

Spring 2026 Attendance Accounting Webinar

Strategies for Mitigating Loss of ADA

Presented by: School Fiscal Services Division



CALIFORNIA DEPARTMENT OF EDUCATION
Tony Thurmond, State Superintendent of Public Instruction

Acronyms

- **AB** = Assembly Bill
- **AR** = Attendance Recovery
- **ADA** = Average Daily Attendance
- **CBIS** = Course-Based Independent Study
- **CCR** = *California Code of Regulations*
- **CDE** = California Department of Education
- **COE** = County Office of Education
- **CSSP** = Comprehensive School Safety Plan
- **EC** = *Education Code*
- **ELO-P** = Expanded Learning Opportunities Program
- **FY** = Fiscal Year
- **ICP** = Instructional Continuity Plan
- **IEP** = Individualized Education Program
- **IS** = Independent Study
- **LCFF** = Local Control Funding Formula
- **LEA** = Local Educational Agency
- **PADC** = Principal Apportionment Data Collection
- **SB** = Senate Bill
- **SIS** = Student Information System
- **TK** = Transitional Kindergarten



Agenda (1)

Foundations & Fundamentals

- Attendance Accounting Basics
- Attendance Recording and Recovery
- Attendance Option Decision Guide

Independent Study: Before an Absence Occurs

- IS Option
- Attendance Decision Guide
- IS Overview
- SB 153 Changes to IS
- IS Scenarios
- IS FAQs

Saturday School

- Saturday School Option
- Attendance Decision Guide
- Saturday School Overview
- Saturday School Requirements



Agenda (2)

Attendance Recovery

- AR Option
- Attendance Option Decision Guide
- AR Overview
- AR Requirements
- Limitations
- Recordkeeping
- Receiving ADA Credit
- Audit Compliance
- AR vs. Saturday School
- Reporting ADA for Attendance Recovery & Saturday School

SS & AR Reporting

- Reporting AR ADA in the PADC Web Application

Form J-13A

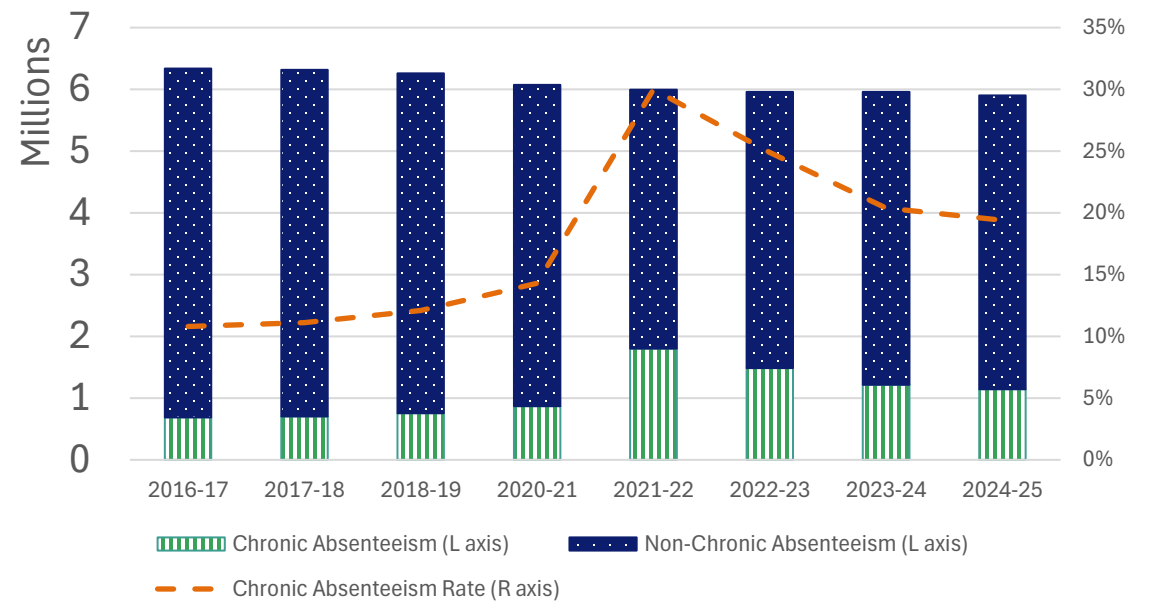
- Overview
- Who may submit a Form J-13A?
- School Closures & Material Decreases
- Submission Process in FY 2025-26
- Emergency Timeline
- CSSP
- ICP
- ICP in FY 2026-27
- Certification Form for ICP
- ICP Implementation Timeline



Chronic Absenteeism & Declining Enrollment

- Chronic absenteeism has improved since FY 2021-22 but remained approximately 5% higher in FY 2024-25, while TK-12 enrollment has steadily declined since 2004 and is projected to keep falling into the early 2040s.
- AR was established in the context of declining enrollment dating back to FY 2016-17, and elevated post-pandemic absenteeism rates.
- As enrollment declines, AR and Saturday School can help mitigate ADA loss while supporting missed instructional time.

