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**California Department of Education
Official Letter**

September 11, 2023

Dear County Superintendents of Schools:

**First Quarter Apportionment for the Education
Protection Account, Fiscal Year 2023–24**

This apportionment, in the amount of \$3,464,033,645, is made from the Education Protection Account (EPA) in accordance with Section 36 of Article XIII of the Constitution of the State of California in support of county offices of education, school districts, and charter schools as directed by law. The California Department of Education (CDE) will allocate EPA revenues on a quarterly basis through the 2030–31 fiscal year.

EPA entitlements are calculated based on adjusted revenue limits, including the allowance for necessary small schools, and charter school block grant funding. Charter schools newly operational in the 2013–14 fiscal year and after will receive the EPA minimum funding level of \$200 per unit of average daily attendance (ADA).

A local educational agency's (LEA) governing board is required to make spending determinations for EPA funds at an open public meeting and post on the LEA's website an accounting of how much money was received from the EPA and how that money was spent.

2023–24 First Quarter Entitlement Calculation

Using a 2023–24 EPA revenue amount of approximately \$13.9 billion, the CDE calculated estimated EPA entitlements using a factor of 44.55990366 percent based on the statewide total of revenue limits and charter school block grant funding as of the 2022–23 Second Principal (P-2) Apportionment, adjusted for the 2023–24 cost-of-living adjustment of 8.22 percent. Each LEA's EPA entitlement was then reduced so that funding from local property taxes and the EPA combined did not exceed the LEA's adjusted revenue limit or charter school general purpose funding, provided that each LEA received the minimum EPA funding of \$200 per unit of ADA. For most LEAs, EPA funding offsets local control funding formula state aid allocated through the Principal Apportionment. EPA entitlements will be

recalculated at the 2023–24 First Principal (P-1) Apportionment and will be based on both P-1 Apportionment data and the preliminary EPA revenue amount already provided by Department of Finance in June 2023.

Payment Information

This apportionment equals 25 percent of each LEA's estimated 2023–24 EPA entitlement. For new charter schools, this means \$50 for each funded unit of ADA. Future payments may be adjusted for ADA changes, local property taxes, and previous over or underpayments of EPA funds.

The State Controller's Office estimates that payments for this apportionment will be issued to county treasurers on September 25, 2023, and school districts and charter schools should be advised immediately of this apportionment. For standardized account code structure (SACS) coding for current year funds, use Resource 1400, Education Protection Account, and Revenue Object 8012, Education Protection Account Entitlement.

Resources

For additional information on EPA calculations, letters of apportionment, payment schedules, spending restrictions, frequently asked questions, SACS financial reporting, and more, please refer to CDE's EPA web page at <https://www.cde.ca.gov/fg/aa/pa/epa.asp>.

If you have questions regarding the EPA entitlement calculation, please contact the Principal Apportionment Section by email at PASE@cde.ca.gov. For questions related to SACS financial reporting, please contact the Office of Financial Accountability and Information Services by email at SACINFO@cde.ca.gov.

Sincerely,

Aaron Heredia, Assistant Director
School Fiscal Services Division

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Last Reviewed: Monday, September 11, 2023
