

****Fiscal Year 2020–21****

**PRINCIPAL APPORTIONMENT**

**DATA COLLECTION SOFTWARE**

**VERSION 2020-20.00**

# Data Reporting Instruction Manual

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**California Department of Education**

School Fiscal Services Division

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## General Instructions

### Common Acronyms

The following table provides a list of common acronyms, in alphabetical order, used in the manual:

| **Name** | **Acronym** |
| --- | --- |
| administrative unit | AU |
| Adults in Correctional Facilities | AICF |
| Assembly Bill | AB |
| average daily attendance | ADA |
| *California Code of Regulations* | *CCR* |
| *California Code of Regulations*, Title 5 | 5 *CCR* |
| California Department of Education | CDE |
| California Longitudinal Pupil Achievement Data System | CALPADS |
| California Special Education Management Information System | CASEMIS |
| class size penalties | CSP |
| Course Based Independent Study | CBIS |
| cost-of-living adjustment | COLA |
| county office of education | COE |
| Department of Finance | DOF |
| Designated Instruction and Services | DIS |
| District of Choice | DOC |
| *Education Code* | *EC* |
| Education Protection Account | EPA |
| Educational Revenue Augmentation Fund | ERAF |
| Extraordinary Cost Pool | ECP |
| First Principal Apportionment Period | P-1 |
| fiscal year | FY |
| full-time equivalent | FTE |
| *Government Code* | *GC* |
| Grade Span Adjustment | GSA |
| *Health and Safety* *Code* | *HSC* |
| Instructional Personnel Service | IPS |

| **Name** | **Acronym** |
| --- | --- |
| Local Control Funding Formula | LCFF |
| local educational agency | LEA |
| Necessary Small School | NSS |
| Nonpublic, Nonsectarian Schools | NPS |
| Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | NPS/LCI |
| Principal Apportionment Data Collection | PADC |
| Redevelopment Agency | RDA |
| Resource Specialist Program | RSP |
| *Revenue and Taxation Code* | *RTC* |
| Second Principal Apportionment Period | P-2 |
| Special Day Class | SDC |
| special education local plan area | SELPA |
| State Board of Education | SBE |
| State Superintendent of Public Instruction | SSPI |
| Transitional Kindergarten/Kindergarten–3 | TK/K–3 |
| Unduplicated Pupil Percentage | UPP |
| Ungraded Elementary | UE |
| Ungraded Secondary | US |

### Introduction

The PADC Software is used by charter schools, school districts, COEs, SELPAs, and county auditors to:

* Report data for school districts and charter schools;
* Report data for county schools and programs;
* Report school district and county tax data; and
* Report special education infant and ECP data.

For Fiscal Year 2020-21, there are significant changes to the types of data that will be collected due to the implementation of Senate Bill (SB) 98 (Chapter 24, Statues of 2020) and SB 820 (Chapter 110, Statutes of 2020).

This *Data Reporting Instruction Manual* is intended to help users determine which screens should be used and what data should be reported in the PADC Software. It also includes general instructions to assist users with some of the commonly used features of the software. First-time users should also review the *Software User Guide* for more detailed instructions on how to navigate through the PADC Software.

This manual, the *Software User Guide,* data due dates, staff contacts, and other data reporting resources are available on the CDE’s Principal Apportionment Data Collection 2020–21 web page at <https://www.cde.ca.gov/fg/sf/pa/padcsw2021.asp>.

#### Organization of the Manual

The manual is organized by LEA type—charter school, school district, COE, SELPA, and county auditor––and then by data entry screen for each LEA type, listed in the same order as in the PADC Entry Screens grid. Instructions for each screen include:

* Highlights that summarize what is new for the current year.
* Information to help users determine whether the screen is applicable to their LEA and if so what data to report and when to report it.
* Data entry instructions that provide detailed steps for completing the screens, including descriptions and instructions for each data entry field.

**Navigation Tip:** After navigating to another location in the document by selecting a hyperlink, return to the previous location by pressing **Alt+Left Arrow**.

Comments or suggestions regarding this manual may be sent to the Principal Apportionment Section at [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov).

### Principal Apportionment Periods

The Principal Apportionment is a series of apportionment calculations that adjust the flow of state funds to LEAs throughout the FY as information becomes known. Each calculation uses period specific data reported by the LEAs in the PADC Software.

Pursuant to Senate Bill (SB) 98 (Chapter 24, Statutes of 2020) and SB 820 (Chapter 110, Statutes of 2020), 2020-21 Principal Apportionment funding calculations will be based on 2019-20 attendance data for all LEAs, except for newly operational charter schools and LEAs eligible for growth funding under SB 820. Newly operational charter schools will be funded based on enrollment data as of Information Day October 7, 2020 adjusted for the [2019–20 statewide absence rate](https://www.cde.ca.gov/fg/aa/pa/pa1920rates.asp#CBIS_ADA_Adjustment) (see 2020-21 funding FAQ at <https://www.cde.ca.gov/fg/it/pafaqs.asp> for more information). For the purpose of calculating apportionments for the 2020–21 fiscal year for an LEA deemed to have met the statutory criteria for funding based on growth, the department shall use the lesser of either:  
  
(A) the LEA’s certified CALPADS enrollment as of Information Day, October 7, 2020 reduced by the [statewide average rate of absence for 2019–20](https://www.cde.ca.gov/fg/aa/pa/pa1920rates.asp#CBIS_ADA_Adjustment), or  
  
(B) the LEA’s projected 2020–21 enrollment reduced by the [statewide average rate of absence](https://www.cde.ca.gov/fg/aa/pa/pa1920rates.asp#CBIS_ADA_Adjustment). If ADA is used to establish eligibility for growth funding, CDE will use the 2020–21 ADA projected by the local educational agency in its substantiating documentation.  
  
Under no circumstances shall an apportionment calculated for a local educational agency pursuant to this paragraph be less than the apportionment that would be calculated pursuant to subdivision (b) of EC Section 43502. (see growth funding FAQ at <https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp> for more information).

Because attendance data is not being collected in 2020-21 fiscal year, the attendance periods are not applicable in 2020-21. Please see the 2019-20 Data Reporting Instruction Manual for information on attendance reporting periods for that fiscal year at <https://www.cde.ca.gov/fg/sf/pa/padcsw1920.asp>

#### Changing Reporting Periods

The **Period** menu allows you to switch between different reporting periods for the current FY and for corrections.

There are three reporting periods for the current FY software (P-1, P-2, and Annual) and two reporting periods for corrections (P-2 and Annual). The default reporting period is P-1 when you logon to the software for the first time. After the first time you logon, each time you re-open the program, it will open to the last reporting period used.

When reporting data for the current FY, select **P-1**, **P-2** or **Annual** from the **Period** menu. When correcting data for a prior period, select **Corrected** from the **Period** menu, then select **P-2** or **Annual** from the sub-menu. A checkmark displays next to the selected period in the **Period** menu or **Corrected** sub-menu. The lists of entry screens available may change for the specific period.

**NOTE**: You must use the appropriate FY software to make any prior year corrections. For example, you would use the 2016–17 PADC Software to make 2016–17 corrections, even if you don’t submit the corrections until 2017–18 or later.

#### Saving Data in P-2 and Annual Reporting Periods

Any data that is changed and saved *replaces* previously saved data. If you save P-2 Corrected or Annual Corrected period data, the saved changes **OVERWRITE** the previously saved P-2 or Annual period data. Conversely, if you save P-2 or Annual data from the "standard" (meaning the Period menu, not the Period menu’s Corrected sub-menu) reporting period, the saved changes **OVERWRITE** any existing P-2 Corrected or Annual Corrected period data.

### Printing Reports and Certifications

#### Printing from an Entry Screen

Print a report from an open entry screen by selecting **File**, and then selecting **Print**. The Print Preview window displays the printed report.

**NOTE:** If you print a report from an entry screen, you must save the data before you can print. Saving the data also ensures the most current data (instead of the previously saved data) displays in your report.

You may be able to resize the window so you can view more of the report. You can also use the scroll bars at the right and bottom of the window to scroll vertically and horizontally to view more of the report. The report page number displays in the lower left hand corner of the window, and if there are multiple pages, use the arrow buttons to scroll through the pages.

The Print Preview screen contains the following functions:

| **Button/Function** | **Description** |
| --- | --- |
| A picture of the print button in the software. Printer button | Sends the report to the printer. |
| Export the report to a selected location on the computer. Export to HTML or text button | Exports the report into an HTML or text file. Do notuse this button for exporting the data that is sent to the CDE. |
| Allows user to change the percentage view Zoom drop-down list | Sets the magnification level from the drop-down list. |
| Button used to move to the first page of the report Navigate to the first page button | Moves to the first page in the report. |
| Button used to move to the previous page of the report. Navigate to the previous page button | Moves to the previous page in the report. |
| Button use to move to the next page of the report.  Navigate to the next page button | Moves to the next page in the report. |
| Button used to move to the last page of the report.  Navigate to the last page button | Moves to the last page in the report. |

You can close the window without printing or exporting the report by selecting on the **Close** **(X)** button at the top right corner of the Print Preview window title bar.

#### Printing from the Main Menu

The following types of reports can be printed from the main menu: Entry Screen Reports, Certification Reports, and Status Reports. Before printing, you must select the LEA and the entry screen(s) to be printed.

After you print the reports, the Status window displays the success or failure of the printing process. You can save the status report by selecting the **Save** button, or print the status report by selecting the **Print** button. Close the Status screen without printing or saving by selecting the **Close (X)** button.

#### Printing Certifications

You must export your data to a certified data file before you can print certifications.

Print the certification(s) for your selected LEA(s) or Entry Screen from the **File** menu by selecting **Print**, and then selecting **Certification**. The certification(s) are sent to your printer immediately. You cannot preview the certification(s) before you print them.

After you export your file, you must print your certification and get the proper signatures. Keep the signed certification on file at the COE.

#### Printing COE Certifications

You can print a certification for the LEAs and programs that you have exported without printing a separate certification for each LEA and program. Select **Print** from the **File** menu and then select **COE Certification**. The COE Certification for each program will list all the information for each LEA that exported that program.

The printed certification must be signed and kept at the local level in case of an audit.

#### Selecting LEAs and Programs for Printing

To print the Reports and Certifications from the Main Menu:

1. Make sure that the Selected column cell of all LEAs displays "No". If there is only one LEA in the LEA grid, you can select the Selected column cell to change the "Yes" to "No". If multiple LEAs are displayed in the LEA grid, select **Deselect All** to make sure all LEAs display "No" in the Selected column cell.
2. Select the far left column of any LEA to activate the Entry Screens grid.
3. Select the Selected column cell of one or more LEAs in the LEA grid to change the cell to "Yes".
4. Select the Selected column cell of one or more programs in the Entry Screens grid to change the cell to “Yes”.
5. Select **Print** from the **File** menu and then select the desired report or certification.
6. The report or certification is sent directly to the printer and the Status window displays the success or failure of the printing process.

### 2020-21 Principal Apportionment Data Collection Changes

#### Data Entry Screens

In response to the changes implemented by Senate Bill (SB) 98 (Chapter 24, Statutes of 2020) and SB 820 (Chapter 110, Statutes of 2020), the Principal Apportionment data collection is modified for fiscal year 2020–21 as described below.

| **Entity Reporting** | **Data Collection Required**  (same as 2019–20 unless noted) | **Data Collection Suspended** |
| --- | --- | --- |
| COE | * **AICF (modified)** * COE Audit Adjustments to CALPADS Data * Miscellaneous Funds * Special Education Tax Allocation * **2020-21 Transfer of Funds Alternative per-ADA Rates (new)** * **SB 820 Growth COE Transfer of Funds Alternative per-ADA Rates (new)** | * Attendance COE * Attendance District Funded County Programs * SELPA ADA Allocation |
| School District | * **AICF (modified)** * Class Size Penalties * **Necessary Small School (modified)** * School District Audit Adjustments to CALPADS Data * Transfer of Funds Alternative Rate Option | * Attendance Basic Aid Choice/Court- Ordered Voluntary Pupil Transfer * Attendance Basic Aid Open Enrollment * Attendance School District * Attendance Supplement School District * Migrant ADA Increase |
| Charter School | * Charter School Audit Adjustments to CALPADS Data * Charter School Physical Location | * Attendance Charter Funded County Programs * Attendance Charter School * Attendance Charter School - All Charter District * Attendance COE Charter School * Basic Aid Supplement Charter School * Charter Status |
| SELPA | * ECP Claim * Infant Funding * Necessary Small SELPAs’ ECP for Mental Health Services |  |
| County Auditors | * Taxes * **Excess ERAF (new)** |  |

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## Charter School Entry Screens

### Charter School Audit Adjustments to CALPADS Data

This entry screen is used to report changes to charter school CALPADS data identified by a charter school’s audit finding or auditor letter of concurrence, pursuant to *EC* sections 42238.02(b)(3)(B) and 2574(c)(4)(A) and (B). If the adjustment is not the result of an audit finding disclosed in the charter school’s annual audit report, then an auditor’s letter of concurrence is required for all changes except a decrease in the unduplicated pupil count. Email the letter of concurrence to the CDE at [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) when the data is submitted.

Include in this screen CALPADS adjustments that were not included in your certified CALPADS data. Line A-1 is available to all charter schools; lines B-1 and B-2 are only for county program charters authorized pursuant to *EC* Section 47605.5 and will affect a COE’s UPP calculation.

Report data using the Annual reporting period. Audit adjustments reported after Annual is processed should be submitted using the Annual Corrected reporting period.

The adjustments will only affect the LCFF UPP calculation(s) and will not be used to modify previously certified CALPADS data for any other purpose. The UPP is used in the calculation of supplemental and concentration grants in the LCFF.

#### Data Entry Instructions

To access the Charter School Audit Adjustments to CALPADS Data entry screen, select **Charter School** from the LEA menu. Select the appropriate LEA to activate the entry screen. Select **Charter School Audit Adjustments to CALPADS Data** from the Entry Screens grid. The fields in this entry screen will accept positive or negative values.

You can **print** the Charter School Audit Adjustments to CALPADS Data Report from this entry screen.

