



# **PRINCIPAL APPORTIONMENT EXHIBIT CROSSWALK**

**Fiscal Year 2019–20**

February 2020

California Department of Education

School Fiscal Services Division

1430 N Street

Sacramento, CA 95814

[www.cde.ca.gov](http://www.cde.ca.gov)

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# Introduction

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

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

For the 2019–20 fiscal year, several exhibits were updated to reflect the full implementation of LCFF. Many components of the exhibits are functionally the same as they were in 2018–19, but have different line item references due to these changes. For new and modified exhibits, this document is meant to be used as a crosswalk to identify which line items in the 2019–20 exhibits correspond to the line items as they appeared in 2018–19. This document also contains some calculation details for exhibits that have been significantly revised. For all other exhibits, please refer to the 2018–19 Exhibit Reference Guides on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/exhibitguides.asp>.

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

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certification after the Advance Apportionment, the calculations and funding data from the previous certification are superseded.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

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

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

## 2019–20 Summary of Changes

Exhibit Name	New/Amended/Retired in 2019–20
Charter School ADA	No Change
Charter School Unduplicated Pupil Percentage	No Change
Charter School LCFF Target Entitlement	Retired
2012–13 Categorical Program Entitlements Subsumed into LCFF	Retired
Economic Recovery Target	Retired
Local Revenue Detail by District of Residence	Amended
Prior Year Gap Rate per ADA Calculation	Retired
Education Protection Account Calculation	Amended
Charter School LCFF Transition Calculation	Retired
Charter School LCFF Calculation	New
School District Necessary Small Schools Allowance for the LCFF Target	Retired
School District ADA	No Change
School District Unduplicated Pupil Percentage	No Change
School District LCFF Target Entitlement	Retired
School District Necessary Small Schools Allowance for the LCFF Floor	Retired
School District NSS Allowance for LCFF	New
School District Local Revenue	Amended
2012–13 Adjusted District Revenue Limit Per ADA Rate Calculation	Retired
Class Size Penalties	Amended
School District LCFF Transition Calculation	Retired
School District LCFF Calculation	New

<b>Exhibit Name</b>	<b>New/Amended/Retired in 2019–20</b>
School District Basic Aid Supplement Calculation	Amended
School District Basic Aid Supplement Funding	No Change
School District Basic Aid Choice Calculation	Amended
School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation	Amended
School District Basic Aid Open Enrollment Calculation	Amended
School District Transfer of Funds for County Served District Funded ADA	Amended
Adults in Correctional Facilities	No Change
County Funding Based on Districts Identified for Differentiated Assistance	No Change
County Operations Grant	No Change
County Unduplicated Pupil Percentage	No Change
County Office Local Revenue	No Change
County LCFF Calculation	No Change
County Transfer of Funds for County Served District Funded ADA	Amended
Out-of-Home Care Funding	No Change
Necessary Small SELPAs' Extraordinary Cost Pool for Mental Health Services Process	No Change
Extraordinary Cost Pool Claim Process	No Change
SELPA Special Education Funding Exhibit	Amended
SELPA Special Education Funding Exhibit – LA Court	Amended
SELPA Special Education Funding Exhibit – Charter SELPA	Amended
Infant Entitlement	No Change

## 2019–20 Local Revenue Detail by District of Residence Exhibit Crosswalk

LEGEND: ADA = Average Daily Attendance; EC = Education Code;

LRDDR = Local Revenue Detail by District of Residence exhibit

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
County of Residence	N/A	N/A
District of Residence	N/A	N/A
District of Residence Prior Year Basic Aid Status [EC 47632]	N/A	N/A
Tax per ADA Rate	A-1	LRDDR, A-1
Grades TK/K-3 ADA	B-1	LRDDR, B-1
Grades 4-6 ADA	B-2	LRDDR, B-2
Grades 7-8 ADA	B-3	LRDDR, B-3
Grades 9-12 ADA	B-4	LRDDR, B-4
Total ADA (Sum B-1 through B-4)	B-5	LRDDR, B-5
In-lieu of Taxes (A-1 * B-5)	B-6	LRDDR, B-6
Grades TK/K-3 Current Year Adjusted Base Grant per ADA	C-1	LRDDR, C-1
Grades 4-6 Current Year Base Grant per ADA	C-2	LRDDR, C-2
Grades 7-8 Current Year Base Grant per ADA	C-3	LRDDR, C-3
Grades 9-12 Current Year Adjusted Base Grant per ADA	C-4	LRDDR, C-4
Grades TK/K-3 Base Grant (B-1 * C-1)	D-1	LRDDR, D-1
Grades 4-6 Base Grant (B-2 * C-2)	D-2	LRDDR, D-2
Grades 7-8 Base Grant (B-3 * C-3)	D-3	LRDDR, D-3
Grades 9-12 Base Grant (B-4 * C-4)	D-4	LRDDR, D-4
Total Base Grant for District of Residence ADA (Sum D-1 through D-4)	D-5	LRDDR, D-5
District of Residence Total In-lieu of Property Taxes (Lesser of B-6 or D-5)	E-1	LRDDR, F-1
In-lieu of Property Taxes Transfer Rate per ADA (E-1 / B-5)	F-1	N/A
Total In-lieu of Property Taxes (Sum of all records E-1)	G-1	LRDDR, G-1

## 2019–20 Education Protection Account Calculation Exhibit Crosswalk

LEGEND: EPA = Education Protection Account Calculation; CS = Charter School; SD = School District; NSS = Necessary Small School

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Total ADA for EPA Minimum	A-1	EPA, A-1
Minimum Funding per ADA	A-2	EPA, A-2
EPA Minimum Funding (A-1 * A-2)	A-3	EPA, A-3
Charter School Base Rate for Adjusted General Purpose Funding	B-1	CS Transition, B-3
Charter School Current Year Funded ADA	B-2	CS Transition, B-4
Charter School Adjusted General Purpose Funding for EPA (B-1 * B-2)	B-3	CS Transition, B-5
2012-13 Deficited Base Revenue Limit per ADA (Rate 1)	B-4	SD Transition, B-1
School District Current Year Funded ADA, excluding NSS	B-5	SD Transition, B-2
Adjusted Total Deficited Base Revenue Limit (B-4 * B-5)	B-6	SD Transition, B-3
2012-13 Other Revenue Limit per ADA (Rate 2)	B-7	SD Transition, B-4
School District Current Year Funded ADA, including NSS	B-8	SD Transition, B-5
Adjusted Total Other Revenue Limit (B-7 * B-8)	B-9	SD Transition, B-6
Adjusted Necessary Small Schools Allowance (Deficited)	B-10	SD Transition, B-7
County Revenue Limit	B-11	County LCFF, D-2
Total Adjusted Revenue Limit/Adjusted General Purpose Funding (B-3 + B-6 + B-9 + B-10+ B-11)	B-12	EPA, B-1
Local Revenue/In-lieu of Property Taxes	B-13	EPA, B-2
EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	B-14	EPA, B-3
Total Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA (B-12)	C-1	EPA, C-1
Statewide EPA Proportionate Share Ratio	C-2	EPA, C-2
EPA Proportionate Share (C-1 * C-2)	C-3	EPA, C-3
EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, A-3)	D-1	EPA, D-1
Miscellaneous Adjustments	D-2	EPA, D-2
Adjusted EPA Entitlement (D-1 + D-2)	D-3	EPA, D-3
Prior Year Annual Adjustment	D-4	EPA, D-4
Current Year Entitlement Net of Prior Year Annual Adjustment (D-3 + D-4)	D-5	EPA, D-5
Quarterly Payment Percentage	E-1	EPA, E-1
Prior Payments	E-2	EPA, E-2
Recoveries	E-3	EPA, E-3
Paid to Date (E-2 - E-3)	E-4	EPA, E-4
Payment Due (D-5 * E-1) - E-4	E-5	EPA, E-5
Payment Adjustment	E-6	EPA, E-6
EPA Quarterly Payment (E-5 + E-6)	E-7	EPA, E-7

