charter schools will receive a base *supplemental grant* per student plus additional *concentration grants* based on the number of high-needs students enrolled. However, for charter schools, additional *concentration grants* will be capped at the percentage of high-needs students in the district, not in the charter school. The explanation for this deviation is that the state did not want districts spinning off charter schools with large percentages of high-needs students solely for the purpose of meeting qualifying threshold percentages needed to receive additional funding.

Funding for Public School Facilities

Local communities and the state as a whole fund school facilities. In recent years, state support accounts for about half of school facilities funding. Since 1998, only four state bonds have passed. Of the \$35.4 billion raised via bonds only about \$400 million remains today. There has not been a bond election since 2006.

Local facilities revenues come from general obligation bonds and developer fees assessed on real estate developers when they begin new projects. Local jurisdictions use one of two bond election thresholds, either a vote of two-thirds for passage, or a vote of 55% for passage. Between 2001 and November 2013, for those adopting the 55% option, 82 percent of 757 bond elections passed. For those jurisdictions opting for the two-thirds option the rate of passage for 941 elections was lower (55%).⁸

California has attempted to provide equal facilities funding and other supports for charter school facilities. Some of these initiatives have inherent limitations because they are contingent upon having available state funds, may apply to only a portion of total project cost, or in the case of “first right of refusal” to any surplus school district property they apply only through July 1, 2016. Those restrictions may limit charter school access and adoption rates for facilities support.

Proposition 39 states, “school districts are required to provide equivalent facilities to charter schools.” Propositions 55, 47, and 1-D are statewide school facility bond measures, which provide resources for charter school construction. The state-funded Charter School Facilities Program (CSFP) is jointly administered by the California School Finance Authority (CSFA) and the Office of Public School Construction (OPSC).

The \$92 million Charter School Facility Grant Program (CSFGP) provides rent and lease payment assistance, annually, for charter schools meeting eligibility requirements. These funds are available to charter schools with 70 percent of enrollment eligible for free or reduced-price lunch (a proxy for poverty and high needs students).

The Charter School Revolving Loan Fund provides low-interest loans to new charter schools intended for purposes of start-up cash flow support.

Long-Term Funding Patterns

For California, we now have three point-in-time snapshots of public education funding for FY03, FY07, and FY11. Please note that in the presentation and discussion of longitudinal data that follows, the figures used are inflation adjusted to 2007 dollars and differ from figures presented in Figure 3, which includes actual and weighted per pupil revenues representing FY11 only. The inflation adjusted per pupil revenues in Figures 6 – 8 are for comparative purposes only. Refer to the Methodology section for more on inflation adjustments.

Total Funding

Figure 6 illustrates how total revenue per pupil, inflation-adjusted, increased between FY03 and FY07 for districts and charters statewide, and for Los Angeles and San Diego. Between FY07 and FY11, revenue decreases are shown statewide for districts and charter schools, and also for San Diego. Whereas, Los Angeles continues its increase in

per pupil revenues for districts and charter schools between FY07 and FY11.

FY03 and FY07 Statewide Total Funding Disparity: Consistent with the funding disparity noted in FY11 data in Figure 3 above, note that the statewide disparity favoring districts using inflation-adjusted dollars for FY03 was \$2,512 (\$7,976 for districts less \$5,464 for charters) or 31.5 percent; and for FY07 was \$572 (\$10,559 for districts less \$9,987 for charters) or 5.4 percent. There has been a persistent total funding disparity over the past eight years favoring districts (Figure 6).

Total Funding Changes from FY03 to FY11: Statewide, as illustrated in Figure 6, inflation-adjusted total revenues per pupil increased from FY03 to FY11 for districts in the amount of \$2,302 (\$10,278 less \$7,976), or 28.9 percent. The increase for charters from FY03 to FY11 is \$2,194 (\$7,658 less \$5,464), or 40.2 percent. Statewide, charter revenues per pupil increased at a larger rate than district revenues, but charters still received significantly less revenue per pupil in FY11.

