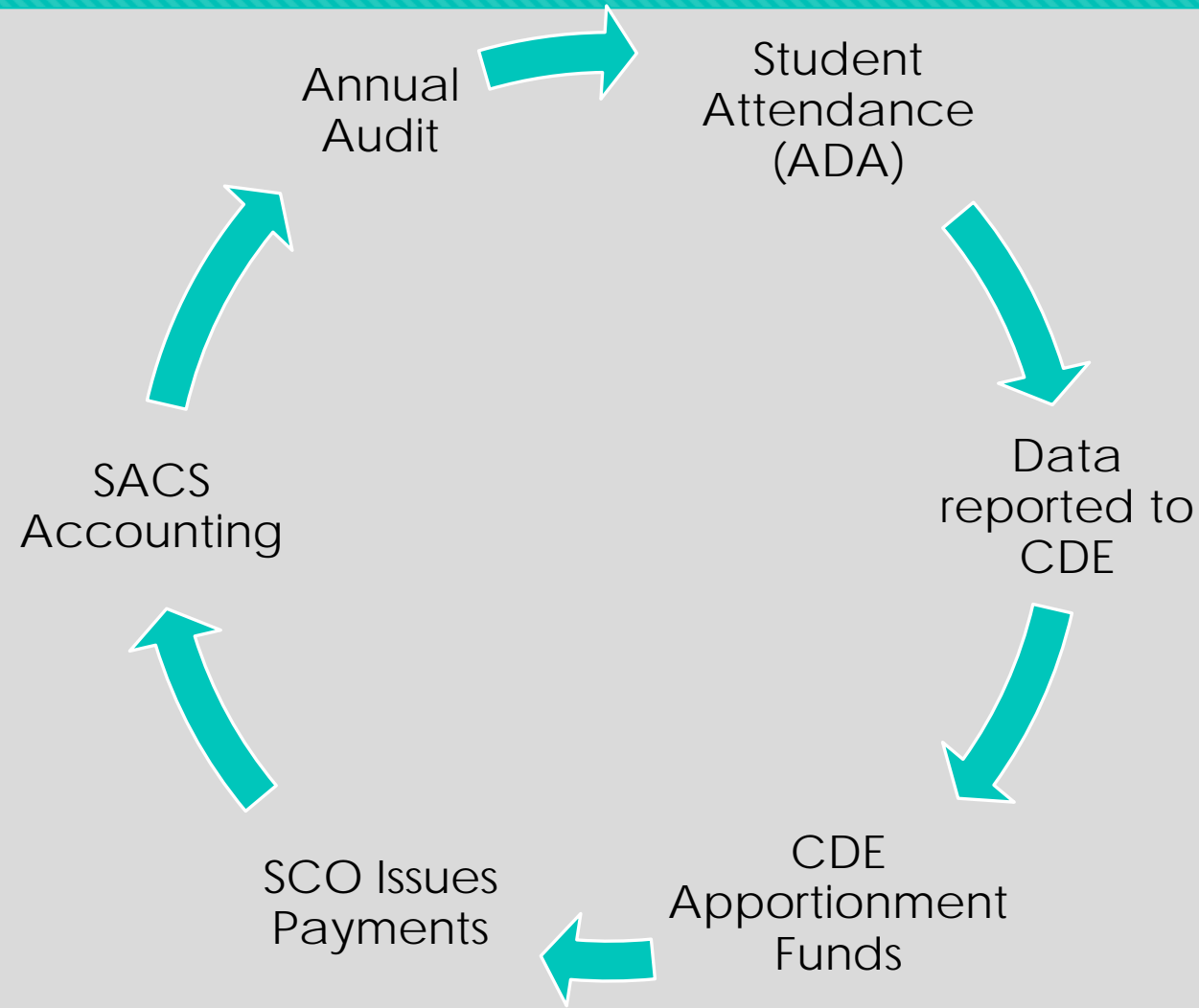


# Principal Apportionment (Period I Certification) & LCFF Exhibits

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# Understanding the Principal Apportionment cycle



# Processing Periods

With each apportionment certification, CDE publishes a Principal Apportionment Summary

Advance

By July 20th, CDE publishes the Advanced Apportionment. The apportionment is based on prior year P-2, estimates current year funding only and sets payments for July – January.