**2019–20 Charter School LCFF Calculation Exhibit Crosswalk**

LEGEND: CS Transition = Charter School LCFF Transition Exhibit;

CS Target = Charter School LCFF Target Entitlement Exhibit

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Grades TK/K-3 Prior Year Base Grant per ADA	A-1	CS Target, A-1
Grades 4-6 Prior Year Base Grant per ADA	A-2	CS Target, A-2
Grades 7-8 Prior Year Base Grant per ADA	A-3	CS Target, A-3
Grades 9-12 Prior Year Base Grant per ADA	A-4	CS Target, A-4
COLA [EC Section 42238.02(d)(2)]	A-5	CS Target, A-5
Grades TK/K-3 Current Year Base Grant per ADA (A-1 * A-5)	A-6	CS Target, A-6
Grades 4-6 Current Year Base Grant per ADA (A-2 * A-5)	A-7	CS Target, A-7
Grades 7-8 Current Year Base Grant per ADA (A-3 * A-5)	A-8	CS Target, A-8
Grades 9-12 Current Year Base Grant per ADA (A-4 * A-5)	A-9	CS Target, A-9
Grades TK/K-3 Adjustment [EC 42238.02(d)(3)(A)]	A-10	CS Target, A-10
Grades 9-12 Adjustment [EC 42238.02(d)(4)]	A-11	CS Target, A-11
Grades TK/K-3 Current Year Adjusted Base Grant per ADA (A-6 * A-10)	A-12	CS Target, A-12
Grades 9-12 Current Year Adjusted Base Grant per ADA (A-9 * A-11)	A-13	CS Target, A-13
Grades TK/K-3 Funded ADA	B-1	CS Target, B-1
Grades 4-6 Funded ADA	B-2	CS Target, B-2
Grades 7-8 Funded ADA	B-3	CS Target, B-3
Grades 9-12 Funded ADA	B-4	CS Target, B-4
Total Funded ADA (Sum of B-1 through B-4)	B-5	N/A
Grades TK/K-3 Base Grant (A-12 * B-1)	C-1	CS Target, C-1
Grades 4-6 Base Grant (A-7 * B-2)	C-2	CS Target, C-2
Grades 7-8 Base Grant (A-8 * B-3)	C-3	CS Target, C-3
Grades 9-12 Base Grant (A-13 * B-4)	C-4	CS Target, C-4
Total Base Grant (Sum of C-1 through C-4)	C-5	CS Target, C-5
Unduplicated Pupil Percentage [EC 42238.02(b)(5)]	D-1	CS Target, D-1
Supplemental Grant Factor	D-2	CS Target, D-2
Grades TK/K-3 Supplemental Grant (C-1 * D-1 * D-2)	D-3	CS Target, D-3
Grades 4-6 Supplemental Grant (C-2 * D-1 * D-2)	D-4	CS Target, D-4
Grades 7-8 Supplemental Grant (C-3 * D-1 * D-2)	D-5	CS Target, D-5
Grades 9-12 Supplemental Grant (C-4 * D-1 * D-2)	D-6	CS Target, D-6
Total Supplemental Grant (Sum of D-3 through D-6)	D-7	CS Target, D-7
Unduplicated Pupil Percentage for Concentration Cap [EC 42238.02(f)(2)]	E-1	CS Target, E-1
Percentage used to calculate Concentration Grant (amount by which E-1 exceeds 55 percent) [If E-1 is less than or equal to 0.55, 0; else (E-1 - 0.55)]	E-2	CS Target, E-2
Concentration Grant Factor	E-3	CS Target, E-3
Grades TK/K-3 Concentration Grant (C-1 * E-2 * E-3)	E-4	CS Target, E-4
Grades 4-6 Concentration Grant (C-2 * E-2 * E-3)	E-5	CS Target, E-5

**2019–20 Charter School LCFF Calculation Exhibit Crosswalk**

LEGEND: CS Transition = Charter School LCFF Transition Exhibit;

CS Target = Charter School LCFF Target Entitlement Exhibit

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Grades 7-8 Concentration Grant (C-3 * E-2 * E-3)	E-6	CS Target, E-6
Grades 9-12 Concentration Grant (C-4 * E-2 * E-3)	E-7	CS Target, E-7
Total Concentration Grant (Sum of E-4 through E-7)	E-8	CS Target, E-8
Total Base, Supplemental, and Concentration Grant (C-5 + D-7 + E-8)	F-1	CS Target, F-1 / CS Transition, A-1
Economic Recovery Target Add-on [EC 42238.025(d)]	G-1	CS Transition, D-1
LCFF Entitlement before Adjustments (F-1 + G-1)	H-1	N/A
Miscellaneous Adjustments	H-2	CS Transition, E-1
Total LCFF Entitlement (H-1 + H-2)	H-3	CS Transition, F-1
Tax per ADA Rate	I-1	CS Transition, F-2
Current Year Funded ADA (Equals B-5)	I-2	CS Transition, F-3
Base Grant (Equals C-5)	I-3	CS Transition, F-4
Total In-lieu of Property Taxes (lesser of (I-1 * I-2) or I-3)	I-4	CS Transition, F-7
Gross State Aid (H-3 - I-4; if less than 0, I-5 = 0)	I-5	CS Transition, F-8
Education Protection Account Entitlement	I-6	CS Transition, F-9
Net State Aid (I-5 - I-6; if less than 0, I-7 = 0)	I-7	CS Transition, F-10
2012-13 General Purpose Funding Rate	J-1	CS Transition, B-3
Current Year Funded ADA (Equals B-5)	J-2	CS Transition, B-4
Adjusted General Purpose Funding (J-1 * J-2)	J-3	CS Transition, G-1
Minimum State Aid Adjustments	J-4	CS Transition, G-2
Local Revenue (In-lieu of Property Taxes) (Equals I-4)	J-5	CS Transition, G-3
Education Protection Account Entitlement (Equals I-6)	J-6	CS Transition, G-4
General Purpose Funding Minimum State Aid (J-3 + J-4 - J-5 - J-6; if less than 0, J-7 = 0)	J-7	CS Transition, G-5
2012-13 Categorical Program Entitlements excluding EC 42606 and 47634.1 (If J-2=0, J-8=0)	J-8	CS Transition, B-6
Charter School Categorical Program Entitlement Rate per ADA for EC 42606 and 47634.1	J-9	CS Transition, B-7
Charter School Categorical Program Funding for EC 42606 and 47634.1 adjusted for Current Year Funded ADA (J-2 * J-9)	J-10	CS Transition, B-8
Categorical Minimum State Aid (J-8 + J-10)	J-11	CS Transition, G-6
Minimum State Aid Guarantee (J-7 + J-11)	J-12	CS Transition, G-7
EC 47635(a)(4) Offset (I-4 + J-12 - F-1; if less than 0, K-1 = 0)	K-1	CS Transition, H-1
Additional State Aid to Meet the Minimum Guarantee Adjusted for EC 47635(a)(4) (J-12 - K-1 - I-7; if less than 0, K-2 = 0)	K-2	CS Transition, H-2
LCFF State Aid, Adjusted for Minimum State Aid Guarantee and EC 47635(a)(4) Offset (I-7 + K-2)	K-3	CS Transition, H-3
Sponsoring School District's County-District Code	L-1	N/A

**2019–20 Charter School LCFF Calculation Exhibit Crosswalk**

LEGEND: CS Transition = Charter School LCFF Transition Exhibit;