Los Angeles total revenues per pupil for districts increased \$5,476 (\$14,471 less \$8,995), or 60.9 percent; for charters, \$2,568 (\$8,956 less \$6,388), or 40.2 percent. San Diego total revenues per pupil for districts increased \$475 (\$9,891 less \$9,416), or 5.0 percent; for charters, \$1,896 (\$7,505 less \$5,609), or 33.8 percent (Figure 6).

Figure 6

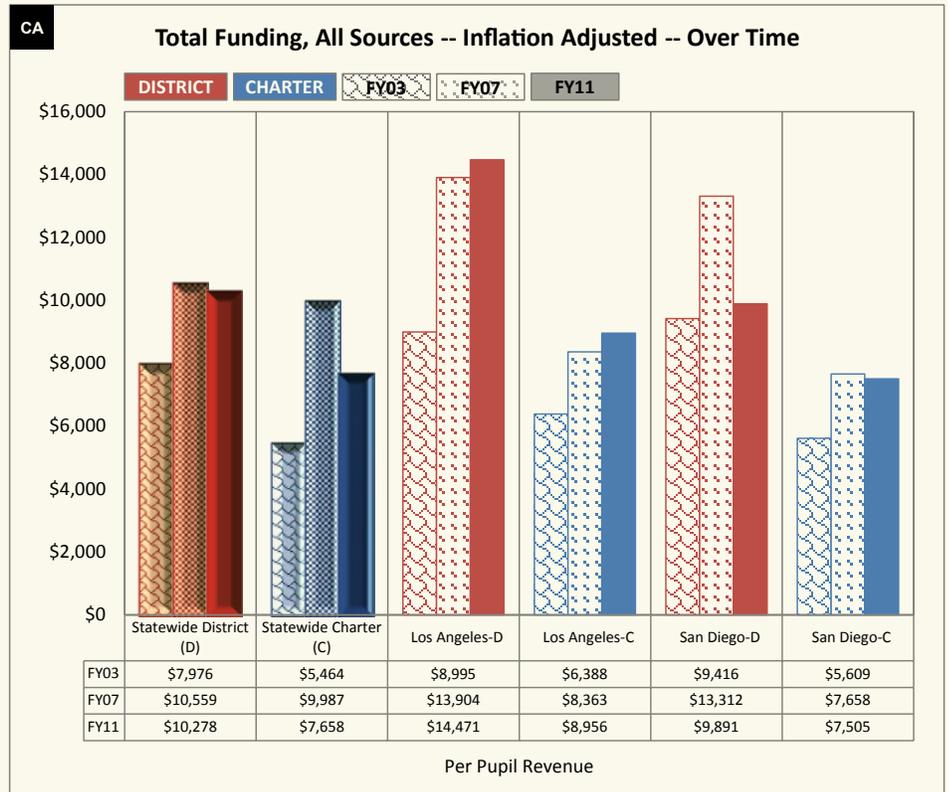
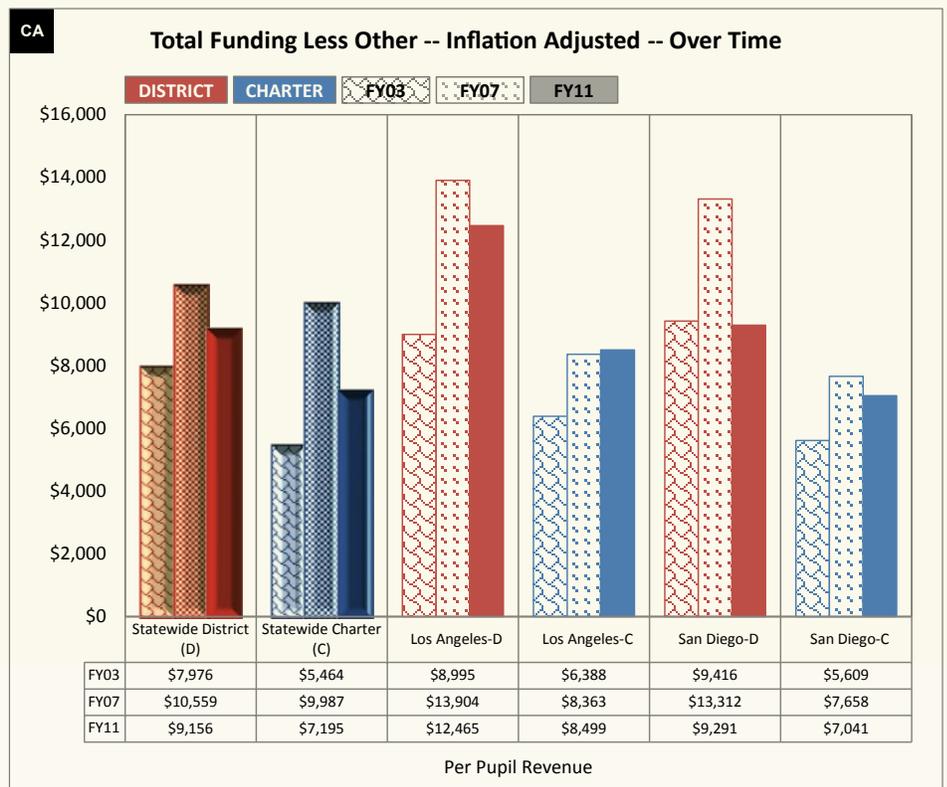


