

# PRINCIPAL APPORTIONMENT EXHIBIT REFERENCE GUIDES

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California Department of Education

School Fiscal Services Division

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## Introduction

The Principal Apportionment is a series of apportionment calculations by the California Department of Education (CDE) that adjust the flow of state funds to local educational agencies (LEA) throughout the fiscal year as information becomes known. The two primary programs funded through the Principal Apportionment are the Local Control Funding Formula (LCFF) and Special Education (AB 602).

Principal Apportionment entitlement calculations for each school district, charter school and county office of education are contained in the certified funding exhibits, published on the CDE’s Principal Apportionment web page at <https://www.cde.ca.gov/fg/aa/pa/index.asp> for each fiscal year. To assist users in reviewing the certified funding exhibits, the CDE annually publishes the Principal Apportionment Exhibit Reference Guides.

The Exhibit Reference Guides are advisory in nature. They are not intended to cover in detail every calculation on every exhibit, nor should they be relied on as the authority for funding determinations and calculations.

The Exhibit Reference Guides are grouped by type of LEA (charter school, school district, county office of education, and special education local plan area) and then by the exhibits that lead to an LEA’s entitlement (LCFF Target, LCFF Transition, other funding, etc.). Each reference guide includes the following:

* Exhibit purpose
* Statutory authority
* Preceding and subsequent calculations
* Explanation of data sources
* Calculation details

These documents are fiscal year specific and should only be used as reference for funding exhibits of the same fiscal year for all certification periods, with exception of the Advance Apportionment, as certified funding exhibits are not provided for the Advance Apportionment. It should be noted that CDE will occasionally find the need to modify an exhibit for a fiscal year after the publication of this manual. If that occurs, the Exhibit Reference Guide will not be updated to reflect the change until the subsequent fiscal year. The format of section headers in the 2018–19 Exhibit Reference Guides were updated to make the document more accessible for readers with disabilities.

For each fiscal year, the CDE certifies apportionments in the order listed below. At each certification after the Advance Apportionment, the calculations and funding data from the previous certification are superseded. Thus, only the funding exhibits from the latest available certification should be used as reference in determining entitlements for a LEA.

* The Advance Principal Apportionment, certified by July 20, is based primarily on prior fiscal year funding and establishes each LEA’s monthly state aid payment amount for July through January.
* The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. It supersedes Advance entitlement calculations and establishes each LEA’s monthly state aid payment for February through May.
* The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. It supersedes P-1 entitlement calculations and determines the final state aid payment for the fiscal year ending in June.
* The Annual Apportionment, certified by February 20 in the following year, is based on annual data that LEAs report to CDE. After the Annual Apportionment certification, which supersedes P-2, Annual is recertified three times, known as Annual R1, R2, and R3, with LEAs reporting corrected data at specific times. Any data corrections are reflected with the subsequent years’ certifications.

Each calculation uses period specific data reported by the LEAs, including average daily attendance (ADA), local revenues and other data. For LCFF and AB 602, the period of ADA used to determine final funding differs based on the category of ADA. See the Calculation Details section of the applicable exhibit reference guide for additional information.

Questions may be addressed to the Principal Apportionment Section by phone at 916-324-4541 or by email at [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov). For general information and fiscal year specific funding provisions, refer to the CDE’s Principal Apportionment web page at <https://www.cde.ca.gov/fg/aa/pa/index.asp>.

## Charter School Exhibit Guides

### Charter School LCFF Target Funding

The following exhibits should be viewed in the order listed below to understand how the LCFF Target Entitlement is calculated:

* Charter School ADA
* Charter School Unduplicated Pupil Percentage
* Charter School LCFF Target Entitlement

#### Charter School ADA

##### Exhibit Purpose

The Charter School ADA (CS ADA) exhibit determines charter school average daily attendance (ADA) by grade span (TK/K–3, 4–6, 7–8, 9–12), which is used to calculate Local Control Funding Formula (LCFF) funding.

The exhibit reflects charter school ADA as adjusted in compliance with: funding determinations made to non-classroom based ADA pursuant to Senate Bill (SB) 740 (Chapter 892, Statutes of 2001); and adjustments for charter schools that did not operate the required minimum number of school days pursuant to the *California Code of Regulations (CCR)*, Title 5, Section 11960.

##### Authority

*Education Code* (*EC*)sections 42238.05, 47612.5, and 47634.2 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>

*CCR*, Title 5, Section 11960, available at <https://govt.westlaw.com/calregs/Search/Index>

##### Preceding Calculations

There are no preceding calculations for the CS ADA exhibit.

##### Subsequent Calculations

[Charter School LCFF Target Entitlement (CS Target)](#cstarget)

* Total TK/K–3 Funded ADA, lines A-6 and F-6 of the CS ADA exhibit populate Line B-1 of the CS Target exhibit.
* Total 4–6 Funded ADA, lines B-6 and G-6 of the CS ADA exhibit populate Line B-2 of the CS Target exhibit.
* Total 7–8 Funded ADA, lines C-6 and H-6 of the CS ADA exhibit populate Line B-3 of the CS Target exhibit.
* Total 9–12 Funded ADA, lines D-6 and I-6 of the CS ADA exhibit populate Line B-4 of the CS Target exhibit.

[Charter School Transition Calculation (CS Transition)](#cstransition)

Total Funded ADA, lines E-5 and J-5 of the CS ADA exhibit populate Line B-4 of the CS Transition exhibit.

[School District ADA (SD ADA)](#sdada)

Where a school district is the sponsoring agency:

* Total TK/K–3 Funded ADA, lines A-6 (excluding statewide benefit charters) and F-6 of the CS ADA exhibit populate Line I-1 of the SD ADA exhibit.
* Total 4–6 Funded ADA lines B-6 (excluding statewide benefit charters) and G-6 of the CS ADA exhibit populate Line I-2 of the SD ADA exhibit.
* Total 7–8 Funded ADA, lines C-6 (excluding statewide benefit charters) and H-6 of the CS ADA exhibit populate Line I-3 of the SD ADA exhibit.
* Total 9–12 Funded ADA, lines D-6 (excluding statewide benefit charters) and I-6 of the CS ADA exhibit populate Line I-4 of the SD ADA exhibit.

[County LCFF Calculation (COE LCFF)](#coelcff)

* Probation Referred, On Probation or Parole, Expelled Pursuant to *EC* Section 48915(a) or (c), Line N-2 of the CS ADA exhibit populate Line A-3 of the COE LCFF exhibit.
* County Group Home and Institution Pupils; Juvenile Halls, Homes and Camps, Line N-1 of the CS ADA exhibit populate Line A-6 of the COE LCFF exhibit.

[Local Revenue Detail by District of Residence (Local Revenue Detail)](#cslocalrevenue)

Total Funded ADA, Line E-5 (for countywide charter schools) and Line J-5 (for county program charter schools) of the CS ADA exhibit populate Total Funded ADA, Line E-2 of the Local Revenue Detail by District of Residence exhibit.

##### Data Sources

* Charter schools report current year ADA in the Principal Apportionment Data Collection (PADC) Software. The ADA reported in the Attendance Charter School, Attendance Charter Funded County Programs, and Attendance COE Charter School PADC Software data entry screens all flow to the CS ADA exhibit.
* Charter schools operating a countywide program pursuant to *EC* Section 47605.6, or a county program pursuant to *EC* Section 47605.5, report ADA by district of residence. Based on the district of residence reported by the charter school, the California Department of Education (CDE) assigns the ADA to the appropriate sponsoring school district for in-lieu of property tax purposes.

##### Calculation Details

Charter schools report ADA through the PADC Software at each reporting period, for a total of three times a year (P-1: all full school months prior to December 31; P-2: all full school months prior to April 15; and Annual: the full school year). For purposes of determining charter LCFF funding, specific categories of ADA are considered final either as of P-2/P-2 Corrected or Annual/Annual Corrected. At the P-1 Apportionment and P-2 Apportionment, the CS ADA exhibit will reflect ADA reported and processed as of P-1 and P-2, respectively. At the Annual Apportionment and subsequent re-certifications, the CS ADA exhibit will be a blend of ADA that is final as of the P-2 reporting period and ADA that is final as of the Annual reporting period. The periods in which ADA is considered final for LCFF funding are noted below:

###### Attendance Charter School PADC Software entry screen

* P-2/P-2 Corrected
  + Regular ADA, Line A-1
* Annual/Annual Corrected
  + Extended Year Special Education [EC 56345(b)(3)] (Divisor 175), Line A-3
  + Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions, Line A-5
  + Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175), Line A-7

###### Attendance Charter Funded County Programs PADC Software entry screen

* P-2/P-2 Corrected
  + County Community Schools (Divisor 70/135/175), Line A-1
  + Special Education - Special Day Class, Line A-3
  + Other County Operated Programs (Divisor 70/135/175), Line A-9
* Annual/Annual Corrected
  + Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions, Line A-5
  + Extended Year Special Education - Special Education [EC 56345(b)(3)], Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175), Line A-7

###### Attendance COE Charter School PADC Software entry screen

* Annual/Annual Corrected
  + County Group Home and Institution Pupils [EC 42238.18], Line A-1
  + Juvenile Halls, Homes and Camps [EC 14057(b) and 14058], Line A-3
  + Probation Referred, On Probation or Parole, Expelled pursuant to EC 48915(a) or (c) [EC 2574(c)(4)(A)], Line A-5

###### ADA Adjustments

* Pursuant to SB 740 (see statutory reference above), non-classroom based ADA is adjusted for charter schools with a funding determination approved by the State Board of Education (SBE). Charter schools with non-classroom based ADA that exceed 20 percent of the total reported ADA and that do not have an SBE-approved funding determination will not receive funding for the non-classroom based ADA until a funding determination has been approved.
* Pursuant to *CCR*, Title 5, Section 11960, charter schools that do not provide a minimum of 175 days of instruction in a school year shall have the total reported ADA proportionately reduced by the number of days below the minimum. Likewise, any instructional track that does not operate the required number of days will also be reduced.

###### Attendance Charter School (Sections A through D)

The Attendance Charter School section of this exhibit is where most charter schools will see ADA reported, excluding all-charter districts (ADA is reflected on the SD ADA exhibit for these charter schools). Charter schools that operate county programs pursuant to *EC* Section 47605.5 will have ADA in sections F through J and/or sections K through N.

* Grades TK/K–3, Total Reported ADA, Line A-1, is reported by the charter school for the TK/K–3 grade span in the PADC Software.
* Total Reported Classroom based ADA, Line A-2, is reported by the charter school in the PADC Software.
* Total Non-classroom based ADA, Line A-3, is the difference between lines A-1 and A-2.
* Total Adjusted Non-classroom based ADA, Line A-4, is the non-classroom based ADA from Line A-3, adjusted by the SB 740 funding determination, or adjusted to zero, if required.
* Total Adjusted ADA before Days of Operation Adjustment, Line A-5, is the sum of lines A-2 and A-4. This amount will be reduced by a days of operation adjustment, if required.
* Total Funded ADA, Line A-6, is the total funded ADA for Grades TK/K–3 after funding determinations, if required, and after an adjustment for operating less than 175 days, if required. If there is no days of operation adjustment, Line A-6 will equal Line A-5. (Note: If a charter school operates multiple instructional tracks, a days of operation adjustment will be calculated separately for each track, so it may be difficult to trace the actual adjustment made.)

Adjustments for each grade span, including 4–6, 7–8, and 9–12, will be calculated in the same manner as the TK/K–3 grade span, for Sections B, C, and D.

###### Attendance Charter School – Funded ADA (Section E)

* Lines E-1 through E-4 are populated by the Total Funded ADA from lines A-6, B-6, C-6, and D-6.
* Total Funded ADA, Line E-5, is the sum of lines E-1 through E-4.

###### Attendance Charter Funded County Programs (Sections F through J)

The Attendance Charter Funded County Programs sections of this exhibit represents the county program charter school ADA that the charter school receives funding directly for (i.e., the students for which the county office would otherwise be responsible for providing instruction, that **do not** meet the eligibility criteria in *EC* Section 2574(c)(4)).

* Sections F through I are calculated in the same manner as Section A, as explained above.
* Section J is calculated in the same manner as Section E, as explained above.

###### Attendance COE Charter School (Sections K through M)

The Attendance COE Charter School section of this exhibit represents the county program charters school ADA that the charter school does not receive funding directly for (i.e., the students for which the county office would otherwise be responsible for providing instruction, that meet the eligibility criteria in *EC* Section 2574(c)(4)). Instead, the ADA for these students is credited to the county office of education (COE), and generates funding through the COE LCFF funding model.

* Sections K through M are calculated in the same manner as Section A, as explained above. The exception is rather than being reported by grade span the ADA are reported by instructional program, which corresponds to the funding categories contained within the COE LCFF funding model (i.e., County Group Home and Institution, Juvenile Halls Homes and Camps, or probation referred, on probation or parole, and expelled).

###### Attendance COE Charter School – Funded ADA (Section N)

* County Group Home and Institution; Juvenile Halls, Homes and Camps, Line N-1, is the sum of lines K-6 and L-6. Line N-1 populates Line A-6 of the COE LCFF exhibit.
* Probation Referred, On Probation or Parole, Expelled Pursuant to *EC* Section 48915(a) or (c), Line N-2, populates from Line M-6 and also populates Line A-3 of the COE LCFF exhibit.
* Total Funded ADA, Line N-3, is the sum of lines N-1 and N-2.

#### Charter School Unduplicated Pupil Percentage

##### Exhibit Purpose

The Charter School Unduplicated Pupil Percentage (CS UPP) exhibit determines the Unduplicated Pupil Percentage (UPP) for use in calculating Supplemental and Concentration Grant Funding in the Local Control Funding Formula (LCFF) Target entitlement.

Note: Charter schools in a school district whose schools are all charter schools will not use this form to calculate their UPP; rather, the UPP rates for these “all-charter” districts are calculated at the district level in the School District Unduplicated Pupil Percentage Exhibit.

##### Authority

*Education Code (EC)* sections 42238.02(b), 42238.02(f)(2), and 2574(c)(4)(A) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District Unduplicated Pupil Percentage (SD UPP)](#sdupp)

##### Subsequent Calculations

[Charter School LCFF Target Entitlement (CS Target)](#cstarget)

* Unduplicated Pupil Percentage, Line C-1, of the CS UPP exhibit populates Line D-1 of the CS Target exhibit for use in calculating Supplemental Grant Funding.
* Unduplicated Pupil Percentage for Concentration Cap, Line D-4, of the CS UPP exhibit populates Line E-1 of the CS Target exhibit for use in calculating Concentration Grant Funding.

[County Unduplicated Pupil Percentage (COE UPP)](#coeupp)

* CALPADS Enrollment included in Line A-1 for County Funded Non-Juvenile Court School Students, Line A-2, of the CS UPP exhibit populates Line A-4 of the COE UPP exhibit.
* CALPADS Unduplicated Pupil Count included in Line B-1 for County Funded Non-Juvenile Court School Students, Line B-2, of the CS UPP exhibit populates Line B-4 of the COE UPP exhibit.

##### Data Sources

###### CALPADS Enrollment and Unduplicated Pupil Count

* Charter schools report and certify enrollment and other student-level demographic data in the California Longitudinal Pupil Achievement Data System (CALPADS); this information is used by the California Department of Education (CDE) to derive the unduplicated pupil count.
* The enrollment and unduplicated pupil counts are a point-in-time count collected on Census Day, the first Wednesday of October.
* Unduplicated pupil count refers to the number of enrolled pupils that are classified as an English learner, eligible for a Free or Reduced-Price Meal, or Foster Youth. This is an unduplicated count, meaning individual pupils are counted only once, regardless of whether they qualify in more than one category.

###### CALPADS Enrollment and Unduplicated Pupil Count for County Funded Non-Juvenile Court Students

* Any enrollment and unduplicated pupil counts in a charter school’s CALPADS data that are for students in a county program charter school, which meet the eligibility criteria of *EC* Section 2574(c)(4)(A), are subtracted from the charter school’s UPP calculation and added to the county office of education’s (COE) UPP calculation so that the funding flows to the COE.
* These students are served by the county program charter school but are funded under the COE Alternative Education Grant.

###### Audit Adjustments to CALPADS Enrollment and Unduplicated Pupil Count

The Charter School Audit Adjustments to CALPADS Data entry screen in the Principal Apportionment Data Collection (PADC) Software is used by a charter school at the Annual (or Annual Corrected) reporting period to report audit adjustments to its CALPADS data.

Charter School Physical Location

The Charter School Physical Location data entry screen in the PADC Software is used by a charter school to report the school district(s) in which it is physically located or has a school facility. This information reflects where the charter school is located, which may be in addition to, or differ from, the physical location of the charter school’s authorizer. The physical location data is used in the calculation of the UPP for Concentration Cap (see following, Calculation Details, Section 4).

##### Calculation Details

The UPP calculation includes data for the current year plus two prior years. Individual UPP calculations are not done on each year’s data and then averaged; rather, the sum of unduplicated pupil counts for the three years is divided by the sum of enrollment for the three years to produce the current year’s UPP.

###### Enrollment

* CALPADS Enrollment, Line A-1, is populated with enrollment reported and certified by the charter school in CALPADS.
* CALPADS Enrollment included in Line A-1 for County Funded Non-Juvenile Court Students, Line A-2, is populated with enrollment data reported and certified by the charter school in CALPADS, for students that are enrolled in a county program charter school pursuant to *EC* Section 2574(c)(4)(A), with a Student School Transfer Code (Field 1.30) of 5. This amount transfers to the COE UPP exhibit, Line A-4.
* Audit Adjustment to CALPADS Enrollment (Annual only), Line A-3, is populated with the net change in enrollment reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Adjusted Enrollment, Line A-4, is the difference of Line A-1 and Line A-2, plus Line A-3.

###### Unduplicated Pupil Count

* CALPADS Unduplicated Pupil Count, Line B-1, is populated with the unduplicated pupil count reported and certified by the charter school in CALPADS.
* CALPADS Unduplicated Pupil Count included in Line B-1 for County Funded Non-Juvenile Court Students, Line B-2, is populated with unduplicated pupil count data reported and certified by the charter school in CALPADS, for students that are enrolled in a county program charter school pursuant to *EC* Section 2574(c)(4)(A), with a Student School Transfer Code (Field 1.30) of 5. This amount transfers to the COE UPP exhibit, Line B-4.
* Audit Adjustment to CALPADS Unduplicated Pupil Count (Annual only), Line B-3, is populated with the net change in unduplicated pupil count reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Adjusted Unduplicated Pupil Count, Line B-4, is the difference of Line B-1 and Line B-2, plus Line B-3.

###### Charter School Unduplicated Pupil Percentage

Charter School Unduplicated Pupil Percentage, Line C-1, is Line B-4 divided by Line A-4.

###### UNDUPLICATED PUPIL PERCENTAGE FOR CONCENTRATION CAP [*EC* 42238.02(f)(2)]

Determinative School District for Concentration Cap

The determinative school district for purposes of the UPP is identified by taking all school districts where the charter school has reported having a physical location in the Charter Physical Location data entry screen in the PADC Software, and identifying which of those districts has the highest UPP.

A charter school’s authorizing or sponsoring school district (the district that approved or denied them) is also automatically included, as applicable, in the list of districts used to identify the determinative district. From that combined district list (reported, plus authorizing/sponsoring) the one with the highest UPP is the charter school’s determinative district for that year for purposes of the UPP. The current year determination as well as the UPP of the school district associated with the charter school is final as of the P-2 apportionment. The district identified as the determinative school district may be different from year to year depending on changes in the charter school’s location(s) and the district UPP rates.

If a charter school is located in only one school district, and that district is also its authorizing or sponsoring district, then that district is the determinative district. The charter school’s UPP for Concentration Cap is capped at the lesser of its UPP or the UPP of its determinative school district.

* Name of the determinative school district is displayed on Line D-1.
* County and District Code of the determinative school district is displayed on Line D-2.
* School District Unduplicated Pupil Percentage, Line D-3, is the determinative school district’s UPP from the SD UPP exhibit, Line C-1.
* Unduplicated Pupil Percentage for Concentration Cap, Line D-4, is the lesser of the charter school’s UPP, Line C-1, or the determinative school district’s UPP, Line D-3.

#### Charter School LCFF Target Entitlement

##### Exhibit Purpose

The Charter School LCFF Target Entitlement (CS Target) exhibit determines charter school target funding pursuant to the Local Control Funding Formula (LCFF). During the LCFF transition period the LCFF Target Entitlement will not represent actual funding for most charter schools.

Note: Charter schools in a school district whose schools are all charter schools will not have data in this form; rather, the Target for these “all-charter” districts is calculated at the district level in the [School District LCFF Target Entitlement (SD Target)](#sdtarget) exhibit*.*

##### Authority

*Education Code* (*EC)* Section 42238.02 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[Charter School ADA (CS ADA)](#csada)

[Charter School Unduplicated Pupil Percentage (CS UPP)](#csupp)

[School District Unduplicated Pupil Percentage (SD UPP)](#sdupp)

##### Subsequent Calculations

[Local Revenue Detail by District of Residence (Local Revenue Detail)](#cslocalrevenue)

For county program and countywide charter schools approved pursuant to   
*EC* sections 47605.5 and 47605.6:

* If the charter school was funded based on the Target in the prior year, the Current Year Base Grant per ADA, lines A-7 and A-8, and the Current Year Adjusted Base Grant per ADA, lines A-12 and A-13, populate lines with the same names in lines C-1 through C-4 of the Local Revenue Detail exhibit, by grade spans.
* If the charter school was not funded based on the Target in the prior year:
  + Total Base Grant Funding, Line C-5, populates Total Target Base Grant, Line E-4 of the Local Revenue Detail exhibit.
  + LCFF Target Entitlement, Line F-1, populates Total Target Entitlement, Line E-5 of the Local Revenue Detail exhibit.

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

* Charter School LCFF Target Entitlement, Line F-1, transfers to Line A-1 of the CS Transition exhibit.

Total Base Grant Funding, Line C-5, populates Target Base Grant, Line F-4 of the CS Transition exhibit.

##### Data Sources

In addition to the preceding calculations referenced above, the CS Target uses the following information pursuant to statutes:

* Cost of living adjustment (COLA)
* Grade span adjustment (GSA)
* Base grant
* Supplemental and Concentration factors

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

##### Calculation Details

###### BASE GRANT FUNDING (Sections A, B and C)

Prior Year Base Grant per ADA

Lines A-1 through A-4 represent the prior year’s base grants per ADA, by grade span.

COLA Factor

The current COLA is reflected on Line A-5.

Current Year Base Grant per ADA

Current Year Base Grant per ADA by grade span, lines A-6 through A-9, is calculated by multiplying the Prior Year Base Grant per ADA by grade span, lines A-1 through A-4, by the COLA Factor, Line A-5.

**Adjustments**

* The GSA of 10.4 percent for the K–3 grade span [*EC* Section 42238.02(d)(3)(A)] is reflected on Line A-10.
* The GSA of 2.6 percent for the 9–12 grade span [*EC* Section 42238.02(d)(4)] is reflected on Line A-11.

Current Year Adjusted Base Grant per ADA

* Grades K–3 Current Year Adjusted Base Grant per ADA, Line A-12, is calculated by multiplying the Grades K–3 Current Year Base Grant per ADA, Line A-6, by the Grades K–3 Adjustment, Line A-10.
* Grades 9–12 Current Year Adjusted Base Grant per ADA, Line A-13, is calculated by multiplying the Grades 9–12 Current Year Base Grant per ADA, Line A-9, by the Grades 9–12 Adjustment, Line A-11.

Average Daily Attendance

Base, Supplemental, and Concentration Grant Funded ADA, lines B-1 through B-4, populate from lines E-1 through E-4, plus lines J-1 through J-4, of the CS ADA exhibit.

Base Grant Funding

* Base Grant Funding for each grade span, lines C-1 through C-4, is calculated by multiplying Current Year Adjusted Base Grant per ADA, lines A-12 and A-13, and Current Year Base Grant per ADA, lines A-7 and A-8, by the corresponding grade span ADA on lines B-1 through B-4.
* Total Base Grant Funding, Line C-5, is the sum of lines C-1 through C-4. This amount will be used in Line F-4 of the CS Transition exhibit.

###### SUPPLEMENTAL GRANT FUNDING (Section D)

* UPP, Line D-1, populates from the CS UPP exhibit, Line C-1.
* Line D-2 contains the Supplemental Grant Factor of 20 percent [*EC* Section 42238.02(e)].
* Supplemental Grant Funding, lines D-3 through D-6, for each grade span, is calculated by multiplying the Base Grant Funding, lines C-1 through C-4, by the UPP, Line D-1, and the Supplemental Grant Factor, Line D-2.
* Total Supplemental Grant Funding, Line D-7, is the sum of lines D-3 through D-6.

###### CONCENTRATION GRANT FUNDING (Section E)

* UPP for Concentration Cap, Line E-1, populates from the CS UPP exhibit, Line D-4.
* Percentage used to calculate Concentration Grant, Line E-2, is determined by subtracting 55 percent [*EC* Section 42238.02(f)] from the UPP for Concentration Cap, Line E-1. If the Concentration Cap is 55 percent or less, then Line E-2 will be zero and the charter school is not eligible to receive a Concentration Grant.
* Line E-3 contains the Concentration Grant Factor of 50 percent [*EC* Section 42238.02(f)].
* Concentration Grant Funding, lines E-4 through E-7, for each grade span, is calculated by multiplying the Base Grant Funding for each of lines C-1 through C-4 by the Concentration Grant Percentage, Line E-2, and by the Concentration Grant Factor, Line E-3. If Line E-2 is zero, Concentration Grant Funding will also be zero.
* Total Concentration Grant Funding, Line E-8, is the sum of lines E-4 through E-7.

###### LCFF TARGET ENTITLEMENT (Section F)

LCFF Target Entitlement, Line F-1, is the sum of Total Base Grant Funding, Line C-5, Total Supplemental Grant Funding, Line D-7, and Total Concentration Grant Funding, Line E-8. This amount will be used on the CS Transition exhibit, Line A-1.

### Charter School LCFF Transition Funding

The following exhibits should be viewed in the order listed below to understand how the LCFF Transition Entitlement is calculated:

* 2012–13 Categorical Program Entitlements Subsumed into LCFF
* Economic Recovery Target
* Local Revenue Detail by District of Residence
* Prior Year Gap Rate per ADA Calculation
* Education Protection Account Calculation
* Charter School LCFF Transition Calculation

#### 2012–13 Categorical Program Entitlements Subsumed into LCFF

##### Exhibit Purpose

The 2012–13 Categorical Program Entitlements Subsumed into LCFF (2012–13 Categoricals) exhibit identifies those categorical programs that have been incorporated into the Local Control Funding Formula (LCFF) and the 2012–13 entitlement amounts. Data from this exhibit are used in multiple LCFF calculations.

This exhibit is shared by school districts, charter schools, and county offices of education (COE). Not all local educational agencies (LEAs) will have data in all fields; data will only be populated for programs that an LEA received funds for in 2012–13. COEs will not have data in the undeficited column, as this data is only used for the purposes of calculating the Economic Recovery Target which is not a component of the COE LCFF calculation.

##### Authority

*Education Code* (*EC*) sections 2574(e), 2575(a), 2575(h), 42238.02(g), 42238.02(h), 42238.025(a), 42238.03(a), and 42238.03(e) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Commencing with 2015–16, deficited entitlements for Pupil Transportation have been adjusted pursuant to sections 1, 2, 24, 25, and 59 of AB 104 (Chapter 13, Statutes of 2012). <https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160AB104>.

##### Preceding Calculations

There are no preceding calculations for the 2012–13 Categoricals exhibit.

##### Subsequent Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

* Pupil Transportation, Line A-8, Small District/County Office of Education Bus Replacement, Line A-9, and the Targeted Instructional Improvement Block Grant, Line A-37 of the 2012–13 Categoricals exhibit, will populate lines F-3, F-4, and F-2, respectively, on the SD Target Exhibit.

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* Total 2012–13 Entitlements, Deficited (Excluding *EC* 42606 and 47634.1, Net of Basic Aid Reductions), Line A-52 of the 2012–13 Categoricals exhibit, populates Line B-8 or Line B-9, as appropriate, of the SD Transition exhibit.
* All-charter districts are treated as school districts and processed through the SD Transition exhibit. For two all-charter districts, Pioneer Union Elementary and Hickman Community Charter, average daily attendance (ADA) previously funded through the Charter School General Purpose Block Grant will be used to calculate a Charter School Categorical Program Entitlement Rate per ADA for *EC* 42606 and 47634.1, Line A-59 of the 2012–13 Categoricals exhibit. This rate will be multiplied by current year ADA and will be populated on Line B-9 of the SD Transition exhibit.

[County LCFF Calculation (COE LCFF)](#coelcff)

* Pupil Transportation, Line A-8, Small District/County Office of Education Bus Replacement, Line A-9, and the Targeted Instructional Improvement Block Grant, Line A-37 of the 2012–13 Categoricals exhibit, will populate lines A-30, A-31, and A-29, respectively, on the COE LCFF exhibit.
* Total 2012–13 Entitlements, Deficited (Excluding *EC* 42606 and 47634.1, Net of Basic Aid Reductions), Line A-52 of the 2012–13 Categoricals exhibit, populates lines C-7 and D-7 of the COE LCFF exhibit.

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

* Total 2012–13 Entitlements, Deficited (Excluding *EC* 42606 and 47634.1, Net of Basic Aid Reductions), Line A-52 of the 2012–13 Categoricals exhibit, populates Line B-6 of the CS Transition exhibit.
* Charter School Categorical Program Entitlement Rate Per ADA for *EC* 42606 and 47634.1, Line A-59 of the 2012–13 Categoricals exhibit, populates Line B-7 of the CS Transition exhibit.

[Economic Recovery Target (ERT)](#ert)

* Total 2012–13 Entitlements, Undeficited, Line A-57 of the 2012–13 Categoricals exhibit, populates Line B-13 on the ERT exhibit.

##### Data Sources

2012–13 categorical program entitlements, as of the Annual certification period, have been used for the 2012–13 Categoricals exhibit. Most programs were previously paid by the California Department of Education (CDE), and therefore entitlements are accessible on the CDE website; however, some programs were allocated by outside agencies and as a result, those entitlements are not posted on CDE’s website for fiscal year 2012–13.

##### Calculation Details

###### Deficited Entitlements Column

Categorical program entitlements attributable to school districts, charter schools, and county offices of education:

* Lines A-1 through A-49 reflect 2012–13 categorical program entitlements, after the reduction pursuant to Control Section 12.42 of the 2012–13 Budget Act applied in fiscal year 2012–13.
* Subtotal of Categoricals, Line A-50, sums the amounts in Line A-1 to Line A-49.
* Basic Aid Reduction, Line A-51, reflects the Fair Share Reduction of 8.92 percent (as of the 2012–13 Second Principal Apportionment) that was applied to the categorical programs for selected school districts. The Fair Share Reduction was recalculated in 2014–15 pursuant to *EC* Section 42238.03(a)(2)(B), to reflect the exclusion of 2012–13 one-time redevelopment agency liquid asset recovery revenue, prior to application of the 8.92 percent Basic Aid Reduction.
* Total 2012–13 Entitlements, Deficited (Excluding *EC* 42606 and 47634.1, Net of Basic Aid Reductions), Line A-52, is the sum of lines A-1 through A-49, minus Line A-51.