CS Target = Charter School LCFF Target Entitlement Exhibit

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Sponsoring School District	L-2	N/A
In-lieu of Property Taxes Transfer Rate per ADA (I-4 / B-5)	L-3	N/A
Grades TK/K-3 [A-12 + (A-12 * D-1 * D-2) + (A-12 * E-2 * E-3)]	M-1	N/A
Grades 4-6 [A-7 + (A-7 * D-1 * D-2) + (A-7 * E-2 * E-3)]	M-2	N/A
Grades 7-8 [A-8 + (A-8 * D-1 * D-2) + (A-8 * E-2 * E-3)]	M-3	N/A
Grades 9-12 [A-13 + (A-13 * D-1 * D-2) + (A-13 * E-2 * E-3)]	M-4	N/A

## 2019–20 School District Necessary Small School Allowance Exhibit Crosswalk

LEGEND: COLA = Cost-of-Living Adjustment; FTE = Full-time Equivalent;  
 NSS = Necessary Small School

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Grades TK/K-3 ADA	A-1	NSS Target, A-1
Grades 4-6 ADA	A-2	NSS Target, A-2
Grades 7-8 ADA	A-3	NSS Target, A-3
Total Necessary Small Elementary School ADA (Sum of A-1 through A-3)	A-4	NSS Target, A-4
Number of Full-time Teachers	A-5	NSS Target, A-5
Necessary Small Elementary School Allowance	A-6	NSS Target, A-6
Prior Year Add-on Amount per ADA	A-7	NSS Target, A-7
COLA	A-8	NSS Target, A-8
Add-on Amount per ADA [EC 42287(b)] (A-7 * A-8)	A-9	NSS Target, A-9
Necessary Small Elementary School Add-on Allowance (A-4 * A-9)	A-10	NSS Target, A-10
Total Necessary Small Elementary School Allowance (A-6 + A-10)	A-11	NSS Target, A-11
Grades 9-12 ADA	B-1	NSS Target, B-1
Number of FTE Certificated Employees	B-2	NSS Target, B-2
Necessary Small High School Allowance	B-3	NSS Target, B-3
Prior Year Add-on Amount per ADA	B-4	NSS Target, B-4
COLA	B-5	NSS Target, B-5
Add-on Amount per ADA [EC 42287(b)] (B-4 * B-5)	B-6	NSS Target, B-6
Necessary Small High School Add-on Allowance (B-1 * B-6)	B-7	NSS Target, B-7
Total Necessary Small High School Allowance (B-3 + B-7)	B-8	NSS Target, B-8
Grades TK/K-3 ADA (Sum of all records A-1)	C-1	NSS Target, C-1
Grades 4-6 ADA (Sum of all records A-2)	C-2	NSS Target, C-2
Grades 7-8 ADA (Sum of all records A-3)	C-3	NSS Target, C-3
Total Necessary Small Elementary School ADA (Sum of all records C-1 through C-3)	C-4	NSS Target, C-4
Total Necessary Small High School ADA (Sum of all records B-1)	C-5	NSS Target, C-5
Necessary Small Elementary School Allowance (Sum of all records A-11)	C-6	NSS Target, C-6
Necessary Small High School Allowance (Sum of all records B-8)	C-7	NSS Target, C-7
Total Necessary Small School Allowance (C-6 + C-7)	C-8	NSS Target, C-8
Total Necessary Small Schools Allowance for the LCFF Calculation [Greater of Prior Year (C-8) or Current Year (C-8)]	D-1	NSS Target, D-1
Funded ADA for Grades TK/K-3	D-2	NSS Target, D-2
Funded ADA for Grades 4-6	D-3	NSS Target, D-3
Funded ADA for Grades 7-8	D-4	NSS Target, D-4

## 2019–20 School District Necessary Small School Allowance Exhibit Crosswalk

LEGEND: COLA = Cost-of-Living Adjustment; FTE = Full-time Equivalent;  
 NSS = Necessary Small School

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Total Funded ADA for Necessary Small Elementary Schools	D-5	NSS Target, D-5
Total Funded ADA for Necessary Small High Schools	D-6	NSS Target, D-6
Funded ADA	E-1	NSS Floor, A-1
Number of Full-time Teachers	E-2	NSS Floor, A-2
2012-13 Necessary Small Elementary School Allowance (deficit)	E-3	NSS Floor, A-3
2012-13 Add-on Amount per ADA (deficit)	E-4	NSS Floor, A-4
2012-13 Deficit Necessary Small Elementary School Add-on Allowance (E-1 * E-4)	E-5	NSS Floor, A-5
Total 2012-13 Deficit Necessary Small Elementary School Allowance (E-3 + E-5)	E-6	NSS Floor, A-6
Funded ADA	F-1	NSS Floor, B-1
Number of FTE Certificated Employees	F-2	NSS Floor, B-2
2012-13 Necessary Small High School Allowance (deficit)	F-3	NSS Floor, B-3
2012-13 Add-on Amount per ADA (deficit)	F-4	NSS Floor, B-4
2012-13 Deficit Necessary Small High School Add-on Allowance (F-1 * F-4)	F-5	NSS Floor, B-5
Total 2012-13 Deficit Necessary Small High School Allowance (F-3 + F-5)	F-6	NSS Floor, B-6
Total Necessary Small Elementary School Funded ADA [EC 42283.03(a)(1)(D)](Sum of all records E-1)	G-1	NSS Floor, C-1
Total Necessary Small High School Funded ADA [EC 42283.03(a)(1)(D)](Sum of all records F-1)	G-2	NSS Floor, C-2
Total 2012-13 Deficit Necessary Small Elementary School Allowance (Sum of all records E-6)	G-3	NSS Floor, C-3
Total 2012-13 Deficit Necessary Small High School Allowance (Sum of all records F-6)	G-4	NSS Floor, C-4
Total Deficit Necessary Small School Allowance for the Education Protection Account proportionate share calculation (G-3 + G-4)	G-5	NSS Floor, C-5

## 2019–20 School District Local Revenue Exhibit Crosswalk

LEGEND: SDLR = School District Local Revenue

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Secured	A-1	N/A
Unsecured	A-2	N/A
Homeowner's Exemption (HOX) Subventions	A-3	N/A
Miscellaneous Taxes/Other Appropriate Local Revenues or Subventions	A-4	N/A
Distribution of Timber Yield Taxes	A-5	N/A
Distribution of Prior Year Taxes	A-6	N/A
Release of Prior Year Tax Impounds [EC 14240]	A-7	N/A
Supplemental Taxes from Increased Assessment Revenue and Taxation Code 75.70-75.72]	A-8	N/A
Educational Revenue Augmentation Fund [Revenue and Taxation Code 97-97.81]	A-9	N/A
Total Local Property Taxes (Sum A-1 through A-9)	A-10	SDLR, A-1
Community Redevelopment Funds	B-1	SDLR, A-3
Redevelopment Property Tax Trust Fund Residual Distributions	B-2	SDLR, A-4
Redevelopment Agency Asset Liquidation	B-3	SDLR, A-5
50% of Miscellaneous Funds [EC 41604]	B-4	SDLR, A-2
Redevelopment Agency and Miscellaneous Funds Subtotal (Sum B-1 through B-4)	B-5	N/A
Local Revenue Subtotal (A-10 + B-5)	C-1	SDLR, A-6
Total School District ADA	D-1	SDLR, B-1
Total Charter School ADA	D-2	SDLR, B-2
Countywide and State Board of Education Authorized Charter School ADA not Subject to in-Lieu Transfer [EC 47632(h)(3) and (5)]	D-3	SDLR, B-3
Total ADA (D-1 + D-2 - D-3)	D-4	SDLR, B-4
Tax per ADA (If A-10 < 0, 0; else A-10 / D-4)	D-5	SDLR, B-5
Total Charter School In-lieu of Property Taxes	D-6	SDLR, B-6
Total School District Local Revenue (C-1 - D-6)	E-1	SDLR, C-1