Figure 7



Total Funding Less Other

Our study includes total funding whether the funds originate from public or private sources. Other is comprised of philanthropic dollars and other non-tax revenues, which can play a significant role in the financing of charter schools. Therefore, we have removed Other dollars from this level of analysis to determine if funding from public sources is distributed equitably to districts and to charter schools. Public funding includes Local, State, Federal, Indeterminate-Public, and where we cannot determine the source, Indeterminate.

Note: California's Other funding was not separately identified in the prior FY03 and FY07 analyses of revenue data. For those analyses, Other Funding was included with Local Funding. Due to improvements in state data systems and in consistency of accounting and reporting practices; and improved access to finance information, Other funding has been separately identified for the analysis of FY11 data on a basis consistent with analysis methodology. Therefore, for purposes of longitudinal comparative analysis, using Figures 7 and 8, be aware that there are deviations from analysis methodology consistency in FY03 and FY07 data. For that reason, no observations about this data have been made; but charts 7 and 8 have been provided.

Changes in Funding Results

Figure 9 illustrates changes in funding levels by source from FY03 to FY11, using inflation-adjusted dollars (adjusted to 2007). Significant changes include:

- Total revenue has increased moderately for both districts and charter schools statewide, and for Los Angeles and San Diego;
- Federal revenue has increased significantly for both districts and charter schools statewide, and for Los Angeles and San Diego;