Enrollment and Absenteeism in California Public Schools



Evolution of Independent Study

2021-22:
Expanded IS
accountability
requirements

2023-24:
No major
changes

2025-26:
No major
changes

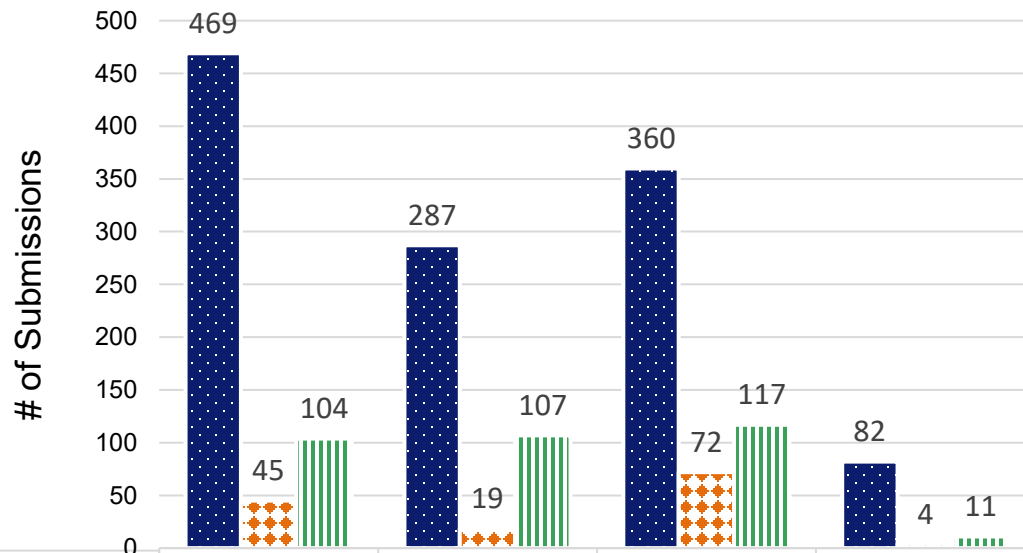
2022-23:
Shifted from
pandemic rules;
added
synchronous
instruction for
ADA

2024-25:
Added short-
term IS
flexibility;
refined ADA
calculation



Form J-13A Trends

Form J-13A: Types of Submissions



Submission Type	2022-23	2023-24	2024-25	2025-26
■ School Closure	469	287	360	82
▣ School Closure/Material Decrease	45	19	72	4
▤ Material Decrease	104	107	117	11

■ School Closure ▣ School Closure/Material Decrease ▤ Material Decrease

- Form J-13A submissions show ongoing impacts from emergency events, including both school closures and material decreases in attendance.
 - Emergency school closures due to covered events-no impact to funding
- Material Decrease claims allow LEAs to mitigate ADA loss when emergency conditions reduce attendance, even though schools remain open.



Webinar Takeaways

1. LEAs must maintain contemporaneous attendance records and only record one day of attendance per schoolday.
2. IS serves as an alternative to in-person instruction and is not a make-up attendance program.
3. After an absence is recorded, ADA may only be recovered through AR (for all LEAs) or Saturday School, when eligible (for Districts and COEs).
4. AR allows LEAs to recoup up to 10 absences per student, while Saturday School has no limit on recoverable absences, supporting both ADA and student learning.
5. During qualifying emergencies, the Form J-13A may allow LEAs to preserve funding through approved attendance and instructional time waivers.



Disclaimer

This webinar is advisory in nature. It is not intended to cover in detail every statutory requirement and exception, nor should it be relied upon as the authority for instructional time and attendance accounting.

Additionally, the information provided in this webinar is based on current laws and regulations as of May 12, 2026. Any legislative changes made after May 12, 2026 will be updated separately in future communications provided to the field.



Foundations & Fundamentals



Attendance Accounting Basics

Students generate ADA on days when they participate in either:

**In-person
Instruction**
(classroom-based)



**Independent
Study**
(specific
requirements)



***Never both
on the same
day.**



Attendance Recording and Recovery



LEAs must maintain contemporaneous attendance records by documenting each day a student is present and absent.