##### Charter Funded Students

Enter in Section A the **net change** in CALPADS enrollment and/or unduplicated pupil count adjustments identified in the charter school’s audit finding or auditor letter of concurrence for students served by the charter school. These adjustments will impact the charter school’s UPP.

##### County Funded Charter Served Students

Enter in Section B the **net change** in CALPADS enrollment and/or unduplicated pupil count adjustments identified in the charter school’s audit finding or auditor letter of concurrence for students served by the charter school program but funded through the COE LCFF Alternative Education Grant pursuant to *EC* Section 2574(c)(4)(A), County Funded Non-Juvenile Court, or *EC* Section 2574(c)(4)(B), Juvenile Court Schools. These charter school adjustments will impact the COE’s UPP.

The following tables describe the fields in this screen:

**Charter Funded Students**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| A-1 | Enrollment  Unduplicated Pupil Count | Audit Adjustment to CALPADS Data – Charter Funded Students | Report the **net change** to CALPADS data identified in the charter school’s audit finding or auditor letter of concurrence for students served by the charter school. |

**County Funded Charter Served Students**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| B-1 | Enrollment  Unduplicated Pupil Count | Audit Adjustment to CALPADS Data – County Funded Charter Served Students – Juvenile Court Schools | Report the **net change** to CALPADS data identified in the charter school’s audit finding or auditor letter of concurrence for students served by the charter school but funded through the COE pursuant to *EC* Section 2574(c)(4)(B). |
| B-2 | Enrollment  Unduplicated Pupil Count | Audit Adjustment to CALPADS Data – County Funded Charter Served Students – County Funded Non-Juvenile Court | Report the **net change** to CALPADS data identified in the charter school’s audit finding or auditor letter of concurrence for students served by the charter school but funded through the COE pursuant to *EC* Section 2574(c)(4)(A). |

#### Export Instructions

Audit Adjustments to CALPADS Data cannot be exported with any other program(s) (e.g. Charter Status, Attendance Charter School, etc.). When a user attempts to export Audit Adjustments to CALPADS Data with other program(s), a screen will appear to advise the user that Audit Adjustments to CALPADS Data must be exported separately. Navigate the corresponding drop-down menu and uncheck all other programs.

### Charter School Physical Location

Charter school physical location(s) will be used for purposes of calculating the charter school’s LCFF concentration grant [*EC* Section 42238.02(f)(2)(A)].

Pursuant to *EC* Section 42238.02(f)(2)(B), charter schools authorized by a school district, or that were approved on appeal by the county or the SBE, do not have to report physical location data if the authorizer or the school district that denied the charter school’s petition is the only school district where the charter school is physically located. A charter school that is a county program charter, a countywide charter, or a statewide benefit charter pursuant to *EC* sections 47605.5, 47605.6, or 47605.8, respectively, should report physical location data. The entry screen and data are not applicable to charter schools authorized by an all-charter school district.

**Pursuant to *EC* Section 42238.02(f)(2)(B), the reported physical location(s) are final as of P-2.**

**The entry screen is available only for the P-1 reporting period. It is not available for the P-2, P-2 Corrected, or Annual reporting period. Corrections to the data can only be made in the P-1 reporting screen and by submitting a new P-1 file with the revised data.** The CDE must receive any new files by the P-2 reporting deadline of the current FY (April 15th for the 2020–21 FY). If a new P-1 file is submitted after P-1 for processing with P-2, it is incumbent upon the charter school to ensure the COE sends the file to the CDE by the P-2 reporting deadline. CDE strongly recommends that the charter school send an email to CDE at [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) when the new data file is submitted.

Additional information regarding Charter School Physical Location is available on the PADC Software Webinar web page at <https://www.cde.ca.gov/fg/sf/pa/padcwebinar.asp>.

#### Data Entry Instructions

To access the Charter School Physical Location entry screen, select **Charter School** from the LEA menu, select a charter school to activate the entry screens, and then select **Charter School Physical Location** from the Entry Screens grid.

When you open the screen and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. Close the message box by selecting **OK**.

Enter records for all school district(s) where the charter school is physically located or has a school facility. This may include school districts that are in addition to, or differ from, the charter school’s authorizing school district. A charter school with a location that falls within the boundaries of multiple school districts, such as when their location/facility falls within both an elementary and a high school district, should report both school districts in their physical location data.

##### Adding a New Record

To add a new charter school physical location record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Select the appropriate county and school district from the drop down lists.
3. Select **Add Record**.

After you select a school district you can **save**, **delete**, or **cancel** the record. You must save each individual record (physical location) before adding a new one. You can **close** the record at any time.

You can **print** the Charter School Physical Location report from this entry screen.

The following table describes the fields in this screen:

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | County | County that corresponds to the school district in which the charter school is physically located or has a school facility. |
| A-2 | School District | School district in which the charter school is physically located or has a school facility.  **NOTE:** This list contains school districts only; COEs are not applicable. |

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## School District Entry Screens

### Adults in Correctional Facilities (School District)

This entry screen is used to report ADA for participation in the AICF categorical program. A district or county superintendent of schools may only claim ADA for apportionment purposes for schools or classes maintained for AICF if those classes meet the requirements of *EC* Section 41976. Prior approval from the CDE Adult Education Office is required for both new and continuing AICF categorical programs. No AICF allocations will be made without this approval.

**Data Entry Instructions**

To access the categorical AICF entry screen, select **School District** from the LEA menu. Select the appropriate LEA to activate the entry screen. Open the AICF entry screen from the Entry Screens grid.

See [Principal Apportionment Periods](#PrincipalApportionmentPeriods) for information about changing the reporting period.

After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record. You can also **print** the AICF Program report from this entry screen.

The following tables describe the fields in this screen:

**ADA**

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Adults in Correctional Facilities [*EC* sections 41840 through 41841.8] (Divisor 85/135/175) | Report all regular ADA for the AICF that meets the requirements of *EC* sections 41840 through 41841.8. (This field is disabled for the 2020-21 fiscal year, as it will not be used for funding calculations.) |

**Certification**

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-2 | By checking the box at A-2, the submitting LEA hereby certifies that it has participated in the Adults in Correctional Facilities Program in the prior year. | By checking the box, an LEA is confirming that an AICF program was maintained by the school district in the prior year. |

### Class Size Penalties

The CSP entry screen is used by school districts to report required class size data for kindergarten and grades 1–8, pursuant to *EC* sections 41375 through 41382, and 5 *CCR* sections 15100 through 15112.

For kindergarten and grades 1–3, the calculations to determine whether a penalty is assessed are based on enrollments reported for individual classes, as well as on districtwide average enrollments in kindergarten and grades 1–3. In contrast, the CSP calculations for grades 4–8 are based on the average number of students enrolled per FTE classroom teacher.

**2020–21 Highlights**

Pursuant to *EC* Section 43507 added by SB 98 (Charter 24, Statutes of 2020), for the 2020–21 fiscal year only, “class” for purposes of the class size penalty calculations (*EC* sections 41376 and 41378) may include instruction offered through distance learning or in-person instruction.

**Class Size Penalty Reporting Criteria**

The following information identifies the criteria used to determine if a district and its individual schools are subject to the CSP reporting requirements.

1. Each elementary or unified school district having 101 or more units of ADA in the current FY must submit **enrollment** for regular day classes in the elementary grades (*EC* Section 41376 and 5 *CCR* Section 15110).
2. Each district is to report class size data for the entire district.
3. Any class combining students in kindergarten, which includes transitional kindergarten, or in any grade or grades 4–8 with one or more of grades one, two, or three will be considered a class of grades one, two, and three (5 *CCR* Section 15102). For example:

| **Classroom Grade Combination** | **Report As** |
| --- | --- |
| TK and K | Kindergarten |
| K and 1 | Grades 1–3 |
| 1 and 2 | Grades 1–3 |
| 3 and 4 | Grades 1–3 |
| 4 and 5 | Grades 4–8 |

1. Exclude the following:
   1. Necessary small elementary schools that in the current FY meet the definition in *EC* Section 42283 (5 *CCR* Section 15101).
   2. Charter school enrollment.
   3. SDCs are not considered "regular day classes" for the purposes of this entry screen. Do not report information for those classes. However, special education students who are enrolled in regular day classes must be counted for the purposes of this report.
   4. For 4–8 CSP only: grades seven and eight of a junior high school organized to include grades seven and eight; grades seven, eight, and nine; or grades seven, eight, nine, and ten established and organized as a secondary school maintained by a high school district or unified district. If the junior high school is organized to include grade six, then report grades six, seven, and eight (5 *CCR* sections 2(e)(2) and 15101).
   5. A student enrolled in traditional or CBIS pursuant to Article 5.5 of Chapter 5 of Part 28 of the *EC* for the full regular school day shall not be included in the enrollment count.

**Class Size Penalty vs. K–3 Grade Span Adjustment**

The CSP entry screen, which includes data for grades K–8, should not be confused with the K–3 GSA, which requires school districts to maintain an average class enrollment of not more than 24 students for each school site in kindergarten and grades 1–3, unless a collectively bargained alternative is agreed to, as specified in *EC* 42238.02(d)(3)(D).

The following table summarizes the differences between the K–3 CSP and the K–3 GSA:

| **Topic** | **K–3 Class Size Penalties** | **K–3 Grade-Span Adjustment** |
| --- | --- | --- |
| Applicability | Applies to all elementary or unified district schools where the district ADA is 101 or more. Necessary small elementary schools are excluded from the reporting requirements. | Applies to all elementary or unified district schools, unless the district has collectively bargained an alternative. |
| Requirement | Pursuant to *EC* sections 41376 and 41378:  Individual class requirement: average for class not to exceed:   * 33 in kindergarten * 32 in grades 1–3   Districtwide requirements: average of all individual classes not to exceed:   * 31 in kindergarten * 30 in grades 1–3 | Pursuant to *EC* Section 42238.02(d)(3)(D), maintain at each school site an average K–3 class enrollment of 24 or less. |
| Penalty/Condition of Funding | Generally, the penalty is equal to the loss of all funding for ADA above 31 in kindergarten classes, above 30 in first through third grade classes, and above the district’s applicable average for grades 4–8. The CSP data is processed and penalties applied, if applicable, at the P-2 or subsequent certifications. | Districts that do not meet the required K–3 average class enrollment will not receive a 10.4 percent GSA applied to the K–3 LCFF base grant funding; this adjustment impacts supplemental and concentration grant funding also, where applicable. Compliance with the K–3 GSA requirements is evaluated through the district’s annual audit. |
| Waiver | May be waived by the SBE. | May not be waived by the SBE or the SSPI. |
| Additional Information on Class Sizes | For additional information on K–3 CSP, go to the CDE’s Class Size Penalties - *CalEDFacts* web page at: <https://www.cde.ca.gov/fg/aa/pa/cefcsp.asp>. | For additional information on K–3 GSA, go to the CDE’s LCFF Frequently Asked Questions web page at: <https://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp>. |

#### Data Entry Instructions – Grades K–3

The CSP entry screen is only available at the P-2 and P-2 corrected reporting periods. See [Principal Apportionments Periods](#PrincipalApportionmentPeriods) for information about changing between reporting periods for data entry purposes.

To access the CSP entry screen, select **School District** from the LEA menu. Open the entry screen from the Entry Screens grid. Enter class size data for Grades K–3 into this screen tab. Class size data for kindergarten enrollment will be reported separately from class size data for grades 1–3, which are reported together. Data for transitional kindergarten must be included with the kindergarten data reported pursuant to *EC* Section 48000, including any transitional kindergarten students who are enrolled but have not reached their fifth birthday.

For all kindergarten and grades 1–3 classes, the district must take an active enrollment count for each class on the last teaching day of **each** school month that ends prior to April 15th of the school year. Active enrollment counts for school months that end on or after April 15th are not included for CSP reporting. Active enrollment means the number of students **enrolled** in the class on the first day of the school year on which the class was in session, plus all later enrollees, minus all withdrawals since that first day (5 *CCR* sections 15103(c) and 15110 and *EC* Section 37201). Class means a group of students scheduled to report regularly at a particular time to a particular teacher, as opposed to a grade which is a broader segment of the school organization [5 *CCR* Section 15103(a)].

Enter the grade, period, and enrollment information by selecting options from the drop-down lists described in the following table:

| **Field** | **Description** |
| --- | --- |
| Select Kindergarten or Grades 1–3 | Select Kindergarten or Grades 1–3 from the drop-down list. |
| Select Full Second or Less than Full Second Period | Select the period length from the drop-down list: Full Second Period or Less than Full Second Period. Less than Full Second Period means any class not in session continuously for the full reporting period. |

After you select the grade and period length, a dialog box displays to add a new record by selecting the **Add New** button. Once you select the **Add New** button, you can enter data into the fields described in the following table:

| **Line**  **Number** | **Field**  **Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Average Class Enrollment Size (one record for each average class size) | Enter average class enrollment size(s) in the selected grade(s) for the selected period. This is determined by summing all the active monthly enrollment counts made for each class and dividing by the number of school months ending prior to April 15th (round to the nearest whole number). |
| A-2 | Number of Classes of this Size | Enter the number of classes of this size in the selected grade(s) for the selected period. |
| A-3 | Fraction of period in session | Enter the calculated fraction of the number of school months the class was in session divided by the number of full school months through P-2. The fraction must be greater than zero and less than one. If you selected Full Second Period, then this field is disabled since the fraction of the period is automatically one. |

After you enter data into the screen you can **save**, **cancel**, or **close** the record. For districts with multiple average class enrollment sizes, after you save the record, add another record to report a different average class size (A-1) and the number of classes of this size (A-2) by selecting **Add New**. You can delete the record by selecting **Delete**, and scroll through the records by using the scroll buttons at the bottom of the entry screen.

Using the data provided on lines A-1 through A-3, the software will automatically calculate for kindergarten and grades 1–3, the total classes, total students enrolled, overall average class enrollment size, and total excess enrollment, which is used to determine if a class size penalty is assessed. The Class Size Penaltiesreportreflects this information, and is available under the **print** function in this entry screen.