Figure 8

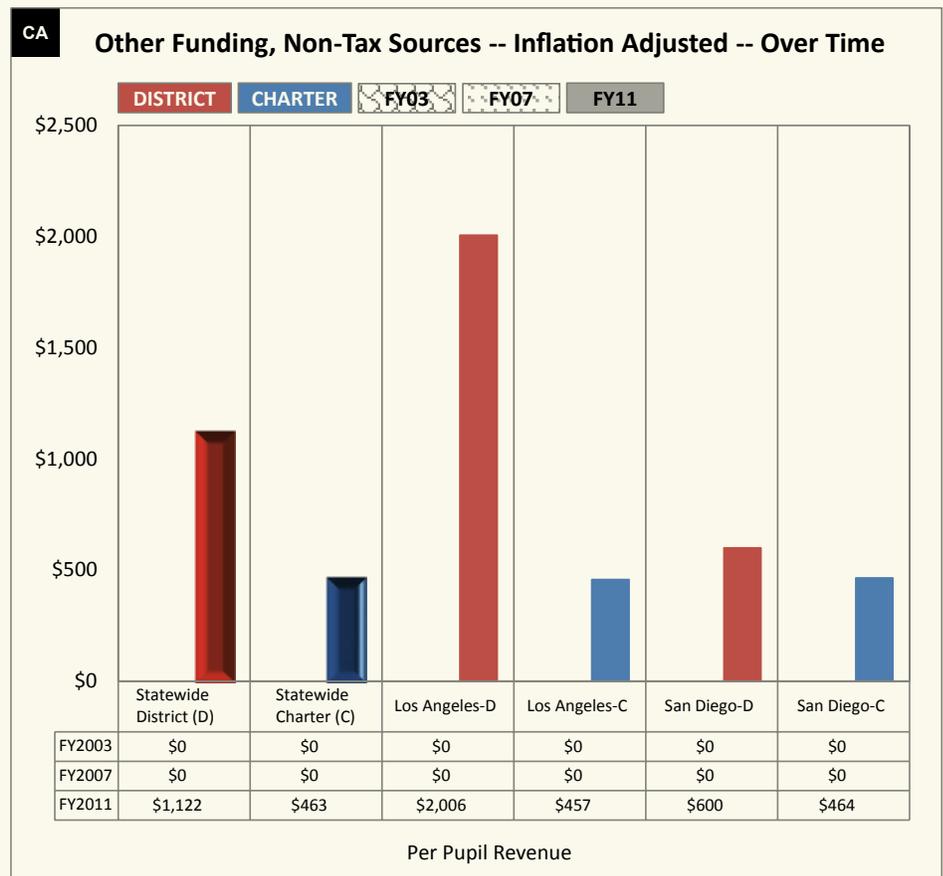


Figure 9

CA Per Pupil Revenue -- Inflation Adjusted -- Over Time
Percentage Increase / Decrease (black shading)

From/To:	FY2003 / FY2011	Federal	State	Local	Other	Total
Statewide District (D)		111.3%	14.8%	-7.1%	N/A	28.9%
Statewide Charter (C)		N/A	N/A	N/A	N/A	40.2%
Los Angeles-D		132.5%	24.3%	40.2%	N/A	60.9%
Los Angeles-C		367.1%	36.0%	-39.7%	N/A	40.2%
San Diego-D		32.2%	-10.5%	-0.2%	N/A	5.0%
San Diego-C		74.4%	37.7%	9.4%	N/A	33.8%

- State revenue has increased moderately for districts and charter schools statewide, and for Los Angeles, and for San Diego charters only; while decreasing for the San Diego district;
- Other revenue was not separately identified in FY03 and FY07, so no data is available (“N/A”); and,
- Statewide charter data was not available by source for FY03 data (thus, “N/A”).

Figure 10 shows changes in the percentage of disparity from FY03 to FY11. The disparity is persistent over the past eight years. The level of disparity in FY11 earns a letter grade of “F.”

Declining enrollment in districts and increasing enrollment in charter schools can contribute to disparities when changes in funding levels trail changes in enrollment. Between FY03 and FY11, statewide district enrollments

Figure 10

CA Disparity as Percent of District -- Over Time			
Negative Disparities Mean Districts Receive More (red text)			
Focus Area	FY2003	FY2007	FY2011
Statewide	-31.5%	-5.4%	-25.5%
Los Angeles	-29.0%	-39.9%	-38.1%
San Diego	-40.4%	-42.5%	-24.1%

decreased 3.1 percent (enrollment of 6,087,707 vs. 5,897,036, respectively); Los Angeles district enrollments decreased 16.6 percent (715,883 vs. 597,029, respectively); and San Diego district enrollments decreased 11.9 percent (131,865 vs. 116,170, respectively). Between FY03 and FY11 statewide charter enrollments increased by 103.7 percent (enrollment of 156,696 vs. 319,136, respectively); Los Angeles charter enrollments increased 126.8 percent (30,969 vs. 70,222, respectively); and San Diego charter enrollments increased 75.9 percent (8,888 vs. 116,170, respectively).

Select Enrollment Characteristics

District and charter school percentages for free or reduced-price lunch, a proxy for low-income, are similar from FY03 through FY11. Similarly, the district and charter school percentages for Title I are similar from FY03 through FY11. In California, districts educate a greater percentage of special education students than charter schools, 11.5 percent vs. 7.5 percent (see Figure 11).