- An absence occurs when a student does not attend school or participate in IS.



School districts and COEs can recoup an absence for funding purposes by offering in-person Saturday School.

- Beginning this year, all LEAs can begin offering AR.



LEAs cannot use IS as a method to make up attendance once an absence has occurred and been recorded.



Attendance Recording & Recovery Options

Pre-Absence

Student is scheduled for in-person instruction but cannot attend:

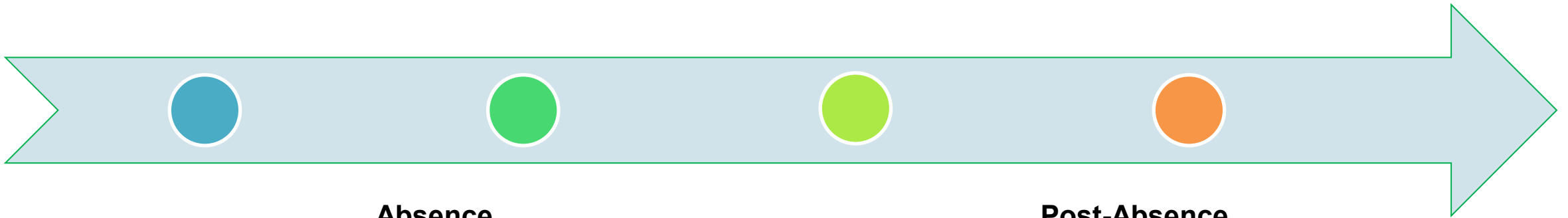
Before the absence occurs, the student agrees to participate in IS for that school day.

Post-Absence

After an absence is recorded, the LEA may recoup ADA through:

AR (*all LEAs*), or

SS (*school districts and COEs*).



Absence

The LEA records an absence when a student does not attend in-person instruction or participate in IS, per contemporaneous recordkeeping.

Post-Absence

If a qualifying emergency results in 10% or more of students recorded absent, the LEA may:

Submit a Form J-13A



Attendance Option Decision Guide

Key Question	Answer	LEA Allowable Action
Has an absence been recorded in the attendance register?	No	Offer IS as an alternative instructional program
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)?	Yes	Utilize AR (all LEAs) or offer Saturday School (Districts & COEs)
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)? Have 10 days of ADA been recovered through AR?	Yes	Offer Saturday School (Districts & COEs)
Did a qualifying emergency event result in a 10% attendance decline?	Yes	Submit Form J-13A to request attendance and instructional time credit



Independent Study: Before an Absence Occurs



Independent Study Option

Pre-Absence

Student is scheduled for in-person instruction but cannot attend:

Before the absence occurs, the student agrees to participate in IS for that school day.

Post-Absence

After an absence is recorded, the LEA may recoup ADA through:

AR (*all LEAs*), or

SS (*school districts and COEs*).

Absence

The LEA records an absence when a student does not attend in-person instruction or participate in IS, per contemporaneous recordkeeping.

Post-Absence

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Attendance Decision Guide

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Independent Study Overview (1)



An optional educational program which LEAs may, but are not required to, offer.



Must be voluntary; students must have a classroom option



Short-term IS: to maintain continuity of education (e.g., during vacation)



Long-term IS: an alternative to in-person instruction



Independent Study Overview (2)



All students in IS must be offered the annual instructional minutes and days required by grade level and setting.



All conditions of apportionment must be met to claim ADA for IS.



Compliance with statutory requirements will be checked during the annual audit.



May be offered via traditional IS or CBIS.



Traditional Independent Study

If all other apportionment significant requirements are met, ADA for traditional IS is generated based on either the time value of the student's work product, *or* the combined time value of the student's work product and their participation in synchronous instruction.

A certificated employee of the LEA must evaluate the work product of each student participating in traditional IS and determine a time value for that work product.

School districts and COEs

- Students must complete a work product that is at least the equivalent in time value to a minimum school day of attendance in a classroom setting.

Charter schools

- Students must complete a work product that equates to a full day of school that is determined by a certificated employee of the charter school.
- Charter schools are required to have a daily engagement record.