An example of the active enrollment count and determining the average class enrollment size is reflected in the table below:

| Teacher | Month 1 | Month 2 | Month 3 | Month 4 | Month 5 | Month 6 | Month 7 | Month 8 | Subtotal | **Average Monthly Class Enrollment Size** (total classroom count divided by number of months) |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ms. Jones | 20 | 20 | 21 | 21 | 21 | 21 | 21 | 21 | 166 | **21** |
| Mr. Russell | 21 | 21 | 20 | 20 | 21 | 21 | 21 | 21 | 165 | **21** |
| Ms. Smith | 25 | 25 | 25 | 26 | 26 | 25 | 25 | 25 | 202 | **25** |
| Mr. Bridges | 29 | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 235 | **29** |

The data in this sample would be reported in three records as:

| **Average Class Enrollment Size** (Line A-1) | **Number of Classes of This Size** (Line A-2) |
| --- | --- |
| 21 | 2 |
| 25 | 1 |
| 29 | 1 |

##### Select and Search for Records

To open a saved record, select an existing record in the entry screen. You can also search for records with a specific average class enrollment size by following these steps:

1. Enter the average class enrollment size you want to search for into the text box at the lower-left corner of the entry screen.
2. Select the binocular button. The first record with the enrollment size you entered in the text box displays in the entry screen. To search for the next record that contains the specified enrollment size, select the binocular button again.

#### Data Entry Instructions—Grades 4–8

To access the CSP entry screen, select **School District** from the LEA menu. Open the entry screen from the Entry Screens grid, and then select the **Grades 4–8** tab. Enter class size data for Grades 4–8 into this screen tab.

Enter the information described in the table below. After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record.

The following table contains descriptions of the fields in this screen:

| **Line Number** | **Field** | **Instructions** |
| --- | --- | --- |
| B-1 | Total number of students enrolled | Pursuant to5 *CCR* sections 15103(c) and (f), for grades 4–8 inclusive, a one-time count is made on the last teaching day of the sixth school month. The count is the number of students enrolled on the first day of the school year on which the class was in session, plus all later enrollees, minus all withdrawals since that first day, exclusive of the active enrollment of students in grade 4, in classes considered to be of grades 1, 2, or 3. The sum of this count is reported on Line B-1. |
| B-2 | Total number of FTE classroom teachers | Pursuant to 5 *CCR* sections 15103(g) and (h), a one-time count is made of the number of FTE classroom teachers on the last teaching date of the sixth school month. **Classroom teacher** **means an employee of the school district in a position requiring certification qualifications whose duties require the employee to teach in regular day classes in any of grades 4–8,** inclusive, during the school year.  A classroom teacher assigned for the total number of hours designated by the governing board as a regular school day is a FTE classroom teacher. A certificated employee whose assignment as a regular day class classroom teacher accounts for less than a regular school day is counted as a fraction of an FTE classroom teacher. The fraction of an FTE classroom teacher is calculated as the period of time assigned as a regular day class classroom teacher divided by the total number of hours designated as a regular school day, rounded to the nearest one-tenth (0.1).  In reporting the total number of regular day class FTE teachers, there shall be included all FTE and all fractions of FTE classroom teachers. The sum of this count is reported on Line B-2. |

Using the data provided on lines B-1 and B-2, the software will automatically calculate the average number of students enrolled per FTE classroom teacher, which is the basis for determining if a class size penalty is to be assessed. The Class Size Penalties report***,*** available under the **print** function, displays the average number of students enrolled per FTE classroom teacher.

A penalty may be assessed if the average number of students enrolled per FTE classroom teacher is greater than the 1964 statewide average of 29.9 or the district’s average number of students per teacher in 1964. A district’s 1964 average can be found on line F-3 of the Class Size Penalties funding exhibit, accessed through the Principal Apportionment web page by fiscal year, at <https://www.cde.ca.gov/fg/aa/pa/index.asp>.

### Necessary Small School

#### 2020–21 Highlights

* *EC* Section 43502, added by SB 98 (Chapter 24, Statutes of 2020), suspends the collection of ADA for 2020–21 fiscal year. However, *EC* 42280 remains in effect for determining NSS funding eligibility. A school not funded as NSS in 2019–20 can be funded as NSS in 2020–21, and schools funded as NSS in 2019–20 can opt out of NSS status in 2020–21.
* Unless a school district is eligible for growth funding under the provisions of SB 820 (Chapter 110, Statutes of 2020), the NSS funding formula is based on regular ADA reported as of the 2019–20 P-2 (or P-2 Corrected) period for kindergarten through twelfth grade students and Annual (or Annual Corrected) ADA for Extended Year Special Education [*EC* 56345 (b)(3)]. Note that while NSS funding will be determined on the basis of 2019–20 ADA or SB 820 growth funding data, NSS entitlements will be generated by calculating the greater of current or prior year entitlements using the amount of full-time teacher or full‑time equivalent (FTE) certificated employees from the 2019–20 and 2020–21 fiscal years.

#### Data Entry Instructions

To access the Necessary Small School entry screen, select **School District** from the LEA menu, and open the Necessary Small School entry screen from the Entry Screens grid.

You must select a school from the Add New Record screen or select an existing record before you can enter data into this screen. After you enter data into the screen you can **Save**, **Check/Save**, **Cancel**, or **Close** the record. You can print the NSS report from this entry screen.

To add a new school which qualifies for NSS funding, contact CDE staff for instructions on the NSS data reporting approval process. New NSS requests should be made to CDE by September 30 for the FY the school elects to be funded as a NSS. Submissions after this deadline will be considered on case-by-case basis. Contact [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) for more information.

After you finish entering data into the screen, select the **Check/Save** button to ensure that your data has no errors and can be exported.

The following tables contain descriptions of the fields in this screen. Note that fields pertaining to 2020–21 ADA have been disabled, as this data is not used for funding calculations in the 2020–21 fiscal year.

**Necessary Small School [*EC* Section 42280]**

**NSS Funding and Certification Selection**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| A-1 | Not Applicable | Fund School as NSS | Select ‘Yes’ to elect NSS funding for the school in lieu of the LCFF Grade Span Base Grant. **Saving** or **Check/Saving** data whilethis field is set to ‘No’ will zero out all other NSS data fields for the selected school record. |
| B-1 | Elementary, High School | Certification Selection based on Current Year eligibility | Select the applicable [*EC* section(s)](#_42283) if the school meets the conditions for NSS funding in the current FY. Only select one *EC* section for the current or prior year. If the school serves grades K–12, select the applicable *EC* section in the elementary **and** high school columns. |
| B-2 | Elementary, High School | Certification Selection based on Prior Year eligibility | Select the applicable [*EC* section(s)](#_42283_1) if the school **does not** meet the conditions for NSS funding in the current FY but met the conditions in the prior FY. Only select one *EC* section for the current or prior year. If the school serves grades K–12, select the applicable *EC* section in the elementary **and** high school columns. |

**Current Year Full-time Teachers, FTE Certificated Employees and ADA**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| C-1 | Full-time Teachers | Number of full-time teachers / FTE Certificated Employees | For each elementary school, report the total number of full-time teachers. An elementary teacher is considered to be full-time for the whole year as long as the teacher is hired full-time for more than one-half of the days the school is maintained (exception: necessary small elementary schools with one teacher). |
| C-1 | FTE Certificated Employees | Number of full-time teachers / FTE Certificated Employees | For each high school, report the total number of FTE certificated employees. A certificated employee means an equivalent full-time position of an individual holding a credential authorizing service and providing service in grades 9–12, inclusive. Any fraction of a certificated FTE position remaining after all certificated FTE positions have been calculated is rounded up to the next whole number. |

**Prior Year Full-time Teachers, FTE Certificated Employees and ADA**

Lines D-1 through D-3 should only be completed if the school district did not receive NSS funding for this school in the prior year. This data is needed to calculate NSS entitlements in the 2020–21 fiscal year, since 2019–20 ADA will be the basis of funding in most cases.

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| D-1 | Full-time Teachers | Number of full-time teachers / FTE Certificated Employees | For each elementary school, report the total prior year number of full-time teachers. An elementary teacher is considered to be full-time for the whole year as long as the teacher is hired full-time for more than one-half of the days the school is maintained (exception: necessary small elementary schools with one teacher). |
| D-1 | FTE Certificated Employees | Prior Year Number of full-time teachers / FTE Certificated Employees | For each high school, report the total prior year number of FTE certificated employees. A certificated employee means an equivalent full-time position of an individual holding a credential authorizing service and providing service in grades 9–12, inclusive. Any fraction of a certificated FTE position remaining after all certificated FTE positions have been calculated is rounded up to the next whole number. |
| D-2 | TK/K–3  4–6  7–8  9–12 | Prior Year NSS Regular ADA (includes Opportunity Classes, Home & Hospital, and Special Day Class) | Report all prior year P-2 (or P-2 Corrected) NSS regular ADA in the appropriate grade span column. The sum of ADA in each grade span for all NSSs in the district must not exceed the ADA reported on Line A-1 – Regular ADA for each grade span of the prior year P-2 (or P-2 Corrected) Attendance School District in the 2019–20 FY. |
| D-3 | TK/K–3  4–6  7–8  9–12 | Prior Year Extended Year Special Education [*EC* 56345(b)(3)] (Divisor 175) | Report all prior year Annual (or Annual Corrected) Extended Year Special Education ADA that meets the requirements of *EC* Section 56345(b)(3) in the appropriate grade span column. The sum of ADA in each grade span for all NSSs in the district must not exceed the ADA reported on Line A-2 – Extended Year Special Education for each grade span of the prior year Annual (or Annual Corrected) Attendance School District in the 2019–20 FY. |
| D-4 | TK/K–3  4–6  7–8  9–12 | Total Prior Year ADA (D-2 + D-3) | This is a calculated field. |

##### Revisions after P-2

After the P-2 NSS data reporting deadline has passed, all revisions must be submitted in P-2 Corrected mode unless otherwise instructed. The school district can use P-2 corrected mode to revise a school’s NSS funding selection or other data from the Necessary Small School entry screen. See the table below for specific reporting instructions:

| **How does the school district…** | **Instructions** |
| --- | --- |
| Revise an NSS’s certification selection, Full-time Teacher/FTE Certificated Employee count, or ADA? | 1. Select the specific school record the district wants to revise. 2. Make data revisions as necessary. 3. **Check/save** and export data. |
| Change the funding selection for a school that received NSS funding at P-2, meaning opting out of NSS funding for the FY at a later reporting period? | 1. Select the specific school record the district wants to fund under the LCFF Grade Span Base Grant formula. 2. Change the ‘Fund as NSS’ (Line A-1) dropdown selection to ‘No’. This will disable and zero out all other data fields in the NSS screen. 3. **Check/save** and export data. 4. Contact CDE staff to verify that the school wants to opt out of NSS funding. |
| Add a school that did not receive NSS funding at P-2? | 1. Add a new record for the school. 2. Enter all current year data (Lines A-1 through C‑1). 3. Enter prior year data (Lines D-1 through D-3) if the school did not receive NSS funding in the prior year. 4. **Check/save** and export data. 5. Contact CDE staff to verify that the school wants to receive NSS funding in lieu of the LCFF Grade Span Base Grant. |

##### NSS Funding Rates

The School District NSS Allowance is available in lieu of the LCFF Grade Span Base Grant. The LCFF NSS Allowance for each qualifying NSS is based on a schedule with regard to the school’s ADA and number of full-time teachers or FTE certificated employees, whichever provides the lesser amount. The allowance tables for NSS calculations for the LCFF entitlement and the EPA Proportionate Share Calculation are available on the CDE’s Funding Rates and Information, FY 2020–21 web page at <https://www.cde.ca.gov/fg/aa/pa/pa2021rates.asp>.

The 2012–13 NSS Allowance will be used to calculate the NSS allowance for the EPA Proportionate Share Calculation.

##### *Education Code* Citations for NSS Qualifications

**The following *EC* sections establish NSS eligibility:**

##### 42283

(a) For purposes of Section 42282, a “necessary small school” is an elementary school with an average daily attendance of less than 97 pupils, excluding pupils attending the 7th and 8th grades of a junior high school, maintained by a school district to which any of the following conditions apply:

(1) If as many as five pupils residing in a school district with fewer than 2,501 units of second principal apportionment average daily attendance and attending kindergarten and grades 1 to 8, inclusive, excluding pupils attending the 7th and 8th grades of a junior high school, in the elementary school with an average daily attendance of less than 97 pupils would be required to travel more than 10 miles one way from a point on a well-traveled road nearest their home to the nearest other public elementary school.

(2) If as many as 15 pupils residing in a school district with fewer than 2,501 units of second principal apportionment average daily attendance and attending kindergarten and grades 1 to 8, inclusive, excluding pupils attending the 7th and 8th grades of a junior high school, in the elementary school with an average daily attendance of less than 97 pupils would be required to travel more than five miles one way from a point on a well-traveled road nearest their home to the nearest other public elementary school.

(3) If as many as 15 pupils residing in a school district with more than 2,500 and fewer than 5,001 units of second principal apportionment average daily attendance and attending kindergarten and grades 1 to 8, inclusive, excluding pupils attending the 7th and 8th grades of a junior high school, in the elementary school with an average daily attendance of less than 97 pupils would be required to travel more than 30 miles one way from a point on a well-traveled road nearest their home to the nearest other public elementary school.

(b) If topographical or other conditions exist in a school district that would impose unusual hardships if the number of miles specified in paragraph (1) or (2) of subdivision (a) were required to be traveled, or if during the FY the roads that would be traveled have been impassable for more than an average of two weeks per year for the preceding five years, the governing board of the school district may, on or before April 1, request the Superintendent, in writing, for an exemption from these requirements or for a reduction in the miles required. The request shall be accompanied by a statement of the conditions upon which the request is based, giving the information in a form required by the Superintendent. The Superintendent shall cause an investigation to be made, and shall either grant the request to the extent he or she deems necessary, or deny the request.

(c) For purposes of this section, “other public elementary school” is a public school, including a charter school, that serves kindergarten or any of grades 1 to 8, inclusive, excluding grades 7 and 8 of a junior high school.