Categorical program entitlements attributable to charter schools only:

* Lines A-53 through A-55 reflect the 2012–13 categorical program entitlements for charter schools pursuant to *EC* sections 42606 and 47634.1. These entitlements are summed on Line A-56.
* Charter School Categorical Program Entitlement Rate Per ADA for *EC* 42606 and 47634.1, Line A-59, is determined for these programs by dividing the total from Line A-56 by the 2012–13 Funded ADA, Line A-58. This per ADA rate calculation will populate the CS Transition exhibit, Line B-7, where it will be multiplied by the current year funded ADA.

###### Undeficited Entitlements Column

The 2012–13 undeficited categorical program entitlements column (entitlements before the Control Section 12.42 reduction) is attributable only to school districts and charter schools. These figures were only used for the ERT calculation, done in the fiscal year 2013–14.

* Total 2012–13 Entitlements, Undeficited, Line A-57, is the sum of all entitlements, lines A-1 through A-55. This amount does not include the Basic Aid Reduction.
* Several programs were not impacted by the Control Section 12.42 reduction, therefore the entitlements in both the deficited and undeficited columns are the same. These programs include: Class Size Reduction Grades K-3; Economic Impact Aid (EIA); Charter In-Lieu of EIA; New Charter Supplemental Categorical Block Grant; Small District/County Office of Education Bus Replacement; and Teacher Dismissal Apportionments.

A school district’s Community Day School Additional Funding for Mandatory Expelled Pupils, Line A-48, undeficited entitlement may be lower than the deficited entitlement. This funding was not subject to the Control Section 12.42 reduction. For LEAs that did not receive waiver funding, the amounts in the undeficited and deficited columns will be the same. The restoration of the revenue limit deficit factor for ERT for those that received waiver funding results in a larger offset against the waiver, reducing the undeficited entitlement for this program as compared to the deficited.

#### Economic Recovery Target

##### Exhibit Purpose

The Economic Recovery Target (ERT) exhibit was calculated in 2013–14, the first year of Local Control Funding Formula (LCFF) implementation. This calculation determined funding for school districts and charter schools that would have received more funding under the previous funding system, undeficited, as projected for fiscal year 2020–21.

An ERT rate per average daily attendance (ADA) was calculated for each school district and charter school based on undeficited funding for revenue limit, charter school general purpose block grant, and categorical program funding, projected to 2020–21. School districts and charter schools are eligible to receive an ERT entitlement if the ERT rate was equal to, or below, the ERT rate at which no more than 10 percent of the districts fall statewide, and the ERT rate was greater than its target entitlement rate per ADA, projected to 2020–21.

##### Authority

*Education Code* (*EC*) Section 42238.025 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the ERT Exhibit.

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

* ERT Payment, lines E-2 through E-9 of the ERT exhibit, respective to each fiscal year funded, transfers to the SD Transition Calculation and CS Transition Calculation, Economic Recovery Target, Line D-1 and is treated as a separate add-on to the Transition Entitlement.

##### Data Sources

###### COLA:

*EC* Section 42238.025(a)(1)(D) establishes the 2013–14 and 2014–15 through 2020–21 cost of living adjustment (COLA) rates for the ERT.

###### 2012–13 Data:

* 2012–13 Funded ADA was obtained from 2012–13 Annual certified data.
* 2012–13 Undeficited Revenue Limit was processed with 2012–13 Annual certified data from the School District Revenue Limit (SD Revenue Limit) and School District ADA (SD ADA) exhibits.
* 2012–13 Undeficited Block Grant Funding was processed with 2012–13 Annual certified data from the Charter School General Purpose Block Grant Funding (Unified, EHS, COE, SBC) exhibits.

###### 2013–14 Data:

2012–13 Categorical Funding, Undeficited, 2013–14 Funded ADA, and 2013–14 LCFF Target Entitlement data was from 2013–14 Second Principal Apportionment certified data.

##### Calculation Details

Because the ERT was a one-time calculation held constant under LCFF, any data changes after the certification of the 2013–14 Second Principal Apportionment will not affect ERT funding. For each school district and charter school, the following calculations were made:

* 2012–13 Funded ADA, Line B-1, for school districts was adjusted to exclude offsets for basic aid unified school districts and for conversion charter schools in unified school districts pursuant to Senate Bill (SB) 319 (Chapter 355, Statutes of 2005) (*EC* Section 47660). Total District ADA, Line E-1 of the 2012–13 School District ADA exhibit, was reduced by ADA Funded through the Block Grant (*EC* 47633) (Unified School District) - Resident (*EC* 47660), Line A-21 of the 2012–13 SD ADA exhibit. In addition, school level funding data for all-charter districts previously funded under the block grant funding model were aggregated and displayed at the district level.
* 2012–13 Annual Undeficited Revenue Limit Funding, Line B-2, for each school district was determined by reprocessing the school district revenue limits to remove the deficit factor, excluding offsets for basic aid unified school districts and for conversion charter schools in unified school districts pursuant to SB 319 (*EC* Section 47660), and excluding class size penalties as follows:
  + ADA Funded through the Block Grant (*EC* 47633*)*(Unified School District) – Resident(*EC* 47660*)*, Line A-21 of the 2012–13 SD ADA exhibit was subtracted from Revenue Limit ADA, Line A-3 of the 2012–13 SD Revenue Limit exhibit.
  + The Class Size Penalties Adjustment, Line B-8, of the 2012–13 SD Revenue Limit exhibit was zeroed out. This was considered a one-time penalty and the reduction was applied in the specific year of the penalty.
  + The Deficit Factor, Line C-2, of the 2012–13 SD Revenue Limit exhibit was removed by setting the factor equal to one.
* 2012–13 Annual Undeficited General Purpose Block Grant Funding, Line B-3, for each charter school was determined as follows:
  + The 2012–13 block grant rates were recalculated based on the statewide average undeficited school district revenue limits, resulting in undeficited rates for Kindergarten and Grades One through Three equal to $6,567; Grades Four through Six equal to $6,666; Grades Seven to Eight equal to $6,868; and Grades Nine to Twelve equal to $7,958.
  + The SB 319 Deficit factor, Line B-10, of the 2012–13 Charter School Block Grant Funding Unified exhibit was set equal to one for undeficited funding.
  + School level funding data for all-charter districts previously funded under the block grant funding model were aggregated and displayed at the district level.
* 2012–13 Annual Undeficited Revenue Limit or General Purpose Block Grant Rate per ADA, Line B-4, was populated by adding Line B-2 plus Line B-3, and dividing the sum by Line B-1.
* Undeficited Revenue Limit or General Purpose Block Grant Rate, lines B-5 through B-12, were calculated by multiplying the prior year’s rate from the preceding line by the ERT COLA. Line B-5 used the 2013–14 ERT COLA rate on Line A-1, while lines B-6 through B-12 used the 2014–15 through 2020–21 ERT COLA on Line A-2. This calculation is a proxy for what each school district or charter school would receive under the previous funding system had the revenue limit deficit factor been eliminated.
* 2012–13 Categorical Funding Rate per ADA, Undeficited, Line B-14, is the quotient of 2012–13 Categorical Funding, Undeficited, Line B-13, divided by 2012–13 Annual Funded ADA, Line B-1.
* Economic Recovery Target Rate, Line B-15, is the sum of 2020–21 Undeficited Revenue Limit or General Purpose Block Grant Rate, Line B-12, and 2012–13 Categorical Funding Rate per ADA, Undeficited, Line B-14. The ERT Rate is the measure for determining if a school district or charter school is better off under the previous funding system or LCFF.
* Economic Recovery Target Rate, Line B-15, computed for each school district, determined the Economic Recovery Target Rate at which not more than 10 percent of districts fall statewide, Line C-1. Each school district or charter school’s ERT rate on Line B-15 must have equaled or fell below the rate established on Line C-1 to meet one of two conditions to qualify for ERT funding.
* The projected LCFF Target Rates per ADA were calculated by first dividing the 2013–14 P-2 LCFF Target Entitlement, Line D-2, by the 2013–14 P-2 Funded ADA, Line D-1, to get the 2013–14 P-2 LCFF Target Rate per ADA, Line D-3. Lines D-4 through D-10 were then calculated by multiplying the prior year’s rate from the preceding line by the 2014–15 through 2020–21 ERT COLA, Line A-2, to project each school district or charter’s LCFF Target Rate per ADA through 2020–21.
* Economic Recovery Target Entitlement, Line E-1, is the difference between the ERT Rate, Line B-15, and the 2020–21 Projected LCFF Target Rate per ADA, Line D-10, multiplied by the 2012–13 Annual Funded ADA, Line B-1. A school district or charter school is eligible for ERT funding if it meets two conditions for eligibility. The first condition is explained above (Line B-15 must be equal to or below Line C-1). The second condition is that the difference between the school district or charter school’s ERT Rate, Line B-15, and its 2020–21 Projected LCFF Target Rate per ADA, Line D-10, is greater than zero.
* Economic Recovery Target Payments for 2013–14 through 2020–21, lines E-2 through E-9, are funding year specific. Each ERT payment increases by one-eighth of the LEA’s Economic Recovery Target Entitlement, Line E-1, until 2020–21 or the first fiscal year LCFF is fully implemented. For each applicable funding year, the ERT payment populates the Economic Recovery Target, Line D-1, of the SD and CS Transition exhibits. The total ERT entitlement will become a permanent add-on to LCFF funding.

#### Local Revenue Detail by District of Residence

##### Exhibit Purpose

The Local Revenue Detail by District of Residence (Local Revenue Detail) exhibit calculates in-lieu of property taxes from the sponsoring local educational agency (LEA) for county program and countywide charter schools approved pursuant to *Education Code* (*EC*) sections 47605.5 and 47605.6, respectively.

The sponsoring LEA for a county program charter, as defined in *EC* Section 47632(i)(4), is the school district of residence where the pupil resides. For a countywide charter, pursuant to *EC* Section 47632(i)(5), the sponsoring LEA is the school district of residence where the pupil resides, if the district of residence was a basic aid school district in the prior year.

##### Authority

*EC* sections 47605.5, 47605.6, 47632, and 47635 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

*California Code of Regulations* (*CCR*), Title 5, Section 11960 available at <https://govt.westlaw.com/calregs/Search/Index>.

##### Preceding Calculations

[School District Local Revenue (SD Local Revenue)](#sdlocalrev)

[Charter School LCFF Target Entitlement (CS Target)](#cstarget)

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

[Charter School ADA (CS ADA)](#csada)

##### Subsequent Calculations

[SD Local Revenue](#sdlocalrev)

* District of Residence Total In-lieu of Property Taxes, Line F-1, of the Local Revenue Detail exhibit for each district of residence is summed and included in Total Charter Schools In-lieu Taxes, Line B-6 of the SD Local Revenue exhibit.

[CS Transition](#cstransition)

* Total In-lieu of Property Taxes (Sum of all records F-1), Line G-1 of the Local Revenue Detail exhibit, populates Total In-lieu of Property Taxes,   
  Line F-7, of the CS Transition exhibit.

##### Data Sources

The Principal Apportionment Data Collection (PADC) Software is used by charter schools to report average daily attendance (ADA) by district(s) of residence in the following data entry screens:

* Attendance Charter Funded County Programs, ADA Allocation screen, for county program charters approved pursuant to *EC* Section 47605.5.
* Attendance Charter School, ADA Allocation screen, for countywide charters approved pursuant to *EC* Section 47605.6.
* ADA by district of residence reported in the PADC Software is adjusted for SB 740 funding determinations for non-classroom based ADA, and days of operation if the charter school did not operate the required number of instructional days.
* An Excel file with funded ADA, detailed by district of residence, is posted to the California Department of Education’s Principal Apportionment web page (<https://www.cde.ca.gov/fg/aa/pa/index.asp>) with each certification. Select the Funding Excel Files link under the appropriate fiscal year and certification period.
* Pursuant to *EC* Section 42238.03(d), if the LCFF Need, Line C-1, of the CS Transitionexhibit as of the Second Principal Apportionment in the prior fiscal year equals zero, the criteria for Charter Funded Based on Target Formula in Prior Year returns a “true” value for the current and future fiscal years.

##### Calculation Details

During the Local Control Funding Formula (LCFF) transition period, in-lieu of property taxes is determined based on whether the charter school is funded on the Target in the prior year. A sponsoring LEA transfers in-lieu of property taxes based on the district of residence ADA, equal to the lesser of the in-lieu of taxes based on the District of Residence’s Tax per ADA rate, or the in-lieu of taxes based on LCFF Target and/or Floor funding, pursuant to the following calculations:

Tax per ADA, Line A-1, is populated from Tax Per ADA, Line B-5, of the SD Local Revenue exhibit of each district of residence.

###### In-lieu of Taxes Based on the District of Residence’s Tax Rate per ADA

In-lieu of Taxes, Line B-6, is the product of Line A-1 and Line B-5. For countywide charter schools, only ADA attributable to a district of residence that was basic aid in the prior year will populate District of Residence ADA by Grade Level, lines B-1 through B-4, which sums to Line B-5.

###### In-lieu of Taxes Based on LCFF Target and/or Floor Funding

If the criteria for Charter Funded Based on Target Formula in Prior Year is true, in-lieu is computed based on the LCFF Target Base Grants as established on the CS Target exhibit, multiplied by the district of residence ADA in each corresponding grade span: Grades TK/K–3, Grades 4–6, Grades 7–8, and Grades 9–12.

* Charter Current Year Base Grant per ADA, lines C-1 through C-4, is populated by grade span with Current Year Base Grant per ADA, lines A-7 and A-8, and Current Year Adjusted Base Grant per ADA, lines A-12 and A-13, of the CS Target exhibit.
* Charter Base Grant Entitlement for District of Residence ADA, lines D-1 through D-4, is the product of lines B-1 through B-4 and lines C-1 through C-4.
* Total Base Grant Entitlement for District of Residence ADA, Line D-5, is the sum of lines D-1 through D-4.
* Line D-5 is compared to Line B-6. The lesser of the amounts on Line B-6 or D-5 populates District of Residence Total In-lieu of Property Taxes, Line F-1.

If the criteria for Charter Funded Based on Target Formula in Prior Year is false, in-lieu is computed based on the LCFF Floor Entitlement and Current Year Gap Funding from the CS Transition exhibit.

* Floor and Current Year Gap Funding, Line E-1, is populated with Total Floor Entitlement, Line B-13, and Current Year Gap Funding, Line C-3, of the CS Transition exhibit.
* Total Funded ADA, Line E-2, is populated with Attendance Charter   
  School – Funded ADA, Total Funded ADA, Line E-5, and Attendance Charter Funded County Programs – Funded ADA, Total Funded ADA Line J-5, of the CS ADA exhibit.
* Floor and Current Year Gap Funding Rate per ADA, Line E-3, is Line E-1 divided by Line E-2.
* Total Target Base Grant, Line E-4, is populated with Total Base Grant Funding, Line C-5, of the CS Target exhibit.
* Total Target Entitlement, Line E-5, is populated with LCFF Target Entitlement, Line F-1, of the CS Target exhibit.
* Ratio of Target Base Grant to Target Entitlement, Line E-6, is Line E-4 divided by Line E-5.
* The In-lieu for District of Residence ADA, Line E-7, is the district of residence’s share of in-lieu, and is the product of Line B-5, Line E-3, and Line E-6. The lesser of the amounts on Line B-6, D-5 or E-7 populates District of Residence Total In-lieu of Property Taxes, Line F-1.

###### Charter School Summary

The in-lieu of tax calculations from Line F-1 for each district of residence reported by the charter school are summed and included on the Total In-lieu of Property Taxes, Line G-1.

#### Prior Year Gap Rate per ADA Calculation

##### Exhibit Purpose

The Prior Year Gap Rate per ADA Calculation (PY Gap) exhibit calculates the prior year cumulative gap rate per average daily attendance (ADA) each fiscal year during the implementation of the Local Control Funding Formula (LCFF) for school districts and charter schools. This exhibit builds out Gap funding through the 2019–20 fiscal year based on the projected LCFF implementation timeline.

##### Authority

*Education Code (EC)* Section 42238.03(a)(4) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the PY Gap exhibit.

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD LCFF Transition)](#sdtransition)

* Prior Year(s) Cumulative Gap Rate per ADA, Line B-1 of the PY Gap exhibit, populates Line B-11 of the SD LCFF Transition exhibit.

[Charter School LCFF Transition Calculation (CS LCFF Transition)](#_Charter_School_LCFF_2)

* Prior Year(s) Cumulative Gap Rate per ADA, Line B-1 of the PY Gap exhibit, populates Line B-11 of the CS LCFF Transition exhibit.

##### Data Sources

Gap funding and ADA are from the applicable prior year’s SD LCFF Transition, CS LCFF Transition, School District ADA (SD ADA), and Charter School ADA (CS ADA) exhibits. For example, 2014–15 Gap Funding and ADA are from the 2014–15 exhibits, 2015–16 Gap funding and ADA are from the 2015–16 exhibits and so on.

##### Calculation Details

* Gap Funding is populated from Line C-3 of both the SD LCFF Transition and the CS LCFF Transition exhibits, by applicable fiscal year.
* Funded ADA, including NSS, is populated from the SD ADA exhibit, Line H-5, and the CS ADA exhibit, lines E-5 and J-5, by applicable fiscal year.
* For each fiscal year, the Gap Rate per ADA is calculated by dividing the Gap Funding by the Funded ADA, including NSS.
* Prior Year(s) Cumulative Gap Rate per ADA, Line B-1, is the sum of each prior year’s gap rate per ADA, beginning in 2013–14 through 2019–20, the year before full implementation of LCFF is anticipated.
* Gap Funding and ADA used in the calculation for a fiscal year are final as of the third recertification (R3) of Annual.

#### Education Protection Account Calculation

##### Exhibit Purpose

The Education Protection Account Calculation (EPA Calc) exhibit calculates EPA funding allocated to local educational agencies (LEA) based on average daily attendance (ADA), local revenue, in lieu of property taxes, adjusted general purpose funding for charter schools and adjusted revenue limit funding for school districts and county offices of education. EPA funding is a portion of state revenue used to fund an LEA’s Local Control Funding Formula (LCFF) entitlement through fiscal year 2030–31.

##### Authority

Section 36 of Article XIII of the California Constitution available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

*Education Code* sections 2575 and 42238.03(c) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[Charter LCFF Transition Calculation (CS Transition)](#cstransition)

[County LCFF Calculation (COE LCFF)](#coelcff)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

[School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation (BA COVPT)](#_School_District_Basic_1)

[School District Basic Aid Choice Calculation (BA Choice)](#_School_District_Basic_4)

[School District Basic Aid Open Enrollment Calculation (BA Open Enrollment)](#_School_District_Basic)

##### Subsequent Calculations

[CS Transition](#cstransition)

* For charter schools, the Adjusted EPA Entitlement, Line D-3, populates Line F-9 of the CS Transition.

[COE LCFF](#coelcff)

* For COE’s, the Adjusted EPA Entitlement, Line D-3, populates Line D-5 of the COE LCFF.

[SD Transition](#sdtransition)

* For school districts, the Adjusted EPA Entitlement, Line D-3, populates Line F-5 of the SD Transition.

##### Data Sources

* Line A-1 is populated with ADA reported by charter schools, COEs, and school districts, in the Principal Apportionment Data Collection software. In addition, charter school ADA is adjusted for Senate Bill 740 funding determinations and days of operation.
* Adjusted Revenue Limit Funding, Line B-1, Adjusted General Purpose Funding, Line B-1, Local Revenue, Line B-2, and In-lieu of Property Taxes, Line B-2, data are from the applicable CS Transition, COE LCFF, and SD Transition exhibits.

##### Calculation Details

###### EPA Minimum Entitlement (Section A)

* For charter schools, Total ADA for EPA Minimum, Line A-1, is populated by:
  + - CS Transition, Current Year Funded ADA, Line B-4.
* For COEs, Line A-1, is populated by:
  + - COE LCFF, Total County Funded Non-Juvenile Court Schools ADA, Line A-4.
    - COE LCFF, Total Juvenile Court Schools ADA, Line A-7.
* For school districts, Line A-1, is populated by:
  + - SD Transition, Current Year Funded ADA, Including NSS, Line B-5.
    - BA COVPT, Line G-5 (credited to district of attendance).
    - BA Choice, Line G-5 (credited to district of attendance).
    - BA Open Enrollment, Line G-5 (credited to district of attendance).
* EPA Minimum Funding, Line A-3, is determined by multiplying Total ADA for EPA, Line A-1, by $200 per ADA, Line A-2.

###### EPA Proportionate Share Cap (Section B)

* For charter schools, Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA, Line B-1, is populated by:
  + CS Transition, Adjusted General Purpose Funding, Line B-5.
* For COEs, Line B-1, is populated by:
  + COE LCFF, Total Adjusted Revenue Limit Funding, Line C-6.
* For school districts, Line B-1, is populated by:
  + SD Transition, Adjusted Total Deficited Base Revenue Limit, Line B-3.
  + SD Transition, Adjusted Total Other Revenue Limit, Line B-6.
  + SD Transition, Adjusted Necessary Small Schools Allowance (Deficited), Line B-7.
* Local Revenue/In-lieu of Property Taxes, Line B-2, is populated by:
  + CS Transition, Total In-lieu of Property Taxes, Line F-7.
  + COE LCFF, Total Local Revenue Limit Funding, Line D-2.
  + SD Transition, Local Revenue, Line F-2.
* EPA Proportionate Share Cap, Line B-3, is the difference between the Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA, Line B-1, and Local Revenue/In-lieu of Property Taxes, Line B-2.

###### EPA Proportionate Share (Section C)

* Statewide EPA Proportionate Share Ratio, Line C-2, is the statewide sum of Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA, Line C-1, divided by the EPA revenue amount available for the fiscal year, adjusted to ensure all LEAs receive the EPA Minimum Funding and do not exceed the EPA Proportionate Share Cap.
* EPA Proportionate Share, Line C-3, is calculated by multiplying the LEA’s Adjusted Revenue Limit or Adjusted General Purpose Funding for EPA, Line C-1, by the Statewide EPA Proportionate Share Ratio, Line C-2.

###### EPA Entitlement (Section D)

* EPA Entitlement, Line D-1, is the greater of the EPA Minimum Funding, Line A-3, or the EPA Proportionate Share, Line C-3, not to exceed the EPA Proportionate Share Cap, Line B-3.
* Miscellaneous Adjustments, Line D-2, are adjustments to the EPA Entitlement to offset for overpayments.
* Adjusted EPA Entitlement, Line D-3, is the sum of the EPA Entitlement, Line D-1, and Miscellaneous Adjustments, Line D-2. This amount populates the LCFF calculations as outlined in Subsequent Calculations section.
* Prior Year Annual Adjustment, Line D-4, is the difference between the Adjusted EPA Entitlement, Line D-3, of the prior year’s P-2 certification and the Adjusted EPA Entitlement, Line D-3, of the Annual certification for that year. This amount can be positive or negative.
* Current Year Entitlement Net of Prior Year Annual Adjustment, Line D-5, is the sum of the Adjusted EPA Entitlement, Line D-3, and the Prior Year Annual Adjustment, Line D-4.

###### EPA Payment Schedule (Section E)

Payment schedule is applicable to P-1 and P-2 periods only and reflects an LEA’s third and fourth quarterly payments, respectively. Changes resulting from the Annual re-calculation are net against the current year EPA Entitlement.

* Quarterly Payment Percentage, Line E-1, is the percentage of the Current Year EPA Entitlement Net of Prior Year Adjustments that is being paid. The percentage will be prorated if there are insufficient funds available to allocate the full quarterly share.
* Prior Payments, Line E-2, is the LEA’s EPA payments to date for the current fiscal year.
* Recoveries, Line E-3, reflects overpaid EPA funds returned by the LEA to the state.
* Paid to Date, Line E-4, is the difference between Prior Payments, Line E-2, and Recoveries, Line E-3.
* Payment Due, Line E-5, is the Current Year Entitlement Net of Prior Year Annual Adjustment, Line D-5, multiplied by the Payment Percentage, Line E-1, less the amount Paid to Date, Line D-4.
* Payment Adjustment, Line E-6, is an adjustment to the Payment Due, Line E-5, for overpaid charter schools and significantly overpaid school districts and county offices of education.
* EPA Quarterly Payment, Line E-7, is the amount of the quarterly apportionment for the LEA and is the calculated difference between Payment Due, Line E-5, and Payment Adjustment, Line E-6.

**EPA entitlements are held constant as of Annual for all LEAs.**

CDE publishes LEA level and county level payment schedules by fiscal year for each certification on the EPA web page at <https://www.cde.ca.gov/fg/aa/pa/epa.asp>. The EPA web page also contains the calculations and payment schedules for first and second quarter EPA apportionments and frequently asked questions about the calculations, reporting requirements and uses of funds.

#### Charter School LCFF Transition Calculation

##### Exhibit Purpose

The Charter School LCFF Transition Calculation (CS Transition) exhibit calculates a charter school’s Local Control Funding Formula (LCFF) funding during the transition years until all school districts and charter schools are funded at the LCFF Target, when LCFF is fully implemented.

Charter schools in an all-charter district will not have data in this exhibit. Under LCFF, all-charter districts are funded as districts and are included in the School District LCFF Transition (SD Transition) exhibit*.*

##### Authority

*Education Code* (*EC*) sections 42238.03 and 47635 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[Charter School ADA (CS ADA)](#csada)

[2012–13 Categorical Program Entitlements Subsumed into LCFF (2012–13 Categoricals)](#categorical1213)

[Charter School LCFF Target Entitlement (CS Target)](#cstarget)

[Prior Year Gap Rate per ADA Calculation (PY Gap)](#_Prior_Year_Gap)

[Economic Recovery Target (ERT)](#ert)

[School District Local Revenue (SD Local Revenue)](#sdlocalrev)

[Local Revenue Detail by District of Residence (Local Revenue Detail)](#cslocalrevenue) (For charter schools authorized pursuant to *EC* sections 47605.5 and 47605.6 only.)

[Education Protection Account Calculation (EPA Calc)](#EPA)

##### Subsequent Calculations

[Local Revenue Detail](#_Local_Revenue_Detail)

* If the charter school was not funded based on the Target in the prior year, Total Floor Entitlement, Line B-13, and Current Year Gap Funding, Line C-3, populates Floor and Current Year Gap Funding, Line E-1 of the Local Revenue Detail exhibit.

Principal Apportionment Summary (PA Summary)

* LCFF State Aid, Adjusted for Minimum State Aid Guarantee and *EC* 47635(a)(4) Offset, Line H-3 of the CS Transition exhibit, populates the Charter School LCFF State Aid, Line A-3 of the PA Summary.

##### Data Sources

In addition to data from the Preceding Calculations listed above, the CS Transition exhibit uses the following data elements:

* The Fund Based on Target Formula criteria displays a true/false value. This check is based on the Second Principal (P-2) Apportionment data from the prior fiscal year. If the charter school does not have an LCFF Need in the prior fiscal year, a true value will display, and the charter school will be funded based on its Target in the current and future years.
* The Statewide Gap Funding Rate is a proration factor determined based on the total LCFF Need of school districts and charter schools statewide, and the appropriation made for gap funding established in the annual Budget Act.
* Principal Apportionment Data Collection (PADC) Software is used by charter schools to report charter school physical locations on the Charter School Physical Location entry screen. Physical location data from the PADC Software is used to determine a newly operational charter school’s Determinative School District, and the respective New Charter Floor Rate, in the charter school’s first year of operation.
* Education Protection Account entitlements are calculated and apportioned separately from the Principal Apportionment. See the EPA Calc exhibit and the EPA web page at: <https://www.cde.ca.gov/fg/aa/pa/epa.asp> for additional information.
* 2012–13 General Purpose Block Grant Funding and 2012–13 funded average daily attendance (ADA) are as of the 2012–13 Annual Apportionment (February 2014). These funding components in the Floor are held constant for the duration of LCFF transition funding.

##### Calculation Details

###### Target (Section A)

Target Entitlement, Line A-1, is populated from the LCFF Target Entitlement, Line F-1, of the CS Target exhibit*.*

###### Floor (Section B)

* Base Floor Rate, Line B-3, is calculated by dividing 2012–13 General Purpose Block Grant Funding, Line B-1, by 2012–13 Funded ADA, Line B-2.
* Current Year Funded ADA, Line B-4, is from the Attendance Charter School – Funded ADA, Total Funded ADA, Line E-5, and Attendance Charter Funded County Programs – Funded ADA Total Funded ADA, Line J-5 of the CS ADAexhibit.
* Adjusted General Purpose Funding, Line B-5, is calculated by multiplying the Base Floor Rate, Line B-3, by the Current Year Funded ADA, Line B-4.
* 2012–13 Categorical Program Entitlements excluding *EC* sections 42606 and 47634.1, Line B-6, is from Total 2012–13 Entitlements, Deficited (Excluding *EC* sections 42606 and 47634.1, Net of Basic Aid Reductions), Line A-52 of the 2012–13 Categoricals exhibit. If there is no reported ADA in the current year, Line B-6 will be zero.
* Charter School Categorical Program Entitlement Rate Per ADA for *EC* sections 42606 and 47634.1, Line B-7, is from Charter School Categorical Program Entitlement Rate Per ADA, Line A-59 of the 2012–13 Categoricalsexhibit.
* Charter School Categorical Program Funding, Line B-8, adjusts the previously funded charter school categorical programs under *EC* sections 42606 and 47634.1 for growth (positive or negative), and is calculated by multiplying the per ADA rate on Line B-7 by the Current Year Funded ADA, Line B-4.

Newly Operational Charter School Floor

Year First Commencing Operations, Determinative School District information, and lines B-9 and B-10 only apply to newly operational charter schools commencing operations in 2013–14 or later. These charter schools do not have 2012–13 funding data on lines B-1 through B-3 and B-5 through B-8 of this exhibit.

* Year First Commencing Operations is the year the new charter school becomes operational.
* Determinative School District is the school district in which the newly operational charter school is physically located. Pursuant to *EC* Section 42238.03(f), the new charter school is determined to have a prior year per ADA funding amount equal to the prior year funding (Floor plus Gap) per ADA of the Determinative School District. If a charter school is physically located in more than one school district, the funding rate per ADA is from the school district with the highest prior year rate per ADA. The authorizing school district is included in the determination of physical location, or the sponsoring school district, if the charter school was authorized on appeal pursuant to *EC* Section 47605(j). (Note: because they are based on different criteria, the Determinative School District for a new charter school’s Floor calculation may differ from the Determinative School District on the Charter School Unduplicated Pupil Percentage exhibit).
* New Charter Floor Rate per ADA based on Determinative School District, Line B-9, is populated with the Determinative School District’s prior year funding rate per ADA based on the Year First Commencing Operations. The determination of a newly operational charter school’s floor rate in its first year of operation becomes final as of the Second Principal Apportionment of the applicable year, and is held constant for the duration of the LCFF transition.
* Newly Operational Charter School Floor Funding, Line B-10, is calculated by multiplying the New Charter Floor Rate per ADA on Line B-9 by the Current Year Funded ADA, Line B-4.
* Commencing with 2014–15, Line B-11 is populated from the PY Gap exhibit, Line B-1. The Cumulative Gap Rate is then multiplied by Current Year Funded ADA, Line B-4, resulting in the Prior Year(s) Gap Adjusted for Current Year Funded ADA, Line B-12.
* Total Floor Entitlement, Line B-13, is the sum of the Adjusted General Purpose Funding, Line B-5, plus Categorical Program Entitlements, lines B-6 and B-8, plus Newly Operational Charter School Floor Funding, Line B-10, and, Prior Year(s) Gap adjusted for Current Year Funded ADA, Line B-12.