First Principal P-1

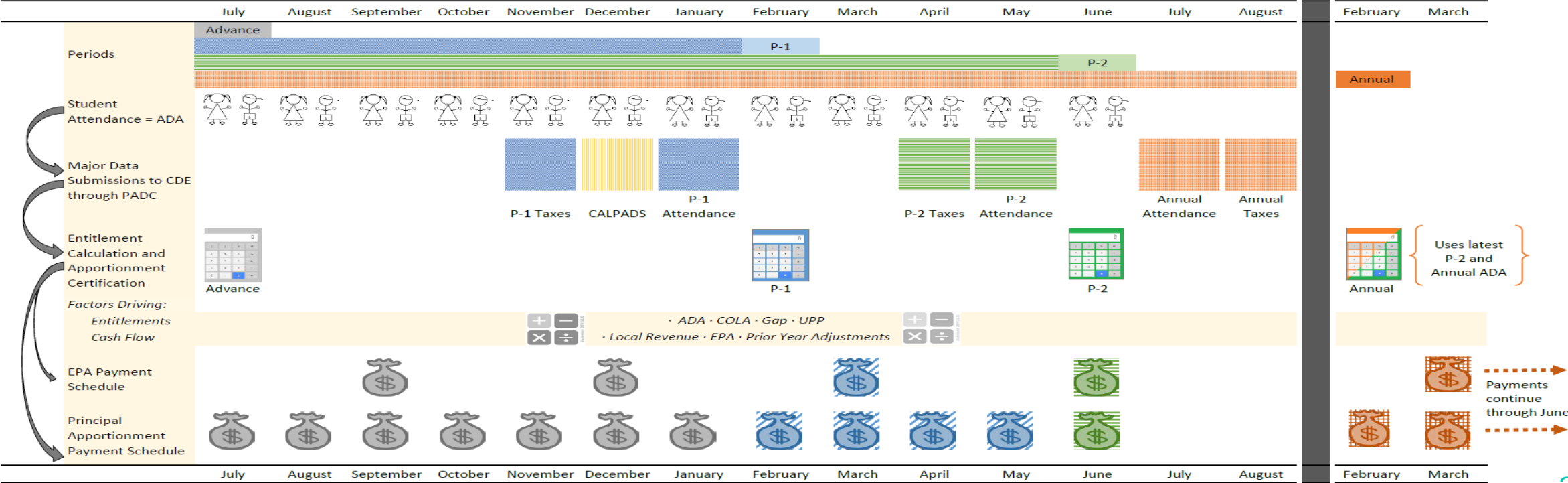
By February 20<sup>th</sup>, CDE publishes P-1. Supersedes Advance, based on current year data, revises prior year data, sets payments for February – May.

Second Principal P-2

By June 25<sup>th</sup>, CDE publishes P-2. Supersedes P-1, based on current year data, revises prior data, sets final payment for the year (June).

# Principal Apportionment Cycle

## Principal Apportionment Cycle



Legend: ADA = Average Daily Attendance; PADC = Principal Apportionment Data Collection Software; CALPADS = California Longitudinal Pupil Achievement Data System; COLA = Cost of Living Adjustment; UPP = Unduplicated Pupil Percentage; EPA = Education Protection Account

# Looking at Period I Apportionment

- P-1 Apportionment is based on the first period Property Taxes, Calpads, and ADA data LEAs reported to CDE. P-1 supersedes the Advance Apportionment calculations & establishes LEA's monthly state aid payment for February-May.
- Calculation includes prior year adjustments (object 8019). Explanation of adjustments can be found at:  
<https://www.cde.ca.gov/fg/aa/pa/iassf19p1.asp>  
"Adjustments and Prior Year Recomputations"