## 2019–20 Class Size Penalties Exhibit Crosswalk

LEGEND: CSP = Class Size Penalties

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Average Class Enrollment Size	A-1	CSP, A-1
Enrollment Standard per Class Size	A-2	CSP, A-2
Average Excess Enrollment (A-1 - A-2; if <0, A-3 = 0)	A-3	CSP, A-3
Number of Kindergarten Classes	A-4	CSP, A-4
Enrollment in Excess of 31 Average (A-3 * A-4)	A-5	CSP, A-5
Total Number of Pupils in Excess of 33 in Classes with Enrollment of more than 33	A-6	CSP, A-6
Excess Enrollment Subject to Penalty (Greater of A-5 or A-6)	A-7	CSP, A-7
ADA Factor	A-8	CSP, A-8
State Board of Education Approved Waiver for Kindergarten	N/A	N/A
Excess Enrollment Converted to ADA (If Approved Waiver is True, A-9 = 0; A-7 * A-8)	A-9	CSP, A-9
Average Class Enrollment Size	B-1	CSP, B-1
Number of Classes with Enrollment of more than 32	B-2	CSP, B-2
Total Number of Enrollment in Excess of 30 in Each Class with Enrollment of Over 30 (If B-1 is less than or equal to 30 and B-2 is equal to 0, B-3 = 0)	B-3	CSP, B-3
ADA Factor	B-4	CSP, B-4
State Board of Education Approved Waiver for Grades One through Three	N/A	N/A
Excess Enrollment Converted to ADA (If Approved Waiver is True, B-5 = 0; B-3 * B-4)	B-5	CSP, B-5
Total Kindergarten and Grades One through Three Excess Enrollment (A-9 + B-5)	B-6	CSP, B-6
Grade K-3 Current Year Base Grant per ADA	C-1	CSP, C-1
Grades K-3 Class Size Penalty (B-6 * C-1)	C-2	CSP, C-2
District Average Number of Pupils Enrolled Per FTE Classroom Teacher	D-1	CSP, F-1
Total Number of FTE Classroom Teachers	D-2	CSP, F-2
District Average Number of Pupils Per FTE Classroom Teacher in 1964	D-3	CSP, F-3
Statewide Average Number of Pupils per FTE Classroom Teacher in 1964	D-4	CSP, F-6
Average Excess Enrollment (D-1 minus the greater of D-3 or D-4; If less than 0, D-5 = 0)	D-5	CSP, F-4
Total Excess Enrollment (D-2 * D-5; If less than 29.9, D-6 = 0)	D-6	CSP, F-5
Number of Full Classes Needed for Total Excess Enrollment (D-6 / D-4, rounded down)	D-7	CSP, F-7
Excess Enrollment Subject to Penalty (D-4 * D-7)	D-8	CSP, F-8
ADA Factor	D-9	CSP, F-9

**2019–20 Class Size Penalties Exhibit Crosswalk**

LEGEND: CSP = Class Size Penalties

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
State Board of Education Approved Waiver for Grades 4 through 8	N/A	N/A
Excess Enrollment Converted to ADA (If Approved Waiver is True D-10 = 0; D-8 * D-9)	D-10	CSP, F-10
Ratio of Grade 4-6 ADA to 4-8 ADA	E-1	CSP, G-1
Ratio of Grade 7-8 ADA to 4-8 ADA	E-2	CSP, G-2
Grade 4-6 Current Year Base Grant per ADA	E-3	CSP, G-3
Grade 7-8 Current Year Base Grant per ADA	E-4	CSP, G-4
Penalty Applied for Grades 4-6 (D-10 * E-1 * E-3)	E-5	CSP, G-5
Penalty Applied for Grades 7-8 (D-10 * E-2 * E-4)	E-6	CSP, G-6
Grades 4-8 Class Size Penalty (E-5 + E-6)	E-7	CSP, G-7
P-2 School District ADA	F-1	CSP, J-1
Total Class Size Penalty (If F-1 is less than 101 ADA, F-2 = 0; ((C-2 + E-7) * -1))	F-2	CSP, J-2

**2019–20 School District LCFF Calculation Exhibit Crosswalk**

LEGEND: SD = School District

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Grades TK/K-3 Prior Year Base Grant per ADA	A-1	SD Target, A-1
Grades 4-6 Prior Year Base Grant per ADA	A-2	SD Target, A-2
Grades 7-8 Prior Year Base Grant per ADA	A-3	SD Target, A-3
Grades 9-12 Prior Year Base Grant per ADA	A-4	SD Target, A-4
COLA [EC 42238.02(d)(2)]	A-5	SD Target, A-5
Grades TK/K-3 Current Year Base Grant per ADA (A-1 * A-5)	A-6	SD Target, A-6
Grades 4-6 Current Year Base Grant per ADA (A-2 * A-5)	A-7	SD Target, A-7
Grades 7-8 Current Year Base Grant per ADA (A-3 * A-5)	A-8	SD Target, A-8
Grades 9-12 Current Year Base Grant per ADA (A-4 * A-5)	A-9	SD Target, A-9
Grades TK/K-3 Adjustment [EC 42238.02(d)(3)(A)]	A-10	SD Target, A-10
Grades 9-12 Adjustment [EC 42238.02(d)(4)]	A-11	SD Target, A-11
Grades TK/K-3 Current Year Adjusted Base Grant per ADA (A-6 * A-10)	A-12	SD Target, A-12
Grades 9-12 Current Year Adjusted Base Grant per ADA (A-9 * A-11)	A-13	SD Target, A-13
Grades TK/K-3 ADA	B-1	SD Target, B-1
Grades 4-6 ADA	B-2	SD Target, B-2
Grades 7-8 ADA	B-3	SD Target, B-3
Grades 9-12 ADA	B-4	SD Target, B-4
Total Base Grant ADA (Sum B-1 through B-4)	B-5	N/A
Grades TK/K-3 ADA	B-6	SD Target, B-5
Grades 4-6 ADA	B-7	SD Target, B-6
Grades 7-8 ADA	B-8	SD Target, B-7
Grades 9-12 ADA	B-9	SD Target, B-8
Total Supplemental and Concentration Grant ADA (Sum B-6 through B-9)	B-10	N/A
Grades TK/K-3 Base Grant (A-12 * B-1)	C-1	SD Target, C-1
Grades 4-6 Base Grant (A-7 * B-2)	C-2	SD Target, C-2
Grades 7-8 Base Grant (A-8 * B-3)	C-3	SD Target, C-3
Grades 9-12 Base Grant (A-13 * B-4)	C-4	SD Target, C-4
Total Base Grant (Sum of C-1 through C-4)	C-5	SD Target, C-5
Unduplicated Pupil Percentage [EC 42238.02(b)(5)]	D-1	SD Target, D-1
Supplemental Grant Factor	D-2	SD Target, D-2
Grades TK/K-3 Supplemental Grant (A-12 * B-6 * D-1 * D-2)	D-3	SD Target, D-3
Grades 4-6 Supplemental Grant (A-7 * B-7 * D-1 * D-2)	D-4	SD Target, D-4
Grades 7-8 Supplemental Grant (A-8 * B-8 * D-1 * D-2)	D-5	SD Target, D-5
Grades 9-12 Supplemental Grant (A-13 * B-9 * D-1 * D-2)	D-6	SD Target, D-6