Independent Study Eligibility (1)

IS Condition of Apportionment	School district or COE	Charter schools
Students must be enrolled in a school and identified by grade level and program placement.	YES	YES
IS participation must be voluntary and all students must have a classroom option.	YES	YES
Expelled students are only eligible for IS when a return to in-person instruction is offered as well.	YES	YES
Students must be residents of the county or adjacent county.	YES	YES
Student's residency cannot be established based upon parent's place of employment.	YES	YES
Students with an IEP must have IS included in the IEP in order to participate in an IS program.	YES	YES



Independent Study Eligibility (2)

IS Condition of Apportionment	School district or COE	Charter schools
Students over 21 cannot generate IS ADA. Students that have not been continuously enrolled since their 18 th birthday can only generate IS ADA until they are 19.	YES	NO
Students between 19 and 22 may participate in IS if they have been continuously enrolled since their 18 th birthday and are making satisfactory progress towards a high school diploma.	NO	YES
IS students enrolled in an exclusive partnership program are exempt from the age eligibility requirements.	N/A	YES
Continuation and Opportunity students may participate in IS; 10% limit on ADA generated in IS (<i>EC</i> Section 51745(b)).	YES	N/A



SB 153 Changes to Independent Study

No Minimum Offering

Elimination of the 3-day minimum requirement

Length of Participation

Revised definitions of short-and long-term

Written Agreements

Updated timelines and signature requirements

ADA Computation

New rules for calculating ADA, and documenting work product

These legislative changes do not change the fact that IS cannot be used as a make-up attendance program.



No Minimum Offering

Beginning in FY 2024-25, the minimum 3-day IS requirement for school districts and COEs is no longer applicable.

School districts and COEs may offer IS for as short as one day.



Length of Participation

Type of IS	Prior to FY 2024-25	Beginning FY 2024-25
Long-term IS	15 or more cumulative days per schoolyear	16 or more cumulative days per schoolyear
Short-term IS	14 or fewer cumulative days per schoolyear	15 or fewer cumulative days per schoolyear

Tiered reengagement, synchronous instruction/live interaction, and transition to in-person instruction requirements apply to students participating in 16 or more cumulative days per schoolyear (*EC* sections 51747(d-f) and 51749.5).



Written Agreements

Short-term Independent Study

Timeline

- Signed written agreements can be collected anytime during the schoolyear
- Best Practice: Provide written agreements to parents/guardians before or at the start of the schoolyear (i.e. in back-to-school paperwork)

Requirements

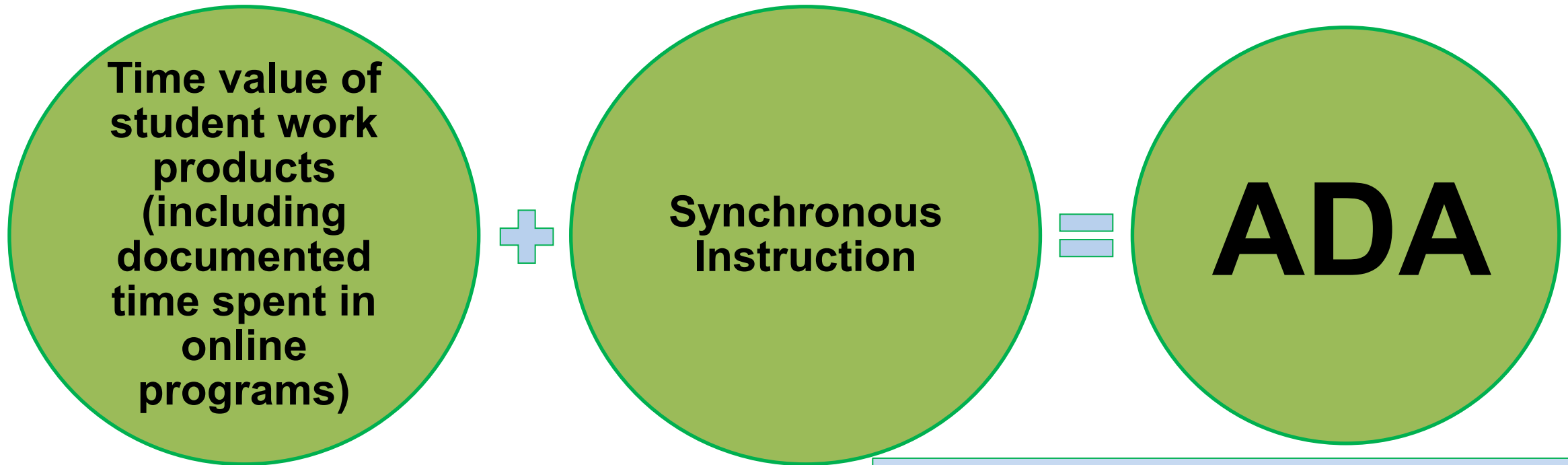
- All other IS requirements must be met from the first day of student participation, regardless of when the agreement is signed

Signatures

- Each written agreement must be signed by all applicable parties



ADA Computation: Combined Time Value



If the sum meets the minimum school day requirement, as applicable, credit one day of attendance

Note: LEAs may only claim ADA insofar as a student's participation in synchronous instruction augments the time value of student work product.