##### 42285

(a) For purposes of Section 42284, a necessary small high school is a high school with an average daily attendance of less than 287 pupils that meets any of the following conditions:

(1) The high school had an average daily attendance of less than 96 pupils in grades 9 to 12, inclusive, during the preceding FY and is more than 15 miles by well-traveled road from the nearest other public high school and either 90 percent of the pupils would be required to travel 20 miles or 25 percent of the pupils would be required to travel 30 miles one way from a point on a well-traveled road nearest their homes to the nearest other public high school.

(2) The high school had an average daily attendance of 96 pupils or more and less than 144 pupils in grades 9 to 12, inclusive, during the preceding FY and is more than 10 miles by well-traveled road from the nearest other public high school and either 90 percent of the pupils would be required to travel 18 miles or 25 percent of the pupils would be required to travel 25 miles one way from a point on a well-traveled road nearest their homes to the nearest other public high school.

(3) The high school had an average daily attendance of 144 pupils or more and less than 192 pupils in grades 9 to 12, inclusive, during the preceding FY and is more than 71/2 miles by well-traveled road from the nearest other public high school and either 90 percent of the pupils would be required to travel 15 miles or 25 percent of the pupils would be required to travel 20 miles one way from a point on a well-traveled road nearest their homes to the nearest other public high school.

(4) The high school had an average daily attendance of 192 pupils or more and less than 287 pupils in grades 9 to 12, inclusive, during the preceding FY and is more than 5 miles by well-traveled road from the nearest other public high school and either 90 percent of the pupils would be required to travel 10 miles or 25 percent of the pupils would be required to travel 15 miles to the nearest other public high school.

(5) Topographical or other conditions exist in the school district that would impose unusual hardships on the pupils if the number of miles specified in paragraph (1), (2), (3), or (4) were required to be traveled. In these cases, the Superintendent may, when requested, and after investigation, grant exceptions from the distance requirements.

(b) For purposes of Section 42284, a necessary small high school also includes either of the following:

(1) A high school maintained by a school district for the exclusive purpose of educating juvenile hall pupils or pupils with exceptional needs.

(2) A high school maintained by a unified school district as the only comprehensive high school if the high school has an average daily attendance of less than 287 pupils and the school district has 50 or fewer pupils per square mile of school district territory, as measured by the number of pupils residing in the school district.

(c) For purposes of Section 42284, a necessary small high school does not include a continuation school.

(d) For purposes of this section, “other public high school” is a public school, including a charter school, that serves any of grades 9 to 12, inclusive.

##### 42285.3

Notwithstanding subdivision (b) of Section 42280 or any other provision of law, a unified school district that is the only school district in a county, that has received more than two million seven hundred thousand dollars ($2,700,000) in federal Forest Reserve funds in the 1992–93 school year and less than one million three hundred thousand dollars ($1,300,000) in federal Forest Reserve funds in the 1996–97 school year, and that has fewer than 4,501 units of average daily attendance in the 1997–98 school year or in subsequent school years shall be eligible to receive apportionments pursuant to the schedules for a "necessary small school" and a "necessary small high school," as set forth in this article, for up to the total number of schools in the district that would have met the criteria for classification as a necessary small school or a necessary small high school in the 1996–97 FY, if the district had fewer than 2,501 units of average daily attendance in the 1996–97 FY, except that this section does not apply in a school year in which an otherwise eligible school district receives more than two million dollars ($2,000,000) in federal Forest Reserve funds.

##### 42286

(a) If a high school is determined to be a necessary small high school pursuant to Section 42285, that status shall not be changed except as a review of the determinative factors made every two years following the date of the determination indicates that the determination should be changed.

(b) A high school that has not been determined to be a necessary small high school under Section 42285, may be determined to be a necessary small high school at the beginning of a FY if it meets the criteria specified in Section 42285.

### School District Audit Adjustments to CALPADS Data

This entry screen is used to report changes to school district CALPADS data identified by a school district’s audit finding or auditor letter of concurrence, pursuant to *EC* Section 42238.02(b)(3)(B). If the adjustment is not the result of an audit finding disclosed in the school district’s annual audit report, then an auditor’s letter of concurrence is required for all instances except a decrease in the unduplicated pupil count. Email the letter of concurrence to [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) when the data is submitted.

Include in this screen CALPADS adjustments that were not included in your certified CALPADS data.

Report data using the Annual reporting period. Audit adjustments reported after Annual is processed should be submitted using the Annual Corrected reporting period.

The adjustments will only affect the LCFF UPP calculation(s) and will not be used to modify previously certified CALPADS data for any other purpose. The UPP is used in the calculation of supplemental and concentration grants in the LCFF.

#### Data Entry Instructions

To access the School District Audit Adjustments to CALPADS Data entry screen, select **School District** from the LEA menu. Select the school district to activate the entry screen. Select **School District Audit Adjustments to CALPADS Data** from the Entry Screens grid.

Enter the **net change** in CALPADS enrollment and unduplicated pupil count adjustments identified in the audit finding or auditor letter of concurrence. The fields in this entry screen will accept positive or negative values. These adjustments will impact the school district’s UPP.

You can **print** the School District Audit Adjustments to CALPADS Data Report from this entry screen.

The following table describes the fields in this screen:

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| A-1 | Enrollment  Unduplicated Pupil Count | Audit Adjustment to CALPADS Data | Report the **net change** to CALPADS data identified in the school district’s audit finding or auditor letter of concurrence. |

#### Export Instructions

Audit Adjustments to CALPADS Data cannot be exported with any other program(s) (e.g. Attendance School District, Necessary Small High School, etc.). When a user attempts to export Audit Adjustments to CALPADS Data with other program(s), a screen will appear to advise the user that Audit Adjustments to CALPADS Data must be exported separately. Navigate the corresponding drop-down menu and uncheck all other programs.

### Transfer of Funds Alternative Rate Option

#### 2020-21 Highlights

* In response to the COVID-19 pandemic, new statutory provisions require CDE to calculate 2020-21 fiscal year funding based on 2019-20 ADA, or use an alternative calculation for LEAs that qualify for Senate Bill (SB) 820 Growth funding.
* For 2020-21 fiscal year, CDE will calculate the Transfer of Funds for County Served District Funded ADA using 2019-20 ADA (or SB 820 Growth ADA) and the district’s 2020-21 LCFF base, supplemental and concentration per-ADA grant. An alternative per-ADA transfer rate can be set if the COE reports an alternative rate and the district of residence concurs by selecting the COE in the Transfer of Funds Alternative Rate Option entry screen.
* This screen is provided for school districts to select one or more COEs for transfer of funds at the alternative per-ADA rate for ADA served by the COE but credited to the district of residence.
* This screen is optional. If the school district does not select a particular COE for the alternative per-ADA rate, the CDE will transfer funds to the COE at the rate equal to the school district’s 2020-21 LCFF base, supplemental and concentration grant per ADA.

#### District Funded County Programs

*EC* Section 2576 specifies that if a COE enrolls in a school operated by the county superintendent of schools a student that does not meet requirements for funding under the COE Alternative Education grant (per *EC* Section 2574), any attendance generated by that student shall be credited to the school district of residence. COEs report this attendance, by district of residence, in the Attendance District Funded County Programs entry screen.

Additionally, CALPADS enrollment and unduplicated pupil counts of these students shall be transferred to the school district of residence for purposes of calculating the UPP pursuant to *EC* Section 42238.02. Therefore, each school district’s LCFF entitlement, which is based on ADA and UPP, includes funding generated by students attending COE programs.

#### Transfer of Funds

*EC* Section 2576, as modified by AB 2235, requires the CDE to transfer funds from a school district of residence to a COE for all District Funded County Programs ADA. The amount of transfer shall be equal to the ADA attributed to the district of residence multiplied by the district’s LCFF rate, comprised of the LCFF base, supplemental and concentration grant per ADA. The base rate is the same for all school districts. Current year statewide rates are published on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>. Supplemental and concentration grant rates are determined using each school district’s unique UPP.

For additional information, refer to the FAQs available on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

#### Alternative Per-ADA Rate

The law allows the CDE to transfer an alternative amount calculated at the per-ADA rate agreed upon by the COE and the district of residence. To enable the transfer at the alternative per-ADA rate the following three items must be completed:

1. The **COE** must report the alternative per-ADA rate.

The reporting is grade span specific and must be done for each district of residence.

A value of zero represents $0 which will result in no transfer of funds from the school district to the COE for the specific grade span and type of ADA selected.

1. The **COE** must select the category of ADA for which to apply the alternative per-ADA rate. ADA served by the COE includes the following:

* county community schools (not meeting criteria for COE Alternative Education grant)
* special education
* out-of-state tuition
* opportunity schools
* specialized high schools

The CDE will apply the alternative rate to the category of ADA selected by the COE. The CDE will apply the district’s LCFF rate to the category of ADA not selected by the COE.

1. The **school district of residence** must agree to the alternative rate by completing the Transfer of Funds Alternative Rate Option entry screen.

The school district will not be provided with the COE’s alternative rate on the data entry screen; therefore, coordination between the COE and the district of residence outside of the PADC is required.

The Transfer of Funds Alternative Rate Option data entry screen needs to be completed at P-1 only. To make changes to the selection, or submit an additional selection after the P-1 Principal Apportionment Certification, the school district must notify the CDE by emailing [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov), and submit a new P-1 file for the applicable FY.

This selection needs to be made at P-1 on an annual basis.

The alternative rate is an optional feature; if any of the above is not completed, the CDE will transfer funds from the school district of residence to the COE using the district’s LCFF rate per ADA, comprised of LCFF base, supplemental and concentration grant per ADA.

**Data Entry Instructions**

To access the Transfer of Funds Alternative Rate Option entry screen, select **School District** from the LEA menu, and open the Transfer of Funds Alternative Rate Option entry screen from the Entry Screens grid.

The following table describes the fields displayed in the dialog box:

#### Transfer of Funds Alternative Rate Option

| **County Office of Education** | **School district agrees to transfer funds at the alternative per-ADA rate reported by the following COEs** |
| --- | --- |
| Displays a list of all county offices of education. | Displays the COE(s) the district has selected to allow the CDE to transfer funding using the alternative per-ADA rate. |

1. To move the desired COE(s) select the COE and select the single arrow button to move the COE to the box on the right.
2. Select the Confirm Selection button. This enables the Print Selection button.
3. Select Print Selection. This will provide a printable report listing the COE(s) selected for transfer of funds using the alternative per-ADA rate.
4. Select **Close** to close the Transfer of Funds Alternative Rate Option screen.

**Oversight COE Report**

Each COE may obtain a printed report listing all the selections made by school districts in its county.

1. Import the school districts’ files into the COE’s PADC Software.
2. Select School District from the LEA menu and open the Transfer of Funds Alternative Rate Option entry screen from the Entry Screens grid.
3. Select the Confirm Selection button. This enables the Print Selection button while retaining the school districts’ original selections and the original certificate numbers.
4. Select Print Selection. This will provide a printable report listing all school districts in the county that completed the Transfer of Funds Alternative Rate Option entry screen and the COE(s) selected for transfer of funds using the alternative per-ADA rate.
5. Select **Close** to close the Transfer of Funds Alternative Rate Option entry screen.

Note that the printed certification available from the **File** menu does not provide a list of COE(s) selected by the districts in the county.

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## County Office of Education Entry Screens

### Adults in Correctional Facilities (County)

This entry screen is used to report ADA for participation in the AICF categorical program. A district or county superintendent of schools may only claim ADA for apportionment purposes for schools or classes maintained for AICF if those classes meet the requirements of *EC* Section 41976. Prior approval from the CDE Adult Education Office is required for both new and continuing AICF categorical programs. No AICF allocations will be made without this approval.

#### Data Entry Instructions

To access the categorical AICF entry screen, select **County** from the LEA menu. Select the appropriate LEA to activate the entry screen. Open the AICF entry screen from the Entry Screens grid.

See [Principal Apportionment Periods](#PrincipalApportionmentPeriods) for information about changing the reporting period.

After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record. You can also **print** the AICF report from this entry screen.

The following tables describe the fields in this screen:

**ADA**

| **Line**  **Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Adults in Correctional Facilities [*EC* sections 41840 through 41841.8] (Divisor 85/135/175). | Report all regular ADA for the AICF that meets the requirements of *EC* sections 41840 through 41841.8. (This field is disabled for the 2020-21 fiscal year, as it will not be used for funding calculations.) |

**Certification**

| **Line**  **Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-2 | By checking the box at A-2, the submitting LEA hereby certifies that it has participated in the Adults in Correctional Facilities Program in the prior year. | By checking the box, an LEA is confirming that an AICF program was maintained by the COE in the prior year. |

### COE Audit Adjustments to CALPADS Data

This entry screen is used to report changes to COE CALPADS data identified by a COE’s audit finding or auditor letter of concurrence, pursuant to *EC* sections 2574(b)(3)(C), 2574(c)(4)(A) and (B), and 2576(a). If the adjustment is not the result of an audit finding disclosed in the COE’s annual audit report, then an auditor’s letter of concurrence is required for all instances except a decrease in the unduplicated pupil count. Email the letter of concurrence to [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) when the data is submitted.

Include in this screen CALPADS adjustments that were not included in your certified CALPADS data. Lines A-1 and A-2 will affect a COE’s UPP calculation; Line B‑1 will affect the district of residence’s calculation.

Report data using the Annual reporting period. Audit adjustments reported after Annual is processed should be submitted using the Annual Corrected reporting period.

The adjustments will only affect the LCFF UPP calculation(s) and will not be used to modify previously certified CALPADS data for any other purpose. The UPP is used in the calculation of supplemental and concentration grants in the LCFF Target Entitlement.

#### Data Entry Instructions

To access the COE Audit Adjustments to CALPADS Data entry screen, select **COE** from the LEA menu. Select the COE to activate the entry screen. Select **COE Audit Adjustments to CALPADS Data** from the Entry Screens grid. The fields in this entry screen will accept positive or negative values.

You can print the COE Audit Adjustments to CALPADS Data Report from this entry screen.