# Districts/Charter's Period 1 payment schedule

- P-1 Apportionment payments (Feb.-May) are posted on CDE's website under Payment Schedule Summary

@ [www.cde.ca.gov/fg/aa/pa/iassf19p1.asp](http://www.cde.ca.gov/fg/aa/pa/iassf19p1.asp)

- Example of Period-1 payments:

P-1 Principal Apportionment (PA)		10,000,000
Less Advance Pmt. (July-Jan. 2020)		(5,602,904)
Balance Due		4,397,096
February	20% of balance due	879,419
March	20% of balance due	879,419
April	20% of balance due	879,419
May	20% of balance due	879,419
Total Paid (Through P-1)		9,120,581

# Verifying apportionments in Escape

**Monthly Payment Schedule by Local Educational Agency**

2019–20 First Principal (P-1) Apportionment  
California Department of Education

Payment Plan ID: 1 = Paid pursuant to California Education Code (EC) Section 14041(a)(2); 2 = Paid pursuant to EC Section 14041(a)(6); 3 = Paid pursuant to EC Section 14041(a)(7)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	Payment Plan ID	Total P-1 Apportionment	Advance Payments (July 2019 - January 2020)	Balance Due (P-1 Total minus Advance Payments)	February 2020 Payment (1/5 of Balance Due)	March 2020 Payment (1/5 of Balance Due)	April 2020 Payment (1/5 of Balance Due)	May 2020 Payment (1/5 of Balance Due)	Total P-1 Apportionment Payments
49	70615	0	N/A	N/A	ABC District	1	10,000,000	5,602,904	4,397,096	879,419	879,419	879,419	879,419	3,517,676

**Fiscal03a Account Transaction Detail by Object-Balance**

**Fiscal Year 2019/20**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 01 - General Fund</b>								
01-0000-0-0000-0000-8011-000-0000	Revenue Limit S,Unrestric							
	BA20-00001		Approve Budget,OB20-07,Fund 01	07/01/19	9,612,797.00			9,612,798
	CT20-00132		July 2019 Advance Appnmnt net	07/29/19			509,355	
	CT20-00258		August 2019 Advance Appnmnt net	08/28/19			509,355	
	CT20-00402		Sept 2019 Advance Appnmnt	09/26/19			916,839	
	CT20-00599		Oct 2019 Advance Appnmnt	11/01/19			916,839	
	CT20-00726		Nov 2019 Advance Apportionment	11/25/19			916,839	
	CT20-00867		Dec 2019 Advance Apportionment	12/27/19			916,839	
	CT20-01136		Jan 2020 Advacne Principle Apport Net	01/28/20			916,839	
	CT20-011XX		Feb 2020 P-1 Principle Apport	02/27/20			849,418	
01-0000-0-0000-0000-8019-000-0000	PY Revenue							
	CT20-011XX		Feb 2020 P-1 P1 PY Adj. School District LCFF	02/28/20			30,000	879,419

# Calculating your District's Apportionments

Principal Apportionment (PA)			Education Protection Account (EPA) Payment Schedule		
<b>Advance PA Total</b>			<b>Advance EPA Entitlement</b>		
		10,187,098			489,160
July	5%	509,355	September (quarter 1)	25%	122,290
August	5%	509,355		50%	
September	9%	916,839	December (Quarter 2)	ior payments	122,290
October	9%	916,839	<b>Total Paid (Quarter 1 &amp; 2)</b>		
November	9%	916,839			244,580
December	9%	916,839	<b>P-1 EPA Entitlement</b>		
January	9%	916,839			500,000
<b>Total Paid (Through Advance)</b>		5,602,904	March (Quarter3)	75%	130,420
			<b>Total Paid (Through Quarter 3)</b>		
<b>P-1 Principal Apportionment (PA)</b>		10,000,000			375,000
<b>Less Advance Pmt. (July-Jan. 2020)</b>		(5,602,904)	<b>P-2 EPA Entitlement</b>		
<b>Balance Due</b>		4,397,096			510,000
February	20%		June (Quarter 4)	Balance Due	135,000
	of balance due	879,419	<b>Total Paid (Balance Check)</b>		
March	20%				510,000
	of balance due	879,419			
April	20%				
	of balance due	879,419			
May	20%				
	of balance due	879,419			
<b>Total Paid (Through P-1)</b>		9,120,581			
<b>P-2 Principal Apportionment (PA) Total</b>		9,900,000			
June	Balance Due	779,419			
<b>Total Paid (Balance check)</b>		9,900,000			