Scenario: Absence Recorded

Example: Student A attends school on Monday but becomes ill and misses in-person instruction on Tuesday.

- The LEA records Tuesday as an absence in the attendance register.
- The LEA can recover the absence for funding purposes via Saturday School (School District/COE) or an AR program (all LEAs).

Monday	Tuesday	Wednesday	Thursday	Friday
ADA (In-person)	Absence	ADA (In-person)	ADA (In-person)	ADA (In-person)



Scenario: Participated in Independent Study

Example: Student B attends school on Monday but becomes ill and misses in-person instruction on Tuesday.

- The LEA offers and provides IS to Student B on Tuesday.
- If the student agrees to participate and all other conditions of apportionment are met, the LEA records Tuesday as a day of attendance in the attendance register.

Monday	Tuesday	Wednesday	Thursday	Friday
ADA (In-person)	ADA (IS)	ADA (In-person)	ADA (In-person)	ADA (In-person)



Scenario: Academic Credit Only

Example: Student C attends school on Monday but becomes ill and misses in-person instruction on Tuesday.

- The LEA did not provide IS to Student C on Tuesday.
- Since the student did not attend in-person instruction or participate in IS, the LEA must record Tuesday as an absence in the attendance register.
- If the LEA provides IS to the student once they have returned to school, it is for the purposes of academic credit only. ADA cannot be earned as a student cannot generate more than one day of attendance in a schoolday. Please see Wednesday as an example.

Monday	Tuesday	Wednesday	Thursday	Friday
ADA (In-person)	Absent	ADA (In-person) IS (Academic credit)	ADA (In-person)	ADA (In-person)



Scenario: Clarifiers

IS Condition of Apportionment	Authority / ADA Impact
IS must be set up on the day of or prior to the absence	IS may only generate ADA on days IS instruction is provided; attendance cannot be claimed retroactively (<i>EC</i> sections 44809(b), 46000, 47612.5)
IS cannot be used retroactively	Once an absence is recorded, ADA cannot be recovered through IS (<i>EC</i> sections 44809(b), 46110, 46140)
Student must submit work prior to returning to in person instruction.	A student may only generate one day of ADA per day, which means that a student must submit their IS work before returning to the classroom
Time value of work must represent a minimum instructional day	ADA is based on documented time value of student work and instruction equating a day of instruction as determined by the certificated employee of the LEA(<i>EC</i> Section 51747.5(b))
IS written agreement must include required elements	Compliant written agreements are required for IS participation and ADA eligibility (<i>EC</i> Section 51747(g))



Independent Study FAQs (1)

Is it permissible for a short-term IS agreement to be executed after an absence has already occurred, for example when a student returns from an unplanned absence and the parent elects to convert that absence into short-term IS?

No. IS cannot be used to make up ADA. A student may generate ADA only on days the student participates in either classroom-based instruction or IS, and never retroactively (*EC* sections 44809(b), 46000, 47612.5(a)(2); Title 5, *CCR* sections 400, 401, 11703, 11966).

- IS completed after a student returns may count for academic credit but cannot generate ADA because a student cannot earn more than one day of attendance per schoolday or more than five days per week (*EC* sections 46110, 46140, 47612(d)).
- Saturday School (School Districts and COEs) (*EC* Section 37223) or AR (All LEAs) (*EC* Section 46211) may be used to make up attendance.



Independent Study FAQs (2)

Can the assignment be given after the date of the absence, as long as the assignment reflects the date of the absence?

No. IS cannot be assigned after an absence has already occurred, because IS cannot be used to make up ADA.

A student may generate ADA only on days the student participates in either classroom-based instruction or IS, and never retroactively (*EC* sections 44809(b), 46000, 47612.5(a)(2); Title 5, CCR sections 400, 401, 11703, 11966).



Independent Study FAQs (3)

Some districts have described issuing a universal IS agreement at the beginning of the school year (covering the full year) and then tracking the specific days a student participates, provided the total remains within the 15-day limit. Is this practice consistent with CDE's interpretation of the law?

Each written agreement must include all statutory requirements and may be paired with dated supplemental agreements that include all required elements (including but not limited to beginning and ending dates of participation, due dates for assignments) for each instance of IS. Each written agreement for short-term IS must be signed by all applicable parties and collected within the same school year that the IS took place.