**2019–20 School District LCFF Calculation Exhibit Crosswalk**

LEGEND: SD = School District

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Total Supplemental Grant (Sum of D-3 through D-6)	D-7	SD Target, D-7
Unduplicated Pupil Percentage [EC 42238.02(b)(5)]	E-1	SD Target, E-1
Percentage used to calculate Concentration Grant (amount by which E-1 exceeds 55 percent) [If E-1 is less than or equal to 0.55, 0; else (E-1 - 0.55)]	E-2	SD Target, E-2
Concentration Grant Factor	E-3	SD Target, E-3
Grades TK/K-3 Concentration Grant (A-12 * B-6 * E-2 * E-3)	E-4	SD Target, E-4
Grades 4-6 Concentration Grant (A-7 * B-7 * E-2 * E-3)	E-5	SD Target, E-5
Grades 7-8 Concentration Grant (A-8 * B-8 * E-2 * E-3)	E-6	SD Target, E-6
Grades 9-12 Concentration Grant (A-13 * B-9 * E-2 * E-3)	E-7	SD Target, E-7
Total Concentration Grant (Sum of E-4 through E-7)	E-8	SD Target, E-8
Total Base, Supplemental, and Concentration Grant (C-5 + D-7 + E-8)	F-1	N/A
Necessary Small School Allowance [EC 42238.02(i)(2)]	G-1	SD Target, F-1
EC 42238.02(g) Add-on (based on 2012-13 Targeted Instructional Improvement Block Grant)	G-2	SD Target, F-2
EC 42238.02(h) Add-on (based on 2012-13 Home-to-School Transportation)	G-3	SD Target, F-3
EC 42238.02(h) Add-on (based on 2012-13 Small School District Bus Replacement Program)	G-4	SD Target, F-4
Economic Recovery Target Add-on [EC 42238.025(d)]	G-5	SD Transition, D-1
Total Allowance and Add-on Amounts (Sum of G-1 through G-5)	G-6	N/A
LCFF Entitlement before Adjustments (F-1 + G-6)	H-1	SD Target, G-1
Miscellaneous Adjustments	H-2	SD Transition, E-1
Total LCFF Entitlement (H-1 + H-2)	H-3	SD Transition, F-1
Local Revenue	I-1	SD Transition, F-2
Gross State Aid (H-3 - I-1; if less than 0, I-2 = 0)	I-2	SD Transition, F-3
Education Protection Account Entitlement	I-3	SD Transition, F-5
Net State Aid (I-2 - I-3); If less than 0, I-4 = 0)	I-4	SD Transition, F-6
2012-13 Adjusted Revenue Limit per ADA for Minimum State Aid	J-1	SD Transition, G-1
Current Year Funded ADA, Including NSS	J-2	SD Transition, G-2
Adjusted Total Revenue Limit (J-1 * J-2)	J-3	SD Transition, G-3
2012-13 Necessary Small Schools Allowance (Deficited)	J-4	SD Transition, G-4
Minimum State Aid Adjustments	J-5	SD Transition, G-5
Local Revenue (Equals I-1)	J-6	SD Transition, G-6

**2019–20 School District LCFF Calculation Exhibit Crosswalk**

LEGEND: SD = School District

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Education Protection Account Entitlement (Equals I-3)	J-7	SD Transition, G-7
Revenue Limit Minimum State Aid (J-3 + J-4 + J-5 - J-6 - J-7; If less than 0, J-8 = 0)	J-8	SD Transition, G-8
Categorical Minimum State Aid	J-9	SD Transition, G-9
Minimum State Aid Guarantee (J-8 + J-9)	J-10	SD Transition, G-10
Additional State Aid to Meet the Minimum Guarantee (J-10 - I-4; If less than 0, K-1 = 0)	K-1	SD Transition, H-1
LCFF State Aid, Adjusted for Minimum State Aid Guarantee (I-4 + K-1)	K-2	SD Transition, H-2
Excess Tax / Basic Aid Status for LCFF (H-3 - I-1 - J-9; if less than or equal to 0, L-1 = TRUE; else FALSE) [EC 42238.02(o)]	L-1	N/A
Local Revenue in Excess of Total LCFF Entitlement Before Minimum State Aid (H-3 - I-1; If greater than 0, L-2 = 0) (absolute value)	L-2	SD Transition, F-4
Grades TK/K-3 [A-12 + (A-12 * D-1 * D-2) + (A-12 * E-2 * E-3)]	M-1	N/A
Grades 4-6 [A-7 + (A-7 * D-1 * D-2) + (A-7 * E-2 * E-3)]	M-2	N/A
Grades 7-8 [A-8 + (A-8 * D-1 * D-2) + (A-8 * E-2 * E-3)]	M-3	N/A
Grades 9-12 [A-13 + (A-13 * D-1 * D-2) + (A-13 * E-2 * E-3)]	M-4	N/A

**2019–20 School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation Exhibit Crosswalk**

LEGEND: COVPT = Court-Ordered Voluntary Pupil Transfer

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Percentage Factor	A-1	COVPT, A-1
2019–20 Grades TK/K-3 ADA	B-1	COVPT, B-1
Grades 4-6 ADA	B-2	COVPT, B-2
Grades 7-8 ADA	B-3	COVPT, B-3
Grades 9-12 ADA	B-4	COVPT, B-4
Total District of Residence ADA (Sum of B-1 through B-4)	B-5	COVPT, B-5
Grades K-3 Current Year Adjusted Base Grant per ADA	C-1	COVPT, C-1
Grades 4-6 Current Year Base Grant per ADA	C-2	COVPT, C-2
Grades 7-8 Current Year Base Grant per ADA	C-3	COVPT, C-3
Grades 9-12 Current Year Adjusted Base Grant per ADA	C-4	COVPT, C-4
Grades K-3 Base Grant (A-1 * B-1 * C-1)	D-1	COVPT, D-1
Grades 4-6 Base Grant (A-1 * B-2 * C-2)	D-2	COVPT, D-2
Grades 7-8 Base Grant (A-1 * B-3 * C-3)	D-3	COVPT, D-3
Grades 9-12 Base Grant (A-1 * B-4 * C-4)	D-4	COVPT, D-4
Total Base Grant (Sum of D-1 through D-4)	D-5	COVPT, D-5
Grades TK/K-3 ADA (Sum of all records B-1)	E-1	COVPT, G-1
Grades 4-6 ADA (Sum of all records B-2)	E-2	COVPT, G-2
Grades 7-8 ADA (Sum of all records B-3)	E-3	COVPT, G-3
Grades 9-12 ADA (Sum of all records B-4)	E-4	COVPT, G-4
Total ADA (Sum of E-1 through E-4)	E-5	COVPT, G-5
Total Funding (Sum of all records D-5)	F-1	COVPT, H-1

## 2019–20 School District Basic Aid Choice Calculation Exhibit Crosswalk

LEGEND: DOC = School District Basic Aid Choice Calculation

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Percentage Factor	A-1	DOC, A-1
Grades TK/K-3 ADA	B-1	DOC, B-1
Grades 4-6 ADA	B-2	DOC, B-2
Grades 7-8 ADA	B-3	DOC, B-3
Grades 9-12 ADA	B-4	DOC, B-4
Total District of Residence ADA (Sum of B-1 through B-4)	B-5	DOC, B-5
Grades K-3 Current Year Adjusted Base Grant per ADA	C-1	DOC, C-1
Grades 4-6 Current Year Base Grant per ADA	C-2	DOC, C-2
Grades 7-8 Current Year Base Grant per ADA	C-3	DOC, C-3
Grades 9-12 Current Year Adjusted Base Grant per ADA	C-4	DOC, C-4
Grades K-3 Base Grant (A-1 * B-1 * C-1)	D-1	DOC, D-1
Grades 4-6 Base Grant (A-1 * B-2 * C-2)	D-2	DOC, D-2
Grades 7-8 Base Grant (A-1 * B-3 * C-3)	D-3	DOC, D-3
Grades 9-12 Base Grant (A-1 * B-4 * C-4)	D-4	DOC, D-4
Total Base Grant (Sum of D-1 through D-4)	D-5	DOC, D-5
Grades TK/K-3 ADA (Sum of all records B-1)	E-1	DOC, G-1
Grades 4-6 ADA (Sum of all records B-2)	E-2	DOC, G-2
Grades 7-8 ADA (Sum of all records B-3)	E-3	DOC, G-3
Grades 9-12 ADA (Sum of all records B-4)	E-4	DOC, G-4
Total ADA (Sum of E-1 through E-4)	E-5	DOC, G-5
Total Funding (Sum of all records D-5)	F-1	DOC, H-1