##### County Funded Students

Enter in Section A the **net change** in CALPADS enrollment and/or unduplicated pupil count adjustments identified in the COE’s audit finding or auditor letter of concurrence for students served by the county pursuant to *EC* Section 2574(c)(4)(A), County Funded Non-Juvenile Court, or *EC* Section 2574(c)(4)(B), Juvenile Court Schools. These adjustments will impact the COE’s UPP.

##### District Funded County Program Students

Enter in Section B, by district of residence, the **net change** in CALPADS enrollment and/or unduplicated pupil count adjustments identified in the COE’s audit finding or auditor letter of concurrence for students served by the county program but not funded through the COE’s LCFF Alternative Education Grant pursuant to *EC* sections 2574(c)(4)(A) or (B). These COE adjustments will impact the district of residence’s UPP.

##### Adding a Record by COE/District of Residence

You must add a record for your COE or each district of residence affected by the COE’s audit adjustments to CALPADS data before you can enter data into this screen. After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record.

To add a new record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Add new record information in the Add New Record dialog box for your COE or each school district by selecting from each of the following drop down lists:

| **Drop-down List** | **Description** |
| --- | --- |
| County | Select your county or the county of the district of residence affected by the COE audit adjustment to CALPADS data. |
| COE/District of Residence | Select your COE or the school district of residence for which COE CALPADS data audit adjustments are being reported. |

1. Select **Add Record**.
2. Select **Save** in the COE Audit Adjustments to CALPADS Data entry screen. After you add a new record you can enter corresponding data for that record.

The following tables describe the fields in both the County Funded Student and District Funded County Program Student screens:

**County Funded Students**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| A-1 | Enrollment  Unduplicated Pupil Count | Juvenile Court Students | Report the net change to CALPADS data identified in the COE’s audit finding or auditor letter of concurrence for students served pursuant to *EC* Section 2574(c)(4)(B). |
| A-2 | Enrollment  Unduplicated Pupil Count | County Funded Non-Juvenile Court Students | Report the net change to CALPADS data identified in the COE’s audit finding or auditor letter of concurrence for students served pursuant to *EC* Section 2574(c)(4)(A). |

**District Funded County Served Students**

| **Line Number** | **Column** | **Field Description** | **Instructions** |
| --- | --- | --- | --- |
| B-1 | Enrollment Unduplicated Pupil Count | District Funded County Served Students | Report, by district of residence, the net change to CALPADS data identified in the COE’s audit finding or auditor letter of concurrence for students served by the county but not funded through the Alternative Education Grant, pursuant to *EC* sections 2574(c)(4)(A) or (B). |

#### Export Instructions

Audit Adjustments to CALPADS Data cannot be exported with any other program(s) (e.g. Attendance COE, Taxes, etc.). When a user attempts to export Audit Adjustments to CALPADS Data with other program(s), a screen will appear to advise the user that Audit Adjustments to CALPADS Data must be exported separately.Navigate the corresponding drop-down menu and uncheck all other programs.

### 2020-21 Transfer of Funds Alternative Per-ADA Rates

#### 2020-21 Highlights

* *EC* Section 43502, added by SB 98 (Chapter 24, Statutes of 2020), suspends the collection of ADA for the 2020-21 fiscal year; therefore, the Attendance District Funded County Programs data entry screen has been disabled.
* The 2020-21 Transfer of Funds Alternative per-ADA Rates data entry screen has been created to collect the 2020-21 alternative per-ADA rate. This reporting is optional and needs to be completed at P-1 reporting only.
* For 2020-21 fiscal year, CDE will calculate the Transfer of Funds for County Served District Funded ADA using the 2019-20 ADA (or SB 820 growth ADA) and the district of residence’s 2020-21 LCFF base, supplemental and concentration grant per-ADA grant. An alternative per-ADA transfer rate can be set if the COE reports an alternative rate and the district of residence concurs by selecting the COE in the Transfer of Funds Alternative Rate Option entry screen.
* A COE seeking funding for fiscal year 2020-21 based on provisions of EC Section 43505 (SB 820 growth), must also complete this screen if it wishes to use an alternative per-ADA transfer rate in the event that the SB 820 growth calculation results in funding pursuant to EC Section 43505(b)(2)(C).

#### District Funded County Programs

*EC* Section 2576 specifies that if a COE enrolls in a school operated by the county superintendent of schools a student that does not meet requirements for funding under the COE Alternative Education grant (per *EC* Section 2574), any attendance generated by that student shall be credited to the school district of residence. Additionally, CALPADS enrollment of these students shall be transferred to the school district of residence for purposes of calculating the percentage of unduplicated pupils pursuant to *EC* Section 42238.02. Therefore, each school district’s LCFF entitlement, which is based on ADA and unduplicated pupil percentage, includes funding generated by students attending COE programs.

For additional information, refer to the FAQs available on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

#### Transfer of Funds

*EC* Section 2576, as modified by AB 2235 (Chapter 99, Statutes of 2018), requires the CDE to transfer funds from a school district of residence to a COE for District Funded County Programs ADA. The amount of transfer shall be equal to the ADA attributed to the district of residence multiplied by the district’s LCFF rate comprised of the base, supplemental and concentration grant per ADA. The LCFF base rate is the same for all school districts. Current year statewide rates are published on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>. Supplemental and concentration grant rates are determined using each school district’s unique unduplicated pupil percentage.

#### Alternative Per-ADA Rate

The law allows the CDE to transfer an alternative amount calculated at the per-ADA rate agreed upon by the COE and the district of residence. The alternative rate is an optional feature; if the COE does not report an alternative rate, the CDE will transfer funds using the district of residence’s LCFF base, supplemental and concentration grant.

To enable the transfer at the alternative per-ADA rate, the following three items must be completed:

1. The **COE** must report the alternative per-ADA rate on Line A-0 of the 2020-21 Transfer of Funds Alternative Per-ADA Rates. SB 820 Growth applicants must also complete Line A-1 in the SB 820 Growth COE Transfer of Funds Alternative Per-ADA Rates data entry screen.

The reporting is grade span specific and must be done for each district of residence.

A value of zero entered on Line A-0 represents $0 which will result in no transfer of funds from the school district to the COE for the specific grade span and type of ADA selected.

1. The **COE** must check the box in the Alternative Rate column next to the category of ADA to identify the category of ADA (Lines A-1 through A-6) for transfer of funds using the alternative rate.

The CDE will apply the alternative rate to the category of ADA selected by the COE. The CDE will apply the district’s LCFF rate to the category of ADA not selected by the COE.

1. The **school district of residence** must agree to the alternative rate by completing the Transfer of Funds Alternative Rate Option entry screen, available in the School District menu of the PADC Software.

The school district will not be provided with the COE’s alternative rate on the data entry screen; therefore, coordination between the COE and the district of residence outside of the PADC is required.

The Transfer of Funds Alternative Rate Option data entry screen needs to be completed at P-1 only. To make changes to the selection, or submit an additional selection after P-1 Principal Apportionment Certification, the school district must notify the CDE by emailing [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov), and submit a new P-1 file for the applicable FY.

#### 2020-21 Transfer of Funds Alternative Per-ADA Rates Data Entry Instructions

To access the 2020-21 Transfer of Funds Alternative Per-ADA Rates entry screen, select **COE** from the LEA menu, and open the entry screen from the Entry Screens grid.

##### ADA & Transfer Rates

For COE’s reference the 2020-21 Transfer of Funds Alternative Per-ADA Rates screen has been populated with the districts of residence for which ADA was reported by the COE for 2019-20 fiscal year. The P-2 2019-20 ADA reported by the COE is shown on Lines A-1, A-2, A-5, and A-6; and the 2019-20 Annual ADA reported by the COE is shown on Lines A-3 and A-4. All ADA reported by the COE is shown as of October 1, 2020. Any 2019-20 ADA corrections submitted by the COE after that date cannot be displayed because the 2020-21 PADC Software is released in December 2020.

To transfer funds from each district of residence to the COE at the alternative rate, the COE should complete Line A-0 and mark the ADA category to apply the alternative rate to by checking the Alternative Rate box.

* 1. After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record.
  2. Once you finish entering data into the screen, you must select the **Check/Save**

button to ensure that your data has no errors and can be exported.

To obtain a summary of data for all district of residence records, the COE may use the Export to ASCII feature available from the **Main** menu, under **File** option. The ASCII (text) file can be imported into Microsoft Excel and used to sum data for each field.

You can **print** the 2020-21 Transfer of Funds Alternative Per-ADA Rates Report from this entry screen.

To make changes to the alternative per-ADA rate or the ADA selection after the 2020-21 P-1 Principal Apportionment Certification, the COE must submit the 2020-21 Transfer of Funds Alternative Per-ADA Rates in 2020-21 P-1 mode.

### SB 820 Growth COE Transfer of Funds Alternative Per-ADA Rates

#### 2020-21 Highlights

* A COE seeking funding for fiscal year 2020-21 for ADA in District Funded County Programs based on provisions of *EC* Section 43505, may report an alternative per-ADA rate to be used for Transfer of Funds for District Funded County Programs in this screen.
* CDE will calculate the transfer of funds for all ADA determined through the SB 820 Growth calculation using the alternative per-ADA reported on this screen, provided the district of residence selects the COE in the Transfer of Funds Alternative Rate Option screen.
* This reporting is optional. In the event the COE does not report an alternative per-ADA rate, or the district of residence does not concur with the alternative rate, CDE will transfer funds from the district of residence to the COE at the rate equal to the district’s LCFF base, supplemental and concentration grant per ADA.
* A COE completing this screen must also complete the 2020-21 Transfer of Funds Alternative Per ADA Rates data entry screen if it wishes to use an alternative per-ADA transfer rate in the event that the SB 820 Growth calculation results in funding pursuant to EC Section 43505(b)(2)(C).

#### District Funded County Programs

*EC* Section 2576 specifies that if a COE enrolls in a school operated by the county superintendent of schools a student that does not meet requirements for funding under the COE Alternative Education grant (per *EC* Section 2574), any attendance generated by that student shall be credited to the school district of residence. Additionally, CALPADS enrollment of these students shall be transferred to the school district of residence for purposes of calculating the percentage of unduplicated pupils pursuant to *EC* Section 42238.02. Therefore, each school district’s LCFF entitlement, which is based on ADA and unduplicated pupil percentage, includes funding generated by students attending COE programs.

For additional information, refer to the FAQs available on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa/sdfundcoeservfaq.asp>.

#### Transfer of Funds

*EC* Section 2576, as modified by AB 2235 (Chapter 99, Statutes of 2018), requires the CDE to transfer funds from a school district of residence to a COE for District Funded County Programs ADA. The amount of transfer shall be equal to the ADA attributed to the district of residence multiplied by the district’s LCFF rate comprised of the base, supplemental and concentration grant per ADA. The LCFF base rate is the same for all school districts. Current year statewide rates are published on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>. Supplemental and concentration grant rates are determined using each school district’s unique unduplicated pupil percentage.

#### Alternative Per-ADA Rate

The law allows the CDE to transfer an alternative amount calculated at the per-ADA rate agreed upon by the COE and the district of residence. The alternative rate is an optional feature; if the COE does not report an alternative rate, the CDE will transfer funds using the district of residence’s LCFF base, supplemental and concentration grant.

To enable the transfer at the alternative per-ADA rate, the following must be completed:

1. The **COE** must report the alternative per-ADA rate.

The reporting is grade span specific and must be done for each district of residence.

A value of zero entered on Line A-1 represents $0 which will result in no transfer of funds from the school district to the COE for the specific grade span.

1. The **school district of residence** must agree to the alternative rate by completing the Transfer of Funds Alternative Rate Option entry screen, available in the School District menu of the PADC Software.

The school district will not be provided with the COE’s alternative rate on the data entry screen; therefore, coordination between the COE and the district of residence outside of the PADC is required.

The Transfer of Funds Alternative Rate Option data entry screen needs to be completed at P-1 only. To make changes to the selection, or submit an additional selection after P-1 Principal Apportionment Certification, the school district must notify the CDE by emailing [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov), and submit a new P-1 file for the applicable FY.

#### SB 820 Growth COE Transfer of Funds Alternative Per-ADA Rates Data Entry Instructions

To access the SB 820 Growth Transfer of Funds Alternative Per-ADA Rates entry screen, select **COE** from the LEA menu, and open the entry screen from the Entry Screens grid.

When you open the screen and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. The message box only displays if no records exist. Close the message box by selecting **OK**.

##### Adding a District of Residence Record

Report each district of residence for which enrollment is reported in the California Longitudinal Pupil Achievement Data System (CALPADS) 2020-21 Fall 1 submission.

To add a new record:

1. Select **Add New**. The Add New Record dialog box displays.
2. For each school district of residence select the following:

| Drop-down List | Description |
| --- | --- |
| County of Residence | The software will default to the reporting COE. However, you can select a different county of residence for which the ADA is being reported from this drop-down list. |
| District of Residence | Select the school district of residence from this drop-down list. |

1. Select Add Record.
2. Select **Save**.

After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record.

Once you finish entering data into the screen, you must select the **Check/Save** button to ensure that your data has no errors and can be exported.

To obtain a summary of data for all district of residence records, the COE may use the Export to ASCII feature available from the **Main** menu, under **File** option. The ASCII (text) file can be imported into Microsoft Excel and used to sum data for each field.

You can **print** the SB 820 Growth COE Transfer of Funds Alternative Per-ADA Rates Report from this entry screen.

To make changes to the alternative per-ADA rate or the ADA selection after the 2020-21 P-1 Principal Apportionment Certification, the COE must submit the SB 820 Growth COE Transfer of Funds Alternative Per-ADA Rates in 2020-21 P-1 mode.

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## SELPA Entry Screens

### Infant Funding

#### Data Entry Instructions

To access the Infant Funding entry screen, select **SELPA** from the LEA menu. Select the appropriate LEA to activate the entry screen and open the Infant Funding entry screen from the Entry Screens grid.

**NOTE**: In order to enter data into the Allocation, Transfer, or Programmatic Justification screen tabs, you must first save data in the Infant Funding tab.

##### Infant Funding Entry Tab

Enter the total infant units operated by the SELPA for the selected period on lines A-1 through A-4.