Students may participate in short-term IS throughout the year, however, after the 15th cumulative day of participation, the requirements for tiered reengagement, a plan to return to in-person instruction, and live/synchronous instruction apply. There is also a one school year maximum for any agreement (*EC* Section 51747(g)).

This practice does not permit converting past absences into IS for ADA; the one-day-per-ADA rule and contemporaneous records rules still apply (*EC* sections 46110, 46140, 47612(d)).



Saturday School



Saturday School Option

Pre-Absence

Student is scheduled for in-person instruction but cannot attend:

Before the absence occurs, the student agrees to participate in IS for that school day.

Post-Absence

After an absence is recorded, the LEA may recoup ADA through:

AR (*all LEAs*), or

SS (*school districts and COEs*).

Absence

The LEA records an absence when a student does not attend in-person instruction or participate in IS, per contemporaneous recordkeeping.

Post-Absence

If a qualifying emergency results in 10% or more of students recorded absent, the LEA may:

Submit a Form J-13A



Attendance Option Decision Guide

Key Question	Answer	LEA Allowable Action
Has an absence been recorded in the attendance register?	No	Offer IS as an alternative instructional program
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)?	Yes	Utilize AR (all LEAs) or offer Saturday School (Districts & COEs)
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)? Have 10 days of ADA been recovered through AR?	Yes	Offer Saturday School (Districts & COEs)
Did a qualifying emergency event result in a 10% attendance decline?	Yes	Submit Form J-13A to request attendance and instructional time credit



Saturday School Overview



Option available to School Districts and COEs



Truant students may be required to attend



Makes up a past absence for ADA



Minimum day offered on a weekend day



Saturday School Requirements

Requirements

- Immediate supervision and control of certificated employee of school district or COE
- Minimum day requirements apply
- Courses must be ones offered during the week

Limitations

- ADA recovery may not exceed five days per week
- Absence must be recovered in same FY
- Does not count toward regular instructional time
- Does not affect attendance for compulsory education
- Must be on a Saturday or Sunday

Timeframe

- Must take place on a Saturday or Sunday
- Can make up for days missed up to the start of the year, provided the student did not have a break in enrollment



Saturday School and Independent Study

Saturday School is a post-absence option for school districts and COEs.

- Unlike AR, Saturday School is not restricted by nonclassroom-based program status.

When an IS non-attendance day results in a recorded absence:

- Saturday School may be used to mitigate ADA loss.
- This remains true regardless of whether the student is in short-term or long-term IS.

IS cannot be used retroactively, and the original absence must remain in the attendance register.



Attendance Recovery



Attendance Recovery Option

Pre-Absence

Student is scheduled for in-person instruction but cannot attend:

Before the absence occurs, the student agrees to participate in IS for that school day.

Post-Absence

After an absence is recorded, the LEA may recoup ADA through:

AR (*all LEAs*), or

SS (*school districts and COEs*).

Absence

The LEA records an absence when a student does not attend in-person instruction or participate in IS, per contemporaneous recordkeeping.

Post-Absence

If a qualifying emergency results in 10% or more of students recorded absent, the LEA may:

Submit a Form J-13A



Attendance Option Decision Guide

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Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)? Have 10 days of ADA been recovered through AR?	Yes	Offer Saturday School (Districts & COEs)
Did a qualifying emergency event result in a 10% attendance decline?	Yes	Submit Form J-13A to request attendance and instructional time credit



Attendance Recovery Overview

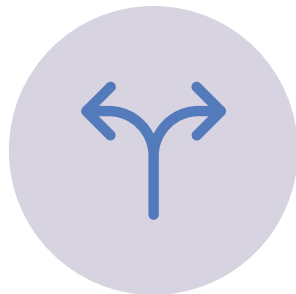


Optional to offer for:

- School Districts
- COEs
- Charter Schools



Students participate voluntarily



Make-up attendance may be applied to a future absence



Minimum day requirement may be met in hourly increments



Attendance Recovery Requirements

Requirements

- Immediate supervision and control of certificated LEA employee
- Substantially equivalent instruction
- Student : teacher ratios
- Minimum daily minute requirements apply to all LEAs
- Subject to annual audit