###### Current Year Gap (Section C)

* LCFF Need, Line C-1, is the difference between the Target Entitlement, Line A-1, and Floor Entitlement, Line B-13. The LCFF Need represents the amount needed to fully fund the charter school under LCFF.
* Current Year Gap Funding, Line C-3, is calculated by multiplying the charter school’s individual LCFF Need, Line C-1, by the Statewide Gap Funding Rate, Line C-2.

###### Economic Recovery Target (Section D)

* Line D-1, if applicable, is obtained from the ERT exhibit. Commencing with 2013–14, a charter school receiving an ERT payment will receive 1/8 of its total entitlement for 8 years (1/8 the first year, 2/8 the second year, etc.) or until the LCFF is fully implemented.

###### Miscellaneous Adjustments (Section E)

* Line E-1, Miscellaneous Adjustments, include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

###### Transition Funding (Section F)

* The Transition Entitlement, Line F-1, is calculated by first looking at the LCFF Need, Line C-1:
* If the charter school does not have an LCFF Need, Transition Entitlement equals Target Entitlement, Line A-1, plus ERT, Line D-1, plus the Miscellaneous Adjustments, Line E-1.
* If the charter school has an LCFF Need, Transition Entitlement equals Floor Entitlement, Line B-13, plus Current Year Gap Funding, Line C-3, plus ERT, Line D-1, plus the Miscellaneous Adjustments, Line E-1.
* If a charter school did not have an LCFF Need as of P-2 the prior year, then the charter school will be funded based on its Target Entitlement in the current and future years.
* Taxes per ADA, Line F-2, is populated from Tax Per ADA, Line B-5, of the SD Local Revenueexhibit of the charter school’s sponsoring local educational agency. Line F-2 of the CS Transition exhibit does not apply to countywide or county program charters, or statewide benefit charter schools.
* Target Base Grant, Line F-4, is populated from Total Base Grant Funding, Line C-5, of the CS Targetexhibit.
* Ratio of Target Base Grant to Target Entitlement, Line F-5, is calculated by dividing the Target Base Grant, Line F-4, by Target Entitlement, Line A-1. This step is skipped if the Fund Based on Target Formula criterion is true.
* Ratio applied to Total Floor and Gap Funding, Line F-6, is calculated by taking the sum of Total Floor Entitlement, Line B-13, plus Current Year Gap Funding, Line C-3, multiplied by the Ratio of Target Base Grant to Target Entitlement, Line F-5. This step is skipped if the Fund Based on Target Formula criterion is true.
* Total In-lieu of Property Taxes, Line F-7:
* If the Fund Based on Target Formula criterion is true, Line F-7 will be the lesser of the average amount of property taxes per ADA, Line F-2, multiplied by Current Year Funded ADA, Line F-3, or Target Base Grant, Line F-4.
* If the Fund Based on Target Formula criterion is false, Line F-7 is the lesser of the average amount of property taxes per ADA, Line F-2, multiplied by Current Year Funded ADA, Line F-3, or the amount determined in the Ratio applied to Total Floor and Gap Funding, Line F-5, not to exceed the Target Base Grant, Line F-4.
* If the charter school is a countywide or county program charter, in-lieu is from Total In-lieu of Property Taxes, Line G-1 of the Local Revenue Detail exhibit.
* If the charter school is a statewide benefit charter, this line is zero.
* Pursuant to *EC* Section 47635(b)(4), this amount is final as of the third recertification of the Annual Apportionment.
* Gross State Aid, Line F-8, is before EPA offsets and equals the Transition Entitlement, Line F-1, less the Total In-lieu of Property Taxes, Line F-7.
* Except for charter schools fully funded through in-lieu, the amount of EPA funding each charter school receives results in a corresponding reduction to the charter school’s Gross State Aid. Accordingly, the EPA entitlement on Line F-9 offsets any Gross State Aid from Line F-8. Net State Aid, Line F-10, is the LCFF state aid funding after the EPA offset.

###### Minimum State Aid (Section G)

LCFF provides a guarantee to ensure no charter school receives less than the amount received in 2012–13 from general purpose funding adjusted for changes in ADA and local revenue, and 2012–13 categoricals. Lines G-1 through G-7 calculate Minimum State Aid for the current year.

* General Purpose Minimum State Aid Adjustments, Line G-2, captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.
* General Purpose Funding Minimum State Aid, Line G-5, is the Adjusted General Purpose Funding determined in the floor calculation increased by General Purpose Minimum State Aid Adjustment, then reduced Total In-lieu of Property Taxes and EPA.
* Categorical Minimum State Aid, Line G-6, is the sum of 2012–13 Categorical Program Entitlements, Line B-6, plus Charter School Categorical Program Funding for *EC* sections 42606 and 47634.1 adjusted for Current Year Funded ADA, Line B-8.
* Minimum State Aid Guarantee, Line G-7, is the sum of General Purpose Funding Minimum State Aid, Line G-5, and Categorical Minimum State Aid, Line G-6.

###### LCFF State Aid, Adjusted for Minimum State Aid Guarantee (Section H)

* The *EC* Section 47635(a)(4) Offset, Line H-1, is determined by taking the sum of Total In-lieu of Property Taxes, Line F-7, plus Minimum State Aid Guarantee, Line G-7, less the Total Floor Entitlement, Line B-13, less Current Year Gap Funding, Line C-3. If this amount is less than zero, the offset amount is zero.
* Additional State Aid to Meet the Minimum Guarantee Adjusted for *EC* Section 47635(a)(4), Line H-2, is determined by taking the difference of the Minimum State Aid Guarantee, Line G-7, less *EC* Section 47635(a)(4) Offset, Line H-1, less Net State Aid, Line F-10. If this amount is less than zero, the additional state aid to meet the minimum state aid guarantee is zero.
* After all components of the transition calculations are complete, a charter school’s final LCFF State Aid, Line H-3, is determined by adding Net State Aid, Line F-10, and, if applicable, Additional State Aid to Meet the Minimum Guarantee Adjusted for *EC* Section 47635(a)(4), Line H-2. This amount populates the Charter School LCFF State Aid, Line A-3, of the PA Summary.

## School District Exhibit Guides

### School District LCFF Target Funding

The following exhibits should be viewed in the order listed below to understand how the LCFF Target Entitlement is calculated:

* School District Necessary Small Schools Allowance for the LCFF Target
* School District ADA
* School District Unduplicated Pupil Percentage
* School District LCFF Target Entitlement

#### School District Necessary Small Schools Allowance for the LCFF Target

##### Exhibit Purpose

The School District Necessary Small Schools Allowance for the LCFF Target (NSS Target) exhibit determines the Necessary Small Schools (NSS) Allowance, which is a component of the Local Control Funding Formula (LCFF) Target Entitlement.

NSS funding is provided to school districts with qualifying schools that serve a small population of students and are geographically isolated, as defined in statute, and is provided in lieu of the LCFF Grade Span Base Grant.

##### Authority

*Education Code (EC)* sections42238.02, 42238.03, and 42280–42289 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the NSS Target exhibit.

##### Subsequent Calculations

[School District ADA (SD ADA)](#sdada)

* Current year NSS average daily attendance (ADA), lines C-1 through C-3 and C-5 of the NSS Target exhibit, populates lines B-6 through B-9 of the SD ADA exhibit.

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

* NSS Funded ADA, lines D-2 through D-4 and D-6 of the NSS Target exhibit, populates lines B-5 through B-8, of the SD Target exhibit.
* Total NSS Allowance - Target, Line D-1 of the NSS Target exhibit, populates Line F-1 of the SD Target exhibit.

[School District Necessary Small Schools Allowance for the LCFF Floor (NSS Floor)](#sdnssfloor)

* Funded ADA for Necessary Small Elementary Schools (NSES), Line D-5 of the NSS Target exhibit, is transferred by school site to Line A-1 of the NSS Floor exhibit.
* Funded ADA for Necessary Small High Schools (NSHS), Line D-6 of NSS Target exhibit, is transferred by school site to Line B-1 of the NSS Floor exhibit.

For Minimum State Aid calculations for NSS, refer to the [School District LCFF Transition Calculation (SD Transition)](#sdtransition).

##### Data Sources

School districts report ADA through the Principal Apportionment Data Collection (PADC) Software three times a year for each reporting period, as follows:

* First Principal Apportionment (P-1): ADA for all full school months prior to December 31;
* Second Principal Apportionment (P-2): ADA for all full school months prior to April 15; and,
* Annual Apportionment: ADA for the full school year.

For purposes of determining NSS allowances, Regular ADA (includes Opportunity Classes, Home and Hospital, and Special Day Class) is considered final as of P-2/P-2 Corrected reporting; Extended Year Special Education ADA is considered final as of the Annual/Annual Corrected reporting.

At the P-1 and P-2 Apportionments, the NSS Target exhibit will reflect ADA reported and processed as of P-1 and P-2, respectively. At the Annual Apportionment and subsequent re-certifications, the NSS Target exhibit will be a blend of Regular ADA based on the P-2 reporting period and Extended Year Special Education ADA based on the Annual reporting period.

###### Current Year Data

* NSS ADA, Full-Time Teachers and FTE Certificated Employees are obtained from Section C of the NSS screen in the PADC Software.

###### Prior Year Data

* For elementary schools funded as NSS in prior year, ADA and number of Full-Time Teachers are pulled from prior year NSS Target exhibit, lines A-1, A-2, A-3 and A-5, Current Year column.
* For high schools funded as NSS in prior year, ADA and number of FTE Certificated Employees are pulled from prior year NSS Target exhibit, lines B-1 and B-2, Current Year column.

For schools not funded as NSS in prior year, the data is obtained from current year reporting in Section D of the NSS data entry screen in the PADC Software.

##### Calculation Details

###### School Site Specific Calculations (Sections A and B)

For each NSS school site, the following calculations are made using current year data and prior year data:

* NSES Allowance, Line A-6 for each qualifying elementary school is based on the Total NSES ADA, Line A-4, and the number of Full-Time Teachers, Line A-5, whichever provides the lesser allowance according to the current fiscal year NSS Funding Band Amounts available at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.
* The NSHS Allowance, Line B-3 for each qualifying high school is based on Grades 9–12 ADA, Line B-1, and the number of FTE Certificated Employees, Line B-2, whichever provides the lesser allowance according to the current fiscal year NSS Funding Band Amounts available at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.
* Prior Year Add-on Amount per ADA, lines A-7 and B-4, is based on the 2012–13 Annual School District Revenue Limit Calculations exhibit, adjusted by cost of living adjustment (COLA) for each fiscal year past 2012–13. The Prior Year Add-on Amount is multiplied by current year COLA, if applicable, to determine the Add-on Amount per ADA for each school, lines A-9 and B-6. This amount reflects funding authorized by *EC* sections 42289-42289.5 and, as of 2013–14 does not include the AB 851 funding. The Add-on Amount per ADA is multiplied by NSES or NSHS ADA to determine NSS Add-on Allowance, lines A-10 and B-7.
* NSES Allowance and NSES Add-on Allowance are combined into the Total NSES Allowance, Line A-11. NSHS Allowance and NSHS Add-on Allowance are combined into the Total NSHS Allowance, Line B-8.

###### School District Summary (Sections C and D)

The ADA and allowance calculations for each NSES and NSHS school site in the district are summed to the school district level as follows:

* NSES and NSHS ADA for each school site are combined in the School District Summary section by grade span, lines C-1 through C-5 for the prior and current year.
* The sum of all schools’ NSES allowances, Line C-6 and the sum of all schools’ NSHS allowances, Line C-7 are added together on the Total NSS Allowance, Line C-8.
* The greater of prior year or current year Total NSS Allowance, Line C-8 is selected as the Total NSS Allowance - Target, Line D-1.

The ADA associated with the year in which the Total NSS Allowance - Target is based, is reported by grade span and school district total, lines D-2 through D-6, and becomes the school district’s NSS funded ADA.

#### School District ADA

##### Exhibit Purpose

The School District ADA (SD ADA) exhibit determines school district average daily attendance (ADA) by grade span (TK/K–3, 4–6, 7–8, 9–12), which is used to calculate Local Control Funding Formula (LCFF) funding.

##### Authority

*Education Code* (*EC*)Section 42238.05 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District Necessary Small Schools Allowance for the LCFF Target (NSS Target)](#sdnsstarget)

[Charter School ADA (CS ADA)](#csada)

##### Subsequent Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

* Total District LCFF Base Grant ADA by grade span, lines F-1 through F-4 of the SD ADA exhibit populates lines B-1 through B-4 of the SD Target exhibit.
* Total District Supplemental and Concentration ADA by grade span, lines H-1 through H-4 of the SD ADA exhibit populates lines B-5 through B-8 of the SD Target exhibit.

[School District Local Revenue (SD Local Revenue)](#sdlocalrev)

* Total District ADA, Line H-5 of the SD ADA exhibit populates Line B-1 of the SD Local Revenue exhibit.
* Charter School ADA (Sponsoring District), Line I-5 of the SD ADA exhibit populates Line B-2 of the SD Local Revenue exhibit.

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* Total District LCFF Base Grant ADA, Line F-5 of the SD ADA exhibit populates Line B-2 of the SD Transition exhibit.
* Total District Supplemental and Concentration ADA, Line H-5 of the SD ADA exhibit populates Line B-5 of the SD Transition exhibit.

##### Data Sources

In addition to the preceding calculations referenced above, the SD ADA exhibit uses the following information:

###### Prior Year ADA Adjustments

* School districts report prior year ADA adjustments in the Principal Apportionment Data Collection (PADC) Software, Attendance School District data entry screen, Prior Year ADA Adjustment entry tab.
* Prior year ADA is reported by grade span, based on the grade span of the ADA in the prior year.

###### Current Year ADA

* School districts report current year ADA in the PADC Software, Attendance School District and Attendance Supplement School District (credited to district of attendance) data entry screens, Regular ADA tab.
* County offices of education (COE) report ADA for students they serve but are not funded for under the COE LCFF model by district of residence in the District Funded County Program data entry screen in the PADC Software. There may be more than one COE that reports ADA that affects the school district’s ADA.
* To access an Excel file that will show the transfer of enrollment and unduplicated pupil counts by district of residence, navigate to <https://www.cde.ca.gov/fg/aa/pa/index.asp>, select the appropriate fiscal year, and under the First or Second Principal Apportionment, select Funding Excel Files and then select the Report of Attendance and CALPADS Enrollment/Unduplicated Pupil Count Transfers for District Funded County Program Students.

###### All-Charter District - Current Year P-2 Resident and Non-Resident ADA

* ADA for All-charter districts is reported in the PADC Software under Attendance Charter School – All-Charter District data entry screen, by each charter school site.
* ADA reported in the PADC Software is adjusted for SB 740 funding determinations for non-classroom based ADA and days of operation if the charter school did not operate the required number of days (see ADA Adjustments in Charter School ADA for further information).

##### Calculation Details

###### Prior Year P-2 ADA (Section A)

This section only reflects school district ADA categories used in the greater of current or prior year calculation. Before the comparison of current year to prior year ADA can be made, prior year ADA may need to be adjusted for the specific conditions described below so that the ADA comparison is equitable.

* Lines A-1 through A-4 are populated with prior year P-2 ADA from lines B-11 through B-14 of the prior year SD ADA exhibit.
* Lines A-6 through A-9 are populated with prior year P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year. This ADA is reported in the PADC Software, Attendance School District data entry screen, Prior Year Adjustment tab, Line C-3.
* Lines A-11 through A-14 are populated with prior year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school of the district in the prior year. This ADA is reported in the PADC Software, Attendance School District data entry screen, Prior Year Adjustment tab, Line C-6.
* Lines A-16 through A-19 are populated with prior year P-2 ADA for district resident pupils attending a school that met the following conditions:
* The school was a district non-charter school in any year before the prior year.
* The school was operated as a district-approved charter school in the prior year.
* The school is again operated as a district non-charter school in the current year.

This ADA is reported in the PADC Software, Attendance School District data entry screen, Prior Year Adjustment tab, Line C-9.

* Lines A-21 through A-24 are populated with the net gain or loss in ADA resulting from a district reorganization or transfer of territory. This ADA is reported in the PADC Software, Attendance School District data entry screen, Prior Year Adjustment tab, Line C-12, and in some cases is determined and populated by CDE.
* Lines A-26 through A-29 are populated by CDE to adjust prior year ADA due to a change in a status of a Necessary Small School (NSS). If a school in the district was funded as a NSS in the prior year but is not funded as NSS in the current year, the adjustment is positive, adding prior year NSS ADA to the school district’s prior year ADA. If a school in the district was not funded as a NSS in the prior year but is funded as NSS in the current year, the adjustment is negative, subtracting prior year NSS ADA from the school district’s prior year ADA.
* Total Prior Year P-2 ADA, lines A-31 through A-34, subtotaled on Line A-35, includes all of the above ADA and adjustments. This is the school district’s prior year P-2 ADA that is used to determine if current or prior year ADA is greater.

###### Current Year ADA (Section B)

School districts report ADA through the PADC Software at each reporting period, for a total of three times a year (P-1: all full school months prior to December 31; P-2: all full school months prior to April 15; and Annual: the full school year). For purposes of determining district LCFF funding, specific categories of ADA are considered final either as of P-2/P-2 Corrected or Annual/Annual Corrected. At the P-1 Apportionment and P-2 Apportionment, the SD ADA exhibit will reflect ADA reported and processed as of P-1 and P-2, respectively. At the Annual Apportionment and subsequent recertifications, the SD ADA exhibit will be a blend of ADA that is final as of the P-2 reporting period and ADA that is final as of the Annual reporting period. The periods in which ADA is considered final for LCFF funding are noted below.

* Lines B-1 through B-4 are populated with current year ADA reported in the PADC Software, Attendance School District and Attendance Supplement School District data entry screens, Regular ADA tab:
* Line A-1, which includes regular ADA and ADA in Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education, is final as of the P-2 or P-2 Corrected period.
* Line A-2, which includes ADA in Extended Year Special Education, is final as of the Annual or Annual Corrected period.

This ADA includes ADA for schools funded as NSS.

* Lines B-6 through B-9 are populated with current year ADA for schools funded as NSS from the NSS Target exhibit, Line C-1 to C-3 and Line C-5, current year column.
* Lines B-11 through B-14 represent Total P-2 ADA determined by subtracting current year NSS ADA, lines B-6 through B-9, from current year school district P-2 ADA, lines B-1 through B-4.
* Total P-2 ADA, Line B-15 is the sum of lines B-11 through B-14.

###### ADA pursuant to *EC* Section 42238.05 (Section C)

* Greater of Current or Prior Year P-2 ADA, Line C-1, is determined by selecting the greater of Total Prior Year P-2 ADA, Line A-35, or current year Total P-2 ADA, Line B-15. When current year and prior year P-2 ADA are the same, lines C-2 through C-5 are populated by grade span based on current year P-2 ADA.
* Lines C-2 through C-5 are populated with ADA by grade span based on the year with the greater total ADA, as determined on Line C-1.

###### All-Charter District ADA (Section D)

This section applies only to all-charter districts established pursuant to *EC* Section 47606. Pursuant to *EC* Section 47613.1, all-charter districts are funded based on the greater of current or prior year ADA for resident ADA only.

* Prior year ADA and current year ADA (funded ADA after adjustments for SB 740 funding determinations and days of operation) for pupils residing within the boundaries of an all-charter district are identified on lines D-1 through D-4 and D-6 through D-9, respectively.
* Greater of Current or Prior Year P-2 Resident ADA, Line D-11, is determined by selecting the greater of Total Prior Year ADA, Line D-5, or Total Current Year ADA, Line D-10.
* Lines D-12 through D-15 are populated with ADA by grade span based on the year with the greater total ADA, as determined on Line D-11.
* All other P-2 and Annual ADA (Resident and Non-Resident) Not Subject to the Greater of Current or Prior Year P-2 ADA (funded ADA after Days of Operation Adjustment) are identified on lines D-17 through D-20.
* Resident and non-resident ADA for the all-charter district are subtotaled on lines D-22 through D-25.

###### Additional LCFF ADA (Section E)

ADA categories contained in this section are funded based on current year ADA and are **not** subject to the determination of greater of current or prior year ADA.

* SD Annual ADA, lines E-1 through E-4, are populated for the following categories:
  + Special Education – Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools – Licensed Children’s Institutions. This ADA is reported by a school district in the PADC Software, Attendance School District data entry screen, Regular ADA tab, Line A-3.
  + Extended Year – Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools – Licensed Children’s Institutions. This ADA is reported by a school district in the PADC Software, Attendance School District data entry screen, Regular ADA tab, Line A-4.
  + Community Day School, is reported in the PADC Software, Attendance School District data entry screen, Regular ADA tab, Line A-5.
  + This ADA is considered final as of the Annual or Annual Corrected period.
* P-2 ADA for District Funded County Programs, lines E-6 through E-9, are populated for the following categories:
  + County Community Schools is reported by a COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-1.
  + Special Education - Special Day Class is reported in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-2.
  + Other County Operated Programs is reported by a COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-5.
  + County School Tuition (Out-of-State) [EC 2000 and 46380] is reported by a COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-6.
  + This ADA is considered final as of P-2 or P-2 Corrected.
* Annual ADA for District Funded County Programs, lines E-11 through E-14, are populated for the following categories:
  + Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions. This ADA is reported by a COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-3.
  + Extended Year Special Education - Special Education [EC 56345(b)(3)], Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions. This ADA is reported by a COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-4.
  + This ADA is considered final as of the Annual or Annual Corrected period.
* For additional information about ADA for pupils who are served by the COE but not funded under the COE’s Alternative Education Grant (rather they are funded with the school district of residence) refer to the Frequently Asked Questions posted on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

###### Total District LCFF Base Grant ADA (Section F)

Lines F-1 through F-4 are the sum of the following:

* + For school districts, ADA Pursuant to *EC* Section 42238.05 (greater of current or prior year ADA), by grade span, lines C-2 through C-5
  + For all-charter districts, Total All-Charter District Funded ADA, lines D-22 through D-25
  + Annual ADA, lines E-1 through E-4
  + P-2 ADA for District Funded County Programs, lines E-6 through E-9
  + Annual ADA for District Funded County Programs, lines E-11 through E-14

###### Necessary Small School Funded ADA (Section G)

Lines G-1 through G-4 are populated with NSS Funded ADA determined on the NSS Target exhibit, lines D-2 through D-6. For school districts with no NSS funding and all-charter districts, the amount is zero.

**Total District LCFF Supplemental and Concentration ADA (Section H)**

* Lines H-1 through H-4 are calculated by adding Total District LCFF Base Grant ADA, lines F-1 through F-4, to the Necessary Small School Funded ADA, lines G-1 through G-4. This ADA is used in the calculation of LCFF Supplemental and Concentration grants on the SD Target exhibit.
* Total District ADA, Line H-5, is the sum of lines H-1 through H-4.

###### Charter School ADA (Section I)

Lines I-1 through I-4 are populated with charter school ADA for which the school district is the sponsor pursuant to *EC* Section 47632 and adjusted as necessary.

###### Total District and Charter ADA (Section J)

Line J-1 is the sum of Total District ADA, Line H-5, and Total Charter School ADA, Line I-5. This ADA is used for the in-lieu tax calculation on the SD Local Revenue exhibit.

#### School District Unduplicated Pupil Percentage

##### Exhibit Purpose

The School District Unduplicated Pupil Percentage (SD UPP) exhibit determines the Unduplicated Pupil Percentage (UPP) for use in calculating Supplemental and Concentration Grant Funding in the Local Control Funding Formula (LCFF) Target Entitlement.

##### Authority

*Education Code* (*EC*) Section 42238.02(b), available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the SD UPP exhibit.

##### Subsequent Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

* The Unduplicated Pupil Percentage, Line C-1, populates Line D-1 of the SD Target exhibit for calculating Supplemental Grant Funding.
* The Unduplicated Pupil Percentage, Line C-1, populates Line E-1 of the SD Target exhibit for calculating Concentration Grant Funding.

[Charter School Unduplicated Pupil Percentage (CS UPP)](#csupp)

* The Unduplicated Pupil Percentage, Line C-1, populates, Line D-3, as applicable, of the CS UPP exhibit for charter school(s) where the school district is identified as the determinative school district.

##### Data Sources

###### CALPADS Enrollment and Unduplicated Pupil Count

* School districts report and certify enrollment and other student-level demographic data in the California Longitudinal Pupil Achievement Data System (CALPADS); this information is used by the California Department of Education (CDE) to derive the unduplicated pupil count.
* The enrollment and unduplicated pupil counts are a point-in-time count collected on Census Day, the first Wednesday of October.
* Unduplicated pupil count refers to the number of enrolled pupils that are classified as an English learner, eligible for a Free or Reduced-Price Meal, or Foster Youth. This is an unduplicated count, meaning individual pupils are counted only once, regardless of whether they qualify in more than one category.

###### CALPADS Enrollment and Unduplicated Pupil Count for District Funded County Program Students

* Any enrollment and unduplicated pupil counts in a county office of education’s (COE) CALPADS data that are for students in programs other than Juvenile Court Schools [*EC* Section 2574(c)(4)(B)] or County Funded Non-Juvenile Court programs [*EC* Section 2574(c)(4)(A)], are subtracted from the COE’s UPP calculation and added to the district(s) of residence(s) UPP calculation(s).
* These students are served by the COE but are not funded under the COE’s Alternative Education Grant; rather the school district of residence is funded for these students. For more information, refer to the Frequently Asked Questions posted on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

Audit Adjustments to CALPADS Enrollment and Unduplicated Pupil Count

* The School District Audit Adjustments to CALPADS Data entry screen in the PADC Software is used by a school district at the Annual (or Annual Corrected) reporting period to report audit adjustments to its CALPADS data.
* The COE Audit Adjustments to CALPADS Data entry screen in the PADC Software is used by a COE at the Annual (or Annual Corrected) reporting period to report audit adjustments to its CALPADS data that affect the district(s) of residence(s) data for district funded county program students.

##### Calculation Details

The UPP calculation includes data for the current year plus two prior years. Individual UPP calculations are not done on each year’s data and then averaged, rather, the sum of unduplicated pupil counts for the three years is divided by the sum of enrollment for the three years to produce the current year’s UPP.

###### Enrollment

* CALPADS Enrollment, Line A-1, is populated with enrollment reported and certified by the school district in CALPADS.
* CALPADS Enrollment for District Funded County Program Students, Line A-2, is populated with student enrollment data reported and certified by the COE in CALPADS, with a Student School Transfer Code (Field 1.30) of 1–4 or 6 where this school district is identified as the district of geographic residence (Field 1.31).
* Audit Adjustment to CALPADS Enrollment (Annual only), Line A-3, is populated with the net change in enrollment reported by the school district in the School District Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Audit Adjustment to CALPADS Enrollment for District Funded County Program Students (Annual only), Line A-4, is populated with the net change in enrollment for the school district reported by COE(s) in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-1.
* Adjusted Enrollment, Line A-5, is the sum of lines A-1 through A-4.

###### Unduplicated Pupil Count

* CALPADS Unduplicated Pupil Count, Line B-1, is populated with the unduplicated pupil count reported and certified by the school district in CALPADS.
* CALPADS Unduplicated Pupil Count for District Funded County Program Students, Line B-2, is populated with student unduplicated pupil count data reported and certified by the COE in CALPADS, with a Student School Transfer Code (Field 1.30) of 1–4 or 6 where this school district is identified as the district of geographic residence (Field 1.31).
* Audit Adjustment to CALPADS Unduplicated Pupil Count (Annual only), Line B-3, is populated with the net change in unduplicated pupil count reported by the school district in the School District Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Audit Adjustment to CALPADS Unduplicated Pupil Count for District Funded County Program Students (Annual only), Line B-4, is populated with the net change in unduplicated pupil count for the school district reported by COE(s) in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-1.
* Adjusted Unduplicated Pupil Count, Line B-5, is the sum of lines B-1 through B-4.

###### Unduplicated Pupil Percentage

Unduplicated Pupil Percentage, Line C-1, is Line B-5 divided by Line A-5.

#### School District LCFF Target Entitlement

##### Exhibit Purpose

The School District LCFF Target Entitlement (SD Target) exhibit determines school district target funding pursuant to the Local Control Funding Formula (LCFF). During the LCFF transition period, the LCFF Target Entitlement will not represent actual funding for most school districts.

##### Authority

*Education Code* (*EC)* Section 42238.02 and 42238.05 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District Necessary Small Schools Allowance for the LCFF Target (NSS Target)](#sdnsstarget) (If applicable)

[School District ADA (SD ADA)](#sdada)

[School District Unduplicated Pupil Percentage (SD UPP)](#sdupp)

[2012–13 Categorical Program Entitlements Subsumed into LCFF (2012–13 Categoricals)](#categorical1213)

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* School District LCFF Target Entitlement, Line G-1, populates Line A-1 of the SD Transition exhibit.

##### Data Sources

In addition to the preceding calculations referenced above, the SD Target uses the following information:

* Cost of living adjustment (COLA)
* Grade span adjustment (GSA)
* Base grant
* Supplemental and Concentration factors

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

##### Calculation Details

###### BASE GRANT FUNDING (Sections A, B and C)

Prior Year Base Grant per ADA

Lines A-1 through A-4 represent the prior year’s base grants per ADA, by grade span.

COLA Factor

The current year COLA is reflected on Line A-5.

Current Year Base Grant per ADA

Current Year Base Grant per ADA by grade span, lines A-6 through A-9, is calculated by multiplying the Prior Year Base Grant per ADA by grade span, lines A-1 through A-4, by the COLA Factor, Line A-5.

Adjustments

* The K–3 GSA of 10.4 percent [*EC* Section 42238.02(d)(3)(A)] is reflected on Line A-10. For any school district that is found during the LEA’s annual audit to not have met the conditions to receive the additional funding, this amount will be reduced to 1.00 for subsequent calculations of that year’s Target.
* The 9–12 GSA of 2.6 percent [*EC* Section 42238.02(d)(4)] is reflected on Line A-11.

Current Year Adjusted Base Grant per ADA

* Grades K–3 Current Year Adjusted Base Grant per ADA, Line A-12, is populated by the Grades K–3 Current Year Base Grant per ADA, Line A-6, multiplied by the Grades K–3 Adjustment, Line A-10.
* Grades 9–12 Current Year Adjusted Base Grant per ADA, Line A-13, is populated by the Grades 9–12 Current Year Base Grant per ADA, Line A-9, multiplied by the Grades 9–12 Adjustment, Line A-11.

Average Daily Attendance

* Base Grant ADA, lines B-1 through B-4, is based on school district funded ADA, by grade span, as determined in the SD ADA Exhibit, lines F-1 through F-4, which excludes Necessary Small School (NSS) ADA.
* Supplemental and Concentration Grant ADA, lines B-5 through B-8, is based on school district funded ADA, by grade span, as determined in the SD ADA Exhibit, lines H-1 through H-4, which includes NSS ADA.

Base Grant Funding

* Base Grant Funding for each grade span, lines C-1 through C-4, is calculated by multiplying Base Grant ADA, lines B-1 through B-4, by the corresponding Current Year Base Grant per ADA, lines A-7 and A-8, and Current Year Adjusted Base Grant per ADA, lines A-12 and A-13.
* Total Base Grant Funding, Line C-5, is the sum of lines C-1 through C-4.