The following tables contain descriptions of the fields in this tab:

| **Line Number** | **Field Description** | **Available/Allocated** (maximum number of units available to the SELPA for funding) | **Operated** (actual number of units the SELPA operated) | **Severe** | **Non-Severe** |
| --- | --- | --- | --- | --- | --- |
| A-1 | Special Day Class (1 Aide) | Prior year P-2 infant units, adjusted, if any, for infant growth data reported in the CALPADS Fall 1 Submission of the prior year. | Sum of instructional infant units for severe and non-severe SDC, 1 aide, operated during the reporting period. | Enter the total instructional infant units for severe SDC, 1 aide, operated during the reporting period. | Enter the total instructional infant units for non-severe SDC, 1 aide, operated during the reporting period. |
| A-2 | Special Day Class (2 Aides) | Prior year P-2 infant units, adjusted, if any, for infant growth data reported in the CALPADS Fall 1 Submission of the prior year. | Sum of instructional infant units for severe and non-severe SDC, 2 aides, operated during the reporting period. | Enter the total instructional infant units for severe SDC, 2 aides, operated during the reporting period. | Enter the total instructional infant units for non-severe SDC, 2 aides, operated during the reporting period. |
| A-3 | Resource Specialist Programs  (1 Aide) | Prior year P-2 infant units, adjusted, if any, for infant growth data reported in the CALPADS Fall 1 Submission of the prior year. | Enter the total instructional infant units for RSP operated during the reporting period. | Not Applicable | Not Applicable |
| A-4 | Designated Instruction & Services | Prior year P-2 infant units, adjusted, if any, for infant growth data reported in the CALPADS Fall 1 Submission of the prior year. | Enter the total instructional infant units for DIS operated during the reporting period. | Not Applicable | Not Applicable |
| A-5 | Total (Sum of lines A-1 to A-4) | This is a calculated field. | This is a calculated field. | Not Applicable | Not Applicable |

**Designated Instruction and Services Full-Time Equivalent Employees**

| **Line Number** | **Field Description** | **Reporting Instructions** |
| --- | --- | --- |
| A-6 | Certificated | Of the number of DIS units entered as Operated SELPA-wide on Line A-4 above, enter the conversion of those units for Certificated DIS FTE employees. |
| A-7 | Classified | Of the number of DIS units entered as Operated SELPA-wide on Line A-4 above, enter the conversion of those units for Classified DIS FTE employees. |

If the SELPA’s total Operated units for each instructional setting do not equal the total Available/Allocated units, you must enter an explanation in the Programmatic Justification tab.

##### Allocation Entry Tab

**Adding a New Record**

After you enter and save the data in the Infant Funding tab, you can enter the data in the Allocation tab. Each SELPA should create only one multi-record Infant report.

When you select the Allocation tab and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. The message box only displays if no records exist. Close the message box by selecting **OK**. After you add a new record you can enter infant unit allocation data for that record.

To add a new Allocation record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Select the district in the Select SELPA district drop down list box.
3. Select **Add Record**.
4. Enter allocation data in the **Allocation** tab.
5. Select **Save.**

After you save the record, you can add another record by selecting **Add New**, or you can delete the record by selecting **Delete.** You can scroll through the records by using the scroll buttons.After you enter data into the Allocation tab, you can **save**, **check/save**, **delete**, **cancel**, or **close** the record.

Enter data into one record for each LEA within your SELPA that operates infant units.

The sum of lines B-1 to B-6 for the P-1 and P-2 allocated and operated columns must equal the total Available/Allocated Units or total Operated Units on Line A-5 from the Infant Funding tab.

The following tables contain descriptions of the fields in this tab:

| **Line Number** | **Field Description** | **P-1 Allocated Units** | **P-1 Operated Units** | **P-2 Allocated Units** | **P-2 Operated Units** |
| --- | --- | --- | --- | --- | --- |
| B-1 | Special Day Class  (1 Aide) Severe | Enter P-1 allocated instructional infant units for SDC, 1 aide, severe handicapped students. | Enter P-1 operated instructional infant units for SDC, 1 aide, severe handicapped students. | Enter P-2 allocated instructional infant units for SDC, 1 aide, severe handicapped students. | Enter P-2 operated instructional infant units for SDC, 1 aide, severe handicapped students. |
| B-2 | Special Day Class  (2 Aides) Severe | Enter P-1 allocated instructional infant units for SDC, 2 aides, severe handicapped students. | Enter P-1 operated instructional infant units for SDC, 2 aides, severe handicapped students. | Enter P-2 allocated instructional infant units for SDC, 2 aides, severe handicapped students. | Enter P-2 operated instructional infant units for SDC, 2 aides, severe handicapped students. |
| B-3 | Special Day Class  (1 Aide)  Non-Severe | Enter P-1 allocated instructional infant units for SDC, 1 aide, non-severe handicapped students. | Enter P-1 operated instructional infant units for SDC, 1 aide, non-severe handicapped students. | Enter P-2 allocated instructional infant units for SDC, 1 aide, non-severe handicapped students. | Enter P-2 operated instructional infant units for SDC, 1 aide, non-severe handicapped students. |
| B-4 | Special Day Class  (2 Aides) Non-Severe | Enter P-1 allocated instructional infant units for SDC, 2 aides, non-severe handicapped students. | Enter P-1 operated instructional infant units for SDC, 2 aides, non-severe handicapped students. | Enter P-2 allocated instructional infant units for SDC, 2 aides, non-severe handicapped students. | Enter P-2 operated instructional infant units for SDC, 2 aides, non-severe handicapped students. |
| B-5 | Resource Specialist Programs  (1 Aide) | Enter P-1 allocated instructional infant units for RSP, 1 aide. | Enter P-1 operated instructional infant units for RSP, 1 aide. | Enter P-2 allocated instructional infant units for RSP, 1 aide. | Enter P-2 operated instructional infant units for RSP, 1 aide. |
| B-6 | Designated Instruction & Services | Enter P-1 allocated instructional infant units for DIS. | Enter P-1 operated instructional infant units for DIS. | Enter P-2 allocated instructional infant units for DIS. | Enter P-2 operated instructional infant units for DIS**.** |

**Designated Instruction and Services Full-Time Equivalent Employees**

| **Line Number** | **Field Description** | **Reporting Instructions** |
| --- | --- | --- |
| B-7 | Certificated | Of the number of DIS units entered as Operated on Line B-6 above, enter the conversion of those units for Certificated DIS FTE employees. |
| B-8 | Classified | Of the number of DIS units entered as Operated on Line B-6 above, enter the conversion of those units for Classified DIS FTE employees. |

After entering data into the tab, you must select the **Check/Save** button to ensure that your data has no errors and is exportable.

After saving all allocation records, you can **print** the Allocation (Comparison of Units Allocated to Units Operated) report for each LEA allocation record you entered from this data entry tab. The printed report displays a comparison of the P-1 and P-2 units allocated and units operated, so the report will have different line numbers from the line numbers in the data entry tab.

##### Transfer Entry Tab

A SELPA may transfer IPS units between their SELPA and other SELPA AUs in the Transfer entry tab. Before entering the data in the Transfer entry tab, you should have already added or reduced those infant units from the total infant units entered on lines A-1 through A-4 in the Infant Funding tab.

You must add a new record or select an existing record before you can enter data into the Transfer tab.

**Adding a New Record**

To add a new Transfer record:

1. Select “In” or “Out” from the **Select Transfer Type.**
2. Select **OK** to add new record.
3. Select **Add New**. The Add New Record dialog box displays.
4. Select the appropriate options from the drop down list boxes described in the following tables.

If you selected “In” from Step 1 above, then select from the following options:

| **Drop-down List** | **Description** |
| --- | --- |
| Select Sending SELPA AU | Select the SELPA AU that will send the IPS units. |
| Select Transferring in SELPA district | Select the LEA that will receive IPS units. |

If you selected “Out” from Step 1 above, then select from the following options:

| **Drop-down List** | **Description** |
| --- | --- |
| Select Receiving SELPA AU | Select the SELPA AU that will receive transferred IPS units. |
| Select Transferring out SELPA district | Select the LEA that will send the IPS units. |

1. Select **Save**.
2. Add more records as needed.

The following table contains descriptions of the fields in this tab:

| **Line Number** | **Field Description** | **Transfer In** | **Transfer Out** |
| --- | --- | --- | --- |
| C-1 | Special Day Class  (1 Aide) | Enter transfer infant units received by this SELPA for SDC, 1 aide. | Enter infant units transferred out of this SELPA for SDC, 1 aide. |
| C-2 | Special Day Class  (2 Aides) | Enter transfer infant units received by this SELPA for SDC, 2 aides. | Enter infant units transferred out of this SELPA for SDC, 2 aides. |
| C-3 | Resource Specialist Programs  (1 Aide) | Enter transfer infant units received by this SELPA for RSP, 1 aide. | Enter infant units transferred out of this SELPA for RSP, 1 aide. |
| C-4 | Designated Instruction and Services | Enter transfer infant units received by this SELPA for DIS. | Enter infant units transferred out of this SELPA for DIS. |

After entering the data into the Transfer tab, you can **save**, **check/save**, **delete**, **cancel**, or **close** the record. You must select the **Check/Save** button to ensure that your data has no errors and is exportable. You can also **print** a Transfer (Units Transferred) report for each transfer record you entered.

##### Programmatic Justification Entry Tab

If you make changes to the allocated units or instructional settings for the selected period in the Infant Funding tab, the SELPA AU must provide an explanation in the Programmatic Justification tab.

The following table contains descriptions of the field in this tab:

| **Field Description** | **Instructions** |
| --- | --- |
| Justification for Redistribution of Units | If there are any changes to the allocated units or instructional settings in the Infant Funding tab, the SELPA AU must provide programmatic justification for the unit redistribution. Enter the justification in the text box provided. |

After providing an explanation, you can **save**, **check/save**, **delete**, **cancel**, or **close** the record. You must select the **Check/Save** button to ensure that your data has no errors and is exportable. You can also **print** the Justification (Programmatic Justification) report.

### Extraordinary Cost Pool Claim

The CDE, pursuant to *EC* Section 56836.21*,* administers an ECP program to reimburse SELPAs for extraordinary costs of single placements in NPS and special education and related services for student(s) residing in LCI.

This entry screen is used by SELPAs or LEAs to submit ECP claims. In addition to entering data in this entry screen, submit hard copies of the supporting documentation by mail, postmarked on or before November 1, 2021 to the following address:

California Department of Education

School Fiscal Services Division

Principal Apportionment Section

Attn: ECP Analyst

1430 N Street, Suite 3800

Sacramento, CA 95814

Supporting documentation includes a printout of each individual ECP claim report and copies of paid invoices for that claim.

Due to the confidential nature of these invoices, please redact all student’s personal information such as name, date of birth, etc. To clearly identify the student’s claim with the supporting invoices, please label them as “Student 1”, “Student 2”, etc.

Note that costs for mental health, room and board, residential care services, legal expenses, and parent’s travel reimbursement are not allowable claims under the ECP program.

#### 2020–21 Fiscal Year Claim Information

The threshold amount for 2020−21 for SELPAs that are not considered necessary small SELPAs as defined in *EC* Section 56836.21 is $81,627.73. This is equal to the 2019–20 threshold. There is no cost-of-living adjustment provided for 2020–21 fiscal year. The threshold amount for necessary small SELPAs is the lesser of $81,627.73 or one percent of the SELPA’s Subtotal Apportionment, Line J-1 of the SELPA Special Education Funding Exhibit for the 2019–20 Second Principal Apportionment. Costs of placements and services for single student in excess of the threshold will be eligible for reimbursement. The Budget Act of 2020 appropriated $3 million for this ECP. If the total reimbursable amount exceeds the appropriation, all claims will be prorated.

In addition to the $3 million appropriated for ECP, any funds not used for Necessary Small SELPA’s Extraordinary Cost Pool Mental Health Services are made available for this program, if needed.

#### Data Entry Instructions

To access the ECP Claim entry screen, select **SELPA** from the LEA menu. Select the appropriate LEA to activate the entry screen. Open the entry screen from the Entry Screens grid.

The ECP Claim entry screen is only available in **Annual** or **Annual Corrected** mode.

You must add a new record or select an existing record before you can enter data into the ECP Claim entry screen.

When you select the ECP Claim entry screen and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. The message box only displays if no records exist. Close the message box by selecting **OK**. After you add a new record you can enter ECP Claim data for that record and you can **save**, **delete**, or **close** the record.

To add a new record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Add new record information in the Add New Record dialog box by selecting from the Select NPS Name drop down list box.
3. If the NPS is selected from this list, the fields will automatically populate. Skip to Step 5.
4. If the NPS is not displayed in the list, select the **Not Listed** check box and enter the data as described in the following table:

| **Drop Down List/ Field** | **Description** |
| --- | --- |
| Select NPS Name | Select the NPS name for which the data is being reported. |
| NPS Certification Code | Enter the NPS Certification Code for which the data is being reported. |
| Address | Enter the address of the NPS. |
| City | Enter the city of the NPS. |
| State | Enter the state of the NPS. The default is to CA (California). |
| Zip Code | Enter zip code of the NPS. |

1. Select **Add Record**.
2. Select **Save**.

After you save the record, you can add another record by selecting **Add New**, or you can delete the record by selecting **Delete.** You can scroll through the records by using the scroll buttons.

You can **print** the ECP report from this entry screen.

The following table contains descriptions of the fields in this screen:

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | NPS Name | Displays the NPS’s name (this field is pre-filled from the selected record). |
| A-2 | NPS Address | Displays the NPS’s address (this field is pre-filled from the selected record). |
| A-3 | NPS City | Displays the NPS’s city (this field is pre-filled from the selected record). |
| A-4 | NPS State | Displays the NPS’s state (this field is pre-filled from the selected record). |
| A-5 | NPS Zip Code | Displays the NPS’s zip code (this field is pre-filled from the selected record). |
| A-6 | NPS Certification Code | Displays the NPS’s Certification Code (this field is pre-filled from the selected record). |
| A-7 | Student Birth Date | Enter the student’s date of birth in the MM/DD/YYYY format. |
| A-8 | Student Placement Date | Enter the student’s placement date in the MM/DD/YYYY format. |
| A-9 | Statewide Student Identifier | Enter the student’s Statewide Student Identifier. |
| A-10 | Total Nonpublic School Costs for the Student | Enter the amount of the total NPS costs for this student. |

After entering data into the screen, you must select the **Check/Save** button to ensure that your data has no errors and can be exported.