Limitations

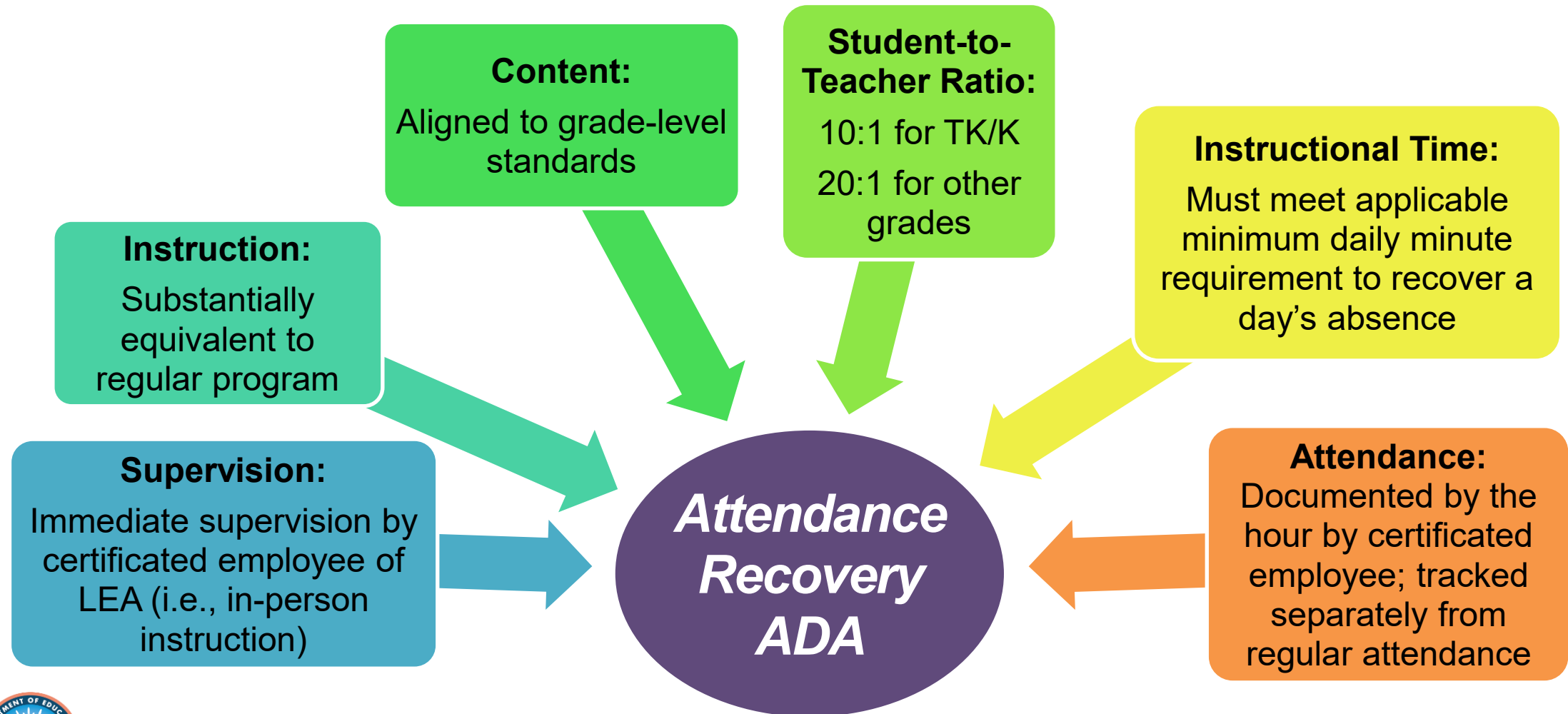
- ADA recovery capped at the fewer of:
 - 10 days per student, or
 - student's total absences
- Absence must be recovered in same FY
- Does not count toward regular instructional time
- AR does not affect attendance for compulsory education

Timeframe

- Can operate before or after school, on weekends, or intersessional days
- Participation time may accrue in increments of one hour
- AR participation can occur before absence accrues



Conditions of Apportionment



Supervision Requirements

- AR programs must maintain student-to-certificated employee ratios:
 - 10:1 for TK and Kindergarten
 - 20:1 for grades 1-12
- Students in AR must be under the immediate supervision and control of a certificated employee of the LEA.
 - Third-party vendors may not supervise AR.
- Employees who are qualified to teach in a TK/K-12 classroom during the regular school day will meet the supervision requirements for AR.



Instructional Requirements

- Students in AR engage in educational activities that:
 - Are substantially equivalent to regular instruction
 - Align content to grade-level standards
 - May include one-on-one or small group tutoring
- Students with IEPs may participate if consistent with the goals in their IEP.
 - When an individual's plan specifies an alternate minimum school day length, those minutes are the applicable minute requirement for AR for the individual (*EC Section 46211(e)(1)*).