###### SUPPLEMENTAL GRANT FUNDING

* Unduplicated Pupil Percentage (UPP), Line D-1, populates from the SD UPP Exhibit, Line C-1.
* Line D-2 contains the Supplemental Grant Factor of 20 percent [*EC* Section 42238.02(e)].
* Supplemental Grant for each grade span, lines D-3 through D-6, is calculated by multiplying the Current Year Base Grant per ADA, lines A-7 and A-8, and Current Year Adjusted Base Grant per ADA lines A-12 and A-13, by the corresponding Supplemental and Concentration Grant ADA, lines B-5 through B-8, by the UPP, Line D-1, and by the Supplemental Grant Factor, Line D-2.
* Total Supplemental Grant Funding, Line D-7, is the sum of lines D-3 through D-6.

###### CONCENTRATION GRANT FUNDING

* UPP, Line E-1, populates from the SD UPP exhibit, Line C-1.
* Percentage used to calculate Concentration Grant, Line E-2, is determined by subtracting 55 percent [*EC* Section 42238.02(f)] from the UPP, Line E-1. If the UPP is 55 percent or less, Line E-2 will be zero and the school district is not eligible to receive a Concentration Grant.
* Line E-3 contains the Concentration Grant Factor of 50 percent [*EC* Section 42238.02(f)].
* Concentration Grant Funding by grade span, lines E-4 through E-7, is computed by multiplying the Current Year Base Grant per ADA, lines A-7 and A-8, and Current Year Adjusted Base Grant per ADA, lines A-12 and A-13 by the corresponding Supplemental and Concentration Grant ADA, lines B-5 through B-8, by the school district’s Concentration Grant Percentage, Line E-2, and by the Concentration Grant Factor, Line E-3. If Line E-3 is zero, Concentration Grant Funding will also be zero.
* Total Concentration Grant Funding, Line E-8, is the sum of lines E-4 through E-7.

###### ALLOWANCE AND ADD-ON FUNDING

* Necessary Small School Allowance – Target, Line F-1 populates from the NSS Target exhibit, Line D-1.
* *EC* Section 42238.02(g) Add-On (based on 2012–13 Targeted Instructional Improvement Block Grant), Line F-2 is the 2012–13 funding for this program as reduced by the 2012–13 Budget Act Control Section 12.42. The amount populates from the 2012–13 Categoricals exhibit, Line A-37.
* *EC* Section 42238.02(h) Add-On (based on 2012–13 Home-to-School Transportation), Line F-3 is the 2012–13 funding for this program as reduced by the 2012–13 Budget Act Control Section 12.42. The amount populates from the 2012–13 Categoricals exhibit, Line A-8.
* *EC* Section 42238.02(h) Add-On (based on 2012–13 Small School District Bus Replacement Program), Line F-4 the 2012–13 funding for this program. The amount populates from the 2012–13 Categoricals exhibit, Line A-9.
* Total Allowance and Add-on Funding, Line F-5, is the sum of lines F-1 through F-4.

###### LCFF TARGET ENTITLEMENT

LCFF Target Entitlement, Line G-1, is the sum of the Total Base Grant Funding, Line C-5, Total Supplemental Grant Funding, Line D-7, Total Concentration Grant Funding, Line E-8, and Total Allowance and Add-on Funding, Line F-5. This amount populates the SD Transition exhibit, Line A-1.

### School District LCFF Transition Funding

The following exhibits should be viewed in the order listed below to understand how the LCFF Transition Entitlement is calculated:

* School District Necessary Small Schools Allowance for the LCFF Floor
* 2012–13 Categorical Program Entitlements Subsumed into LCFF
* Economic Recovery Target
* School District Local Revenue
* 2012–13 Adjusted District Revenue Limit Per ADA Rate Calculation
* Prior Year Gap Rate per ADA Calculation
* Class Size Penalties
* Education Protection Account Calculation
* School District LCFF Transition Calculation

#### School District Necessary Small Schools Allowance for the LCFF Floor

##### Exhibit Purpose

The School District Necessary Small Schools Allowance for the LCFF Floor (NSS Floor) exhibit is based on current year Necessary Small Schools (NSS) funded average daily attendance (ADA) and 2012–13 deficited NSS funding bands.

##### Authority

*Education Code* (*EC*) Section 42238.03(a)(1)(D) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District Necessary Small Schools Allowance for the LCFF Target (NSS Target)](#sdnsstarget)

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* Total Adjusted NSS Allowance, Line C-5 of the NSS Floor exhibit, populates Line B-7 of the SD Transition exhibit.

##### Data Sources

* Each school site that has an NSS Target exhibit will have an NSS Floor exhibit.
* Funded ADA for each NSS is obtained from the NSS Target exhibit.
* The number of full-time teachers and full-time equivalent (FTE) certificated employees, attributed to funded ADA for each NSS, are obtained from the NSS Target exhibit.

##### Calculation Details

###### School Site Specific Calculations

For each NSS school site, the following calculations are made:

* The 2012–13 Necessary Small Elementary School (NSES) Allowance, Line A-3 for each qualifying elementary school, is based on the school’s Funded ADA, Line A-1, and the Number of Full-Time Teachers, Line A-2, whichever provides the lesser allowance according to the 2012–13 Deficited NSS Funding Band Amounts available at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.
* The 2012–13 Necessary Small High School (NSHS) Allowance, Line B-3 for each qualifying high school, is based on the school’s Funded ADA, Line B-1, and the number of FTE Certificated Employees, Line B-2, whichever provides the lesser allowance according to the 2012–13 Deficited NSS Funding Band Amounts available at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.
* The Add-on Amount per ADA, lines A-4 and B-4, reflects the deficited 2012–13 fiscal year funding authorized by *EC* sections 42289-42289.5 and includes AB 851 funding. It is based on the 2012–13 Annual School District Revenue Limit Calculations exhibit. The Add-on Amount per ADA is multiplied by NSES or NSHS Funded ADA to determine the NSS Add-on Allowance, lines A-5 and B-5.
* The 2012–13 NSES Allowance and NSES Add-on Allowance are combined into the Total NSES Allowance, Line A-6. The 2012–13 NSHS Allowance and NSHS Add-on Allowance are combined into the Total NSHS Allowance, Line B-6.

###### School District Summary

The ADA and allowance calculations for each NSES and NSHS in the district are summed to the school district level as follows:

* Each school site’s NSES funded ADA is included on the Total NSES Funded ADA, Line C-1. Each school site’s NSHS funded ADA is included on the Total NSHS Funded ADA, Line C-2.
* Sum of all schools’ NSES Allowances, Line C-3, and sum of all schools’ NSHS Allowances, Line C-4, are added together on the Total Adjusted NSS Allowance, Line C-5.

#### 2012–13 Categorical Program Entitlements Subsumed into LCFF

2012–13 Categorical Program Entitlements Subsumed into LCFF

Please see the [2012–13 Categorical Program Entitlements Subsumed into LCFF](#categorical1213) Exhibit Guide in the Charter School Exhibit Guides section.

#### Economic Recovery Target

Please see the [Economic Recovery Target](#ert) Exhibit Guide in the Charter School Exhibit Guides section.

#### School District Local Revenue

##### Exhibit Purpose

The School District Local Revenue (SD Local Revenue) exhibit calculates local revenue used to determine LCFF state aid.

##### Authority

*Education Code* (*EC*) Section 42238.03(c) and *Revenue and Taxation Code* (*RTC*) sections 75.70, et seq. available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District ADA (SD ADA)](#sdada)

[Local Revenue Detail by District of Residence (Local Revenue Detail)](#cslocalrevenue)

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* Total Local Revenue, Line C-1 of the SD Local Revenue exhibit, populates lines F-2 and G-6 of the SD Transition exhibit and is used to determine LCFF state aid.

[Local Revenue Detail by District of Residence (Local Revenue Detail)](#cslocalrevenue)

* Tax per ADA, Line B-5 of the SD Local Revenue exhibit, transfers to Tax per ADA, Line A-1 of the Local Revenue Detail exhibit, for countywide and county program charter schools.

[Charter School LCFF Transition Calculation (CS Transition)](#cstransition)

* Tax per ADA, Line B-5 of the SD Local Revenue exhibit, transfers to Taxes per ADA, Line F-2 of the CS Transition, where the school district is the sponsoring agency (does not apply to countywide, county program, or statewide benefit charter schools).

##### Data Sources

County offices of education (COE) use the Principal Apportionment Data Collection (PADC) Software to report local revenue data for their county and any cross-counties in the Taxes data entry screen.

##### Calculation Details

###### Local Revenue

* Local Property Taxes, Line A-1, is the sum of lines A-1 through A-9 reported on the Taxes data entry screen in the PADC Software. At P-1 and P-2 this amount will also include any estimated tax data reported by another COE. For additional information on reporting cross-county taxes please refer to the tax section of the Data Reporting Instruction Manual (DRIM) available on the CDE website at <https://www.cde.ca.gov/fg/sf/pa/>.
* Miscellaneous Funds 50%, Line A-2, is a behind-the-scenes calculation which multiplies any Miscellaneous Funds reported on the Miscellaneous Funds data entry screen in the PADC Software by 50 percent. Data for Miscellaneous Funds is only submitted at the Annual reporting period.
* Community Redevelopment Funds, Line A-3, Redevelopment Property Tax Trust Fund Residual Distributions, Line A-4, and Redevelopment Agency Asset Liquidation, Line A-5, populate from lines A-12 through A-14 on the Taxes data entry screen.

Note: Lines A-2 through A-5 are excluded from the Charter Schools In-lieu Taxes, Tax per ADA calculation.

* Local Revenue Subtotal, Line A-6, is the sum of lines A-1 through A-5.

###### Charter Schools In-lieu Taxes

School districts are required to pay in-lieu of property taxes to charter schools for which they are deemed the sponsoring agency pursuant to *EC* Section 47635. This amount is determined as follows:

* Total District ADA, Line B-1, transfers from the SD ADA exhibit, Line H-5.
* Total Charter ADA, Line B-2, transfers from the SD ADA exhibit, Line I-5.
* Countywide Charter ADA Not Subject to In-lieu Transfer, Line B-3, populates from a behind-the-scenes calculation that determines countywide ADA for the sponsoring district, for which the district of residence is not Basic Aid, pursuant to *EC* Section 47632.
* Total ADA, Line B-4, is the sum of lines B-1 and B-2, less B-3.
* Tax per ADA, Line B-5, is the quotient of dividing Local Property Taxes, Line A-1, by the Total ADA, Line B-4. This amount transfers to Local Revenue Detail or CS Transition, as appropriate.
* Total Charter Schools In-lieu Taxes, Line B-6 of SD Local Revenue, is populated with District of Residence Total In-lieu of Property Taxes, Line F-1 of the Local Revenue Detail exhibit, and Total In-lieu of Property Taxes, Line F-7 of the CS Transition exhibit, where the school district is the sponsoring agency.

###### Total Local Revenue

Total Local Revenue, Line C-1, is the amount of local revenue (Line A-6), after subtracting any charter school in-lieu taxes from Line B-6, which will populate Local Revenue, lines F-2 and G-6 of the SD Transition exhibit.

#### 2012–13 Adjusted District Revenue Limit Per ADA Rate Calculation

##### Exhibit Purpose

The 2012–13 Adjusted District Revenue Limit Per ADA Rate Calculation (2012–13 SD RL Rates) exhibit calculates three different rates using 2012–13 revenue limit funding that will be used to calculate floor funding during the transition period and revenue limit minimum state aid funding under the Local Control Funding Formula (LCFF).

##### Authority

*Education Code* (*EC*)Section 42238.03 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the 2012–13 SD RL Rates exhibit.

##### Subsequent Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

* 2012–13 Deficited Base Revenue Limit per ADA (Rate 1), Line C-1 on the 2012–13 SD RL Rates exhibit, populates Line B-1 on the SD Transition exhibit and is multiplied by the district’s current year funded ADA, excluding Necessary Small Schools (NSS) ADA.
* 2012–13 Other Revenue Limit per ADA (Rate 2), Line C-2 on the 2012–13 SD RL Rates exhibit, populates Line B-4 on the SD Transition exhibit and is multiplied by the current year funded ADA, including NSS ADA.
* 2012–13 Adjusted Revenue Limit per ADA for Minimum State Aid (Rate 3), Line C-3 on the 2012–13 SD RL Rates exhibit, populates Line G-1 on the SD Transition exhibit and is multiplied by current year funded ADA, including NSS ADA.

##### Data Sources

The funding rates were calculated using data from the 2012–13 School District Revenue Limit Funding and School District ADA exhibits from the Annual Certification (February 2014).

##### Calculation Details

This data is held constant as of 2012–13 Annual (certified February 2014) and any changes submitted for the 2012–13 fiscal year will not affect the funding rates used to calculate the LCFF Floor or Revenue Limit Minimum State Aid. Adjustments will still be processed as a prior year correction and affect 2012–13 fiscal year funding.

###### 2012–13 ADA for Rates

Lines A-1 through A-3 calculate the Total District ADA, Line A-4, by subtracting the 2012–13 Resident ADA funded through the Charter School Block Grant (*EC* sections 47633 and 47660), Line A-2, because the offset was eliminated under LCFF, and adds the 2012–13 NSS ADA, Line A-3, to the 2012–13 Revenue Limit ADA.

###### 2012–13 Revenue Limit Data Elements

The revenue limit data elements are identified by those subject to and not subject to the deficit factor. For each fiscal year calculation of transition funding, the rates are used to calculate a new 2012–13 Floor for revenue limits based on how ADA is funded in the current fiscal year. The 2012–13 revenue limit rates are multiplied by current year ADA which captures changes to the district throughout the transition period.

* The 2012–13 Base Revenue Limit per ADA (excluding Add-ons), Line B-1, and the 2012–13 Add-on per ADA for Meals, BTS and Adjustments (AB 851), Line B-2, are summed on Line B-3. This includes data for districts that were NSS in the 2012–13 fiscal year. If a district’s NSS status changes during the transition period, it will be funded through its base revenue limit and add-on for purposes of the Floor calculation.
* Other Revenue Limit Funding and Adjustments subject to the 2012–13 Deficit Factor, Line B-7, is the sum of lines B-4 and B-5, less B-6.
* Other Revenue Limit Funding and Adjustments not subject to the 2012–13 Deficit Factor, Line B-12, is the sum of lines B-8 through B-10, less B-11.
* The 2012–13 School District Deficit Factor is reflected on Line B-13.
* Effective 2014–15, a newly formed school district or existing school district involved in a reorganization will not have any data on lines A-1 through B-12.

###### Rates

The following rates are populated on the SD Transition exhibit:

* Rate 1, Line C-1, populates a rate for the 2012–13 deficited base revenue limit and add-ons per ADA.
* Rate 2, Line C-2, populates a rate for all other revenue limit funding (excluding the base revenue limit and add-ons) by dividing the funding received in 2012–13 for these data elements by Total District ADA, Line A-4. The purpose of this calculation is to capture funding that was associated with all ADA, including NSS ADA.
* Rate 3, Line C-3, populates a rate specifically for the Minimum State Aid piece of the SD Transition exhibit. This calculation is a representation of what a school district actually received in 2012–13 funding based on what it looked like in that fiscal year with the exception of any NSS allowance, as that funding is separately identified on the SD Transition exhibit.

#### Prior Year Gap Rate per ADA Calculation

Please see the [Prior Year Gap Rate per ADA Calculation](#_Prior_Year_Gap) Exhibit Guide in the Charter School Exhibit Guides section.

#### Class Size Penalties

##### Purpose

The Class Size Penalties (CSP) exhibit calculates financial penalties applied to a school district’s Local Control Funding Formula (LCFF) for exceeding the average class size maximums in kindergarten and grades one through eight.

##### Authority

*Education Code* (*EC*) sections 41375-41382 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

*California Code of Regulations* (*CCR*), Title 5, sections 15100-15112 available at <https://govt.westlaw.com/calregs/Search/Index>.

##### Preceding Calculations

[School District ADA (SD ADA)](#_School_District_ADA_1)

[School District LCFF Target Entitlement (SD Target)](#_School_District_LCFF_2)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

##### Subsequent Calculations

[SD Transition](#sdtransition)

* Total Class Size Penalty, Line J-2, of the Class Size Penalties exhibit populates Miscellaneous Adjustments, Line E-1, and Minimum State Aid Adjustments, Line G-5, of the SD Transition exhibit.

##### Data Sources

School districts use the Principal Apportionment Data Collection (PADC) Software to report:

* For kindergarten and grades one through three (Grades 1–3), the number of classes of each average enrollment size.
* For grades four through eight (Grades 4–8), the total number of students enrolled and the total number of full-time equivalent (FTE) teachers.

##### Calculation Details

Class size penalties are calculated as of the Second Principal (P-2) Apportionment based on data reported by a school district in the PADC Software. Corrections to this data will be reflected at Annual or subsequent recertification of Annual, but all other data elements used in the CSP calculation will continue to reflect data from the P-2 certifications.

###### KINDERGARTEN - AVERAGE OVER 31 AND CLASSES OVER 33 (Section A)

* Line A-1 displays the Average Class Enrollment Size. Using data reported for all kindergarten classes for the district in the Class Size Penalty entry screen of the PADC Software, the total kindergarten enrollment is divided by the total number of kindergarten classes reported to determine the district’s kindergarten Average Class Enrollment Size.
* Line A-2 displays the statutory Enrollment Standard per Class Size of 31.00.
* Line A-3 displays any excess kindergarten enrollment due to exceeding the standard size of 31.00 by subtracting Line A-2 from Line A-1. If the result is less than zero, then Line A-3 is zero.
* Line A-4 displays the total Number of Kindergarten Classes the district reported in the PADC Software.
* Line A-5 displays the Enrollment in Excess of 31 Average, the product of Line A-3 times Line A-4.
* Line A-6 displays the total kindergarten enrollment in excess of 33 for all kindergarten classes with an enrollment greater than 33 using data reported by the district in the Class Size Penalty entry screen of the PADC Software.
* Line A-7 displays the greater of Line A-5 or A-6.
* Line A-8 displays the statutory average daily attendance (ADA) factor of 0.97.
* The line for State Board of Education Approved Waiver for Kindergarten will display “True” if the district has excess enrollment, has an approved class size penalty waiver, and did not exceed the limit approved by the State Board of Education (SBE), otherwise “False” will be displayed.
* Line A-9 displays any excess enrollment calculated for kindergarten by multiplying Line A-7 times Line A-8 (rounded down to the nearest whole number). The product is displayed if the result is greater than zero and “False” is displayed on the line for State Board of Education Approved Waiver for Kindergarten.

###### GRADES ONE THROUGH THREE - AVERAGE OVER 30 AND CLASSES OVER 32 (Section B)

* Line B-1 displays the Average Class Enrollment Size. Using data reported for all Grades 1–3 classes for the district in the Class Size Penalty entry screen of the PADC Software, the total enrollment is divided by the total number of Grades 1–3 classes reported to determine the district’s Grades 1–3 Average Class Enrollment size.
* Line B-2 displays the Number of Classes for Grades 1–3 with Enrollment of more than 32 students.
* Line B-3 displays the total enrollment in excess of 30 in all Grades 1–3 classes with an enrollment greater than 30, if Line B-1 exceeds 30 or Line B-2 is greater than zero.
* Line B-4 displays the statutory ADA factor of 0.97.
* The line for State Board of Education Approved Waiver for Grades One through Three will display “True” if the district has excess enrollment, has an approved class size penalty waiver, and did not exceed the limit approved by the SBE, otherwise “False” will be displayed.
* Line B-5 displays any excess enrollment calculated for Grades 1–3 by multiplying Line B-3 times Line B-4 (rounded down to the nearest whole number). The product is displayed if the result is greater than zero and “False” is displayed on the line for State Board of Education Approved Waiver for Grades One through Three.
* Line B-6 is the sum of the excess enrollment calculated for kindergarten, Line A-9, and grades one to three, Line B-5.

###### APPLICATION OF PENALTY - KINDERGARTEN AND GRADES ONE THROUGH THREE (Sections C, D, and E)

If the line for District Funded on Target Formula in Prior Year displays “True,” the penalty will be calculated using Section C. If the line displays “False,” the penalty will be calculated using Sections C and D.

Calculation for District Funded on Target Formula in Prior Year

* Line C-1 displays the Grades K–3 Current Year Base Grant per ADA from the SD Target exhibit, Line A-6 (excludes 10.4% adjustment).
* Line C-2 displays the penalty by multiplying Line B-6 times Line C-1. If the district was funded based on the Target formula in the prior year this will be the penalty amount for the district for Grades K–3 and will display on Line E-1. If the district was not funded on the Target formula in the prior year the calculation will continue through Section D.

Calculation for District Not Funded on Target Formula in Prior Year

For districts not funded at the Target, any penalty amount calculated in Section C is adjusted by the statewide percentage of LCFF funded by comparing the LCFF Floor and Gap to total LCFF Target.

* Line D-1 is populated with the statewide Floor Entitlement for all school districts (Floor) from the SD Transition exhibit, Line B-13. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line D-2 is populated with the statewide Current Year Gap Funding for all school districts (Gap) from the SD Transition exhibit, Line C-3. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line D-3 is the sum of the Floor, Line D-1, plus Gap, Line D-2.
* Line D-4 is populated with the statewide Target Entitlement for all school districts (Target) from the SD Target exhibit, Line G-1. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line D-5 is the ratio of the statewide Floor plus Gap, Line D-3, divided by the statewide Target, Line D-4.
* Line D-6 multiplies the penalty amount from Line C-2 by the ratio from Line D-5, to determine the penalty amount for a district not funded based on the Target formula in the prior year.

Line E-1 will display either:

* + The amount from Line C-2 if the district was funded based on the Target formula in the prior year; or
  + The amount from Line D-6 if the district was not funded based on the Target formula in the prior year.

###### GRADES FOUR THROUGH EIGHT - AVERAGE GREATER THAN 29.9 OR DISTRICT'S 1964 AVERAGE (Section F)

* Line F-1 displays the average number of pupils enrolled per teacher using data reported in the Class Size Penalty entry screen of the PADC Software. Total enrollment reported in PADC is divided by Total Number of FTE Classroom Teachers, Line F-2.
* Line F-2 displays the number of FTE teachers as reported in the Class Size Penalty entry screen of the PADC Software.
* Line F-3 displays the district’s 1964 average students per teacher.
* Line F-4, Average Excess Enrollment, is determined by subtracting the greater of the district’s 1964 average displayed on Line F-3, or the 1964 statewide average of 29.9 displayed on Line F- 6, from Line F-1. If the result is less than zero, zero is displayed.
* Total Excess Enrollment, Line F-5, is determined by multiplying the number of FTE teachers, Line F-2, by the Average Excess Enrollment, Line F-4. If the product is less than 29.9, zero will be displayed.
* Line F-7 is the quotient of Line F-5 divided by Line F-6 (rounded down to the nearest whole number).
* Excess Enrollment Subject to Penalty, Line F-8, is determined by multiplying 29.9 from Line F-6 times the Number of Full Classes Needed for Total Excess Enrollment, Line F-7.
* Line F-9 displays the statutory ADA factor of 0.97.
* The line for State Board of Education Approved Waiver for Grades 4 through 8 will display “True” if the district has excess enrollment, an approved class size penalty waiver, and did not exceed the limit approved by the SBE, otherwise “False” will be displayed.
* Line F-10 displays any excess enrollment by multiplying Line F-8 times Line F-9 (rounded down to the nearest whole number). The product is displayed if the result is greater than zero and “False” is displayed on the line for State Board of Education Approved Waiver for Grades 4 through 8.

###### APPLICATION OF PENALTY - GRADES FOUR THROUGH EIGHT (Sections G and H)

If the line for District Funded on Target Formula in Prior Year displays “True,” the penalty will be calculated using Section G. If the line displays “False,” the penalty will be calculated using Sections G and H.

Calculation for District Funded on Target Formula in Prior Year

It is necessary to calculate a ratio of grades 4–6 ADA and grades 7–8 ADA to the total grade 4–8 ADA because of the different grade span base grants under LCFF in which a CSP is applied.

* Lines G-1 and G-2 display ratios of grades 4–6 ADA to grades 4–8 ADA and grades 7–8 ADA to grades 4–8 ADA, respectively.
* Lines G-3 and G-4 display the current year base grants for grades 4–6 and grades 7–8, respectively. The base grants are populated from the SD Target exhibit lines A-7 and A-8.
* Line G-5 shows the Penalty Applied for Grades 4–6. The calculation is the product of Line F-10, multiplied by Line G-1, and multiplied by Line G-3.
* Line G-6 shows the Penalty Applied for Grades 7–8. The calculation is the product of Line F-10 multiplied by Line G-2, and multiplied by Line G-4.
* Line G-7 displays the sum of lines G-5 and G-6. If the district was funded based on the Target formula in the prior year, the penalty amount for the district for Grades 4–8 will display on Line I-1. If the district was not funded on the Target formula in the prior year, the calculation will continue through Section H.

Calculation for District Not Funded on Target Formula in Prior Year

For districts not funded at the Target, any penalty amount calculated in Section G is adjusted by the statewide percentage of LCFF funded by comparing the LCFF Floor and Gap to the total LCFF Target.

* Line H-1 is populated with the statewide Floor Entitlement for all school districts (Floor) from the SD Transition exhibit, Line B-13. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line H-2 is populated with the statewide Gap Funding for all school districts (Gap) from the SD Transition exhibit, Line C-3. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line H-3 is the sum of the Floor, Line H-1, plus Gap, Line H-2.
* Line H-4 is populated with the statewide Target Entitlement for all school districts (Target) from the SD Target exhibit, Line G-1. The total will be determined at the P-2 certification and will not change at subsequent recertifications.
* Line H-5 is the ratio of Line H-3, statewide Floor plus Gap, divided by the statewide Target, Line H-4.
* Line H-6 multiplies the penalty amount from Line G-7, by the ratio from Line H-5, to determine the penalty amount for a district not funded based on the Target formula in the prior year.

Line I-1 will display either:

* The amount from Line G-7 if the district was funded based on the Target formula in the prior year; or
* The amount from Line H-6 if the district was not funded based on the Target in the prior year.

###### TOTAL CLASS SIZE PENALTY (Section J)

* Line J-1 displays the district’s ADA determined by summing the ADA from the Total Columns for lines A-1, A-2, and A-5 reported in the PADC Software in the data entry reports for:
* Attendance School District,
* Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and
* Attendance Basic Aid Open Enrollment.
* Line J-2 is the Total Class Size Penalty for a district with ADA equal to or greater than 101, and is the sum of lines E-1 and I-1, displayed as a negative number. If Line J-1 is less than 101 ADA, Line J-2 will be zero. Line J-2 populates Line E-1, Miscellaneous Adjustments, and Line G-5, Minimum State Aid Adjustments, of the SD Transition exhibit.

#### Education Protection Account Calculation

Please see the [Education Protection Account Calculation](#EPA) Exhibit Guide in the Charter School Exhibit Guides section.

#### School District LCFF Transition Calculation

##### Exhibit Purpose

The School District LCFF Transition Calculation (SD Transition) exhibit calculates a school district’s Local Control Funding Formula (LCFF) during the transition years until all school districts and charter schools are funded at the Target, when the LCFF is fully implemented.

##### Authority

*Education Code* (*EC*)sections 42238.02(o) and 42238.03 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District ADA (SD ADA)](#sdada)

[School District Necessary Small Schools Allowance for the LCFF Floor (NSS Floor)](#sdnssfloor)

[2012–13 Categorical Program Entitlements Subsumed into LCFF (2012–13 Categoricals)](#categorical1213)

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

[2012–13 Adjusted District Revenue Limit per ADA Rate Calculation (2012–13 SD RL Rates)](#sdadjrevlimitperada1213)

[Class Size Penalties (CSP)](#csp)

[Prior Year Gap Rate per ADA Calculation (PY Gap)](#_Prior_Year_Gap)

[Economic Recovery Target (ERT)](#ert)

[School District Local Revenue (SD Local Revenue)](#sdlocalrev)

[Education Protection Account Calculation (EPA Calc)](#EPA)

##### Subsequent Calculations

[School District Basic Aid Choice Calculation (BA Choice)](#sdbasicaidchoice), and [School District Basic Aid Open Enrollment Calculation (BA Open Enrollment)](#_School_District_Basic), and [School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation (BA COVPT)](#sdbasicaidcovpt), and [School District Basic Aid Supplement Calculation (BA Supplement Calc)](#sdbasicaidsuppcalc)

* Total Floor Entitlement, Line B-13, and Current Year Gap Funding, Line C-3 of the SD Transition exhibit, populate lines E-1 and E-2 on each of these exhibits.
* Current Year Funded ADA, Including NSS, Line B-5 of the SD Transition exhibit, populates Line E-4 on each of these exhibits.

Principal Apportionment Summary (PA Summary)

* LCFF State Aid, Adjusted for Minimum State Aid Guarantee, Line H-2 of the SD Transition exhibit, populates School District LCFF State Aid, Line A-2 of the PA Summary.

##### Data Sources

In addition to data from the Preceding Calculations listed above, the SD Transition exhibit uses the following data elements:

* The Fund Based on Target Formula criteria displays a true/false value. This check is based on the Second Principal (P-2) Apportionment data from the prior fiscal year. If the school district does not have an LCFF Need in the prior fiscal year, a true value will display, and the school district will be funded based on its Target Entitlement in the current and future years.
* The Statewide Gap Funding Rate, Line C-2, is a proration factor determined based on the total LCFF Need of school districts and charter schools statewide, and the appropriation for gap funding provided in the annual Budget Act.
* Education Protection Account (EPA) Entitlements are calculated and apportioned separately from the Principal Apportionment. See the EPA Calc exhibit and the EPA website at: <https://www.cde.ca.gov/fg/aa/pa/epa.asp> for additional information.
* The actual deficited 2012–13 Necessary Small School (NSS) allowance, Line G-4, if applicable, for the Minimum State Aid Guarantee calculation.

##### Calculation Details

###### Target (Section A)

Target Entitlement is populated from the SD Target exhibit, Line G-1.

###### Floor (Section B)

For each apportionment period, a new 2012–13 Floor for revenue limits is created based on how the ADA of the district is funded in the current fiscal year.

* 2012-13 Deficited Base Revenue Limit per ADA (Rate 1), Line B-1, populates from the 2012-13 SD RL Rates exhibit, Line C-1, and is multiplied by Current Year Funded ADA, Excluding NSS, Line B-2, which populates from the SD ADA exhibit, Line F-5, to determine the Adjusted Total Deficited Base Revenue Limit, Line B-3.
* 2012-13 Other Revenue Limit per ADA (Rate 2), Line B-4, populates from the 2012-13 SD RL Rates exhibit, Line C-2, and is multiplied by Current Year Funded ADA, Including NSS, Line B-5, which populates from the SD ADA exhibit, Line H-5, to determine the Adjusted Total Other Revenue Limit, Line B-6.
* Adjusted NSS Allowance (Deficited), Line B-7, populates from the NSS Floor exhibit, Line C-5. Funding is based on qualifying NSS status in the current year, adjusted to reflect funding amounts from the 2012–13 NSS funding bands (deficited).
* 2012–13 Categorical Programs, Line B-8, populates from the 2012–13 Categoricals exhibit, Line A-52. The 2012–13 All-Charter District Categorical Adjustments are reflected on Line B-9.
* Floor Adjustments, Line B-10, reflects any adjustments made as a result of special legislation.
* Commencing with 2014–15, Line B-11 is populated from the PY Gap exhibit, Line B-1. The Cumulative Gap Rate is then multiplied by the current year ADA, Line B-5, resulting in the Prior Year Gap Adjusted for Current Year ADA, Line B-12.
* Total Floor Entitlement, Line B-13, is the sum of lines B-3, B-6, B-7, B-8, B-9, B-10, and B-12.