Figure 11

CA Select Enrollment Characteristics									
Student Group >>>	Percentage of Total Enrollment*								
	Free & Reduced Lunch			Title I			Special Education		
	Year >>>	FY03	FY07	FY11	FY03	FY07	FY11	FY03	FY07
Statewide District	73.1%	51.2%	54.3%	83.1%	74.3%	63.0%	N/A	N/A	11.5%
Statewide Charter	67.7%	46.6%	46.8%	81.5%	57.6%	56.0%	N/A	N/A	7.5%

*NCES data were used for Free & Reduced Lunch and Title I percentages. In general across all states, the NCES Common Core data has numerous instances indicating where state reported data does not meet NCES data standards, and instances where data were not reported or otherwise missing; and other errors have been noted in the past, especially for charter schools. The significant decrease in free or reduced-price lunch and Title I enrollments from FY03 to FY11 are questionable, and may be due to state and/or federal reporting error.

Funding Practices Summary

Figure 12

CA Funding Practices Summary								
PURPOSE	GRADE			FUNDING				REF
	FY2003	FY2007	FY2011	Federal Source	State Source	Local Source	Facilities Source	
<i>This table summarizes answers to key funding mechanism questions in context with a grade based on actual funding results.</i>	F	C	F					
	Grade based on % of Weighted Funding Disparity							
ACCESS TO FUNDING SOURCES								
Do charter schools have access to this funding source according to state statutes?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
In practice, do charter schools have at least as much access to this funding source as districts have?	No	No	No	No	No	No	No	
Do charter school students receive at least 95% as much per pupil in revenue for this source as district students?	No	No	No	No	No	No	No	
DATA AVAILABILITY								
Does the state provide reasonable access to detailed public data on federal, state, local, and other revenues for district schools?							Yes	
Does the state provide reasonable access to detailed public data on federal, state, local, and other revenues for charter schools?							Yes	
FUNDING FORMULA								
Are charter schools treated as LEAs for funding purposes?							Yes	1
Does the state provide funding for charter schools and districts based primarily on student enrollment?							Yes	

1 Most charter schools in California are independent local education agencies (LEA). Approximately 30% to 40% of charter schools are district-sponsored charter schools that are locally funded with revenues passing through their district sponsor. LEA status can be elected by charter schools. When LEA status is elected the charter school becomes responsible for special education students. Otherwise, special education students are the responsibility of district LEAs.

Endnotes

- 1 The source for revenue data was the California Department of Education’s (CDE) web site. Revenue data was obtained from the SACS database file and the Alternative Form (ALT) database file. For more information related to the SACS financial reporting software, visit the following CDE web page: <http://www.cde.ca.gov/fg/ac/ac>. For more information related to the Alternative Form visit: <http://www.cde.ca.gov/fg/sf/fr/csalternative.asp>. The source for enrollment data was CDE; “EdData1011” enrollment file. The source for official charter school counts was the SACS database, “Charter” table.
- 2 Ed-Data. “A Guide to California’s School Finance System (before LCFF).” April 1, 2012. Ed-Data Web Site. <http://www.ed-data.k12.ca.us/Pages/GuideToCaliforniaSchoolFinanceSystem.aspx>. *Ed-Data is a partnership of the California Department of Education, EdSource and the Fiscal Crisis & Management Assistance Team (FCMAT) designed to offer educators, policy makers, the legislature, parents, and the public quick access to timely and comprehensive data about K-12 education in California.*
- 3 EdSource provides publications explaining the new funding system established by Assembly Bill 97. See [School Funding Undergoes Major Reform – An Essential EdSource Guide](#) and [Breaking with the Past: Reforming School Finance in California](#). These publications, and more, can be found at: <http://edsources.org>.
- 4 Weston, Margaret. “Funding California Schools – The Revenue Limit System.” Public Policy Institute of California. March 2010. <<http://www.ppic.org/main/publication.asp?i=921>>.
- 5 See note ^{IV} immediately above; page 11.
- 6 Ed-Data. “Understanding the Local Control Funding Formula.” September 12, 2013. Ed-Data Web Site. <<http://www.ed-data.k12.ca.us/Pages/LCFF.aspx>>.
- 7 California Department of Education. “Charter School Categorical Block Grant Programs.” Web Site. <http://www.cde.ca.gov/sp/cs/as/cscatblkgrinfo.asp>.
- 8 Ed-Data. “School Facilities in California.” January 22, 2014. Ed-Data Web Site. <http://www.ed-data.k12.ca.us/Pages/School-Facilities-in-California.aspx>.