## 2019–20 School District Basic Aid Open Enrollment Calculation Exhibit Crosswalk

LEGEND: Open Enroll = School District Basic Aid Open Enrollment Calculation

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Percentage Factor	A-1	Open Enroll, A-1
Grades TK/K-3 ADA	B-1	Open Enroll, B-1
Grades 4-6 ADA	B-2	Open Enroll, B-2
Grades 7-8 ADA	B-3	Open Enroll, B-3
Grades 9-12 ADA	B-4	Open Enroll, B-4
Total District of Residence ADA (Sum of B-1 through B-4)	B-5	Open Enroll, B-5
Grades K-3 Current Year Adjusted Base Grant per ADA	C-1	Open Enroll, C-1
Grades 4-6 Current Year Base Grant per ADA	C-2	Open Enroll, C-2
Grades 7-8 Current Year Base Grant per ADA	C-3	Open Enroll, C-3
2019–20 Grades 9-12 Current Year Adjusted Base Grant per ADA	C-4	Open Enroll, C-4
Grades K-3 Base Grant (A-1 * B-1 * C-1)	D-1	Open Enroll, D-1
Grades 4-6 Base Grant (A-1 * B-2 * C-2)	D-2	Open Enroll, D-2
Grades 7-8 Base Grant (A-1 * B-3 * C-3)	D-3	Open Enroll, D-3
Grades 9-12 Base Grant (A-1 * B-4 * C-4)	D-4	Open Enroll, D-4
Total Base Grant (Sum of D-1 through D-4)	D-5	Open Enroll, D-5
Grades TK/K-3 ADA (Sum of all records B-1)	E-1	Open Enroll, G-1
Grades 4-6 ADA (Sum of all records B-2)	E-2	Open Enroll, G-2
Grades 7-8 ADA (Sum of all records B-3)	E-3	Open Enroll, G-3
Grades 9-12 ADA (Sum of all records B-4)	E-4	Open Enroll, G-4
Total ADA (Sum of E-1 through E-4)	E-5	Open Enroll, G-5
Total Funding (Sum of all records D-5)	F-1	Open Enroll, H-1

## 2019–20 School District Basic Aid Supplement Calculation Exhibit Crosswalk

LEGEND: Supplement Calc = School District Basic Aid Supplement Calculation Exhibit

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Percentage Factor	A-1	Supplement Calc, A-1
Grades TK/K-3 ADA	B-1	Supplement Calc, B-1
Grades 4-6 ADA	B-2	Supplement Calc, B-2
Grades 7-8 ADA	B-3	Supplement Calc, B-3
Grades 9-12 ADA	B-4	Supplement Calc, B-4
Total District of Residence ADA (Sum of B-1 through B-4)	B-5	Supplement Calc, B-5
Grades K-3 Current Year Adjusted Base Grant per ADA	C-1	Supplement Calc, C-1
Grades 4-6 Current Year Base Grant per ADA	C-2	Supplement Calc, C-2
Grades 7-8 Current Year Base Grant per ADA	C-3	Supplement Calc, C-3
Grades 9-12 Current Year Adjusted Base Grant per ADA	C-4	Supplement Calc, C-4
Grades K-3 Base Grant (A-1 * B-1 * C-1)	D-1	Supplement Calc, D-1
Grades 4-6 Base Grant (A-1 * B-2 * C-2)	D-2	Supplement Calc, D-2
Grades 7-8 Base Grant (A-1 * B-3 * C-3)	D-3	Supplement Calc, D-3
Grades 9-12 Base Grant (A-1 * B-4 * C-4)	D-4	Supplement Calc, D-4
Total Base Grant (Sum of D-1 through D-4)	D-5	Supplement Calc, D-5

**2019–20 County Transfer Of Funds For County Served District Funded ADA Reference Guide**

LEGEND: COE = County Office of Education; Calc = Calculation

PADC = Principal Apportionment Data Collection

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
County of Residence:	none	PADC	Attendance District Funded County Program data entry screen completed by the county of attendance.
District of Residence:	none	PADC	Attendance District Funded County Program data entry screen completed by the county of attendance.
LCFF Rate	A-1	Funding Exhibit	School District LCFF Calculation, Lines M-1 through M-4 by grade span, comprised of the school district's LCFF base, supplemental and concentration grant per ADA.
Alternative Rate Reported by COE	A-2	PADC	Attendance District Funded County Program data entry screen, Line A-0 by grade span, as of Annual/Annual Corrected reporting.
County Community Schools	B-1	PADC	Attendance District Funded County Program data entry screen: Line A-1 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Special Education - Special Day Class	B-2	PADC	Attendance District Funded County Program data entry screen: Line A-2 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Special Education - NPS/LCI	B-3	PADC	Attendance District Funded County Program data entry screen: Line A-3 ADA by grade span, as of Annual/Annual Corrected reporting.
Extended Year Special Education	B-4	PADC	Attendance District Funded County Program data entry screen: Line A-4 ADA by grade span, as of Annual/Annual Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.

**2019–20 County Transfer Of Funds For County Served District Funded ADA Reference Guide**

LEGEND: COE = County Office of Education; Calc = Calculation

PADC = Principal Apportionment Data Collection

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
Other County Operated Programs	B-5	PADC	Attendance District Funded County Program data entry screen: Line A-5 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
County School Tuition Fund (Out-of-State Tuition)	B-6	PADC	Attendance District Funded County Program data entry screen: Line A-6 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Total District of Residence ADA (Sum of B-1 through B-6)	B-7	Calc	Sum of all ADA for the district of residence by grade span, as reported by the COE of attendance.
District of Residence Agrees to Alternative Transfer Rate Reported by COE	C-1	PADC	Transfer of Funds Alternative Rate Option, completed by the school district of residence. If the district selected the COE of attendance, Line C-1 is TRUE.
ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span)	C-2	Calc	If the COE of attendance reported an alternative per-ADA rate and the district of residence agreed to use the alternative rate, this line pulls the categories of ADA not selected by the COE for transfer at the alternative rate. Otherwise, this line pulls total ADA reported by the COE of attendance.
Funding for ADA Transferred at the LCFF Rate ( A-1 * C-2 by grade span)	C-3	Calc	ADA not selected for funding at the alternative per-ADA rate is multiplied by the district of residence's LCFF base, supplemental and concentration grant rate per ADA.
ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0)	C-4	Calc	If the COE of attendance reported an alternative per-ADA rate and the district of residence agreed to use the alternative rate, this line pulls the categories of ADA selected by the COE for transfer at the alternative rate.

**2019–20 County Transfer Of Funds For County Served District Funded ADA Reference Guide**

LEGEND: COE = County Office of Education; Calc = Calculation

PADC = Principal Apportionment Data Collection

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span)	C-5	Calc	ADA selected for funding at the alternative per-ADA rate is multiplied by the alternative per-ADA rate reported by the COE as of Annual/Annual Corrected reporting period.
Total Transfer for District of Residence by Grade Span (C-3 + C-5)	C-6	Calc	Sum of funding for ADA transferred at the LCFF rate and ADA transferred at the alternative rate by grade span.
Total Transfer for District of Residence (Sum of C-6 for all Grade Spans)	C-7	Calc	Sum of funding for all grade spans.
Grades TK/K - 3 (Sum of all records B-7/C-6 for Grades TK/K-3)	D-1	Calc	Sum of ADA and funding for Grades TK/K-3 for all district of residence records.
Grades 4 - 6 (Sum of all records B-7/C-6 for Grades 4-6)	D-2	Calc	Sum of ADA and funding for Grades 4-6 for all district of residence records.
Grades 7 - 8 (Sum of all records B-7/C-6 for Grades 7-8)	D-3	Calc	Sum of ADA and funding for Grades 7-8 for all district of residence records.