###### Current Year Gap (Section C)

* LCFF Need, Line C-1, is the difference between the Target Entitlement, Line A-1, and Floor Entitlement, Line B-13. The LCFF Need represents the amount needed to fully fund the district under LCFF.
* The Statewide Gap Funding Rate, Line C-2, is multiplied by the district’s individual LCFF Need, Line C-1, to calculate the Current Year Gap Funding, Line C-3.

###### Economic Recovery Target (ERT) (Section D)

Line D-1, if applicable, is obtained from the ERT exhibit. Commencing with 2013–14, a school district receiving an ERT payment will receive 1/8 of its total entitlement for 8 years (1/8 the first year, 2/8 the second year, etc.) or until the LCFF is fully implemented.

###### Miscellaneous Adjustments (Section E)

Line E-1, Miscellaneous Adjustments, include adjustments, if applicable, for special legislation, instructional time penalties, and class size penalties populated from the CSP exhibit, Line J-2. Adjustments can be positive or negative.

###### Transition Funding (Section F)

* Transition Entitlement, Line F-1, is calculated by first looking at the LCFF Need, Line C-1:
  + If the school district does not have an LCFF Need, the Transition Entitlement equals the Target Entitlement, Line A-1, plus the ERT, Line D-1, plus Miscellaneous Adjustments, Line E-1.
  + If the school district has an LCFF Need, the Transition Entitlement equals the Floor Entitlement, Line B-13, plus the Current Year Gap Funding, Line C-3, plus the ERT, Line D-1, plus Miscellaneous Adjustments, Line E-1.
  + Commencing with 2014–15, if a school district did not have an LCFF Need in the prior year, then the school district will be funded based on its Target Entitlement in the current and future years.
  + Local Revenue, Line F-2, populates from Total Local Revenue, Line C-1, of the SD Local Revenue exhibit. This amount and the Education Protection Account, Line F-5, are deducted from the Transition Entitlement, Line F-1, to arrive at the Net State Aid, Line F-6. If the result is less than zero, zero is displayed.

Local Revenue in Excess of Transition Entitlement Before Minimum State Aid, Line F-4, does not indicate excess tax status under LCFF. An excess tax (or basic aid) district is defined in *EC* Section 42238.02(o). A district is considered excess tax if the Transition Entitlement, Line F-1, minus Categorical Minimum State Aid, Line G-9, is less than its Local Revenue, Line F-2.

###### Minimum State Aid (MSA) (Section G)

LCFF provides a guarantee to ensure no school district receives less than the amount received in 2012–13 from revenue limits adjusted for changes in ADA and local revenue, and 2012–13 categoricals. Lines G-1 through G-8 calculate MSA for the current year.

* 2012–13 Adjusted Revenue Limit per ADA for Minimum State Aid, (Rate 3), Line G-1, populates from the 2012–13 SD RL Rates exhibit, Line C-3.
* Adjusted Total Revenue Limit, Line G-3, is the product of Line G-1 multiplied by Current Year Funded ADA, Including NSS to arrive at a MSA level of funding.
* Any 2012–13 deficited Necessary Small Schools Allowance is reflected on Line G-4. Regardless of the current year status, this figure will always equal what the school district actually received in NSS funding in fiscal year 2012–13.
* Minimum State Aid Adjustments, Line G-5, captures adjustments for special legislation, instructional time penalties, and class size penalties populated from Line J-2 on the CSP exhibit. Adjustments can be positive or negative.
* Lines G-3 through G-5 are summed and local revenue, Line G-6, and a school district’s Education Protection Account Entitlement, Line G-7, are subtracted to arrive at Revenue Limit Minimum State Aid, Line G-8.
* Categorical Minimum State Aid, Line G-9, represents the sum of the 2012–13 Categorical Programs, Line B-8, and the 2012–13 All-Charter Districts Categorical Adjustments, Line B-9. This funding is not subject to local revenue or EPA offset, nor is it reduced by any penalties, as this reflects the treatment of these programs in 2012–13.
* The Minimum State Aid Guarantee, Line G-10, is the sum of the Revenue Limit Minimum State Aid, Line G-8, and the Categorical Minimum State Aid, Line G-9.

###### LCFF State Aid (Section H)

* Additional State Aid to meet the Minimum Guarantee, Line H-1, reflects any state aid needed above the Net State Aid, Line F-6, to ensure the district receives its minimum guarantee.
* After all of the components of the transition calculation are completed, LCFF State Aid, Adjusted for Minimum State Aid Guarantee, Line H-2, is determined by adding Net State Aid, Line F-6, and Additional State Aid to Meet the Minimum Guarantee, Line H-1. This amount populates the School District LCFF State Aid, Line A-2 of the PA Summary.

### School District Other Funding

The following exhibits are for other programs funded through the Principal Apportionment that are separate and distinct programs. Dependencies are noted on the exhibit guides.

* School District Basic Aid Supplement Calculation
* School District Basic Aid Supplement Funding
* School District Basic Aid Choice Calculation
* School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation
* School District Basic Aid Open Enrollment Calculation
* School District Transfer of Funds for County Served District Funded ADA
* Adults in Correctional Facilities

#### School District Basic Aid Supplement Calculation

##### Exhibit Purpose

The School District Basic Aid Supplement Calculation (BA Supplement Calc) exhibit transfers to the Basic Aid Supplement Funding exhibit.

Basic Aid Supplement funding provides state aid for sponsoring school districts up to 70 percent of the Local Control Funding Formula (LCFF) entitlement of the pupil’s school district of residence. The Basic Aid supplement calculation is limited to the amount of reimbursement provided due to the loss of local revenue from non-resident (out of school district) pupils attending the school district’s charter school(s).

##### Authority

*Education Code* (*EC*) Section 47663 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

##### Subsequent Calculations

[School District Basic Aid Supplement Funding (BA Supplement Funding)](#sdbasicaidsuppfunding)

* Total ADA, Line B-5, of the BA Supplement Calc exhibit for each district of residence is summed to Non-Resident Charter ADA, Line B-2, of the BA Supplement Funding exhibit.
* Total District of Residence Basic Aid Supplement Amount, Line F-1, of the BA Supplement Calc exhibit for each district of residence is summed to Basic Aid Supplement Amount, Line C-2, of the BA Supplement Funding exhibit.

##### Data Sources

The Principal Apportionment Data Collection (PADC) Software is used by charter schools to report average daily attendance (ADA) in the Basic Aid Supplement Charter School entry screen. The ADA reported by the charter school may be adjusted for SB 740 funding determinations and days of operation, if applicable.

##### Calculation Details

###### Percentage Factor (Section A)

Percentage Factor, Line A-1, is used to calculate funding for basic aid districts pursuant to *EC* Section 47663(a)(1) and is 70 percent.

###### District of Residence ADA By Grade Level (Section B)

* Lines B-1 through B-4 represent funded ADA by grade span for each school district of residence reported by the charter school, and may reflect the adjustments noted under Data Sources.
* Total ADA, Line B-5, is the sum of lines B-1 through B-4 for each district of residence. This populates Line B-2, Non-Resident Charter ADA, of the BA Supplement Funding Exhibit.

If the district of residence was funded at the Target in the prior year or has Necessary Small School (NSS) funding in the current year, lines C-1 through D-5 will be activated. If the district of residence was not funded at the Target in the prior year, or is not NSS funded in the current year, lines C-1 through E-9 will be activated.

###### District of Residence Funded Based on Target Formula in Prior Year, or NSS Formula in Current Year (Sections C & D)

* Adjusted Base Grant per ADA, lines C-1 and C-4, are populated from the SD Target exhibit, lines A-12 and A-13, respectively. Base Grant per ADA, lines C-2 and C-3, are populated from the SD Target exhibit, lines A-7 and A-8, respectively.
* Base Grant Entitlement, lines D-1 through D-4, is the Total ADA, lines B-1 through B-4, multiplied by the corresponding Base Grant per ADA, lines C-1 through C-4, and the Percentage Factor of 70 percent, Line A-1.
* Total Entitlement, Line D-5, represents the sum of lines D-1 through D-4.

###### District of Residence not Funded on Target Formula in Prior Year (Section E)

* District of Residence Floor Entitlement, Line E-1, and District of Residence Current Year Gap Funding, Line E-2, populate from the district of residence’s SD Transition exhibit, lines B-13 and C-3, respectively.
* District of Residence Floor and Current Year Gap Funding, Line E-3, is the sum of lines E-1 and E-2.
* District of Residence Total Funded ADA, Line E-4, populates from the SD Transition exhibit, Line B-5.
* Floor and Current Year Gap per ADA Funding, Line E-5, is the product of Line E-3 divided by Line E-4, multiplied by 70 percent, Line A-1.
* District of Residence Total Base Grant, Line E-6, and District of Residence Target Entitlement, Line E-7, populate from the district of residence’s SD Target exhibit, lines C-5 and G-1, respectively.
* The Ratio of Total Base Grant to Target Entitlement, Line E-8, is the quotient of lines E-6 and E-7.
* Total Entitlement for District of Residence Not Funded on Target, Line E-9, is the product of lines E-5, E-8 and B-5.
* Total District of Residence Basic Aid Supplement Amount, Line F-1, takes the lesser of lines D-5 or E-9, if both are greater than zero. Otherwise, Line F-1 is equal to Line D-5 for each district of residence. Line F-1 populates Line C-2, Basic Aid Supplement Amount, of the BA Supplement Funding exhibit.

#### School District Basic Aid Supplement Funding

##### Exhibit Purpose

The School District Basic Aid Supplement Funding (BA Supplement Funding) exhibit calculates Basic Aid Supplement funding for eligible school districts pursuant to *Education Code* (*EC*) Section 47663(c). School Districts that are basic aid (excess tax) before charter school in-lieu of taxes transfers are eligible to receive supplemental funding for pupils attending the district’s charter school(s) that reside in and are eligible to attend a school that is outside of the school district’s boundaries.

Basic Aid Supplement Funding is limited to the amount of reimbursement provided due to the loss of local revenue from non-resident (out of district) pupils attending the school district’s charter school(s).

##### Authority

(*EC*) Section 47663 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

[School District Local Revenue (SD Local Revenue)](#sdlocalrev)

[School District ADA (SD ADA)](#sdada)

[School District Basic Aid Supplement Calculation (BA Supplement Calc)](#sdbasicaidsuppcalc)

##### Subsequent Calculations

* Principal Apportionment Summary (PA Summary)
* Adjusted Basic Aid Supplement Funding, Line D-3, of the BA Supplement Funding exhibit, transfers to the PA Summary, Line A-7.

##### Data Sources

* Transition Entitlement, Line A-1, and Categorical Minimum State Aid, Line A-2, are populated from the SD Transition exhibit, lines F-1 and G-9, respectively, and are used to compare against the district’s Local Revenue, Line A-3, populated from SD Local Revenue exhibit, Line A-1.
* Total Charter School ADA for which District is the sponsor, Line B-1, is populated from the SD Local Revenue exhibit, Line B-2 minus Line B-3.
* Non-Resident Charter ADA, Line B-2, is populated from the BA Supplement Calc, sum of Line B-5, of all charter schools in which the district is the sponsor.
* Total Charter In-Lieu of Taxes, Line B-4, is populated from the SD Local Revenue exhibit, Line B-6.
* Basic Aid Supplement Calculation Amount, Line C-2, is populated from the BA Supplement Calc, sum of Line F-1, of all charter schools in which the district is the sponsor.

##### Calculation Details

###### Excess Tax before In-Lieu of Taxes Transfer (Section A)

A school district’s Transition Entitlement, Line A-1, less Categorical Minimum State Aid, Line A-2, is compared against its Local Revenue, Line A-3, to determine if the district is excess tax. If the State Aid (Before Charter In-Lieu Transfer), Line A-4, is negative, the district is excess tax for purposes of BA Supplement Funding.

###### Charter School ADA and In-Lieu of Taxes (Section B)

* Total Charter School ADA for which District is the sponsor, Line B-1, is split into Non-Resident Charter ADA, Line B-2, and Resident Charter ADA, Line B-3.
* If State Aid after Total In-Lieu Transfer, Line B-5, is negative, the school district is still excess tax after the transfer of total charter school in-lieu of taxes. This amount is a determining factor in Line D-3 of the BA Supplement Funding exhibit (see Section D following).
* In-Lieu of Taxes from Non-Resident Charter ADA, Line B-6, is calculated by multiplying the ratio of Non-Resident Charter ADA, Line B-2, to Total Charter School ADA for which District is the sponsor, Line B-1, by the Total Charter In-Lieu of Taxes, Line B-4, pursuant to *EC* Section 47663(b)(2). This is the amount pursuant to *EC* Section 47663(b)(1).
* State Aid after Resident In-Lieu Transfer, Line B-7, is the excess tax amount before any transfer of in-lieu of taxes from Line A-4, plus the amount of in-lieu of taxes from Resident Charter ADA (Line B-4 minus Line B-6). This is the amount pursuant to *EC* Section 47663(b)(2).

###### Ratio (Section C)

* The Ratio, Line C-1, is the absolute value of the State Aid after Resident   
  In-Lieu Transfer, Line B-7, divided by the In-Lieu of Taxes from Non-Resident Charter ADA, Line B-6.
* Basic Aid Supplement Calculation Amount, Line C-2, is the sum of each district of residence’s Basic Aid Supplement amount from Line F-1 of the BA Supplement Calc exhibit.

###### Basic Aid Supplement Funding (Section D)

* Basic Aid Supplement Calculation Amount for Districts Taken out of Basic Aid Status, Line D-1, is the proration applied to the Basic Aid Supplement Calculation Amount, Line C-2, for sponsoring districts that are no longer basic aid after in-lieu of taxes transfer to charter schools for pupils who reside in and are otherwise eligible to attend a school outside of the sponsoring district.
* Total Basic Aid Supplement Funding, Line D-2, equals the prorated Basic Aid Supplement Calculation Amount, Line D-1, if that amount is greater than zero. Otherwise, Line D-2 equals the full Basic Aid Supplement Calculation Amount, Line C-2. However, if the school district is not excess tax (i.e. lines A-4 and C-2 are greater than zero), Line D-2 is zero.
* If the State Aid after Total In-Lieu Transfer, Line B-5, is less than zero, the Adjusted Basic Aid Supplement Funding, Line D-3, is capped at the lesser of lines B-6 or D-2. Otherwise, the Adjusted Basic Aid Supplement Funding is capped at the lesser of Line D-2 or the amount of In-Lieu of Taxes from Non-Resident Charter ADA, Line B-6, minus the absolute value of Line B-5 times the ratio of non-resident to total charter ADA (Line B-2 divided by Line B-1). This caps the amount of Basic Aid Supplement funding at the amount of in-lieu of taxes paid for non-resident charter school pupils, less the proportion of state aid provided to the school district that was attributable to the non-resident charter school pupils. Line D-3, Adjusted Basic Aid Supplement Funding, populates the PA Summary, Line A-7.

#### School District Basic Aid Choice Calculation

##### Exhibit Purpose

The School District Basic Aid Choice Calculation (BA Choice) exhibit is used to calculate Basic Aid Choice funding for school districts. School districts that receive no state aid because they are basic aid (excess tax) receive no additional funding for inter-district pupils served. The School District Basic Aid Choice program provides basic aid districts an incentive to serve non-resident (out of district) pupils by providing funding roughly equivalent to 25 percent of the Local Control Funding Formula (LCFF) entitlement of the student’s district of residence.

##### Authority

*Education Code* (*EC*) sections 48300-48317 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Funding, Line H-1, of the BA Choice exhibit, transfers to Line A-4 of the PA Summary.

##### Data Sources

Principal Apportionment Data Collection (PADC) Software - Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer data entry screen:

* For the First and Second Principal Apportionment (P-1 and P-2), the ADA populates from the ADA Totals, Line A-6, by grade span. For the Annual Apportionment, the ADA by grade span populates from P-2/P-2 Corrected Line A-1 and Annual/Annual Corrected lines A-2 through A-5.
* This ADA is not included in the calculation of the LCFF Target Entitlement or LCFF Transition Calculation for either the district of residence or district of attendance.

##### Calculation Details

###### Percentage Factor (Section A)

Percentage Factor, Line A-1, is used to calculate funding for basic aid districts pursuant to *EC* Section 48310(c)(2) and is 25 percent.

###### District of Residence ADA By Grade Level (Section B)

* Lines B-1 through B-4 represent ADA by grade span and by school district of residence, reported by the school district of attendance.
* Total ADA, Line B-5, is the sum of lines B-1 through B-4 for each district of residence.

If the district of residence is funded based on the Target in the prior year or has Necessary Small School (NSS) funding in the current year, lines C-1 through D-5 will be activated. If neither of these conditions is met, lines C-1 through E-9 will be activated.

###### District of Residence Funded Based on Target Formula in Prior Year, or NSS Formula in Current Year (Sections C and D)

* Current Year Base Grant per ADA, lines C-1 through C-4, is populated from the SD Target exhibit, lines A-12, A-7, A-8, and A-13, respectively.
* Base Grant Entitlement, lines D-1 through D-4, is the Percentage Factor, Line A-1, multiplied by the Total ADA, lines B-1 through B-4, then multiplied by the corresponding Current Year Base Grant per ADA, lines C-1 through C-4.
* Total Entitlement, Line D-5, represents the sum of lines D-1 through D-4.

###### District of Residence not Funded on Target Formula in Prior Year (Section E)

* District of Residence Floor Entitlement, Line E-1, populates from the district of residence’s SD Transition Calculation exhibit, Line B-13.
* District of Residence Current Year Gap Funding, Line E-2, populates from the district of residence’s SD Transition Calculation exhibit, Line C-3.
* District of Residence Floor and Current Year Gap Funding, Line E-3, is the sum of lines E-1 and E-2.
* District of Residence Total Funded ADA, Line E-4, populates from the SD Transition Calculation exhibit, Line B-5.
* Floor and Current Year Gap per ADA Funding, Line E-5, is the product of Line E-3 divided by Line E-4, multiplied by the Percentage Factor, Line A-1.
* District of Residence Total Base Grant, Line E-6, and District of Residence Target Entitlement, Line E-7, populate from the district of residence’s SD Target Entitlement exhibit, lines C-5 and G-1, respectively.
* The Ratio of Total Base Grant to Target Entitlement, Line E-8, is the quotient of Line E-6 and Line E-7.
* Total Entitlement, Line E-9, is the product of Line B-5, Line E-5, and Line E-8.

###### Total Basic Aid Choice Amount (Section F)

Total Basic Aid Choice Amount, Line F-1, is equal to the lesser of D-5 or E-9 for each district of residence.

If the student’s district of residence is an excess tax district, lines C-1 through F-1 will be zero. For the purpose of this calculation a district of residence is determined to be an excess tax district when:

Using the district of residence’s SD Transition calculation exhibit, the Transition Entitlement, Line F-1, minus the Categorical Minimum State Aid, Line G-9, is less than the Local Revenue, Line F-2; and, the sum of the Adjusted Total Revenue Limit, Line G-3, plus the 2012–13 Necessary Small Schools Allowance (Deficited), Line G-4, plus the Minimum State Aid Adjustments, Line G-5, is also less than the Local Revenue, Line F-2.

###### District of Attendance Summary (Sections G and H)

Lines G-1 to H-1 provide a summary of ADA and funding for the district of attendance that sums all of the records for each district of residence. Line H-1, Total Funding, populates the PA Summary, Line A-4.

#### School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation

##### Exhibit Purpose

The School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation (BA COVPT) exhibit is used to calculate Basic Aid Court-Ordered Voluntary Pupil Transfer funding for school districts. School Districts that receive no state aid because they are basic aid (excess tax) receive no additional funding for inter-district pupils served. The School District Basic Aid COVPT program provides basic aid districts an incentive to serve non-resident (out of district) pupils by providing funding roughly equivalent to 70 percent of the Local Control Funding Formula (LCFF) entitlement of the student’s district of residence.

##### Authority

*Education Code (EC)* Section 41544 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Funding, Line H-1 of the BA COVPT exhibit, transfers to Line A-5 of the PA Summary.

##### Data Sources

Principal Apportionment Data Collection (PADC) Software - Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer data entry screen:

* For the First and Second Principal Apportionment (P-1 and P-2), the ADA populates from ADA Totals, Line A-6, by grade span. For the Annual Apportionment, the ADA by grade span populates from P-2/P-2 Corrected Line A-1, and Annual/Annual Corrected lines A-2 through A-5.
* This ADA is not included in the calculation of the LCFF Target Entitlement or LCFF Transition Calculation for either the district of residence or district of attendance.

##### Calculation Details

###### Percentage Factor (Section A)

Percentage Factor, Line A-1, is used to calculate funding for basic aid districts pursuant to *EC* Section 41544 and is 70 percent.

###### District of Residence ADA By Grade Level (Section B)

* Lines B-1 through B-4 represent ADA by grade span by school district of residence, reported by the school district of attendance.
* Total ADA, Line B-5, is the sum of lines B-1 through B-4 for each district of residence.

If the district of residence is funded based on the Target in the prior year or has Necessary Small School (NSS) funding in the current year, lines C-1 through D-5 will be activated. If neither of these conditions is met, lines C-1 through E-9 will be activated.

###### District of Residence Funded Based on Target Formula in Prior Year, or NSS Formula in Current Year (Sections C and D)

* Current Year Base Grant per ADA, lines C-1 through C-4, is populated from the SD Target exhibit, lines A-12, A-7, A-8, and A-13, respectively.
* Base Grant Entitlement, lines D-1 through D-4, is the Percentage Factor, Line A-1, multiplied by the Total ADA, lines B-1 through B-4, then multiplied by the corresponding Current Year Base Grant per ADA, lines C-1 through C-4.
* Total Entitlement, Line D-5, represents the sum of lines D-1 through D-4.

###### District of Residence not Funded on Target Formula in Prior Year (Section E)

* District of Residence Floor Entitlement, Line E-1, populates from the district of residence’s SD Transition Calculation exhibit, Line B-13.
* District of Residence Current Year Gap Funding, Line E-2, populates from the district of residence’s SD Transition Calculation exhibit, Line C-3.
* District of Residence Floor and Current Year Gap Funding, Line E-3, is the sum of lines E-1 and E-2.
* District of Residence Total Funded ADA, Line E-4, populates from the SD Transition Calculation exhibit, Line B-5.
* Floor and Current Year Gap per ADA Funding, Line E-5, is the product of Line E-3 divided by Line E-4, multiplied by the Percentage Factor, Line A-1.
* District of Residence Total Base Grant, Line E-6, and District of Residence Target Entitlement, Line E-7, populate from the district of residence’s SD Target Entitlement exhibit, lines C-5 and G-1, respectively.
* The Ratio of Total Base Grant to Target Entitlement, Line E-8, is the quotient of Line E-6 and Line E-7.
* Total Entitlement, Line E-9, is the product of Line B-5, Line E-5 and Line E-8.

###### Total Basic Aid Court-Ordered Voluntary Pupil Transfer Amount (Section F)

District of Residence Aid Court-Ordered Voluntary Pupil Transfer Amount, Line F-1, is equal to the lesser of D-5 or E-9 for each district of residence.

If the student’s district of residence is an excess tax district, lines C-1 through F-1 will be zero. For the purpose of this calculation a district of residence is determined to be an excess tax district when:

Using the district of residence’s SD Transition calculation exhibit, the Transition Entitlement, Line F-1, minus the Categorical Minimum State Aid, Line G-9, is less than the Local Revenue, Line F-2; and, the sum of the Adjusted Total Revenue Limit, Line G-3, plus the 2012–13 Necessary Small Schools Allowance (Deficited), Line G-4, plus the Minimum State Aid Adjustments, Line G-5, is also less than the Local Revenue, Line F-2.

###### District of Attendance Summary (Sections G and H)

District of Residence Lines G-1 to H-1 provide a summary of ADA and funding for the district of attendance that sums all of the records for each district of residence. Line H-1, Total Funding, populates the PA Summary, Line A-5.

#### School District Basic Aid Open Enrollment Calculation

##### Purpose

The School District Basic Aid Open Enrollment Calculation (BA Open Enrollment) exhibit is used to calculate Basic Aid Open Enrollment funding for school districts. School districts that receive no state aid because they are basic aid (excess tax) receive no additional funding for inter-district pupils served. The School District Basic Aid Open Enrollment program provides basic aid districts an incentive to serve non-resident (out of district) pupils by providing funding roughly equivalent to 70 percent of the Local Control Funding Formula (LCFF) entitlement of the student’s district of residence.

##### Authority

*Education Code (EC)* sections 48350–48361 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>;

*California Code of Regulations* (*CCR*), Title 5, sections 4700–4703 available at <https://govt.westlaw.com/calregs/Search/Index>.

##### Preceding Calculations

[School District LCFF Target Entitlement (SD Target)](#sdtarget)

[School District LCFF Transition Calculation (SD Transition)](#sdtransition)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Funding, Line H-1 of the BA Open Enrollment exhibit, transfers to Line A-6 of the PA Summary.

##### Data Sources

Principal Apportionment Data Collection (PADC) Software - Attendance Basic Aid Open Enrollment data entry screen:

* For the First and Second Principal Apportionment (P-1 and P-2), the ADA populates from ADA Totals Line A-6, by grade span. For the Annual Apportionment, the ADA by grade span populates from P-2/P-2 Corrected Line A-1, and Annual/Annual Corrected lines A-2 through A-5.
* This ADA is not included in the calculation of the LCFF Target Entitlement or LCFF Transition Calculation for either the district of residence or district of attendance.

##### Calculation Details

###### Percentage Factor (Section A)

Percentage Factor, Line A-1, is used to calculate funding for basic aid districts pursuant to *EC* Section 48359.5 and is 70 percent.

###### District of Residence ADA By Grade Level (Section B)

* Lines B-1 through B-4 represent ADA by grade span and by school district of residence, reported by the school district of attendance.
* Total ADA, Line B-5, is the sum of lines B-1 through B-4 for each district of residence.

If the district of residence is funded based on the Target in the prior year or has Necessary Small School (NSS) funding in the current year, lines C-1 through D-5 will be activated. If neither of these conditions is met, lines C-1 through E-9 will be activated.

###### District of Residence Funded Based on Target Formula in Prior Year, or NSS Formula in Current Year (Sections C and D)

* Current Year Base Grant per ADA, lines C-1 through C-4, is populated from the SD Target exhibit, lines A-12, A-7, A-8, and A-13, respectively.
* Base Grant Entitlement, lines D-1 through D-4, is the Percentage Factor, Line A-1, multiplied by the Total ADA, lines B-1 through B-4, then multiplied by the corresponding Current Year Base Grant per ADA, lines C-1 through C-4.
* Total Entitlement, Line D-5, represents the sum of lines D-1 through D-4.

###### District of Residence not Funded on Target Formula in Prior Year (Section E)

* District of Residence Floor Entitlement, Line E-1, populates from the district of residence’s SD Transition Calculation exhibit, Line B-13.
* District of Residence Current Year Gap Funding, Line E-2, populates from the district of residence’s SD Transition Calculation exhibit, Line C-3.
* District of Residence Floor and Current Year Gap Funding, Line E-3, is the sum of lines E-1 and E-2.
* District of Residence Total Funded ADA, Line E-4, populates from the SD Transition exhibit, Line B-5.
* Floor and Current Year Gap per ADA Funding, Line E-5, is the product of Line E-3 divided by Line E-4, multiplied by the Percentage Factor, Line A-1.
* District of Residence Total Base Grant, Line E-6, and District of Residence Target Entitlement, Line E-7, populate from the district of residence’s SD Target exhibit, lines C-5 and G-1, respectively.
* The Ratio of Total Base Grant to Target Entitlement, Line E-8, is the quotient of Line E-6 and Line E-7.
* Total Entitlement, Line E-9, is the product of Line B-5, Line E-5, and Line E-8.

###### Total Basic Aid Open Enrollment Amount (Section F)

Total Basic Aid Open Enrollment, Line F-1, is equal to the lesser of D-5 or E-9 for each district of residence.

If the student’s district of residence is an excess tax district, lines C-1 through F-1 will be zero. For the purpose of this calculation a district of residence is determined to be an excess tax district when:

Using the district of residence’s SD Transition calculation exhibit, the Transition Entitlement, Line F-1, minus the Categorical Minimum State Aid, Line G-9, is less than the Local Revenue, Line F-2; and, the sum of the Adjusted Total Revenue Limit, Line G-3, plus the 2012–13 Necessary Small Schools Allowance (Deficited), Line G-4, plus the Minimum State Aid Adjustments, Line G-5, is also less than the Local Revenue, Line F-2.

###### District of Attendance Summary (Sections G and H)

Lines G-1 to H-1 provide a summary of ADA and funding for the district of attendance that sums all of the records for each district of residence. Line H-1, Total Funding, populates the PA Summary, Line A-6.

#### School District Transfer of Funds for County Served District Funded ADA

##### Exhibit Purpose

The School District Transfer of Funds for County Served District Funded ADA (SD Transfer) exhibit is an optional method for calculating and automatically transferring funds through the Principal Apportionment to a county office of education (COE) for students served by the COE but for which the ADA is credited to the district of residence for purposes of calculating Local Control Funding Formula (LCFF) funding.

##### Authority

*Education Code* (*EC*) sections 42238.03 and 2576 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the SD Transfer exhibit but related to this is the County Transfer of Funds for County Served District Funded ADA (COE Transfer).

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Funding Transferred, Line F-1 of the SD Transfer exhibit, populates the Transfer of Funds for County Served District Funded ADA, Line A-11 of the PA Summary.

##### Data Sources

###### District of Residence ADA and Per ADA Transfer Rates

* A COE reports current year ADA on the Attendance District Funded County Programs entry screen in the Principal Apportionment Data Collection (PADC) Software.
* A COE may also report a per ADA transfer rate and select for each ADA category a transfer rate on the Attendance District Funded County Programs entry screen in the PADC Software.

###### District of Residence Agrees to Transfer

A school district may select any of the COE(s) with which it has an agreement for services and elects to allow the California Department of Education (CDE) to automatically transfer funding through the Principal Apportionment on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software.

##### Calculation Details

ADA and transfer rates will populate on lines A-1 through C-4 for each COE of attendance that reported data under the district of residence.

###### District of Residence ADA by Grade Span

* Lines A-1 through A-4 are populated with ADA reported in the PADC Software, Attendance District Funded County Programs entry screen by grade span. Not all ADA reported in the PADC Software will populate these lines. The COE(s) must have checked either a Rate 1, or a Rate 1 and Rate 2 box, and entered one or more transfer rates, for ADA to populate for the district of residence. The ADA will populate based on all categories of ADA for which a rate box is checked, by grade span.
* At the First and Second Principal Apportionment (P-1 and P-2), the SD Transfer exhibit will reflect ADA reported and processed as of P-1 and P-2, respectively. At the Annual Apportionment and subsequent recertifications, the SD Transfer exhibit will be a blend of ADA based on the P-2 (or P-2 Corrected) reporting period for lines A-1, A-2, A-5, and A-6, plus lines A-3 and A-4 ADA based on the Annual (or Annual Corrected) reporting period from the Attendance District Funded County Programs entry screen in the PADC Software.