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

The CDE, pursuant to provisional language in item 6100-161-0001 of the Budget Act of 2020, administers an ECP to reimburse necessary small SELPAs as defined in *EC* Section 56212 for extraordinary costs associated with educationally related mental health services, including out-of-home residential services.

This entry screen is used by necessary small SELPAs to submit ECP claims for mental health services. In addition to entering data in this entry screen, submit hard copies of the supporting documentation by mail, postmarked on or before November 1, 2021 to the following address:

California Department of Education

School Fiscal Services Division

Principal Apportionment Section

Attn: ECP Analyst

1430 N Street, Suite 3800

Sacramento, CA 95814

Supporting documentation includes a printout of each individual claim report and copies of paid invoices for that claim.

Due to the confidential nature of these invoices, please redact all student’s personal information such as name, date of birth, etc. To clearly identify the student’s claim with the supporting invoices, please label them as “Student 1”, “Student 2”, etc.

#### 2020–21 Fiscal Year Claim Information

The threshold amount for necessary small SELPAs is the lesser of $81,627.73 which is equal to the 2019–20 threshold, or one percent of the SELPA’s Subtotal Apportionment of the SELPA Special Education Funding Exhibit for the 2019–20 Second Principal Apportionment. Costs of placements and services for single student in excess of the threshold will be eligible for reimbursement. Single placement costs applied towards the threshold for reimbursements from the ECP for NPS and LCI institutions will also be applied to this threshold.

The Budget Act of 2020 appropriated $3 million for this program. If the total reimbursable amount from all claims exceeds the $3 million appropriation, residential costs will be reimbursed first and claims for other mental health related costs will be prorated. If claims for residential costs exceed the $3 million appropriation, these claims will be prorated and remaining claims will not be reimbursed.

#### Data Entry Instructions

This screen is only applicable to necessary small SELPAs as defined in *EC* Section 56212 and is only available in **Annual** or **Annual Corrected** mode. In orderto be eligible for reimbursement, the student’s individualized education plan must include the listed services as described in this data entry screen. Student transportation costs related to the listed services are eligible for reimbursement.

To access the Necessary Small SELPAs’ ECP Claim for Mental Health Services entry screen, select **SELPA** from the LEA menu. Select the appropriate LEA to activate the entry screen. Open the Necessary Small SELPAs’ ECP Claim for Mental Health Services from the Entry Screens grid.

You must add a new record or select an existing record before you can enter data into the Necessary Small SELPAs’ ECP Claim for Mental Health Services entry screen.

When you select the Necessary Small SELPAs’ ECP Claim for Mental Health Services entry screen and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. The message box only displays if no records exist. Close the message box by selecting **OK**. After you add a new record you can enter data for that record and you can **save**, **delete**, **cancel**, or **close** the record.

To add a new record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Enter the data as described in the following table.
3. Select **Add Record**.
4. Select **Save**.

After you save the record, you can add another record by selecting **Add New**, or you can delete the record by selecting **Delete.** You can scroll through the records by using the scroll buttons.

You can print the Necessary Small SELPAs’ ECP for Mental Health Services report from this entry screen.

The following table contains descriptions of the fields in this screen:

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Provider Name | Enter the provider name for the student. |
| A-2 | Provider Address | Enter the provider address for the student. |
| A-3 | Provider City | Enter the provider city for the student. |
| A-4 | Provider State | Enter the provider state for the student. |
| A-5 | Provider Zip Code | Enter the provider zip code for the student. |
| A-6 | Student Birth Date | Enter the student’s date of birth in the MM/DD/YYYY format. |
| A-7 | Student Placement Date | Enter the student’s placement date in the MM/DD/YYYY format. |
| A-8 | Statewide Student Identifier | Enter the student’s Statewide Student Identifier. |
| A-9 | Cost of Mental Health Room and Board | Enter the student’s mental health costs for room and board. |
| A-10 | Cost of Residential Mental Health Services | Enter the student’s residential costs for mental health. |
| A-11 | Cost of “Other” Related Mental Health Services Provided | Enter the student’s “Other” related costs provided for mental health services. |
| A-12 | Total Mental Health Costs | Sum of lines A-9 through A-11. |

**NOTE:** Once you finish entering data into the screen, you must select the **Save** button before the file can be exported.

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## County Auditor Entry Screens

### Miscellaneous Funds

#### Data Entry Instructions

County Offices of Education are not required to submit this report if no LEA in the county received Miscellaneous Fund revenues.

The Miscellaneous Funds data entry screen is only available at the **Annual** reporting period to users from the County Office user group. Users from the County Auditor user group do not have access to the entry screen because County Auditors do not report these funds. To access the Miscellaneous Funds data entry screen, select **Annual** from the Period menu, select **County Auditor** from the LEA menu. Open the data entry screen from the Entry Screens grid.

See [Principal Apportionment Periods](#PrincipalApportionmentPeriods) for information about changing the reporting period.

You must add a new record or select an existing record before you can enter data into the Miscellaneous Funds screen.

You can print the Miscellaneous Funds Reports that display each LEA’s annual receipts from this entry screen.

The information reported must be in accordance with *EC* sections 41603 and 41604 and the 5 *CCR* sections 17260 to 17262, inclusive.

Report the full amount (100 percent) of “miscellaneous funds” that has been deposited to the credit of the LEA’s General Fund as of June 30 of the preceding FY for each LEA under the jurisdiction of the county superintendent of schools. CDE will calculate the amount (50 percent) to be applied to the school district’s or COE’s local revenue calculation.

**To add a new record:**

1. Select **Add New**. The Add New Record dialog box displays.
2. Add new record information in the Add New Record dialog box by selecting from the following drop down list described below:

| **Drop-down List** | **Description** |
| --- | --- |
| County of Residence | The user’s county displays. For example, Alameda will display in this field for the Alameda COE. |
| District of Residence | Select the LEA for which the miscellaneous funds are being reported. |

1. Select **Add Record**.

The following table describes the fields displayed in this screen:

| **Line Number** | **Field** | **Field Description** | **SACS Resource and Revenue Object Codes** |
| --- | --- | --- | --- |
| A-1 | Royalties and Bonuses | Report 100 percent of payments for the royalties and bonuses received from the operation of any laws, or under the terms of any agreement from federal, state, county or city government, or from any private individual, partnership, company or corporation. | 0000-8081 |
| A-2 | Federal, State, County, or Local Payments in Lieu of Taxes | Report 100 percent of payments from federal, state, county or city government, or any agency of such government, that are payments received **in lieu** of taxes.  Miscellaneous taxes or subventions which are reported by the County Auditor on Line A-4 of the Taxes report should not be included. | 0000-8082 |
| A-3 | Total | After selecting **Save**, displays the total amount of all fields in Section A (this screen). | N/A |

1. Select **Save**.

After you save the record, you can add another record by selecting **Add New**, or you can delete the record by selecting **Delete.** You can scroll through the records by using the scroll buttons.

After you enter data into the screen you can **save**, **delete**, **cancel**, or **close** the record.

### **Speci**al Education Tax Allocation

#### Data Entry Instructions

This screen is used by a COE to allocate a percentage of tax receipts to each SELPA. To access the Special Education Tax Allocation entry screen, select **County Auditor** from the LEA menu. Select the appropriate LEA to activate the entry screen. Open the Special Education Tax Allocation from the Entry Screens grid.

Not all COEs have access to the Special Education Tax Allocation entry screen. If the Special Education Tax Allocation entry screen is selected and your COE does not have access to this screen, a dialog box displays informing you that this entry screen is not applicable for your COE. A COE that operates in more than one SELPA that does not have access to this entry screen may contact Principal Apportionment staff at [PASE@cde.ca.gov](mailto:PASE@cde.ca.gov) to obtain a “Get latest” software file.

The special education portion of county local property taxes are multiplied by the percentages reported in this screen and are deducted from the AB 602 funding entitlements.

When you open the Special Education Tax Allocation entry screen and no saved records exist, a message box reminds you to select the **Add New** button to add a new record. The message box only displays if no records exist. Close the message box by selecting **OK**.

##### Adding a New Record

To add a new record:

1. Select **Add New**. The Add New Record dialog box displays.
2. Select a SELPA from the SELPA drop down list. The selected SELPA name will display on the Special Education Tax Allocation entry screen.
3. Select **Add Record**.
4. Select **Save**.

After you save the record, you can add another record by selecting **Add New**, or you can delete the record by selecting **Delete.** You can scroll through the records by using the scroll buttons.

You must add a new record or select an existing record before you can enter data into this screen. You can **save**, **check/save**, **delete**, **cancel**, or **close** the record. You can also **print** the Special Education Tax Allocation report from this entry screen.

Once you finish entering data into the screen, you must select the **Check/Save** button to ensure that your data has no errors and is exportable.

The following table describes the fields in this screen:

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Percentage of Tax Allocation | Enter the percentage of tax receipts allocated to this SELPA. To pass the Check/Save process, all records must equal 100%. |

**Copying Allocation Percentages from One Period to Another**

In the Special Education Tax Allocation entry screen, you can copy tax allocation percentage records from one reporting period to another reporting period, i.e., P-1 reporting period records into P-2 tax allocation percentage records or P-2 reporting period records into Annual tax allocation percentage records. Special Education Tax Allocation records from prior reporting period must be saved before they can be copied.

In the Special Education Tax Allocation entry screen, select **Copy Data** from the Tools menu. The Copy Tax Allocation Percentages screen is displayed.

The following table describes the list fields displayed:

| **List** | **Description** |
| --- | --- |
| Tax Allocation Data Captured from Prior Period | Displays all tax allocation percentage records saved in the County Auditor Special Education Tax Allocation screen for the P-1 reporting period or P-2 reporting period. For example, if P-2 is selected, P-1 reporting data records will display. If Annual period is selected, P-2 reporting data records will display. Tax allocation percentage records are copied from the items in this list. |
| Tax Allocation Data to Copy to Current Period | Displays selected tax allocation percentage records from prior reporting period to be copied to the current reporting period. |

1. Select the Tax Allocation record(s) to be copied from the Tax Allocation Data Captured from Prior Period list. Hold the CTRL key and select an LEA to add additional records.
2. To move the tax allocation percentage record(s) from the Tax Allocation Data Captured from Prior Period list to the Tax Allocation Data to Copy to Current Period list, do either of the following:

* To move all records to the list for copying, select the double forward arrow button. All records display in the Tax Allocation Data to Copy to Current Period list.
* To move selected records to the list for copying, select the single forward arrow button. The selected record(s) display in the Tax Allocation Data to Copy to Current Period list.
* To remove tax allocation percentage data records from the Tax Allocation Data to Copy to Current Period list, select the record(s), and select the single back arrow button. To remove all records in the list, select the double back arrow button.

1. Select **Copy Tax Allocation Data**. A dialog displays confirming that the copy operation has been completed.
2. Select **OK**.
3. Select **Close** to close the Copy Tax Allocation Percentages screen. The copied tax allocation percentage records from prior reporting period display in the Special Education Tax Allocation screen.

### Taxes

#### Data Entry Instructions

The Taxes entry screen is only available to users from the County Office and County Auditor user groups. To access the Taxes entry screen, select **County Auditor** from the LEA menu. Open the entry screen from the Entry Screens grid.

**Key Tax Filing Dates, *EC* Section 41760.2**

| **Period to Report** | **2020–21 Reporting Deadlines** |
| --- | --- |
| First Period Taxes Report | Send to CDE no later than **November 16** |
| Second Period Taxes Report | Send to CDE no later than **April 15** |
| Annual Taxes Report | Send to CDE no later than **August 16** |

You must add a new record or select an existing record before you can enter data into the Taxes screen.

When you open the Taxes screen, you must first select County or District from the **Select TAX Type** drop-down list.

If no records exist for the tax type selected, a message box reminds you to click the **Add New** button to add a new record. You may need to add more than one record if you report taxes for more than one county or district. The message box only displays if no records exist. Close the message box by clicking **OK**.

After you add a new record you can enter County Auditor tax data for that record.

**To add a new record:**

1. Click **Add New**. The Add New Record dialog box displays.
2. Add new record information in the Add New Record dialog box by selecting from both of the following two drop-down lists described below.

| **Drop-down List** | **Description** |
| --- | --- |
| County of Residence | Select the county of residence for which the tax is being reported. |
| District of Residence | Select the school district of residence for which the tax is being reported. |

1. Click **Add Record**.

After you enter data into the screen, you can click **Save**, **Cancel**, or **Close** the record. You can add another record by clicking **Add New** or delete a saved record by clicking **Delete**. You can scroll through the records by using the scroll buttons.

You can print reports that display county and school district taxes from this entry screen.

**General Instructions**

Taxes are reported pursuant to Part 0.5, Chapter 3.5, Article 7, Section 75.70, et seq., and Chapter 6, Articles 1–6, Section 95, et seq., of the *Revenue and Taxation Code* (*RTC*), and Part 24, Chapter 7, Article 2, sections 2575(c) and 42238.03(c) of the *Education Code* (*EC*). Taxes are reported on a cash rather than accrual basis. At P-1 and P-2, please report full fiscal year estimates for all categories. At Annual, report the actual taxes received in the fiscal year.

County taxes allocated for purposes of the Child Development Fund must be included in Lines A-1, A-2, and A-4.