**2019–20 School District Transfer Of Funds For County Served District Funded ADA Reference Guide**

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
County Office of Education of Attendance:	none	PADC	Any COE that reported ADA in the Attendance District Funded County Program data entry screen and identified the school district as district of residence.
LCFF Rate	A-1	Funding Exhibit	School District LCFF Calculation, Lines M-1 through M-4 by grade span, comprised of the school district's LCFF base, supplemental and concentration grant per ADA.
Alternative Rate Reported by COE	A-2	PADC	Attendance District Funded County Program data entry screen, Line A-0 by grade span, as of Annual/Annual Corrected reporting.
County Community Schools	B-1	PADC	Attendance District Funded County Program data entry screen: Line A-1 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Special Education - Special Day Class	B-2	PADC	Attendance District Funded County Program data entry screen: Line A-2 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Special Education - NPS/LCI	B-3	PADC	Attendance District Funded County Program data entry screen: Line A-3 ADA by grade span, as of Annual/Annual Corrected reporting.
Extended Year Special Education	B-4	PADC	2019–20 Attendance District Funded County Program data entry screen: Line A-4 ADA by grade span, as of Annual/Annual Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Other County Operated Programs	B-5	PADC	Attendance District Funded County Program data entry screen: Line A-5 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.

**2019–20 School District Transfer Of Funds For County Served District Funded ADA Reference Guide**

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
County School Tuition Fund (Out-of-State Tuition)	B-6	PADC	Attendance District Funded County Program data entry screen: Line A-6 ADA by grade span, as of P-2/P-2 Corrected reporting, and Alternative Rate selection as of Annual/Annual Corrected reporting.
Total District of Residence ADA (Sum of B-1 through B-6)	B-7	Calc	Sum of all ADA for the district of residence by grade span, as reported by the COE of attendance.
District of Residence Agrees to Alternative Transfer Rate Reported by COE	C-1	PADC	Transfer of Funds Alternative Rate Option, completed by the school district of residence. If the district selected the COE of attendance, Line C-1 is TRUE.
ADA Used for Transfer of Funds at the LCFF Rate (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = False; else B-7 by grade span)	C-2	Calc	If the COE of attendance reported an alternative per-ADA rate and the district of residence agreed to use the alternative rate, this line pulls the categories of ADA not selected by the COE for transfer at the alternative rate. Otherwise, this line pulls total ADA reported by the COE of attendance.
Funding for ADA Transferred at the LCFF Rate ( A-1 * C-2 by grade span)	C-3	Calc	ADA not selected for funding at the alternative per-ADA rate is multiplied by the district of residence's LCFF base, supplemental and concentration grant rate per ADA.
ADA Used for Transfer of Funds at the Alternative Rate Reported by COE (If C-1 = True, sum of B-1 through B-6 by grade span for any line where Alternative Rate = True; else 0)	C-4	Calc	If the COE of attendance reported an alternative per-ADA rate and the district of residence agreed to use the alternative rate, this line pulls the categories of ADA selected by the COE for transfer at the alternative rate.
Funding for ADA Transferred at the Alternative Rate (A-2 * C-4 by grade span)	C-5	Calc	ADA selected for funding at the alternative per-ADA rate is multiplied by the alternative per-ADA rate reported by the COE as of Annual/Annual Corrected reporting period.

**2019–20 School District Transfer Of Funds For County Served District Funded ADA Reference Guide**

2019-20 Layout Field Description	2019-20 Line Number	Data Source	Data Source Detail
Total Transfer for District of Residence by Grade Span (C-3 + C-5)	C-6	Calc	Sum of funding for ADA transferred at the LCFF rate and ADA transferred at the alternative rate by grade span.
Total Transfer for District of Residence (Sum of C-6 for all Grade Spans)	C-7	Calc	Sum of funding for all grade spans.
Grades TK/K - 3 (Sum of all records B-7/C-6 for Grades TK/K-3)	D-1	Calc	Sum of ADA and funding for Grades TK/K-3 for all COEs of attendance that reported ADA for the district of residence.
Grades 4 - 6 (Sum of all records B-7/C-6 for Grades 4-6)	D-2	Calc	Sum of ADA and funding for Grades 4-6 for all COEs of attendance that reported ADA for the district of residence.
Grades 7 - 8 (Sum of all records B-7/C-6 for Grades 7-8)	D-3	Calc	Sum of ADA and funding for Grades 7-8 for all COEs of attendance that reported ADA for the district of residence.
Grades 9 - 12 (Sum of all records B-7/C-6 for Grades 9-12)	D-4	Calc	Sum of ADA and funding for Grades 9-12 for all COEs of attendance that reported ADA for the district of residence.

## 2019–20 SELPA Special Education Funding Exhibit Crosswalk

LEGEND: SELPA = Special Education Local Plan Area; ERAF = Educational Revenue Augmentation; PS/RS = Program Specialists/Regionalized Services; NSS = Necessary Small SELPA; PY = Prior Year; NPS/LCI = Nonpublic Nonsectarian Schools/Licensed Children’s Institutions

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
SELPA Funded at Statewide Target Rate	YES/NO	N/A
Greater of Prior Year or Prior Prior Year SELPA Total ADA (applicable to new SELPAs only)	A-0	A-0
SELPA Total ADA	A-1	SELPA Special Education Funding Exhibit, A-1
Prior Year SELPA Total ADA	A-2	A-2
Prior Prior Year SELPA Total ADA	A-3	A-3
SELPA Funded ADA (Greater of A-1 or A-2)	A-4	A-4
Prior Year SELPA Funded ADA (Greater of A-2 or A-3)	A-5	A-5
Prior Year Statewide Target Rate (STR)	A-6	A-6
Current Year Cost of Living Adjustment (COLA) Factor	A-7	A-7
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	A-8
Current Year STR (A-6 + A-8)	A-9	A-9
Prior Year Base	B-1	B-1
Prior Year COLA	B-2	B-2
Prior Year Growth or Declining ADA Adjustment	B-3	B-3
Prior Year Total (Sum of B-1 through B-3)	B-4	B-4
Base Rate (B-4 / A-5)	B-5	B-5
Base Entitlement (A-5 * B-5)	B-6	B-6
Base Proration Factor	B-7	B-7
Adjusted Base Entitlement (B-6 * B-7)	B-8	B-8
COLA Funding (A-5 * A-8)	B-9	C-1
Growth ADA (If A-4 > A-5, A-4 - A-5; else 0)	B-10	D-1
Growth Entitlement (A-9 * B-10)	B-11	D-2
Decline in Funded ADA (If A-4 < A-5, A-4 - A-5; else 0)	B-12	D-3
Prior Year SELPA Base Rate	B-13	NA
Declining ADA Adjustment (B-12 * B-13)	B-14	D-4
Growth or Declining ADA Adjustment (If B-11 > 0, B-11, else B-14)	B-15	D-6
Total Funding at SELPA's Rate (B-8 + B-9 + B-15)	B-16	NA
Funding at Statewide Target Rate (A-4 * A-9)	C-1	NA
Base Entitlement (A-4 * B-5)	C-2	NA
Base Proration Factor	C-3	NA
Adjusted Base Entitlement (C-2 * C-3)	C-4	NA
Base Rate Increase Amount (If C-1 > C-2, then C-1 - C-2, else 0)	C-5	NA
Base Rate Increase Proration Factor	C-6	NA
Adjusted Base Rate Increase Amount (C-5 * C-6)	C-7	NA
Total Funding at Statewide Target Rate (If C-1 > C-2, then C-4 + C-7, else C-1)	C-8	NA
Funding Entitlement (Greater of B-16 or C-8)	D-1	NA