# Principal Apportionment Exhibits Updated

- Path: CDE Home/Finance & Grants/Allocations & Apportionments/Principal Apportionment/Year
- For the 2019-20 fiscal year, several exhibits were updated to reflect the full implementation of LCFF.
- Many components are functionally the same as previous years, but have different line item references due to these changes. For new and modified exhibits, CDE has created a crosswalk document to identify which line items in the 2019-20 exhibits correspond to the line items as they appeared in 2018-19.

Crosswalk: [www.cde.ca.gov/fg/aa/pa/exhibitguides.asp](http://www.cde.ca.gov/fg/aa/pa/exhibitguides.asp)

# Principal Apportionment Exhibits Updated

<b>Charter LCFF Exhibits</b>	<b>Changes</b>	<b>District LCFF Exhibits</b>	<b>Changes</b>
<b>Charter School ADA</b>	No Change	<b>School District ADA</b>	No Change
<b>Charter School UPC</b>	No Change	<b>School District UPC</b>	No Change
<b>Ed. Protection Acct.</b>	Amended	<b>Ed. Protection Acct.</b>	Amended
<b>Charter School LCFF Calculation</b> <i>(previously 5 exhibits) 3 retired/2 merged</i>	NEW	<b>School District LCFF Calculation</b> <i>(previously 3 exhibits) 2 retired/1 merged</i>	NEW
		<b>School District Local Revenue</b>	Amended
		<b>School District NSS Allowance for LCFF</b>	NEW <i>(Previously 3 exhibits) 2 retired</i>

Note: Basic Aid Supplemental & District of Choice Calculation Exhibits are not included in the LCFF calculation/calculator, but were amended to exclude target funding formula criteria.

# Principal Apportionment Exhibits Updated

- Review Example School District LCFF Calculation Exhibit
- Comparing Exhibits to the LCFF Calculator

LOCAL CONTROL FUNDING FORMULA	2019-20					
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
				64.04%	64.04%	<b>2019-20</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	393.31	7,702	801	1,089	384	3,923,818
Grades 4-6	317.19	7,818		1,001	353	2,909,490
Grades 7-8	214.79	8,050		1,031	364	2,028,671
Grades 9-12	415.76	9,329	243	1,226	433	4,669,249
Subtract NSS	-	-	-	-	-	-
NSS Allowance						
<b>TOTAL BASE</b>	<b>1,341.05</b>	<b>11,116,750</b>	<b>416,071</b>	<b>1,477,124</b>	<b>521,284</b>	<b>13,531,229</b>
Targeted Instructional Improvement Block Grant						97,928
Home-to-School Transportation						79,155
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>13,708,312</b>

Components of LCFF By Object Code	2019-20
8011 - State Aid	\$ 4,120,732
8011 - Fair Share	-
8311 & 8590 - Categoricals	-
EPA (for LCFF Calculation purposes)	268,210
<i>Local Revenue Sources:</i>	
8021 to 8089 - Property Taxes	9,319,370
8096 - In-Lieu of Property Taxes	-
<i>Property Taxes net of in-lieu</i>	<i>9,319,370</i>
<b>TOTAL FUNDING</b>	<b>\$ 13,708,312</b>

# Principal Apportionment Exhibits Updated

QUESTIONS?

Thank you!