###### District Funded County Program Per ADA Transfer Rates

* Lines B-1 through B-4 are populated with transfer rates reported by a COE in the PADC Software, Attendance District Funded County Programs entry screen by grade span.
* Rate(s) should continue to be reported each period if the COE elects to continue the transfer. The final rate(s) used in the calculation are based on rate(s) reported for the Annual (or Annual Corrected) period.

###### Calculation of Funding by Grade Span

Lines C-1 through C-4 are the products of the ADA by grade span reported in lines A-1 through A-4 multiplied by the corresponding per ADA transfer rates reported in lines B-1 through B-4.

###### District of Residence Agrees to Transfer

The indicator will display “True” for any COE of attendance that the district has selected to automate the transfer of funds for county served ADA on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software. This line will display “False” for any COE of attendance that reported a transfer rate but the district did not select to automate the transfer of funds. This will populate from data submitted by the district for the P-1 reporting period. A new P-1 file may be submitted if a district wants to change its selection at either the P-2 or Annual reporting period.

###### Total Transfer for District of Residence

* If the district did not select the COE on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software, the “District of Residence Agrees to Transfer” will indicate “False” and the Total Transfer for District of Residence, Line D-1, will be zero even if the COE of attendance entered rates. The requirement for the transfer is an agreement by both parties.
* If the district of residence selected the COE on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software, the “District of Residence Agrees to Transfer” will indicate “True” and the Total Transfer for District of Residence, Line D-1, will calculate the total funding to be transferred from the district of residence to the COE through the Principal Apportionment.

###### School District Summary

The total ADA and funding to be transferred to all COEs for the district of residence are summed at the school district level and display as follows:

* Lines E-1 through E-4 will sum the ADA by grade span for all COEs of attendance in which the district agreed to the transfer.
* Line E-5 is the sum of lines E-1 through E-4 and is the total of all ADA reported by the COE(s) of attendance in which the district agreed to the transfer.
* Line F-1 is the sum of all D-1 records and is the total funding that will be transferred to the COE(s) of attendance for the district of residence in which the district agreed to the transfer. This amount populates Line A-11 of the PA Summary, and is reflected as a reduction to the district’s Principal Apportionment Total and an addition to the affected COE(s).

#### Adults in Correctional Facilities

The Adults in Correctional Facilities Exhibit Reference Guide is not available at this time, and will be published at a later date.

## County Office of Education Exhibit Guides

### County Office of Education LCFF Funding

The following exhibits should be viewed in the order listed below to understand how the LCFF funding is calculated:

* County Funding Based on Districts Identified for Differentiated Assistance
* County Operations Grant
* County Unduplicated Pupil Percentage
* 2012-13 Categorical Program Entitlement Subsumed into LCFF
* County Office Local Revenue
* Education Protection Account
* County LCFF Calculation

#### County Funding Based on Districts Identified for Differentiated Assistance

##### Purpose

The County Funding Based on Districts Identified for Differentiated Assistance (COE DA) exhibit is used to calculate additional Local Control Funding Formula (LCFF) state aid for a county office of education (COE) based on the count and size of school districts under its jurisdiction that are identified for differentiated assistance pursuant to *Education Code* (*EC*) 52071.

##### Authority

*EC* Section 2575.2 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the COE DA exhibit.

##### Subsequent Calculations

[County LCFF Calculation (COE LCFF)](#coelcff)

* State Aid Pursuant to *EC* 2575.2 (Differentiated Assistance), Line G-1 of the COE DA exhibit, populates the COE LCFF exhibit, Line E-7.

##### Data Sources

###### School District LCFF Assistance Status Determination

* The California Department of Education (CDE) uses performance data from the California School Dashboard to determine the assistance status for each school district in accordance with *EC* Section 52071. The LCFF Assistance Status Spreadsheet, available on the CDE’s website at <https://www.cde.ca.gov/fg/aa/lc/>, provides the assistance status for all school districts.
* The California School Dashboard results and the corresponding LCFF Assistance Status Spreadsheet are published annually starting with 2017, around December of each year.
* The COE DA exhibit uses the LCFF Assistance Status Spreadsheet to identify school districts eligible for differentiated assistance based on the COE with jurisdiction over the school district.
* Any identified school district for which the county board of education serves as the governing board is assigned to the COE selected as the Geographic Lead Agency.
* Specific information relating to the Geographic Lead Agencies is available on the CDE’s website at <https://www.cde.ca.gov/sp/sw/t1/crss.asp>.

###### School District Size Determination

* *EC* Section 2575.2 directs the CDE to designate each school district identified for differentiated assistance as either small, medium, or large based on average daily attendance (ADA), as follows:
  + Small district is a school district with 2,499 ADA or less;
  + Medium district is a school district with at least 2,500 but not more than 9,999 ADA; and,
  + Large district is a school district with ADA of 10,000 or more.
* To determine school district ADA, the COE DA exhibit aggregates the ADA reported by school districts in the following attendance data entry screens of the Principal Apportionment Data Collection (PADC) Software:
  + Attendance School District
  + Attendance Supplement School District
  + Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer
  + Attendance Basic Aid Open Enrollment
* ADA for purposes of determining school district size is from the Annual reporting period for the prior fiscal year. For example, to determine a school district size for a school district identified on the 2017 LCFF Assistance Status Spreadsheet, the CDE uses 2016–17 Annual ADA, including any corrections reported for the latest available certification of the Principal Apportionment.

###### Current, Prior, and Second Prior Year Data

* To calculate state aid for the 2018–19 fiscal year, the COE DA exhibit uses the following two data sets:
  1. The 2017 LCFF Assistance Status Spreadsheet and the 2016–17 Annual ADA for school districts identified for differentiated assistance.
  2. The 2018 LCFF Assistance Status Spreadsheet and the 2017–18 Annual ADA for school districts identified for differentiated assistance.
* For 2019–20 and each fiscal year thereafter, the COE DA exhibit will use three data sets as follows:
  1. The current year (most recent) LCFF Assistance Status Spreadsheet and prior year Annual ADA for school districts identified for differentiated assistance.
  2. The prior year (second most recent) LCFF Assistance Status Spreadsheet and the second prior year Annual ADA for school districts identified for differentiated assistance.
  3. The second prior year (third most recent) LCFF Assistance Status Spreadsheet and the third prior year Annual ADA for school districts identified for differentiated assistance.

##### Calculation Details

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

###### SCHOOL DISTRICT SPECIFIC CALCULATIONS (Sections A, B and C)

The COE DA exhibit lists each school district identified for differentiated assistance on the LCFF Assistance Status Spreadsheet from either current, prior or second prior year. A school district not identified for differentiated assistance in either the most current or two prior years will not appear on the COE DA exhibit.

* LCFF Assistance Status Report – Year Identified for Differentiated Assistance, Line A-1, is the year of the LCFF Assistance Status Spreadsheet that identified the school district for differentiated assistance. If the school district was not identified in one or two of the most recent reports, this field will be blank.

School District Annual ADA

In 2018–19, Section B is populated with ADA in both the Current Year column (2017–18 Annual ADA) and the Prior Year column (2016–17 Annual ADA).

* Prior Year Attendance School District, Line B-1, is populated with prior year Annual ADA reported by school districts in the PADC Software, Attendance School District data entry screen, Line A-6, Total Column.
* Prior Year Attendance Supplement School District, Line B-2, is populated with prior year Annual ADA reported by school districts in PADC Software, Attendance Supplement School District data entry screen, Line A-6, Total Column. This entry screen is applicable only to Capistrano Unified School District (Orange County).
* Prior Year Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, Line B-3, is populated with prior year Annual ADA reported by school districts in the PADC Software, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer data entry screen, Line A-6, Total Column.
* Prior Year Attendance Basic Aid Open Enrollment, Line B-4, is populated with prior year Annual ADA reported by school districts in PADC Software, Attendance Basic Aid Open Enrollment data entry screen, Line A-6, Total Column.
* Total Annual ADA, Line B-5, is the total ADA for the school district in the prior year, sum of lines B-1 through B-4.

School District Size Determination

School District Size is determined in Section C for any year that the school district was identified for differentiated assistance in Section A.

* School District Size, Line C-1, is calculated based on the following criteria:
  + If Line A-1 is equal to a year (e.g. 2017, 2018) and Line B-5 is less than 2,500, then C-1 is “Small.”
  + If Line A-1 is equal to a year (e.g. 2017, 2018) and Line B-5 is greater or equal to 2,500 and less than 10,000, then C-1 is “Medium.”
  + If Line A-1 is equal to a year (e.g. 2017, 2018) and Line B-5 is greater than or equal to 10,000, then C-1 is “Large.”
  + If none of the above conditions are met, then C-1 is “N/A.”

###### COUNTY OFFICE OF EDUCATION SUMMARY (Sections D, E and F)

Count of School Districts Identified for Differentiated Assistance

* Count of Small School Districts, Line D-1, is the total count of “SMALL” school districts on Line C-1.
* Count of Medium School Districts, Line D-2, is the total count of “MEDIUM” school districts on Line C-1.
* Count of Large School Districts, Line D-3, is the total count of “LARGE” school districts on Line C-1.

Funding Calculation Pursuant to *EC* 2575.2(b)

* Small School District Allowance, Line E-1, is $100,000 pursuant to *EC* Section 2575.2(b).
* Total Small School District Allowance, Line E-2, is the product of multiplying Line D-1, Count of Small School Districts and Line E-1, Small School District Allowance.
* Medium School District Allowance, Line E-3, is $200,000 pursuant to *EC* Section 2575.2(b).
* Total Medium School District Allowance, Line E-4, is the product of multiplying Line D-2, Count of Medium School Districts by Line E-3, Medium School District Allowance.
* Large School District Allowance, Line E-5, is $300,000 pursuant to *EC* Section 2575.2(b).
* Total Large School District Allowance, Line E-6, is the product of multiplying Line D-3, Count of Large School Districts by Line E-5, Large School District Allowance.
* Total School District Allowance Pursuant to EC 2575.2(b), Line E-7, is the sum of lines E-2, E-4, and E-6.

State Aid Calculation Pursuant to *EC* 2575.2

* Sum of Total School District Allowances, Line F-1, is the sum of Line E-7 for the Second Prior, Prior, and Current Year.
* Adjusted School District Allowance, Line F-2, is Line F-1 divided by two, pursuant to *EC* Section 2575.2(a)(1).
* County Base Allowance, Line F-3, is $200,000 for a COE that has more than one school district within its jurisdiction. For a COE that has one school district within its jurisdiction, F-3 is $0 pursuant to *EC* Section 2575.2(f).
* State Aid Pursuant to *EC* 2575.2 (Differentiated Assistance), Line G-1, is the sum of lines F-2 and F-3.

#### County Operations Grant

##### Exhibit Purpose

The County Operations Grant (Ops Grant) exhibit determines a county office of education’s (COE) operation funding based on all of the following:

* The total school district and charter school average daily attendance (ADA) in the county;
* Base amount of funding for each COE;
* An allowance based on the number of districts for which the COE has jurisdiction.

##### Authority

*Education Code* (*EC*)Section 2574(a) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[Charter School ADA (CS ADA)](#csada)

##### Subsequent Calculations

[County LCFF Calculation (COE LCFF)](#coelcff)

* Total County Operations Grant, Line D-1, of the Ops Grant exhibit populates the COE LCFF exhibit, Line A-1.

##### Data Sources

The ADA used in the Operations ADA Grant Calculation of the Ops Grant exhibit represents the aggregate number of ADA within the county attributable to all school districts for which the COE has jurisdiction, charter schools authorized by school districts for which the COE has jurisdiction, and charter schools authorized by the COE.

The Ops Grant exhibit reflects reported ADA from the attendance data entry screens of the Principal Apportionment Data Collection (PADC) Software. In addition, charter school ADA is adjusted for Senate Bill (SB) 740 funding determinations and days of operation.

Operations ADA Grant funding is calculated at each period based on ADA reported for that period but final funding for the fiscal year is based on ADA reported as of the Annual or Annual Corrected period.

##### Calculation Details

###### OPERATIONS GRANT

Total County Operations Grant, Line D-1, is the sum of the Base Amount, District Allowance, and County Operations ADA grant. Current year COLA and funding rates are available at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

Operations Grant ADA – School Districts and Charter Schools (Section A)

* Line A-1 is populated with ADA reported by the COE in the PADC Software, Attendance District Funded County Programs data entry screen, Line A-7, Total Column.
* Line A-2 is populated with ADA reported by school districts in the PADC Software, Attendance School District data entry screen, Line A-6, Total Column.
* Line A-3 is populated with ADA reported by school districts in PADC Software, Attendance Supplement School District data entry screen, Line A-6, Total Column. This entry screen is applicable only to Capistrano Unified School District (Orange County).
* Line A-4 is populated with ADA reported by school districts in the PADC Software, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer data entry screen, Line A-6, Total Column.
* Line A-5 is populated with ADA reported by school districts in PADC Software, Attendance Basic Aid Open Enrollment data entry screen, Line A-6, Total Column.
* Line A-6 is populated with ADA reported by charter schools in the PADC Software, Attendance Charter School data entry screen, Line A-9, Total Column, adjusted as noted in the Data Sources section above.
* Line A-7 is populated with ADA reported by all-charter districts in the PADC Software, Attendance Charter School – All Charter District data entry screen, lines A-11 and B-11, Total Column, adjusted as noted in the Data Sources section above.
* Line A-8 is populated with ADA reported by county program charter schools in the PADC Software, Attendance Charter Funded County Programs data entry screen, Line A-11, Total Column, adjusted as noted in the Data Sources section above.
* Line A-9 is populated with ADA reported by charter schools in the PADC Software, Attendance COE Charter School data entry screen, Line A-7, Total Column, adjusted as noted in the Data Sources section above.
* Total Operations Grant ADA, Line A-10, is the total countywide ADA for school districts and charter schools, sum of lines A-1 through A-9.

Operations ADA Grant Calculation

* COLA Factor, Line A-11, is populated with the current year cost of living adjustment (COLA) factor to be applied to the ADA Band Rates.
* The Total ADA Band 1 Grant, Line A-15, is calculated as follows:
  + ADA Band 1 Rate, Line A-13, is calculated by multiplying prior year ADA Band 1 Rate, Line A-12, by the COLA factor on line A-11.
  + ADA Band 1 Rate, Line A-13, is multiplied by the first 30,000 units of Total Operations Grant ADA, Line A-10. If less than 30,000, the rate is applied to the Total ADA reported on Line A-10.
* The Total ADA Band 2 Grant, Line A-20, is funded on the portion of countywide ADA, if any, above 30,000 and up to a maximum of 60,000 units. It is calculated as follows:
  + Line A-16 calculates the Remaining Balance ADA, if any, by subtracting the first 30,000 units of ADA from Line A-10.
  + ADA Band 2 Rate, Line A-18, is calculated by multiplying prior year ADA Band 2 Rate, Line A-17, by the COLA factor on line A-11.
  + Line A-19 determines the lesser of Remaining ADA or ADA between 30,000 and up to 60,000. This ADA is used for calculating Band 2 Grant.
  + ADA Band 2 Rate, Line A-18, is multiplied by the ADA determined on Line A-19, for a Total ADA Band 2 Grant on Line A-20.
* The Total ADA Band 3 Grant, Line A-25, is funded on the portion of countywide ADA, if any, above 60,000, up to a maximum of 140,000 units. It is calculated as follows:
  + Line A-21 calculates the Remaining ADA, if any, by subtracting the ADA used for calculating Band 2 Grant, Line A-19, from the ADA remaining after the Band 1 Grant calculation, Line A-16.
  + ADA Band 3 Rate, Line A-23, is calculated by multiplying Prior Year ADA Band 3 Rate, Line A-22, by the COLA factor on Line A-11.
  + Line A-24 determines the lesser of the Remaining ADA or 80,000 (difference between 140,000 and 60,000). This ADA is used for calculating the Band 3 Grant.
  + ADA Band 3 Rate, Line A-23, is multiplied by the ADA determined on Line A-24, for a Total ADA Band 3 Grant on Line A-25.
* The Total ADA Band 4 Grant, Line A-30, is funded on the portion of countywide ADA, if any, above 140,000 units. It is calculated as follows:
  + Line A-26 calculates the Remaining ADA, if any, by subtracting the ADA used for calculating Band 3 Grant, Line A-24, from the ADA remaining after the Band 2 Grant calculation, Line A-21.
  + ADA Band 4 Rate, Line A-28, is calculated by multiplying Prior Year ADA Band 4 Rate, Line A-27, by the COLA factor on Line A-11.
  + Line A-26 populates Line A-29, which represents the portion of countywide ADA greater than 140,000. This ADA is used for calculating the Band 4 Grant.
  + ADA Band 4 Rate, Line A-28, is multiplied by the ADA determined on Line A-29, for a Total ADA Band 4 Grant on Line A-30.
* The Total Operations ADA Grant, Line A-31, is calculated as the sum of lines A-15, A‑20, A‑25, and A-30

Operations Grant Base Funding (Section B)

* Prior Year Base, Line B-1, is the prior year base funding amount.
* Base Amount, Line B-2, equals Prior Year Base, Line B-1, multiplied by the COLA factor on Line A-11.

Operations Grant District Allowance (Section C)

* Prior Year District Allowance, Line C-1, is the prior year amount for each school district for which the COE has jurisdiction.
* District Allowance, Line C-2, equals Line C-1 multiplied by the COLA factor on Line A-11.
* Number of School Districts in County, Line C-3, is a count of all the districts for which it has jurisdiction.
* Total Operations Grant District Allowance, Line C-4, is the product of Line C-2 multiplied by Line C-3.

Total County Operations Grant (Section D)

* Total County Operations Grant, Line D-1, is the sum of lines A-31, B-2, and C-4.

#### County Unduplicated Pupil Percentage

##### Exhibit Purpose

The County Unduplicated Pupil Percentage (COE UPP) exhibit determines the Unduplicated Pupil Percentage (UPP) for use in calculating Supplemental and Concentration Grants in the County LCFF Calculation (COE LCFF).

##### Authority

*Education Code* (*EC*) sections 2574(b), 2574(c)(4)(A), 2574(c)(4)(B) available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

[Charter Unduplicated Pupil Percentage (CS UPP)](#csupp)

##### Subsequent Calculations

[COE LCFF](#coelcff)

* The Unduplicated Pupil Percentage for County Funded Non-Juvenile Court Students, Line C-1, populates Line A-14 of the COE LCFF exhibit for calculating Supplemental Grants.
* The Unduplicated Pupil Percentage for County Funded Non-Juvenile Court students, Line C-1, populates Line A-20 of the COE LCFF exhibit for calculating Concentration Grants.
* The Unduplicated Pupil Percentage for Juvenile Court Students, Line F-1, populatesLine A-15 of the COE LCFF exhibit for calculating Supplemental Grants.
* The Unduplicated Pupil Percentage for Juvenile Court Students, Line F-1, populates Line A-21 of the COE LCFF exhibit for calculating Concentration Grants.

##### Data Sources

###### CALPADS Enrollment and Unduplicated Pupil Count

* County offices of education (COEs) report and certify enrollment and other student-level demographic data in the California Longitudinal Pupil Achievement Data System (CALPADS); this information is used by the California Department of Education to derive the unduplicated pupil count.
* The enrollment and unduplicated pupil counts are a point-in-time count collected on Census Day, the first Wednesday of October.
* Unduplicated pupil count refers to the number of enrolled pupils that are classified as an English Learner, eligible for a Free or Reduced-Price Meal, or Foster Youth. This is an unduplicated count, meaning individual pupils are counted only once, regardless of whether they qualify in more than one category.
* Juvenile Court School enrollment and unduplicated pupil counts are identified in CALPADS based on the school’s education options code.

###### CALPADS Enrollment and Unduplicated Pupil Count for Juvenile Court School Students

Juvenile Court School counts in county offices are subtracted from the total enrollment and unduplicated pupil counts included in the CALPADS report and tracked separately, as their counts are automatically deemed unduplicated.

###### CALPADS Enrollment and Unduplicated Pupil Count for District Funded County Program Students

Any enrollment and unduplicated pupil counts in a COE’s CALPADS data that are for students in programs other than Juvenile Court Schools [*EC* Section 2574(c)(4)(B)] or County Funded Non-Juvenile Court programs [*EC* Section 2574(c)(4)(A)], are subtracted from the COE’s UPP calculation and added to the district(s) of residence(s) UPP calculations(s). These students are served by the COE but not funded under the COE’s Alternative Education Grant; rather, the school district of residence is funded for these students. For more information, refer to the Frequently Asked Questions posted on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

###### CALPADS Enrollment and Unduplicated Pupil Count for Charter Served, County Funded Non-Juvenile Court School Students

Any enrollment and unduplicated pupil counts in a charter school’s CALPADS data that are for students in a county program charter school that meet the eligibility criteria of *EC* Section 2574(c)(4)(A) are subtracted from the charter school’s UPP calculation and added to the COE’s UPP calculation.

###### Audit Adjustments to CALPADS Enrollment and Unduplicated Pupil Count

* The COE Audit Adjustments to CALPADS Data entry screen in the Principal Apportionment Data Collection (PADC) Software is used by a COE at the Annual (or Annual Corrected) reporting period to report adjustments to its CALPADS data for Juvenile Court students or County Funded Non-Juvenile Court students.
* The Charter School Audit Adjustments to CALPADS Data screen in the PADC Software is used by a charter school at the Annual (or Annual Corrected) reporting period to report adjustments to its CALPADS data that affect the COE.

##### Calculation Details

###### UNDUPLICATED PUPIL PERCENTAGE CALCULATION FOR COUNTY FUNDED NON-JUVENILE COURT SCHOOL STUDENTS

The UPP calculation includes data for the current year plus two prior years. Individual UPP calculations are not done on each year’s data and then averaged, rather the sum of unduplicated pupil counts for the three years is divided by the sum of enrollment for the three years to produce the current year’s UPP.

Enrollment

* CALPADS Enrollment, Line A-1, is populated with the total enrollment reported and certified by the COE in CALPADS.
* CALPADS Enrollment included in Line A-1 for Juvenile Court School Students, Line A-2, is populated with the Juvenile Court School enrollment reported and certified by the COE in CALPADS.
* CALPADS Enrollment included in Line A-1 for District Funded County Program Students, Line A-3, is populated with student enrollment data reported and certified by the COE in CALPADS with a Student School Transfer Code (Field 1.30) of 1–4 or 6; counts for these students are attributed back to the district of geographic residence (Field 1.31).
* CALPADS Enrollment for Charter Served, County Funded Non-Juvenile Court School Students, Line A-4, is populated from the CS UPP exhibit, Line A-2.
* Audit Adjustment to CALPADS Enrollment for County Funded Non-Juvenile Court School Students (Annual only), Line A-5, is populated with the net change in enrollment reported by the COE in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-2.
* Audit Adjustment to CALPADS Enrollment for Charter Served, County Funded Non-Juvenile Court School Students (Annual only), Line A-6, is populated with the net change in enrollment count reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-2.
* Adjusted Enrollment, Line A-7, is equal to Line A-1 minus lines A-2 and A-3, plus lines A-4, A-5 and A-6.

Unduplicated Pupil Count

* CALPADS Unduplicated Pupil Count, Line B-1, is populated with the unduplicated pupil count reported and certified by the COE in CALPADS.
* CALPADS Unduplicated Pupil Count included in Line B-1 for Juvenile Court School Students, Line B-2, is populated with the juvenile court school unduplicated pupil count reported and certified by the COE in CALPADS.
* CALPADS Unduplicated Pupil Count included in Line B-1 for District Funded County Program Students, Line B-3, is populated with student unduplicated pupil count data reported and certified by the COE in CALPADS with a Student School Transfer Code (Field 1.30) of 1–4 or 6; counts for these students are attributed back to the district of geographic residence (Field 1.31).
* CALPADS Unduplicated Pupil Count for Charter Served, County Funded Non-Juvenile Court School Students, Line B-4, is populated from the CS UPP exhibit, Line B-2.
* Audit Adjustment to CALPADS Unduplicated Pupil Count for County Funded Non-Juvenile Court School Students (Annual only), Line B-5, is populated with the net change in unduplicated pupil count reported by the COE in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-2.
* Audit Adjustment to CALPADS Unduplicated Pupil Count for Charter Served, County Funded Non-Juvenile Court School Students (Annual only), Line B-6, is populated with the net change in CALPADS unduplicated pupil count reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-2.
* Adjusted Unduplicated Pupil Count, Line B-7, is equal to Line B-1 minus lines B-2 and B-3, plus lines B-4, B-5 and B-6.

Unduplicated Pupil Percentage For County Funded Non-Juvenile Court School Students

Unduplicated Pupil Percentage, Line C-1, is Line B-7 divided by Line A-7.

###### UNDUPLICATED PUPIL PERCENTAGE FOR JUVENILE COURT SCHOOL STUDENTS [*EC* 2574(c)(4)(B)]

Enrollment

* CALPADS Enrollment for Juvenile Court School Students, Line D-1, is populated from Line A-2 of the COE UPP exhibit.
* CALPADS Enrollment for Charter Served, Juvenile Court School Students, Line D-2, is populated with the Juvenile Court School enrollment reported and certified by applicable charters in CALPADS.
* Audit Adjustment to CALPADS Enrollment for Juvenile Court School Students (Annual only), Line D-3, is populated with the net change in enrollment reported by the COE in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Audit Adjustment to CALPADS Enrollment for Charter Served, Juvenile Court School Students (Annual only), Line D-4, is populated with the net change in enrollment count reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-1.
* Adjusted Enrollment, for COE Juvenile Court School Students, Line D-5, is the sum of lines D-1 through D-4.

Unduplicated Pupil Count

* CALPADS Unduplicated Pupil Count for Juvenile Court School Students, Line E-1, is populated from Line B-2 of the COE UPP exhibit.
* CALPADS Unduplicated Pupil Count for Charter Served, Juvenile Court School Students, Line E-2, is populated with the unduplicated pupil count for juvenile court schools reported and certified by applicable charters in CALPADS.
* Audit Adjustment to CALPADS Unduplicated Pupil Count for Juvenile Court School Students (Annual only), Line E-3, is populated with the net change in unduplicated pupil count reported by the COE in the COE Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line A-1.
* Audit Adjustment to CALPADS Unduplicated Pupil Count for Charter Served, Juvenile Court School Students (Annual only), Line E-4, is populated with the net change in CALPADS unduplicated pupil count reported by the charter school in the Charter School Audit Adjustments to CALPADS Data entry screen in the PADC Software, Line B-1.
* Adjusted Unduplicated Pupil Count, for COE Juvenile Court School Students, Line E-5, is the sum of lines E-1 through E-4.

Unduplicated Pupil Percentage for Juvenile Court School Students

Unduplicated Pupil Percentage for Juvenile Court School Students, Line F-1, is Line E-5 divided by Line D-5.

#### 2012–13 Categorical Program Entitlements Subsumed into LCFF

Please see the [2012–13 Categorical Program Entitlements Subsumed into LCFF](#categorical1213) section in the Charter School Exhibit Guides.

#### County Office Local Revenue

##### Exhibit Purpose

The County Office Local Revenue (COE Local Revenue) exhibit calculates local revenue used to determine LCFF state aid.

##### Authority

*Education Code* (*EC*) Section 2575(c) and *Revenue and Taxation Code* (*RTC*) sections 95, et seq. available at [https://leginfo.legislature.ca.gov/faces/codes.xhtml](http://leginfo.legislature.ca.gov/faces/codes.xhtml).

##### Preceding Calculations

There are no preceding calculations for the COE Local Revenue exhibit.

##### Subsequent Calculations

[County LCFF Calculation (COE LCFF)](#coelcff)

* Total Property Tax Revenues Other than Special Education, Line C-2 of the COE Local Revenue exhibit, populates Line D-2 of the County LCFF Calculation exhibit and is used in determining LCFF state aid.

[Special Education Funding Exhibit](#_Special_Education_Funding)

[Special Education Funding Exhibit – LA Court](#_Special_Education_Funding_1)

* Total Special Education Property Tax Revenue, Line C-1 of the COE Local Revenue exhibit, populates Line B-9 of the Special Education Funding Exhibit or the Special Education Funding Exhibit – LA Court.

##### Data Sources

County Offices of Education (COE) use the Principal Apportionment Data Collection (PADC) Software to report local revenue data for their county and cross-counties in the Taxes data entry screen.

##### Calculation Details

* Several different tax categories comprise a COE’s total local revenue. Lines A-1 through A-10 populate from lines A-1 through A-10 on the Taxes data entry screen in the PADC Software. At First and Second Principal Apportionment (P-1 and P-2) this amount will also include any estimated tax data reported by another COE. For additional information on reporting cross-county taxes, please refer to the tax section of the Data Reporting Instruction Manual (DRIM) available on the CDE website at <https://www.cde.ca.gov/fg/sf/pa/>.
* Miscellaneous Funds – 50%, Line A-11, multiplies any Miscellaneous Funds reported on the Miscellaneous Funds data entry screen in the PADC Software by 50 percent. Data for Miscellaneous Funds is only submitted at the Annual reporting period.
* Community Redevelopment Funds, Line A-12, Redevelopment Property Tax Trust Fund Residual Distributions, Line A-13, and Redevelopment Agency Asset Liquidation, Line A-14, populate from lines A-12 through A-14 on the Taxes data entry screen.
* Total Property Tax Revenues, Line A-15, is the sum of lines A-1 through   
  A-14.
* The Special Education Ratio, Line B-1, is calculated pursuant to *EC* Section 2571 and is unique for each county.
* Total Special Education Property Tax Revenue, Line C-1, the product of multiplying Line A-15 by Line B-1, is the amount of local revenue that will be deducted from the Special Education AB 602 entitlements in the Special Education Funding Exhibit(s).
* Total Property Tax Revenues Other than Special Education, Line C-2, is Total Property Tax Revenues, Line A-15, minus Total Special Education Property Tax Revenue, Line C-1. This local revenue amount will populate Local Revenue, Line D-2 of the COE LCFF exhibit.

#### Education Protection Account Calculation

Please see the [Education Protection Account Calculation](#EPA) Exhibit Guide in the Charter School Exhibit Guides section.

#### County LCFF Calculation

##### Exhibit Purpose

The County LCFF Calculation (COE LCFF) exhibit is used to calculate a county office of education’s (COE) entitlement under the Local Control Funding Formula (LCFF).

##### Authority

*Education Code* (*EC*) sections 2574 and 2575 available at [https://leginfo.legislature.ca.gov/faces/codes.xhtml](http://leginfo.legislature.ca.gov/faces/codes.xhtml).

##### Preceding Calculations

[County Funding Based in Districts Identified for Differential Assistance (COE DA)](#coeda)

[County Operations Grant (Ops Grant)](#coeopsgrant)

[County Unduplicated Pupil Percentage (COE UPP)](#coeupp)

[2012–13 Categorical Program Entitlements Subsumed into LCFF (2012–13 Categoricals)](#categorical1213)

[County Office Local Revenue (COE Local Revenue)](#coelocalrev)

[Charter School ADA (CS ADA)](#csada)

[Education Protection Account Calculation (EPA Calc)](#EPA)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total LCFF State Aid, Line F-1 of the COE LCFF exhibit, is transferred to the County Office of Education LCFF State Aid, Line A-1 of the PA Summary.