The following table describes the fields displayed in this screen and instructions on the data to be reported for each tax category. Additionally, where applicable, the standardized account code structure (SACS) Resource and revenue Object codes have been provided to assist users with reporting tax data. LEAs use SACS codes to record and report revenue and expenditure data. More information regarding SACS is available on the CDE website at <https://www.cde.ca.gov/fg/ac/ac>.

| **Line Number** | **Field Description** | **Instructions** | **SACS Resource and Revenue Object Codes** |
| --- | --- | --- | --- |
| A-1 | Secured | Amount of secured taxes (including old area wide taxes to school districts). | 0000 - 8041 |
| A-2 | Unsecured | Amount of unsecured taxes (including old area wide taxes to school districts). | 0000 - 8042 |
| A-3 | HOX Subventions | Amount of the state subventions to be received for purposes of homeowner’s exemptions. | 0000 - 8021 |
| A-4 | Misc. Taxes/Other Appropriate Local Revenues or Subventions | Amount of Miscellaneous Taxes/Other Appropriate Revenues or Local Revenues Subventions.  A partial list of Miscellaneous Taxes and Subventions to be reported in A-4 is as follows:   * Business or Professional Records Assessed Valuation Reduction * Church Parking Lot Exemption * Veteran’s Property Tax Exemption * Tax Deeded Land for Highway Rental * Housing Authority * **Note:** Royalties, Bonuses, and payments in-lieu of taxes reported by the COE on lines A-1 and A-2 of the Miscellaneous Funds report should not be included. | 0000 - 8029 |
| A-5 | Distribution of Timber Yield Taxes | Amount of Timber Yield Tax. | 0000 - 8022 |
| A-6 | Distribution of Prior Year Taxes | Amount of prior fiscal year penalties, interest, delinquent property taxes, and property tax redemption monies collected and disbursed in the current year. | 0000 - 8043 |
| A-7 | Release of Prior Year Tax Impounds [*EC* 14240] | Amount of prior fiscal year tax impounds released and disbursed in the current year as pursuant to *EC* Section 14240. | 0000 - 8043 |
| A-8 | Supplemental Taxes from Increased Assessment [*RTC* sections 75.70-75.72] | Amount of supplemental taxes generated by increased assessments per *RTC* sections 75.70-75.72. Current and prior year Supplemental Taxes are reported in the fiscal year these taxes are collected. Supplemental taxes cannot be distributed to basic aid school districts [*RTC* Section 75.70(2)]. Per *RTC* Section 75.70(e), the State Superintendent of Public Instruction (SSPI) annually notifies county auditors of the Advance Apportionment ADA used to allocate supplemental taxes, and as required, the ADA for excess tax districts is set to zero. This field will be blocked for these school districts. The Advance Apportionment ADA list is available by accessing the Principal Apportionment page on the CDE web page at <https://www.cde.ca.gov/fg/aa/pa>, selecting the appropriate fiscal year, and is located below the section labeled “Other Fiscal Information”. Also, supplemental taxes cannot be allocated to school districts that are not members of the county’s public school system [*RTC* Section 75.70(d)(1)]. | 0000 - 8044 |
| A-9 | Educational Revenue Augmentation Fund | Based on the information provided by the county superintendent of schools and school districts, enter the amount of the Educational Revenue Augmentation Fund (ERAF) disbursed to the county’s school districts and county office of education pursuant to *RTC* sections 97-97.81. | 0000 - 8045 |
| A-10 | Prior Year Restricted Monies [*EC* 2558(e)] | This field has been disabled since prior year restricted funds will no longer be considered property tax revenue available for offset in the current year by county offices of education.  For additional information refer to *EC* Section2575(e). | N/A |
| A-11 | Total | After clicking **Save**, displays the calculated totals of the taxes reported in Section A, lines A-1 through A-10. | N/A |
| A-12 | Community Redevelopment Funds | Amount for community redevelopment funds that meet the requirements of *EC* sections 2575(c)(3) (applicable to county taxes) or 42238.03(c)(6) (applicable to school district taxes). | 0000 - 8047 |
| A-13 | Redevelopment Property Tax Trust Fund Residual Distributions [*HSC* sections 34183(a)(4), 34183.5(b)(2)(A), and 34188 | Amount of remittances of excess revenues allocated from the Redevelopment Property Tax Trust Fund that are distributed pursuant to *Health and Safety* *Code* (*HSC*) sections 34183(a)(4) and 34188. Also includes amount remitted pursuant to *HSC* Section 34183.5(b)(2)(A) in the current year. | 0000 - 8047 |
| A-14 | Redevelopment Agency Asset Liquidation [*HSC* sections 34177 and 34179.6] | Amount of remittances from unencumbered balances [*HSC* Section 34177(d)] and proceeds for asset sales and other related funds due to the wind down of Redevelopment Agency affairs [*HSC* Section 34177(e)]. Includes additional amounts remitted pursuant to a determination by the Department of Finance [*HSC* Section 34179.6(f)]. | 0000 - 8047 |

**Negative numbers**: Use the minus sign after a number to enter a negative value in any entry field. The value will then display as a negative number on the entry screen and in parentheses on the corresponding report. If data entered on any line is negative, please provide an explanation for each negative value

**Note regarding Miscellaneous Funds:** The Miscellaneous Funds screen is not available in the Principal Apportionment Tax Software. To report Miscellaneous Funds, please use the Principal Apportionment Data Collection Software.

**Cross-County Taxes**

Taxes disbursed from a county to a neighboring county for educational services rendered to students residing in the disbursing county are referred to as cross-county taxes. This data must be entered on the Taxes entry screen. Estimates of taxes to be *disbursed* *to* another county are reported at P-1 and P-2 by the sending county, while at Annual, the receiving county reports the actual taxes *received from* another county. See the table below for more details.

| **Period** | **Instructions** |
| --- | --- |
| P-1 and P-2 | Do not report estimated receipts ***from*** another county at P-1 and P-2.  Report to CDE estimates of any taxes to be ***disbursed to*** another county. The reporting county must add a new record and, using the drop down selection, choose any other applicable counties for which it estimates taxes will be disbursed to for the fiscal year. If an LEA is not available in the drop down menu please contact CDE for a Get Latest file to add the additional county office of education or district. |
| Annual | Do not report receipts ***disbursed to*** another county at Annual, otherwise those tax revenues will be reported twice. The county who received the revenue will report the receipt.  Report to CDE all actual receipts.  There is no drop down selection available for districts to report separately taxes received from another county. For district taxes, report all tax receipts received from the reporting county and any cross-counties together.  For COE taxes, report all tax receipts received from the reporting county. For any cross-county tax receipts, report the amounts received using the drop down selection and choosing the county the taxes were received from. |

**Prior Year Tax Adjustments**

Because taxes are reported on a cash basis, in most cases when reporting a tax correction for a prior year, adjustments should be entered on Line A-6, Distribution of Prior Year Taxes in the current fiscal year software. If the correction is due to an input error, but the cash was already received in the prior year, submit the correction in the software for the year the cash was received. Additionally, counties with Excess Educational Revenue Augmentation Fund may submit corrections for a prior year using the software for the fiscal year of the adjustment and those adjustments will be applied to the local revenue for the year of the adjustment due to the potential impact on the distribution of taxes within the county.

**Copying Tax Data from One Period to Another**

**This software feature is provided for ease of use; however, P-1 tax data should be reviewed and updated as appropriate when using this feature. The P-2 reporting period must be selected to use this function.**

In the Taxes screen, you can copy tax records from P-1 reporting period records into P-2 tax records.

You cannot copy data if the P-2 reporting period is not selected, or if no P-1 tax record existed.

Tax records from P-1 reporting period must be saved before they can be copied.

To copy tax record data from the P-1 reporting period to a tax record into the P-2 reporting period:

1. In the Taxes screen, select **Copy P-1 to P-2** from the **Tools** menu. The District List screen is displayed.

![Screen shot of the Copy P-1 Tax Data Captured to P-2
]()

The following table describes the fields displayed in this screen:

| **List** | **Description** |
| --- | --- |
| P-1 Tax Data Captured | Displays all tax records saved in the County Auditor Taxes screen for the P-1 reporting period. Tax records are copied from the items in this list. |
| P-1 Tax Data to Copy to P-2 | Displays selected tax records from the P-1 reporting period to be copied to the P-2 reporting period. |

1. Do one of the following to move the desired P-1 tax records from the P-1 Tax Data Captured list to the P-1 Tax Data to Copy to P-2 list:

* To move all records to the list for copying, click the **double arrow** button. All records now display in the **P-1 Tax Data to Copy to P-2** list.
* To move individual records to the list for copying, select the record(s) to be moved and click the **single arrow** button. The selected record(s) display in the **P-1 Tax Data to Copy to P-2** list. To add multiple records, hold the CTRL key while selecting additional records.

1. Click **Copy Tax Data**. A dialog displays confirming that the copy operation has been completed.
2. Click **OK**.
3. Click **Close** to close the District List screen. To view the copied data in the Taxes screen, select either **County** or **District** in the Tax Type drop down list.

### Excess ERAF

#### Data Entry Instructions

The Excess ERAF entry screen is only available to users from the County Office and County Auditor user groups. To access the Excess ERAF entry screen, select **County Auditor** from the LEA menu. Open the entry screen from the Entry Screens grid.

#### General Instructions

While this screen is available to each county, only those counties reporting Excess ERAF will report data on this screen.

| **Line Number** | **Field Description** | **Instructions** |
| --- | --- | --- |
| A-1 | Total K-14 ERAF Shift, excluding amounts attributable to Redevelopment Property Tax Trust Fund and Redevelopment Agency Asset Liquidation | Report the total amount of property tax revenue from counties, cities, and special districts to ERAF in the 2020-21 fiscal year, excluding any amount of revenue from Redevelopment Property Tax Trust Fund (RPTTF) or RDA Asset Liquidation allocated directly to ERAF. |
| A-2 | K-12 ERAF Capacity, prior to Vehicle License Fee (VLF) Obligation | Report the total 2020-21 ERAF capacity for K-12 entities within the county. |
| A-3 | VLF Obligation (K-12) | Report the 2020-21 K-12 portion of ERAF or other property tax revenue that will be used to reimburse cities and counties for reductions in VLF revenue. |
| A-4 | California Community Colleges (CCC) ERAF Capacity, prior to VLF Obligation | * Report the total 2020-21 ERAF capacity for CCC entities within the county. |
| A-5 | VLF Obligation (CCC) | * Report the CCC portion of ERAF or other property tax revenue that will be used to reimburse cities and counties for reductions in VLF revenue. |
| A-6 | Excess ERAF | Amount of excess funds within each county collected through property taxes that are shifted from cities, the county, and the special districts prior to their distribution to school agencies.   * The amount used to fund special education should be recorded in SACS Resource and Revenue Object Code 0000 - 8045. |
| B-1 | Total K-14 ERAF Shift, excluding amounts attributable to Redevelopment Property Tax Trust Fund and Redevelopment Agency Asset Liquidation | * Report the total amount of property tax revenue from counties, cities, and special districts to ERAF in the 2019-20 fiscal year, excluding any amount of revenue from RPTTF or RDA Asset Liquidation allocated directly to ERAF. |
| B-2 | K-12 ERAF Capacity, prior to Vehicle License Fee (VLF) Obligation | * Report the total 2019-20 ERAF capacity for K-12 entities within the county. |
| B-3 | VLF Obligation (K-12) | * Report the 2019-20 K-12 portion of ERAF or other property tax revenue that will be used to reimburse cities and counties for reductions in VLF revenue. |
| B-4 | California Community Colleges (CCC) ERAF Capacity, prior to VLF Obligation | * Report the total 2019-20 ERAF capacity for CCC entities within the county. |
| B-5 | VLF Obligation (CCC) | * Report the CCC portion of ERAF or other property tax revenue that will be used to reimburse cities and counties for reductions in VLF revenue. |

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## Appendix

### Appendix

Upon completion of each screen in the PADC Software, the LEA must print the certification, obtain signatures and retain the signed certification on file at the LEA. See the [Printing Reports and Certifications](#PrintingReportsAndCertifications) section for printing instructions.

The following tables list the 2020-21 certifications for each entry screen and parties required to sign each certification, in the order specified:

#### Certifications for Charter School Entry Screens

| **Entry Screen** | **Certification** | **Signatories** |
| --- | --- | --- |
| Charter School Audit Adjustments to CALPADS Data | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | Responsible Charter School Official  School District Superintendent  County Superintendent of Schools |
| Charter School Physical Location | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | Responsible Charter School Official  School District Superintendent  County Superintendent of Schools |

#### Certifications for School District Entry Screens

| **Entry Screen** | **Certification** | **Signatories** |
| --- | --- | --- |
| Adults in Correctional Facilities | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | School District Superintendent  County Superintendent of Schools |
| Class Size Penalties | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | School District Superintendent  County Superintendent of Schools |
| Necessary Small School | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions  Pursuant to *Education Code* Section 42280, the district elects funding using the Necessary Small Schools funding formula in lieu of the LCFF Grade Span Base Grant for the applicable schools.  All schools listed below have, in either current or prior year, met the conditions for funding of necessary small schools set forth in *Education Code* sections 42280 through 42286. | School District Superintendent  County Superintendent of Schools |
| School District Audit Adjustments to CALPADS Data | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | School District Superintendent  County Superintendent of Schools |
| Transfer of Funds Alternative Rate Option | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | School District Superintendent  County Superintendent of Schools |

#### Certifications for County Office of Education Entry Screens

| **Entry Screen** | **Certification** | **Signatories** |
| --- | --- | --- |
| Adults in Correctional Facilities | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |
| COE Audit Adjustments to CALPADS Data | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |
| SB 820 Growth COE Transfer of Funds Alternative per-ADA Rates | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |
| Transfer of Funds Alternative per-ADA Rates | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |

#### Certifications for SELPA Entry Screens

| **Entry Screen** | **Certification** | **Signatories** |
| --- | --- | --- |
| Infant Funding | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | SELPA Director  County Superintendent of Schools |
| Extraordinary Cost Pool Claim | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | SELPA Director  School District Superintendent  County Superintendent of Schools |
| Necessary Small SELPAs' Extraordinary Cost Pool Claim for Mental Health Services | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | SELPA Director  School District Superintendent  County Superintendent of Schools |

#### Certifications for County Auditor Entry Screens

| **Entry Screen** | **Certification** | **Signatories** |
| --- | --- | --- |
| Excess ERAF | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Auditor  County Superintendent of Schools |
| Miscellaneous Funds | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |
| Special Education Tax Allocation | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Superintendent of Schools |
| Taxes | I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions. | County Auditor  County Superintendent of Schools |