## 2019–20 SELPA Special Education Funding Exhibit Crosswalk

LEGEND: SELPA = Special Education Local Plan Area; ERAF = Educational Revenue Augmentation; PS/RS = Program Specialists/Regionalized Services; NSS = Necessary Small SELPA; PY = Prior Year; NPS/LCI = Nonpublic Nonsectarian Schools/Licensed Children’s Institutions

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Local Special Education Property Taxes [EC 2572]	D-2	B-9
Applicable Excess ERAF	D-3	B-10
Total Deductions (D-2 + D-3)	D-4	B-11
Net Funding Entitlement (D-1 - D-4)	D-5	NA
Prior Year Statewide Average PS/RS Rate	E-1	E-1
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	E-2
NSS ADA Threshold	E-3	E-3
Qualifying NSS ADA Adjustment (If E-3 > A-4 , E-3 - A-4; else 0)	E-4	E-4
NSS PS/RS Entitlement (E-2 * E-4)	E-5	E-5
NSS PS/RS Proration Factor	E-6	E-6
NSS PS/RS Apportionment (E-5 * E-6)	E-7	E-7
PS/RS Entitlement (A-4 * E-2)	E-8	E-8
PS/RS Proration Factor	E-9	E-9
PS/RS Apportionment (E-8 * E-9)	E-10	E-10
Total PS/RS Apportionment (E-7 + E-10)	E-11	E-11
Low Incidence Disabilities PY December Pupil Count	F-1	F-1
Low Incidence Rate	F-2	F-2
Low Incidence Apportionment (F-1 * F-2)	F-3	F-3
Out-of-Home Care Apportionment	G-1	G-1
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	H-1
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	H-2
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	H-3
Prior Year Funding, NSS with Declining ADA Only	I-1	I-1
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	I-2
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3	NA
Prior Year SELPA Base Rate	I-4	NA
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	NA
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	I-3
Net Funding Entitlement (D-5)	J-1	J-4
Program Specialists/Regionalized Services (E-11)	J-2	J-5
Low Incidence (F-3)	J-3	J-6
Out-of-Home Care (G-1)	J-4	J-7
Extraordinary Cost Pool (H-3, Annual Only)	J-5	J-8
Adjustment for NSS with Declining Enrollment (I-6)	J-6	J-9
Total Apportionment (Sum of J-1 through J-6)	J-7	J-10

**2019–20 SELPA Special Education Funding - LA Court Exhibit Crosswalk**

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
		SELPA Special Education Funding Exhibit - LA Court, A-
SELPA Total ADA	A-1	1
Prior Year SELPA Total ADA	A-2	A-2
Prior Prior Year SELPA Total ADA	A-3	A-3
SELPA Funded ADA (Greater of A-1 or A-2)	A-4	A-4
Prior Year SELPA Funded ADA (Greater of A-2 or A-3)	A-5	A-5
Current Year Cost of Living Adjustment (COLA) Factor	A-6	A-6
Current Year COLA Rate (B-5 * (A-6 - 1))	A-7	A-7
Prior Year Base	B-1	B-1
Prior Year COLA	B-2	B-2
Prior Year Growth or Declining ADA Adjustment	B-3	B-3
Prior Year Total (Sum of B-1 through B-3)	B-4	B-4
Base Rate (B-4 / A-5)	B-5	B-5
Base Entitlement (A-5 * B-5)	B-6	B-6
Base Proration Factor	B-7	B-7
Adjusted Base Entitlement (B-6 * B-7)	B-8	B-8
COLA Funding (A-5 * A-7)	B-9	C-1
Growth ADA (If A-4 > A-5, A-4 - A-5; else 0)	B-10	D-1
Base Rate plus COLA Rate (A-7 + B-5)	B-11	D-2
Growth Entitlement (B-10 * B-11)	B-12	D-3
Decline in Funded ADA (If A-4 < A-5, A-4 - A-5; else 0)	B-13	D-4
Prior Year SELPA Base Rate	B-14	NA
Declining ADA Adjustment (B-13 * B-14)	B-15	D-5
Growth or Decline ADA Adjustment (If B-12 >0, B-12, else B-15)	B-16	D-7
Total Funding Entitlement (B-8 + B-9 + B-16)	B-17	NA
Local Special Education Property Taxes [EC 2572]	B-18	B-9
Applicable Excess ERAF	B-19	B-10
Total Deductions (B-18 + B-19)	B-20	B-11
Net Funding Entitlement (B-17 - B-20)	B-21	N/A
Prior Year PS/RS Rate	C-1	E-1
Current Year PS/RS Rate (C-1 * A-6)	C-2	E-2
PS/RS Entitlement (A-4 * C-2)	C-3	E-3
PS/RS Proration Factor	C-4	E-4
PS/RS Apportionment (C-3 * C-4)	C-5	E-5
Low Incidence Disabilities PY December Pupil Count	D-1	F-1
Low Incidence Rate	D-2	F-2
Low Incidence Apportionment (D-1 * D-2)	D-3	F-3
Out-of-Home Care Apportionment	E-1	G-1
NPS/LCI Extraordinary Cost Pool Apportionment	F-1	H-1
Net Funding Entitlement (B-21)	G-1	I-4
Program Specialists/Regionalized Services (C-5)	G-2	I-5

**2019–20 SELPA Special Education Funding - LA Court Exhibit Crosswalk**

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
Low Incidence (D-3)	G-3	I-6
Out-of-Home Care (E-1)	G-4	I-7
Extraordinary Cost Pool (F-1, Annual Only)	G-5	I-8
Total Apportionment (Sum of G-1 through G-5)	G-6	I-9

**2019–20 SELPA Special Education Funding - Charter SELPA Exhibit Crosswalk**

2019-20 Layout Field Description	2019-20 Line Number	2018-19 Exhibit Title, Line Number
		SELPA Special Education Funding Exhibit - Charter SELPA
SELPA Total ADA	A-1	A-1
Prior Year SELPA Total ADA	A-2	A-2
Prior Prior Year SELPA Total ADA	A-3	A-3
Prior Year Statewide Target Rate (STR)	A-4	A-4
Current Year Cost of Living Adjustment (COLA) Factor	A-5	A-5
Current Year COLA Rate (A-4 * (A-5 - 1))	A-6	A-6
Current Year STR (A-4 + A-6)	A-7	A-7
Base Apportionment (A-1 * A-7)	B-1	B-1
Base Proration Factor	B-2	B-2
Adjusted Base Apportionment (B-1 * B-2)	B-3	B-3
Local Special Education Property Taxes [EC 2572]	B-4	NA
Applicable Excess ERAF	B-5	NA
Total Deductions (B-4 + B-5)	B-6	NA
Net Funding Entitlement (B-3 - B-6)	B-7	NA
Prior Year Statewide Average PS/RS Rate	C-1	C-1
Current Year Statewide Average PS/RS Rate (C-1 * A-5)	C-2	C-2
PS/RS Entitlement (A-1 * C-2)	C-3	C-3
PS/RS Proration Factor	C-4	C-4
PS/RS Apportionment (C-3 * C-4)	C-5	C-5
Low Incidence Disabilities PY December Pupil Count	D-1	D-1
Low Incidence Rate	D-2	D-2
Low Incidence Apportionment (D-1 * D-2)	D-3	D-3
NPS/LCI Extraordinary Cost Pool Apportionment	E-1	E-1
Net Funding Entitlement (B-7)	F-1	N/A
Program Specialists/Regionalized Services (C-5)	F-2	F-2
Low Incidence (D-3)	F-3	F-3
Extraordinary Cost Pool (E-1, Annual Only)	F-4	F-4
Total Apportionment (Sum of F-1 through F-4)	F-5	F-5