##### Data Sources

The COE LCFF exhibit uses data from the following to determine the average daily attendance (ADA) for the Alternative Education Base Grant:

* Principal Apportionment Data Collection (PADC) Software, Attendance COE data entry screen:
  + Juvenile Court School ADA
    - County Group Home and Institution Pupils [EC 42238.18], Line A-1, and Juvenile Halls, Homes and Camps [EC 14057(b) and 14058], Line A-2 (Total Column).
  + County Funded Non-Juvenile Court School ADA
    - Probation Referred, On Probation or Parole, Expelled Pursuant to EC 48915(a) or (c) [EC 2574(c)(4)(A), Line A-3 (Total Column).
* Final funding is based on ADA reported as of Annual (or Annual Corrected).
* CS ADA exhibit:
  + Juvenile Court School ADA
    - County Group Home and Institution Pupils; Juvenile Halls, Homes and Camps, Line N-1.
  + County Funded Non-Juvenile Court School ADA
    - Probation Referred, On Probation or Parole, Expelled Pursuant to EC Section 48915(a) or (c), Line N-2.
  + This ADA will reflect any adjustments as a result of a Senate Bill 740 funding determination or days of operation.
  + Final funding is based on ADA reported as of Annual (or Annual Corrected).
* Education Protection Account (EPA) entitlements are calculated and apportioned separately from the Principal Apportionment. See the EPA Calc exhibit and the EPA web page at: <https://www.cde.ca.gov/fg/aa/pa/epa.asp> for additional information.

##### Calculation Details

Current year funding rates and other information are available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

###### County LCFF Target (Section A)

The LCFF Target Entitlement will not represent actual funding for COEs that are funded under the “hold harmless” provisions of LCFF.

* County Operations Grant, Line A-1, is populated from the Ops Grant exhibit, Line D-1.

Alternative Education Grant

* County Funded Non-Juvenile Court ADA, Line A-2, is reported ADA from the PADC Software, Attendance COE data entry screen, Line A-3.
* Charter School County Funded Non-Juvenile Court ADA, Line A-3, is populated from the CS ADA exhibit, Line N-2.
* Total County Funded Non-Juvenile Court ADA, Line A-4, is the sum of Line A-2 and Line A-3.
* Juvenile Court Schools ADA, Line A-5, is reported ADA from the PADC Software, Attendance COE data entry screen, Line A-1 plus Line A-2.
* Charter School Juvenile Court Schools ADA, Line A-6, is populated from the CS ADA exhibit, Line N-1.
* Total Juvenile Court Schools ADA, Line A-7, is the sum of Line A-5 and Line A-6.

Base Grant

* Prior Year Base Grant Rate, Line A-8, populates from Line A-10 of the previous year’s COE LCFF exhibit and is based on the 2012–13 per-pupil undeficited statewide average Juvenile Court School base revenue limit as of the 2012–13 Annual Apportionment (February 2014) adjusted for COLA each subsequent year.
* COLA Factor, Line A-9, reflects the current year cost of living adjustment (COLA) factor.
* Base Grant Rate, Line A-10, is the COLA factor, Line A-9, applied to the Prior Year Base Grant Rate, Line A-8.
* Base Grant for County Funded Non-Juvenile Court students, Line A-11, is Total County Funded Non-Juvenile Court ADA, Line A-4, multiplied by the Base Grant Rate, Line A-10.
* Base Grant for Juvenile Court students, Line A-12, is Total Juvenile Court Schools ADA, Line A-7, multiplied by the Base Grant Rate, Line A-10.
* Total Base Grant, Line A-13, is the sum of Base Grant County Funded Non-Juvenile Court students, Line A-11, and Base Grant for Juvenile Court students, Line A-12.

Supplemental Grant

* UPP for County Funded Non-Juvenile Court Students, Line A-14, is populated from the COE UPPexhibit, Line C-1.
* UPP for Juvenile Court School Students, Line A-15, is populated from the COE UPPexhibit, Line F-1. This amount is set to 100 percent because all students enrolled in a COE or charter school operated juvenile court are deemed unduplicated for purposes of UPP calculation.
* Supplemental Grant Factor, Line A-16, is 35 percent pursuant to *EC* Section 2574(c)(2).
* Total County Funded Non-Juvenile Court Supplemental Grant, Line A-17, is the product of multiplying the Base Grant for County Funded Non-Juvenile Court students, Line A-11, UPP for County Funded Non-Juvenile Court Students, Line A-14, and the Supplemental Grant Factor, Line A-16, together.
* Total Juvenile Court Schools Supplemental Grant, Line A-18, is the product of multiplying the Base Grant for Juvenile Court students, Line A-12, UPP for Juvenile Court School Students, Line A-15, and the Supplemental Grant Factor, Line A-16, together.
* Total Supplemental Grant, Line A-19, is the sum of Total County Funded Non-Juvenile Court Supplemental Grant, Line A-17, and Total Juvenile Court Schools Supplemental Grant, Line A-18.

Concentration Grant

* UPP for County Funded Non-Juvenile Court Students, Line A-20, is equal to the UPP used for Supplemental Grant calculation on Line A-14.
* UPP for Juvenile Court School Students, Line A-21, is equal to the UPP used for Supplemental Grant calculation on Line A-15.
* Percentage used to calculate Concentration Grant County Funded Non-Juvenile Court students, Line A-22, is the percentage by which Line A-20 exceeds 50 percent. Zero indicates the COE is not eligible to receive a concentration grant because the number of qualifying pupils does not exceed 50 percent of the COE’s enrollment.
* County Funded Non-Juvenile Court Concentration Grant Factor, Line A-23, is 35 percent pursuant to *EC* Section 2574(c)(3).
* Juvenile Court Schools Concentration Grant Factor, Line A-24, is 17.5 percent pursuant to *EC* Section 2574(c)(4)(B).
* Total County Funded Non-Juvenile Court Concentration Grant, Line A-25, is the product of multiplying Base Grant for County Funded Non-Juvenile Court students, Line A-11, the Percentage used to calculate Concentration Grant County Funded Non-Juvenile Court students, Line A-22, and the County Funded Non-Juvenile Court Concentration Grant Factor, Line A-23, together.
* Total Juvenile Court Schools Concentration Grant, Line A-26, is the product of multiplying Base Grant for Juvenile Court students, Line A-12, UPP for Juvenile Court School Students, Line A-21, and the Juvenile Court Schools Concentration Grant Factor, Line A-24, together.
* Total Concentration Grant, Line A-27, is the sum of the Total County Funded Non-Juvenile Court Concentration Grant, Line A-25, and the Total Juvenile Court Schools Concentration Grant, Line A-26.
* Total Alternative Education Grant, Line A-28 is the sum of the Total Base Grant, Line A-13, the Total Supplemental Grant, Line A-19, and the Total Concentration Grant, Line A-27.

Add-on Amounts

* *EC* Section 2574(e)(1) Add-On (based on 2012–13 Targeted Instructional Improvement Block Grant), Line A-29, is the 2012–13 funding for this program as reduced by Control Section 12.42 of the 2012–13 Budget Act. The amount populates from the 2012–13 Categoricals exhibit, Line A-37.
* *EC* Section 2574(e)(2) Add-On (based on 2012–13 Home-to-School Transportation), Line A-30, is the 2012–13 funding for this program as reduced by the 2012–13 Budget Act Control Section 12.42 of the 2012–13 Budget Act. The amount populates from the 2012–13 Categoricals exhibit, Line A-8.
* *EC* Section 2574(e)(2) Add-On (based on 2012–13 Small School District Bus Replacement Program), Line A-31, is the 2012–13 funding for this program as reduced by the 2012–13 Budget Act Control Section 12.42 of the 2012–13 Budget Act. The amount populates from the 2012–13 Categoricals exhibit, Line A-9.
* Total Add-on Amounts, Line A-32, is the sum of lines A-29 through A-31.
* Total LCFF Target Entitlement, Line A-33, is the sum of:
  + County Operations Grant, Line A-1
  + Total Alternative Education Grant, Line A-28
  + Total Add-on Amounts, Line A-32
* 2013–14 LCFF Funding Indicator [EC 2575(g)(1) or EC 2575(g)(2)], Line B-1, populates from the 2013–14 Second Principal Apportionment (P-2) County LCFF Transition Calculation exhibit, Line E-3. This indicator determines how a COE is funded under LCFF. An EC 2575(g)(1) indicator identifies those COEs that in the 2013–14 fiscal year had a LCFF Need, meaning the calculated LCFF Target was greater than the COE’s Floor Entitlement. An EC 2575(g)(2) indicator identifies those COEs that in the 2013–14 fiscal year did not have an LCFF Need; these COEs are also known as the “hold harmless” COEs, meaning the COE’s 2013–14 P-2 Floor Entitlement was greater than the LCFF Target. The indicator is held constant for the duration of LCFF.
* The Fund on Target Entitlement, Line B-2, displays a true/false value. This check is based on the P-2 data from the prior fiscal year. When this indicator becomes “True”, this value is held constant for the duration of LCFF and the COE is funded at LCFF Target level. A “true” value will display:
  + For COE’s with a 2013–14 LCFF Funding Indicator of EC 2575(g)(1). These COEs have fully transitioned to the Target as of the 2014–15 P-2 Apportionment.
  + For COE’s with a 2013–14 LCFF Funding Indicator of EC 2575(g)(2) when the COE’s Total Floor Entitlement, Line C-8, is less than Target Entitlement, Line A-33.

###### County LCFF Floor (Section C)

* 2012–13 County Revenue Limit (funding held constant as of 2012–13 Annual), Line C-1, populates from Line C-17 of the 2012–13 Adjusted County Revenue Limit for Floor Calculation exhibit. This exhibit was last published for the 2016–17 fiscal year. See 2016–17 fiscal year Exhibit Reference Guide for detailed description of this exhibit.
* 2012–13 County Funded Non-Juvenile Court and Juvenile Court Schools Rate per-ADA, Line C-2, populates from Line A-3 of the 2012–13 Adjusted County Revenue Limit for Floor Calculation exhibit. This exhibit was last published for the 2016–17 fiscal year. See 2016–17 fiscal year Exhibit Reference Guide for detailed description of this exhibit.
* Adjusted County Funded Non-Juvenile Court Revenue, Line C-3, multiplies the Total County Funded Non-Juvenile Court Schools ADA, Line A-4, by the 2012–13 deficited per ADA rate, Line C-2.
* Adjusted Juvenile Court Schools Revenue, Line C-4, multiplies the Total Juvenile Court Schools ADA, Line A-7, by the 2012–13 deficited per ADA rate, Line C-2.
* Total Adjusted Revenue Limit Funding, Line C-5, is the sum of lines C-1, C-3, and C-4, and represents the COE’s 2012–13 revenue limit funding adjusted for ADA funded under the COE LCFF model.
* 2012–13 Categorical Programs, Line C-6, represents the categorical funding a COE received in the 2012–13 fiscal year and populates from the 2012–13 Categoricals exhibit, Line A-52. The funding for these programs was subject to Control Section 12.42 reductions from the 2012–13 Budget Act.
* Local Revenue for Regional Occupational Centers/Programs (ROC/P), 2012–13 Annual Excess Taxes Applied for ROC/P, Line C-8, is the amount of a COE’s excess taxes that were applied to ROC/P as of the 2012–13 Annual Apportionment. This number populates from the Regional Occupational Center/Programs exhibit, Line B-2 (2012–13 Annual, February 2014 certification). Not all COEs will have an amount on this line.
* Total Floor Entitlement, Line C-8, is the sum of lines C-5 through C-7.

###### LCFF Entitlement, Local Revenue and State Aid (Section D)

* A COE’s LCFF Entitlement, Line D-1, is calculated as follows:
* For a COE that is funded based on the Target (e.g. Fund on Target is True), the LCFF Transition Entitlement, Line D-1, is equal to the Target Entitlement, Line A-33.
* For a COE that is not funded based on the Target (e.g. Fund on Target is False) and the 2013–14 LCFF Funding Indicator, Line B-1 is EC 2575(g)(2), meaning a “hold harmless” COE, the LCFF Transition Entitlement, Line D-1, is equal to the greater of the Total Floor Entitlement, Line C-8, or Target, Line A-33.
* Local Revenue, Line D-2, populates from the COE Local Revenue exhibit, Line C-2.
* Gross State Aid, Line D-3, is equal to the difference of LCFF Entitlement, Line D-1, less the Local Revenue, Line D-2. If this calculation results in a negative number, Line D-3 is zero.
* Excess Tax Amount, Line D-4, is the amount of local revenue that exceeds the LCFF Entitlement, Line D-1. If a COE’s Local Revenue, Line D-2, is not greater than the COE’s LCFF Entitlement, Line D-1, the amount will be zero.
* Education Protection Account Entitlement, Line D-5, populates from the EPA Calc exhibit, Line D-3.
* Net State Aid, Line D-6, is equal to Gross State Aid, Line D-3, minus Education Protection Account Entitlement, Line D-5. If this is less than zero, Net State Aid, Line D-6 equals zero. This number does not reflect any funding from the Minimum State Aid Guarantee.
* Minimum State Aid Guarantee, Line D-7, is the level of state aid guaranteed to all COEs. This amount is equal to the COE’s 2012–13 Categorical Programs, Line C-6.
* Additional State Aid to Meet the Minimum Guarantee, Line D-8, reflects any state aid needed above the Net State Aid, Line D-6, to ensure the COE receives its minimum guaranteed funding.
* LCFF State Aid, Adjusted for Minimum State Aid Guarantee, Line D-9, is equal to Net State Aid, Line D-6, plus Additional State Aid to Meet the Minimum Guarantee, Line D-8.

**ADDITIONAL LCFF STATE AID (Section E)**

**State Aid for COE Funded on LCFF Target Pursuant to EC 2575.1**

Pursuant to *EC* Section 2575.1, each COE funded at LCFF Target as of the 2016–17 Second Principal Apportionment is eligible to receive additional LCFF state aid and based on the number of school districts under its jurisdiction or a statutory minimum.

* Prior Year EC 2575.1 District Allowance, Line E-1, populates from Line E-2 of the prior year COE LCFF exhibit.
* Current Year EC 2575.1 District Allowance, Line E-2, is the COLA Factor, Line A-9, applied to the Prior Year EC 2575.1 District Allowance, Line E-1.
* Prior Year EC 2575.1 Minimum Allowance, Line E-3, populates from Line E-4 of the prior year COE LCFF exhibit.
* Current Year EC 2575.1 Minimum Allowance, Line E-4, is the COLA Factor, Line A-9, applied to the Prior Year EC 2575.1 Minimum Allowance, Line E-3.
* Number of School Districts in County, Line E-5, is a count of all the school districts which the COE has in its jurisdiction.
* State Aid Pursuant to EC 2575.1, Line E-6, is equal to Current Year EC 2575.1 District Allowance, Line E-2, multiplied by Number of School Districts in County, Line E-5. If this amount is less than the Current Year EC 2575.1 Minimum Allowance, Line E-4, then State Aid Pursuant to EC 2575.1 equals Current Year EC 2575.1 Minimum Allowance, Line E-4.

**State Aid Pursuant to EC 2575.2 (Differentiated Assistance)**

Pursuant to *EC* Section 2575.2, each COE that has school districts identified for differentiated assistance is eligible to receive additional LCFF State aid.

* State Aid Pursuant to EC 2575.2, Line E-7, populates from the COE DA exhibit, Line G-1.

**LCFF State Aid**

* Total Additional LCFF State Aid, Line E-8, is the sum of Line E-6 and Line E-7.
* TOTAL LCFF STATE AID, Line F-1, is the sum of Line D-9 and line E-8.

### County Office of Education Other Funding

The following exhibits are for other programs funded through the Principal Apportionment that are separate and distinct programs. Dependencies are noted on the exhibit guides.

* County Transfer of Funds for County Served District Funded ADA
* Adults in Correctional Facilities

#### County Transfer of Funds for County Served District Funded ADA

##### Exhibit Purpose

The County Transfer of Funds for County Served District Funded ADA (COE Transfer) exhibit is an optional method for calculating and automatically transferring funds through the Principal Apportionment to a county office of education (COE) for students served by the COE but for which the ADA is credited to the district of residence for purposes of calculating Local Control Funding Formula (LCFF) funding.

##### Authority

*Education Code* (*EC*) sections 42238.03 and 2576 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the COE Transfer exhibit but related to this is the School District Transfer of Funds for County Served District Funded ADA (SD Transfer).

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Funding Transferred, Line F-1 of the COE Transfer exhibit, populates the Transfer of Funds for County Served District Funded ADA, Line A-11 of the PA Summary.

##### Data Sources

###### District of Residence ADA and Per ADA Transfer Rates

* A COE reports current year ADA on the Attendance District Funded County Programs entry screen in the Principal Apportionment Data Collection (PADC) Software.
* A COE may also report a per ADA transfer rate and select for each ADA category a transfer rate on the Attendance District Funded County Programs entry screen in the PADC Software.

###### District of Residence Agrees to Transfer

A school district may select any of the COE(s) with which it has an agreement for services and elects to allow the California Department of Education (CDE) to automatically transfer funding through the Principal Apportionment on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software.

##### Calculation Details

ADA and transfer rates will populate on lines A-1 through C-4 for each district of residence that the COE reported data under on the Attendance District Funded County Program entry screen in the PADC Software.

###### District of Residence ADA by Grade Span

* Lines A-1 through A-4 are populated with ADA reported in the PADC Software, Attendance District Funded County Programs entry screen by grade span. Not all ADA reported in the PADC Software will populate these lines. The COE must have checked either a Rate 1, or a Rate 1 and Rate 2 box, and entered one or more transfer rates, for ADA to populate. The ADA will populate based on all categories of ADA for which a rate box is checked, by grade span and district of residence.
* At the First and Second Principal Apportionment (P-1 and P-2), the COE Transfer exhibit will reflect ADA reported and processed as of P-1 and P-2, respectively. At the Annual Apportionment and subsequent recertifications, the COE Transfer exhibit will be a blend of ADA based on the P-2 (or P-2 Corrected) reporting period for lines A-1, A-2, A-5, and A-6, plus lines A-3 and A-4 based on the Annual (or Annual Corrected) reporting period from the Attendance District Funded County Programs entry screen in the PADC Software.

###### District Funded County Program Per ADA Transfer Rates

* Lines B-1 through B-4 are populated with transfer rates reported in the PADC Software, Attendance District Funded County Programs entry screen by grade span, by district of residence.
* Rate(s) should continue to be reported each period if the COE elects to continue the transfer. The final rate(s) used in the calculation are based on rate(s) reported for the Annual (or Annual Corrected) period.

###### Calculation of Funding by Grade Span

Lines C-1 through C-4 will calculate the total funding, by district of residence, to be transferred from the district to the COE for district funded county program students if the district of residence has agreed to the transfer.

###### District of Residence Agrees to Transfer

The indicator will display “True” for any COE that the district of residence has selected to automate the transfer of funds for county served ADA on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software. This line will display “False” for any COE that reported a transfer rate but the district of residence did not select to automate the transfer of funds. This will populate from data submitted by the district of residence for the P-1 reporting period. A new P-1 file may be submitted if a district of residence wants to change its selection at either the P-2 or Annual reporting period.

###### Total Transfer for District of Residence

* If the district of residence did not select the COE in the County Served District Funded ADA Transfer Selection entry screen in the PADC Software, the “District of Residence Agrees to Transfer” will indicate “False” and the Total Transfer for District of Residence, Line D-1, will be zero, even if the COE entered rates. The requirement for the transfer is an agreement by both parties.

If the district of residence selected the COE on the County Served District Funded ADA Transfer Selection entry screen in the PADC Software, the “District of Residence Agree to Transfer” will indicate “True” and the Total Transfer for District of Residence, Line D-1, will calculate the total funding to be transferred from the district of residence to the COE through the Principal Apportionment.

###### County Office of Education Summary

The total ADA and funding to be transferred to the COE by all district(s) of residence are summed at the county level and display as follows:

* Lines E-1 through E-4 will sum the ADA by grade span for all districts of residence in which the district agreed to the transfer.
* Line E-5 is the sum of lines E-1 through E-4 and is the total of all ADA reported by the COE of attendance in which the districts agreed to the transfer.
* Line F-1 is the sum of all D-1 records and is the total funding that will be transferred to the COE by all district(s) of residence that have agreed to the transfer. This amount populates Line A-11 of the PA Summary, and is reflected as an addition to the COE’s Principal Apportionment Total and a reduction to the affected district(s).

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#### Adults in Correctional Facilities

The Adults in Correctional Facilities Exhibit Reference Guide is not available at this time, and will be published at a later date.

## SELPA Exhibit Guides

### SELPA Funding

The following exhibits should be viewed in the order listed below to understand how funding is determined and flows to special education local plan areas (SELPA):

**Special Education Funding (AB 602)**

* Out of Home Care Funding
* Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process (Annual only)
* Extraordinary Cost Pool Claim Process (Annual only)
* SELPA Special Education Funding Exhibit, SELPA Special Education Funding Exhibit – LA Court, or SELPA Special Education Funding Exhibit – Charter SELPA

**Infant Funding**

* Infant Entitlement

#### Out-of-Home Care Funding

##### Exhibit Purpose

The Out-of-Home Care (OHC) Program provides funding to Special Education Local Plan Areas (SELPA) for pupils residing in facilities located within each SELPA’s geographic boundaries. OHC funding is one of the SELPA AB 602 funding components.

##### Authority

*Education Code* (*EC*) sections 56836.165 and 56836.173 available at [https://leginfo.legislature.ca.gov/faces/codes.xhtml](http://leginfo.legislature.ca.gov/faces/codes.xhtml); Budget Item 6100-161-0001.

##### Preceding Calculations

There are no preceding calculations for the OHC exhibit.

##### Subsequent Calculations

[SELPA Special Education Funding Exhibit](#_Special_Education_Funding) (SELPA AB 602)

* Total OHC Funding, Line A-10, of the OHC exhibit, populates Line G-1 of the SELPA AB 602 exhibit.

[Special Education Funding Exhibit – LA Court](#_Special_Education_Funding_1) (SELPA LA Court AB 602)

* Total OHC Funding, Line A-10, of the OHC exhibit, populates Line G-1 of the SELPA LA Court AB 602 exhibit.

##### Data Sources

Funding for each SELPA is based on the student and bed count data collected by the Department of Social Services and the Department of Developmental Services for children and youth ages 3 to 21.

The OHC web page on the CDE website at <https://www.cde.ca.gov/fg/aa/se/ohcapptdat.asp> provides the data used to calculate OHC funding under the funding results link for each fiscal year:

* OHC data, including the address, type, and county and school district code for each facility.

Current year OHC funding rates listed by type of facility, with annual increase for current year cost of living adjustment, are available on the CDE website at: [https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp](http://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp).

##### Calculation Details

* Group Home Funding, Line A-1, is based on the number of beds that were used in the 2016–17 fiscal year multiplied by the current year funding rate for the group home’s rate classification level (RCL), ranging from level 3 to level 14, depending on the level of severity.
* Funding for the foster family home, small family home, and foster family agency, lines A-2 through A-4, are based on the pupil count data that were used in the 2016–17 fiscal year multiplied by its current year RCL rate.
  + Funding for the First Principal Apportionment for the skilled nursing facility, intermediate care facility, and community care facility, lines A-5 through A-7, are based on the prior year pupil count data at each facility, multiplied by its current year RCL rate. Actual funding for these facilities is determined at the Second Principal Apportionment and are based on the pupil count data as of April 1, 2019.
  + If the OHC Funding, Line A-8, for all SELPAs exceeds the amount provided in the Budget Act, a proration factor will be applied to the OHC Funding to determine Total OHC Funding, Line A-10.

#### Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process

##### Exhibit Purpose

The Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process (NSS ECPMH) exhibit reimburses necessary small Special Education Local Plan Areas (SELPA) for students with extraordinary costs associated with educationally related mental health services, including out-of-home residential services. NSS ECPMH funding is one of the SELPA AB 602 funding components.

##### Authority

*Education Code* (*EC*) sections 56212 and 56836.21 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the NSS ECPMH exhibit.

##### Subsequent Calculations

[SELPA Special Education Funding Exhibit](#_Special_Education_Funding) (SELPA AB 602)

* The sum of all records for the Total Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services, Line A-20 of the NSS ECPMH exhibit, populates Line H-2 of the SELPA AB 602 exhibit.

[SELPA Special Education Funding Exhibit – LA Court](#_Special_Education_Funding_1) (SELPA LA Court AB 602)

* The sum of all records for the Total Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services, Line A-20 of the NSS ECPMH exhibit, populates Line H-2 of the SELPA LA Court AB 602 exhibit.

[SELPA Special Education Funding Exhibit – Charter SELPA](#_SELPA_Special_Education) (Charter SELPA AB 602)

* The sum of all records for the Total Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services, Line A-20 of the NSS ECPMH exhibit, populates Line E-2 of the Charter SELPA AB 602 exhibit.

##### Data Sources

SELPAs use the Principal Apportionment Data Collection (PADC) Software to report data in the NSS ECPMH data entry screen. Copies of paid invoices documenting the NSS ECPMH costs are submitted to the California Department of Education (CDE) in hard copy as a prerequisite to receiving an apportionment.

The deadline for submitting the NSS ECPMH claims is December 2nd of the following fiscal year. Because NSS ECPMH data is collected only at that time, the NSS ECPMH funding is included in the Annual apportionment which is certified during the First Principal Apportionment (P-1) of the following fiscal year. Therefore, NSS ECPMH payments will not be included in the P-1 and Second Principal (P-2) Apportionment.

The annual Extraordinary Cost Pool threshold amount, described below, is available on the CDE website at: <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

##### Calculation Details

* Data on Lines A-1 through A-11 are collected from Lines A-1 through A-11 of the NSS ECPMH data entry screen in the PADC software.
* Line A-12 calculates the Total Mental Health Cost for the Student.
* Line A-13, Total Documented Costs for this Student reflects the costs after CDE review adjusted for any disallowable costs. This amount may be equal to or less than Line A-12.
* Line A-14, Total Allowable Costs for Reimbursement, is the lesser of total mental health costs from Line A-12 or total documented costs from Line A-13.
* Line A-15 calculates the threshold amount for Necessary Small SELPAs [EC Section 56836.21(b)(1)]. The threshold amount is the lesser of one percent of SELPA’s Subtotal Apportionment, Line J-4, of the SELPA’s P-2 AB 602 exhibit or the current year ECP threshold amount.
* Excess Cost, Line A-16, is the difference between total allowable costs for reimbursement from Line A-14 and the threshold amount calculated on Line A-15. If the difference is negative, the resulting value is zero.
* If the total of all excess costs for all SELPAs exceeds the amount provided in the Budget Act, a Proration Factor, Line A-17, is applied to the Excess Cost, Line A-16, to determine the Adjusted Excess Cost for Mental Health Services, Line A-18, for each student.
* If the same student has funding under the NPS/LCI Extraordinary Cost Pool, the amount is provided on Line A-19.
* Line A-20, Total Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services, is the total of Line A-18 plus Line A-19. The sum of all records for Line A-20 populates SELPA AB 602 exhibit as described in Subsequent Calculations above.

#### Extraordinary Cost Pool Claim Process

##### Exhibit Purpose

The Extraordinary Cost Pool Claim Process (ECP) exhibit calculates funding to reimburse Special Education Local Plan Areas (SELPA) for extraordinary costs of single placements for student(s) placed in nonpublic, nonsectarian schools after 1997–98, and for special education and related services for student(s) residing in licensed children’s institutions. ECP funding is one of the SELPA AB 602 funding components.

##### Authority

*Education Code* (*EC*) Section 56836.21 available at

<https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

##### Preceding Calculations

There are no preceding calculations for the ECP exhibit.

##### Subsequent Calculations

[Special Education Funding Exhibit](#_Special_Education_Funding) (SELPA AB 602)

* The sum of all records for the Adjusted Excess Cost, Line A-18 of the ECP exhibit, populates Line H-1 of the SELPA AB 602 exhibit.

[Special Education Funding Exhibit – LA Court](#_Special_Education_Funding_1) (SELPA LA Court AB 602)

* The sum of all records for the Adjusted Excess Cost, Line A-18 of the ECP exhibit, populates Line H-1 of the SELPA LA Court AB 602 exhibit.

[Special Education Funding Exhibit – Charter SELPA](#_SELPA_Special_Education) (Charter SELPA AB 602)

* The sum of all records for the Adjusted Excess Cost, Line A-18 of the ECP exhibit, populates Line E-1 of the Charter SELPA AB 602 exhibit.

##### Data Sources

SELPAs use the Principal Apportionment Data Collection (PADC) Software to report data in the ECP data entry screen. Copies of paid invoices documenting the ECP costs are submitted to the California Department of Education (CDE) in hard copy as a prerequisite to receiving an apportionment.

The deadline for submitting the ECP claims is December 2nd of the following fiscal year. Because ECP data is collected only at that time, the ECP funding is included in the Annual Apportionment which is certified during the First Principal (P-1) Apportionment of the following fiscal year. Therefore, ECP payments will not be included at the P-1 or Second Principal (P-2) apportionments.

The annual Extraordinary Cost Pool threshold amount, described below, is available on the CDE website at: <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

##### Calculation Details

* Data in lines A-1 through A-10 are collected from lines A-1 through A-10 of the ECP data entry screen in the PADC Software. Line A-10 is Total Nonpublic School Costs for this student.
* Line A-11, Total Documented Costs for this Student reflects the costs after CDE review adjusted for any disallowable costs. This amount may be equal to or less than Line A-10.
* Line A-12, Total Allowable Costs for Reimbursement, is the lesser of total nonpublic school costs from Line A-10 or total documented costs from Line A-11.
* Line A-13 calculates the threshold amount for Necessary Small SELPAs [*EC* Section 56836.21(b)(1)]. The threshold amount is one percent of the SELPA’s Subtotal Apportionment, Line J-4, SELPA P-2 AB 602 exhibit.
* Line A-14 represents the Annual ECP threshold amount for all other SELPAs.
* Line A-15 calculates the threshold for the SELPA. For a Necessary Small SELPA, Line A-15 is the lesser of Line A-13 or Line A-14. For all other SELPAs, Line A-15 is equal to the amount of Line A-14.
* Excess Cost, Line A-16, is the difference between total allowable costs for reimbursement from Line A-12 and the threshold amount calculated on Line A-15. If the difference is negative, the resulting value is zero.
* If the total of all excess costs for all SELPAs exceeds the amount provided in the Budget Act, a Proration Factor, Line A-17, will be applied to the Excess Cost, Line A-16, to determine the Adjusted Excess Cost, Line A-18, for each student.
* The sum of all records for Line A-18 populates SELPA AB 602 exhibit as described in Subsequent Calculations above.

#### SELPA Special Education Funding Exhibit

##### Exhibit Purpose

The SELPA Special Education Program, also known as Assembly Bill (AB) 602, provides funding to Special Education Local Plan Areas (SELPA) based on the SELPAs average daily attendance (ADA) and other data elements. This exhibit (SELPA AB 602) determines the SELPA’s total AB 602 apportionment. Some SELPAs may need to view the Special Education Funding – LA Court or Special Education Funding – Charter SELPA exhibit for AB 602 apportionment information.

##### Authority

*Education Code* (*EC*) sections 56213, 56836.08, 56836.10, 56836.11, 56836.15, 56836.165, 56836.21, 56836.22, 56836.24 and 56836.31, available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>; Budget Item 6100-161-0001.

##### Preceding Calculations

[County Office Local Revenue](#coelocalrev)

[Extraordinary Cost Pool Claim Process (Annual only)](#extraordinary)

[Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process (Annual only)](#_Extraordinary_Cost_Pool_1)

[Out-of-Home Care Funding](#_Out_of_Home)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Apportionment, Line J-10 of this exhibit, populates Line A-9 of the PA Summary.

##### Data Sources

###### Attendance

AB 602 funding is based on ADA reported by SELPA members (school districts, charter schools, and county offices of education) in the attendance data entry screens of the Principal Apportionment Data Collection (PADC) Software. County offices of education (COE) that operate in more than one SELPA use the SELPA ADA Allocation data entry screen in the PADC Software to allocate ADA served by the COE to each SELPA.

The California Department of Education’s (CDE) AB 602 web page provides a list of ADA categories and reporting periods used for the AB 602 funding calculations under the “AB 602 K-12 ADA” header for each fiscal year. In addition, a summary of the actual ADA used in this exhibit, listed by SELPA member is also available (<https://www.cde.ca.gov/fg/aa/se/ab602apptdat.asp>).

###### Property Taxes

SELPAs receive a portion of COE local property tax revenue, which is deducted from the SELPA’s AB 602 entitlement. COEs that operate in more than one SELPA use the Special Education Tax Allocation data entry screen in the PADC Software to allocate a percentage of tax receipts to each SELPA.

###### Low Incidence Data

A SELPA Low Incidence Disabilities Prior Year December Pupil Counts is used to calculate Low Incidence funding based on unduplicated low incidence students reported by the SELPA via the California Special Education Management Information System Software.

##### Calculation Details

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

###### ADA and RATES (Section A)

* Greater of Prior Year or Prior Prior Year SELPA Total ADA, Line A-0, is only applicable to a SELPA reorganization. The ADA is used to determine the new SELPA’s base rate.
* SELPA Total ADA, Line A-1, represents total current year ADA of the SELPA members. See Data Sources for a link to a summary of ADA.
* Prior Year SELPA Total ADA, Line A-2, populates from the prior year’s SELPA Special Education Funding Exhibit, Line A-1.
* Prior Prior Year SELPA Total ADA, Line A-3, populates from the second prior year’s SELPA Special Education Funding Exhibit, Line A-1.
* SELPA Funded ADA, Line A-4, is the greater of SELPA Total ADA, Line A-1, or Prior Year SELPA Total ADA, Line A-2.
* Prior Year SELPA Funded ADA, Line A-5, is the greater of Prior Year SELPA Total ADA, Line A-2, or Prior Year SELPA Total ADA, Line A-3.
* Current Year Statewide Target Rate (STR), Line A-9, is the sum of Prior Year STR, Line A-6, and the Current Year cost of living adjustment (COLA) Rate, Line A-8. The STR is used for Growth calculation in Section D below.

###### BASE [*EC* Section56836.10] (Section B)

* In 2013–14, as a result of legislation program specialists and regionalized services (PS/RS) funding was rolled into each SELPA’s base rate. This calculation was affected by the 2018–19 Budget Act Trailer Bill, Assembly Bill (AB) 1808 (Chapter 32, Statutes of 2018). Section 100 of AB 1808 added *EC* Section 56836.24 to calculate funding for PS/RS for each SELPA based on the statewide average PS/RS rate (see revised Section E for PS/RS calculation). As a result, in 2018–19 each SELPA’s base rate was recalculated to back out PS/RS.
* To recalculate each SELPA’s Base Rate, Line B-5, PS/RS funding was removed from each SELPA’s Prior Year Base, Line B-1. Detailed calculations for each SELPA is available on the CDE’s website at <https://www.cde.ca.gov/fg/fo/r14/ab60218result.asp>.
* Prior Year Total, Line B-4, is the sum of prior year funding from lines B-1 through B-3.
* Base Rate, Line B-5, is determined by dividing Prior Year Total, Line B-4, by Prior Year Funded ADA, Line A-5.
* Prior Year SELPA Funded ADA, Line A-5, is multiplied by Base Rate, Line B-5, to arrive at Base Entitlement, Line B-6, which is then adjusted, as necessary, by the current year Base Proration Factor, Line B-7, to determine Adjusted Base Entitlement, Line B-8. The proration factor on Line B-7 is applied if there are insufficient funds for the program.
* Local Special Education Property Taxes [*EC* 2571 and 2572], Line B-9, reflects the amount of local property tax revenue for the SELPA. This amount is determined based on a unique historical percentage and is populated from the County Office Local Revenue exhibit, Line C-1.
* The applicable Excess ERAF amount used in state aid offset is determined on Line B-10, and is for counties that reported Excess Educational Revenue Augmentation Fund (ERAF) funds on Line B-16 of the County Tax data entry screen. Excess ERAF funds, per *Revenue and Taxation Code* Section 97.2(d)(4)(B)(i), are used to offset state aid pursuant to *EC* Section 56836.08, including Base, COLA, Growth or Declining ADA Adjustment and 50 percent of the Out-of-Home Care funding.
* Total Deductions, Line B-11, is the sum of lines B-9 and B-10.
* If the Adjusted Base Entitlement, Line B-8, exceeds Total Deductions, Line B-11, the Net Base Entitlement is positive, as determined on Line B-12.
* If the Total Deductions, Line B-11, exceeds Adjusted Base Entitlement, Line B-8, the Net Base Entitlement is negative, as determined on Line B-13.
* Base Apportionment, Line B-14, is populated with Line B-12 if the amount is greater than zero; otherwise Line B-14 is populated with Line B-13. Base Apportionment, Line B-14, populates Line J-1 of the Apportionment Summary (Section J).

###### COLA [*EC* Section 56836.08(g)] (Section C)

Prior Year SELPA Total ADA, Line A-2, is multiplied by Current Year COLA Rate, Line A-8, to arrive at COLA Entitlement, Line C-1. This is then adjusted by a proration factor, Line C-2, if applicable, to determine COLA Apportionment, Line C-3.

###### GROWTH [*EC* Section 56836.15] (Section D)

* To determine if a SELPA grew in ADA or declined in ADA, Prior Year SELPA Funded ADA, Line A-5, is subtracted from the SELPA Funded ADA, Line A-4.
* If Growth ADA, Line D-1, is positive, the ADA is multiplied by the Current Year STR, Line A-9, to determine Growth Entitlement on Line D-2.
* If Decline in Funded ADA, Line D-3, is negative, the ADA is multiplied by the prior year Base Rate (Line B-5 of the prior year SELPA Special Education Funding Exhibit) to determine Declining ADA Adjustment, Line D-4.
* Growth Apportionment, Line D-6, is the greater of Growth Base Entitlement, Line D-2, after proration (if applicable), or Declining ADA Adjustment, Line D-4.

###### PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [*EC* sections 56836.24 and 56836.31] (Section E)

Necessary Small SELPAs (NSS) with reported ADA fewer than 15,000 ADA are eligible for the NSS PS/RS funding. Section E was revised this year to add the PS/RS funding calculations for each SELPA based on the statewide average PS/RS rate pursuant to AB 1808.

* The Prior Year Statewide Average PS/RS Rate, Line E-1, is the result of taking the 2012–13 statewide average PS/RS rate and adjusting by COLA for each year from 2013–14 through 2017–18.
* The Current Year Statewide Average PS/RS Rate, Line E-2, is determined by multiplying the Prior Year Statewide Average PS/RS Rate, Line E-1, by the Current Year COLA Factor, Line A-7.
* To determine the Qualifying NSS ADA Adjustment on Line E-4, Prior Year SELPA Funded ADA, Line A-5, is subtracted from the NSS ADA Threshold (15,000 ADA), Line E-3. The resulting number is multiplied by the Current Year Statewide Average PS/RS Rate, Line E-2, to arrive at the NSS PS/RS Entitlement, Line E-5. If funding is insufficient this amount will be adjusted by the current year NSS PS/RS Proration Factor, Line E-6, to determine the NSS PS/RS Apportionment, Line E-7.
* The PS/RS Entitlement, Line E-8, is determined by multiplying the Prior Year SELPA Funded ADA, Line A-5, by the Current Year Statewide Average PS/RS Rate, Line E-2. If funding is insufficient this amount will be adjusted by the current year PS/RS Proration Factor, Line E-9, to determine the PS/RS Apportionment, Line E-10.
* Total PS/RS Apportionment, Line E-11, is the sum of NSS PS/RS and PS/RS apportionments, lines E-7 and E-10.

###### LOW INCIDENCE [*EC* Section 56836.22] (Section F)

Low Incidence Disabilities PY December Pupil Count, Line F-1, is multiplied by the Low Incidence Rate, Line F-2, to determine Low Incidence Apportionment, Line F-3.

###### OUT-OF-HOME CARE [*EC* Section 56836.165] (Section G)

Out-of-Home Care Apportionment, Line G-1, flows from Line A-10 of the Out-of-Home Care Funding exhibit.

###### EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOL (NPS)/LICENSED CHILDREN’S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [*EC* Section 56836.21] (Section H)

Extraordinary Cost Pool (ECP) is allocated annually at the Annual Apportionment which is certified during the First Principal (P-1) Apportionment of the following fiscal year. The Total Extraordinary Cost Pool Apportionment, Line H-3, will be zero at the P-1 and P-2 (Second Principal) apportionments.

* NPS/LCI Extraordinary Cost Pool Apportionment, Line H-1, flows from Line A-18 of the Extraordinary Cost Pool Claim Process exhibit.
* NSS Mental Health Services Extraordinary Cost Pool Apportionment, Line H-2, flows from Line A-20 of the Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process exhibit.
* Total Extraordinary Cost Pool Apportionment, Line H-3, is the sum of the NPS/LCI and NSS Mental Health Services apportionments, lines H-1 and H-2.

###### ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [*EC* Section 56213] (Section I)

* Prior Year Funding, NSS with Declining ADA Only, Line I-1, populates from Line I-2 of the prior year SELPA Special Education Funding Exhibit.
* Current Year Funding, NSS with Declining ADA Only, Line I-2, is the sum of the following:
  + Total Deductions, Line B-11;
  + Base Apportionment, Line B-14;
  + COLA Apportionment, Line C-3; and,
  + Growth Apportionment, Line D-6.
* If the current year funding computed on Line I-2 is less than prior year funding, Line I-1, the SELPA may claim, in addition to the current year funding, an amount, as shown on Line I-3, equal to 40 percent of the Declining ADA Adjustment, Line D-4.

###### APPORTIONMENT SUMMARY (Section J)

The funding determined in Sections B through I of this exhibit are summed to equal the Total Apportionment for the SELPA, Line J-10, which populates Line A-9 of the PA Summary.

#### SELPA Special Education Funding Exhibit – LA Court

##### Exhibit Purpose

The SELPA Special Education Program, also known as Assembly Bill (AB) 602, provides funding to Special Education Local Plan Areas (SELPA) based on the SELPA’s average daily attendance (ADA) and other data elements. This exhibit (SELPA LA Court AB 602) determines the Los Angeles Juvenile Court and Community School SELPA’s total AB 602 apportionment.

##### Authority

*Education Code* (*EC*) sections 56836.08, 56836.10, 56836.11, 56836.15, 56836.165, 56836.21, 56836.22 and 56836.24 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>; Budget Item 6100-161-0001.

##### Preceding Calculations

[County Office Local Revenue](#_County_Office_Local)

[Extraordinary Cost Pool Claim Process (Annual only)](#extraordinary)

[Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process (Annual only)](#_Extraordinary_Cost_Pool_1)

[Out-of-Home Care Funding](#_Out_of_Home)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Apportionment, Line I-9 of this exhibit, populates Line A-9 of the PA Summary.

##### Data Sources

###### Attendance

AB 602 funding is based on ADA reported by SELPA members (school districts, charter schools, and county offices of education) in the attendance data entry screens of the Principal Apportionment Data Collection (PADC) Software.

The California Department of Education’s (CDE) AB 602 web page provides a list of ADA categories and reporting periods used for the AB 602 funding calculations under the “AB 602 K-12 ADA” header for each fiscal year. In addition, a summary of the actual ADA used in this exhibit, listed by SELPA member is also available. (<https://www.cde.ca.gov/fg/aa/se/ab602apptdat.asp>).

###### Property Taxes

SELPAs receive a portion of county office of education (COE) local property tax revenue, which is deducted from the SELPA’s AB 602 entitlement. COEs that operate in more than one SELPA use the Special Education Tax Allocation data entry screen in the PADC Software to allocate a percentage of tax receipts to each SELPA.

###### Low Incidence Data

A SELPA Low Incidence Disabilities Prior Year December Pupil Counts is used to calculate Low Incidence funding based on unduplicated low incidence students reported by the SELPA via the California Special Education Management Information System Software.

##### Calculation Details

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

###### ADA and RATES (Section A)

* SELPA Total ADA, Line A-1, represents total current year ADA. See Data Sources for a link to a summary of ADA.
* Prior Year SELPA Total ADA, Line A-2, populates from the prior year’s SELPA LA Court exhibit, Line A-1.
* Prior Prior Year SELPA Total ADA, Line A-3, populates from the second prior year’s SELPA LA Court exhibit, Line A-1.
* SELPA Funded ADA, Line A-4, is the greater of SELPA Total K-12 ADA, Line A-1, or Prior Year SELPA Total ADA, Line A-2.
* Prior Year SELPA Funded ADA, Line A-5, is the greater of Prior Year SELPA Total ADA, Line A-2 or Prior Prior Year SELPA Total ADA, Line A-3.
* Current Year cost of living adjustment (COLA) Rate, Line A-7, is Base Rate, Line B-5, multiplied by Current Year COLA Factor, Line A-6, minus 1.

###### BASE [*EC* Section56836.10] (Section B)

* In 2013–14 as a result of legislation, program specialists and regionalized services (PS/RS) funding was rolled into the SELPA’s base rate. This calculation was affected by the 2018–19 Budget Act Trailer Bill, Assembly Bill (AB) 1808 (Chapter 32, Statutes of 2018). Section 100 of AB 1808 added *EC* Section 56836.24 to calculate funding for PS/RS (see new Section E for PS/RS calculation). As a result, in 2018–19 LA Court’s base rate was recalculated to back out PS/RS.
* To recalculate the Base Rate, Line B-5, PS/RS funding was removed from the Prior Year Base, Line B-1. Detailed calculations are available on the CDE’s website at <https://www.cde.ca.gov/fg/fo/r14/ab60218result.asp>
* Prior Year Total, Line B-4, is the sum of prior year funding from Lines B-1 through B-3.
* Base Rate, Line B-5, is determined by dividing Prior Year Total, Line B-4, by Prior Year SELPA Funded ADA, Line A-5.
* Adjusted Base Entitlement, Line B-8, is equal to Prior Year SELPA Funded ADA, Line A-5, multiplied by Base Rate, Line B-5, to arrive at Base Entitlement, Line B-6, which is then adjusted, as necessary, by the current year Base Proration Factor, Line B-7. The proration factor on Line B-7 is applied if there are insufficient funds for the program.
* Local Special Education Property Taxes [*EC* 2571 and 2572], Line B-9, reflects the amount of local property tax revenue for the SELPA. This amount is determined based on a unique historical percentage and is populated from the County Office Local Revenue exhibit, Line C-1.
* The applicable Excess ERAF amount used in state aid offset is determined on Line B-10, and is for counties with reported Excess Educational Revenue Augmentation Fund (ERAF) funds on Line B-16 of the County Tax data entry screen. Excess ERAF funds, per Revenue and Taxation Code Section 97.2(d)(4)(B)(i), are used to offset state aid pursuant to EC Section 56836.08, including Base, COLA, Growth or Declining ADA Adjustment and 50 percent of the Out-of-Home Care funding.
* Total Deductions, Line B-11, is the sum of lines B-9 and B-10.
* If the Adjusted Base Entitlement, Line B-8, exceeds Total Deductions, Line B-11, the Net Base Entitlement is positive, as determined on Line B-12.
* If the Total Deductions, Line B-11, exceeds Adjusted Base Entitlement, Line B-8, the Net Base Entitlement is negative, as determined on Line B-13.
* Base Apportionment, Line B-14, is populated with Line B-12 if the amount is greater than zero; otherwise Line B-14 is populated with Line B-13. Base Apportionment, Line B-14, populates Line I-1 of the Apportionment Summary (Section I).

###### COLA [*EC* Section 56836.08(g)] (Section C)

Prior Year SELPA Total ADA, Line A-2, is multiplied by Current Year COLA Rate, Line A-7, to arrive at COLA Entitlement, Line C-1. This is then adjusted by a proration factor, Line C-2, if applicable, to determine COLA Apportionment, Line C-3.

###### GROWTH [*EC* Section 56836.15] (Section D)

* To determine if the LA Court SELPA grew in ADA or declined in ADA, on Line D-1, Growth ADA, Prior Year SELPA Funded ADA, Line A-5, is subtracted from the SELPA Funded ADA, Line A-4.
* If Growth ADA, Line D-1, is positive, the ADA is multiplied by Line D-2, which is Base Rate (Line B-5) plus COLA Rate (Line A-7), to determine Growth Entitlement, Line D-3.
* If Decline in Funded ADA, Line D-4, is negative, the ADA is multiplied by the prior year Base Rate (Line B-5 of the prior year SELPA LA Court exhibit) to determine Declining ADA Adjustment, Line D-5.
* Growth Apportionment, Line D-7, is the greater of Growth Entitlement, Line D-3, after Growth Proration Factor, Line D-6 (if applicable), or Declining ADA Adjustment, Line D-5.

###### PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [*EC* Section 56836.24] (Section E)

* The Prior Year PS/RS Rate, Line E-1, is the result of taking the 2012–13 LA Court’s PS/RS rate and adjusting by COLA for each year from 2013–14 through 2017–18.
* The Current Year PS/RS Rate, Line E-2, is determined by multiplying the Prior Year PS/RS Rate, Line E-1, by the Current Year COLA Factor, Line A-6.
* The PS/RS Entitlement, Line E-3, is determined by multiplying the Prior Year SELPA Funded ADA, Line A-5, by the Current Year PS/RS Rate, Line E-2. If funding is insufficient this amount will be adjusted by the current year PS/RS Proration Factor, Line E-4, to determine the PS/RS Apportionment, Line E-5.

###### LOW INCIDENCE [*EC* Section 56836.22] (Section F)

Low Incidence Disabilities PY December Pupil Count, Line F-1, is multiplied by the Low Incidence Rate, Line F-2, to determine Low Incidence Apportionment, Line F-3.

**OUT-OF-HOME CARE [*EC* Section 56836.165] (Section G)**

Out-of-Home Care Apportionment, Line G-1, flows from Line A-10 of the Out-of-Home Care Funding exhibit.

###### EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOL (NPS)/LICENSED CHILDREN’S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [*EC* Section 56836.21] (Section H)

Extraordinary Cost Pool (ECP) is allocated annually at the Annual Apportionment which is certified during the First Principal (P-1) Apportionment of the following fiscal year. The Total Extraordinary Cost Pool Apportionment, Line H-3, will be zero at the P-1 and P-2 (Second Principal) apportionments.

* NPS/LCI Extraordinary Cost Pool Apportionment, Line H-1, flows from Line A-18 of the Extraordinary Cost Pool Claim Process exhibit.
* NSS Mental Health Services Extraordinary Cost Pool Apportionment, Line H-2, flows from Line A-20 of the Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process exhibit.
* Total Extraordinary Cost Pool Apportionment, Line H-3, is the sum of the NPS/LCI and NSS Mental Health Services apportionments, lines H-1 and H-2.

###### APPORTIONMENT SUMMARY (Section I)

The funding determined in Sections B through H of this exhibit are summed to equal the Total Apportionment for the LA Court SELPA, Line I-9, which populates Line A-9 of the PA Summary.

#### SELPA Special Education Funding Exhibit – Charter SELPA

##### Exhibit Purpose

The SELPA Special Education Program, also known as Assembly Bill (AB) 602, provides funding to Special Education Local Plan Areas (SELPA) based on the SELPA’s average daily attendance (ADA) and other data elements. This exhibit (Charter SELPA AB 602) determines the total AB 602 apportionment for a SELPA comprised solely of charter schools.

##### Authority

*Education Code* (*EC*) sections 47644, 56836.11, 56836.21, 56836.22, and 56836.24 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>; Budget Item 6100-161-0001.

##### Preceding Calculations

[Extraordinary Cost Pool Claim Process (Annual only)](#extraordinary)

[Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process (Annual only)](#_Extraordinary_Cost_Pool_1)

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Total Apportionment, Line F-5 of this exhibit populates Line A-9 of the PA Summary.

##### Data Sources

###### Attendance

AB 602 funding is based on ADA reported by charter SELPA school members in the attendance data entry screens of the Principal Apportionment Data Collection (PADC) Software.

The California Department of Education’s (CDE) AB 602 web page provides a list of ADA categories and reporting periods used for the AB 602 funding calculations under the “AB 602 K-12 ADA” header for each fiscal year. In addition, a summary of the actual ADA used in this exhibit, listed by SELPA member is also available. (<https://www.cde.ca.gov/fg/aa/se/ab602apptdat.asp>).

###### Low Incidence Data

A SELPA Low Incidence Disabilities Prior Year December Pupil Counts is used to calculate Low Incidence funding based on unduplicated low incidence students reported by the SELPA via the California Special Education Management Information System Software.

##### Calculation Details

Current year funding rates and other information is available on CDE’s website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

###### ADA and RATES (Section A)

* Line A-0 is not applicable to charter SELPAs.
* SELPA Total ADA, Line A-1, represents total current year ADA of the SELPA members. See Data Sources for a link to a summary of ADA.
* Prior Year SELPA Total ADA, Line A-2, populates from the prior year’s Charter SELPA exhibit, Line A-1.
* Prior Prior Year SELPA Total ADA, Line A-3, populates from second prior year’s Charter SELPA exhibit, Line A-1.
* Prior Year Statewide Target Rate (STR), Line A-4, populates from the prior year’s Charter SELPA exhibit, Line A-7.
* Line A-6, Current Year COLA Rate, is Prior Year STR, Line A-4, multiplied by Current Year COLA Factor, Line A-5, minus 1.
* Current Year STR, Line A-7, is the sum of Prior Year STR, Line A-4, and the Current Year cost of living adjustment (COLA) Rate, Line A-6.

###### BASE [*EC* Section47644] (Section B)

Adjusted Base Apportionment, Line B-3, is equal to SELPA Total ADA, Line A-1, multiplied by Current Year STR, Line A-7, adjusted by the current year Base Proration Factor, Line B-2. A proration factor is applied if there are insufficient funds for the program.

**PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [*EC* Section 56836.24] (Section C)**

Section 100 of Assembly Bill (AB) 1808, (Chapter 32, Statutes of 2018) added *EC* Section 56836.24 to calculate funding for PS/RS for each SELPA based on the statewide average PS/RS rate.

* The Prior Year Statewide Average PS/RS Rate, Line C-1, is the result of taking the 2012–13 statewide average PS/RS rate and adjusting by COLA for each year from 2013–14 through 2017–18.
* The Current Year Statewide Average PS/RS Rate, Line C-2, is determined by multiplying the Prior Year Statewide Average PS/RS Rate, Line C-1, by the Current Year COLA Factor, Line A-5.
* The PS/RS Entitlement, Line C-3, is determined by multiplying the SELPA Total ADA, Line A-1, by the Current Year Statewide Average PS/RS Rate, Line C-2. If funding is insufficient this amount will be adjusted by the current year PS/RS Proration Factor, Line C-4, to determine the PS/RS Apportionment, Line C-5.

###### LOW INCIDENCE [*EC* Section 56836.22] (Section D)

Low Incidence Disabilities PY December Pupil Count, Line D-1, is multiplied by the Low Incidence Rate, Line D-2, to determine Low Incidence Apportionment, Line D-3.

###### EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOL (NPS)/LICENSED CHILDREN’S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [*EC* Section 56836.21] (Section E)

Extraordinary Cost Pool (ECP) is allocated annually at the Annual Apportionment which is certified during the First Principal (P-1) Apportionment of the following fiscal year. The Total Extraordinary Cost Pool Apportionment, Line E-3, will be zero at the P-1 and P-2 (Second Principal) apportionments.

* NPS/LCI Extraordinary Cost Pool Apportionment, Line E-1, flows from Line A-18 of the Extraordinary Cost Pool Claim Process exhibit.
* NSS Mental Health Services Extraordinary Cost Pool Apportionment, Line E-2, flows from Line A-20 of the Necessary Small SELPAs’ Extraordinary Cost Pool for Mental Health Services Process exhibit.
* Total Extraordinary Cost Pool Apportionment, Line E-3, is the sum of the NPS/LCI and NSS Mental Health Services apportionments, lines E-1 and E-2.

###### APPORTIONMENT SUMMARY (Section F)

The funding determined in Sections B through E of this exhibit are summed to equal the Total Apportionment for the SELPA, Line F-5, which populates Line A-9 of the PA Summary.

#### Infant Entitlement

##### Exhibit Purpose

The Infant Program provides funding for Special Education Local Plan Areas (SELPA) that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.

##### Authority

*Education Code* (*EC*) sections 56425-56432 available at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>; Budget Item 6100-161-0001(2).

##### Preceding Calculations

There are no preceding calculations for the Infant Program Entitlement exhibit.

##### Subsequent Calculations

Principal Apportionment Summary (PA Summary)

* Adjusted State Infant Program Entitlement, Line C-20, populates Line A-10 of the PA Summary.

##### Data Sources

Principal Apportionment Data Collection (PADC) Software is used by the county office of education or individual SELPA to report instructional personnel service units (units) and related data in the Infant Funding data entry screen. Data are reported for the following types of classroom settings:

* Special Day Class (SDC) (1 Aide) Severe
* SDC (2 Aides) Severe
* SDC (1 Aide) Non-Severe
* SDC (2 Aides) Non-Severe
* Resource Specialist Programs (RSP) (1 Aide)
* Designated Instruction and Services (DIS)

Current year funding rates by instructional setting are available on the California Department of Education’s website at: <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>.

##### Calculation Details

###### Comparison of Units Allocated to Units Operated for All Instructional Settings (Section A)

* Lines A-1 through A-6 are populated with Units Allocated and Units Operated based on data reported in the PADC Software for the First Principal Apportionment (P-1).
* Lines A-7 through A-12 are populated with Units Allocated and Units Operated based on data reported in the PADC Software for the Second Principal Apportionment (P-2).
* Lines A-13 through A-18 are the calculation of average units of Allocated and Operated for each instructional setting based on data from lines A-1 to A-12; these values are used to determine funding in Section C.
  + Average Allocated Units are determined by adding P-1 Allocated Units to P-2 Allocated Units and dividing by two.
  + Average Operated Units are determined by adding P-1 Operated Units to P-2 Operated Units and dividing by two.
* Total Average of Allocated and Operated Units, Line A-19, is the sum of lines A-13 through A-18.
* Full-Time Equivalent Certificated Units, Line A-20, and Full-Time Equivalent Classified Units, Line A-21, are populated with units based on the certificated and classified data reported in the PADC Software on Line B-7 and Line B-8, respectively.
* Full-Time Equivalent Designated Instruction & Services Units, Line A-22, is determined by dividing the Aide Base Rate, Line B-12, by the DIS Base Rate, Line B-10, multiplied by the Full-Time Equivalent Classified Units, Line A-21. The computed result is added to the Full-Time Equivalent Certificated Units, Line A-20.

###### Rates and Ratios (Section B)

There are four base rates: one each for SDC, RSP, DIS, and Aides.

* Lines B-1 through B-4 are populated with rate-specific cost of living adjustment (COLA) Amount Increases for the current year as provided in the Budget Act.
* Lines B-5, B-7, B-9 and B-11 contain prior year base rates that are unique to each local educational agency (LEA) and populate from their prior year Infant Entitlement exhibit.
* Prior year base rates are added to the applicable COLA Amount Increases to generate current year base rate, lines B-6, B-8, B-10, and B-12. Line B-13 has an added step of multiplying Line B-12 by two to arrive at Aide Base Rate 2.
* Lines B-14 through B-16 are populated with historical ratios for severe and non-severe support services, which are unique to each LEA.

###### Calculation of Funding for Instructional Personnel Service Units (Section C)

This calculation uses the lesser of the Allocated or Operated units, as determined on lines A-13 through A-18, and current year base funding rates determined in Section B.

###### Special Day Class Severe Units

* SDC (1 Aide) – Severe Infant Units Calculation, Line C-1, multiplies the lesser of the Allocated or Operated Units from Line A-13, by the sum of SDC Base Rate, Line B-6, and Aide Base Rate 1, Line B-12.
* SDC (2 Aides) – Severe Infant Units Calculation, Line C-2, multiplies the lesser of the Allocated or Operated Units from Line A-14, by the sum of SDC Base Rate, Line B-6, and Aide Base Rate 2, Line B-13.
* Subtotal SDC Severe Infant Entitlement, Line C-3, is the sum of lines C-1 and C-2.
* Severe Support Services Entitlement, Line C-4, is determined by multiplying Severe Support Services Ratio, Line B-16, by SDC Severe Infant Entitlement, Line C-3.
* Total SDC Severe Entitlement, Line C-5, is the sum of lines C-3 and C-4.

###### Special Day Class Non-Severe Units

* SDC (1 Aide) – Non-Severe Infant Units Calculation, Line C-6, multiplies the lesser of the Allocated or Operated Units from Line A-15, by the sum of SDC Base Rate, Line B-6, and Aide Base Rate 1, Line B-12.
* SDC (2 Aides) – Non-Severe Infant Units Calculation, Line C-7, multiplies the lesser of the Allocated or Operated Units from Line A-16, by the sum of SDC Base Rate, Line B-6, and Aide Base Rate 2, Line B-13.
* Subtotal SDC Non-Severe Infant Entitlement, Line C-8, is the sum of lines C-6 and C-7.
* Non-Severe Support Services Entitlement, Line C-9, is determined by multiplying Non-Severe Support Service Ratio (NSSSR), Line B-15, by the Subtotal SDC Non-Severe Infant Entitlement, Line C-8.
* Total SDC Non-Severe Entitlement, Line C-10, is the sum of lines C-8 and C-9.

###### Resource Specialist Program Units

* RSP (1 Aide) Unit Calculation, Line C-11, multiplies the lesser of the Allocated or Operated Units from Line A-17, by the sum of RSP Base Rate, Line B-8, and Aide Base Rate 1, Line B-12.
* Non-Severe Support Services Entitlement, Line C-12, is equal to the RSP funding determined on Line C-11 multiplied by the NSSSR, Line B-15.
* Total RSP Entitlement, Line C-13, is the sum of RSP Unit Calculation, Line C-11 and Non-Severe Support Services Entitlement, Line C-12.

###### Designated Instruction & Services Units

* Line C-14, DIS Unit Calculation, is the lesser of DIS Allocated or Operated Units from Line A-18.
* DIS Entitlement, Line C-15, is determined by multiplying the lesser of DIS units from Line A-22 or Line C-14, by the DIS Base Rate, Line B-10.
* Non-Severe Support Services Entitlement, Line C-16, is equal to the DIS funding determined on Line C-15 multiplied by the NSSSR, Line B-15.
* Total DIS Entitlement, Line C-17, is the sum of DIS funding determined on Line C-15 and the Non-Severe Support Services Entitlement, Line C-16.

###### Total State Infant Program Entitlement

Total State Infant Program Entitlement, Line C-18, is determined by summing the following:

* Total SDC Severe Entitlement, Line C-5;
* Total SDC Non-Severe Entitlement, Line C-10;
* Total RSP Entitlement, Line C-13; and,
* Total DIS Entitlement, Line C-17.

If the entitlement exceeds the Budget Act amount, a proration factor is calculated on Line C-19.

Line C-20 is the Adjusted State Infant Program Entitlement (Line C-18 multiplied by Line C-19) that populates Line A-10 of the PA Summary.