Attendance Recovery Minimum Day

By Grade Span*

TK/K: 180 minutes

1-3: 230 minutes

4-8: 240 minutes

9-12: 240 minutes

By School Setting

Continuation High and
Opportunity: 180 minutes

County Community and
Juvenile Court: 240 minutes

Community Day: 360
minutes

On Individual Basis

For students with
exceptional needs, an
alternative minimum
day may be
established by their
IEP

** Minimum days under EC sections 46112, 46113, 46117 and 46141 apply to all LEAs, including charter schools, for the purpose of AR programs.*



Limitations

- Students may only be credited up to the lesser of:
 - 10 days of attendance, or
 - the number of their absences in that school year.
- Absences due to conditions that legally exclude a student from school (e.g. suspensions, lack of immunization records) cannot be made up through either AR or Saturday School.
- Limit of one AR ADA per calendar day of AR participation.
- AR sessions are not included in instructional time for the purpose of meeting annual day and annual minute requirements.
- A day of participation in AR does not delete an absence in the LEA's SIS.



Attendance Recovery and Independent Study

IS is considered a nonclassroom-based program for AR purposes only when a student is continually enrolled for more than 15 schooldays (16+ days).

Students continually enrolled in IS for 15 or fewer days are not in a nonclassroom-based program for AR purposes.

During short-term IS (≤ 15 continual days):

- Students may participate in AR, and
- LEAs may credit AR attendance to IS non-attendance days.

Once a student reaches 16 or more consecutive days of IS, statute prohibits:

- Participation in AR, and
- Generating ADA through AR for IS non-attendance days.

If the student returns to in-person instruction, AR may resume, but not for absences within the 16+ consecutive IS period.



Recordkeeping Requirements

- AR attendance must be tracked and reported separately from regular school day attendance.
- A student may meet the minimum day requirement in one-hour increments over multiple days.
 - Attendance credited in whole days only once the applicable requirement is met.
 - Fractions of an hour are not pro-rated and do not carry forward.
- Attendance records are used to substantiate hours of AR participation for the purpose of the annual audit.
 - Refer to steps HZ.1.c through HZ.1.h. in the 2025-26 Audit Guide for procedure details.
- LEAs should consult with their independent auditor and SIS vendor to ensure appropriate recordkeeping for ADA compliance.



Receiving Average Daily Attendance Credit

Absence



Student misses day of required attendance

Participation



- Recorded by certificated employee of LEA
- May be logged by the day or hour
- LEA tracks cumulative time

Minimum Day



- Determined based on:
- School setting
- Student's grade span
- Or as defined by student's IEP

ADA Credit



- ADA earned this way must be tracked separately
- Credited in full days to the month of the absence
- Original absence code is not changed



Audit Compliance

EC Section 46211(d)

- Student cap on recovered ADA
- ADA applied to a day of absence
- Separate tracking and reporting (to PADDC and CALPADS)

EC Section 46211(e)

- Minimum day requirements, including minimum day for students with an IEP
- Documentation of participation hours and maintenance of attendance records

An LEA's Annual Audit process will verify compliance with:

EC Section 46211(f)

- Supervision by certificated employee
- Substantially equivalent instruction
- Standards-aligned instructional content
- Student-teacher ratios

EC Section 46211(g)

- Exclusion of nonclassroom-based students
- Exclusion of long-term independent study students



Attendance Recovery vs. Saturday School (1)

Program Information	Attendance Recovery	Saturday School
Education Code	Sections 46210 and 46211	Section 37223
Eligible LEAs	<ul style="list-style-type: none"> • School district • COE • Charter school 	<ul style="list-style-type: none"> • School district • COE
Mandate	Not compulsory, nonpunitive	One day per weekend can be mandatory for a truant student
Parent/Guardian Permission	Not required	Required for minors, except when mandatory for truant
Scheduling	<ul style="list-style-type: none"> • Weekends • Before/after school • Intersessional days 	<ul style="list-style-type: none"> • Weekends
Supervision	Certificated employee of LEA	Certificated employee of district or COE



Attendance Recovery vs. Saturday School (2)

Program Information	Attendance Recovery	Saturday School
Curriculum	Substantially equivalent to regular instruction, with content aligned to grade-level standards.	Any class offered on a weekend day must be a class offered during the regular school week.
Instructional time	Participation must sum to applicable minimum daily minutes to generate ADA	Participation must meet applicable minimum daily minutes to generate ADA
Effect on ADA	Up to 10 of student's absences in the school year can be recovered	Credit for past absences must not exceed 5 days of ADA per week; no limit on total ADA recovered
Absenteeism reporting effect	Recovered days contribute to an alternate chronic absenteeism rate	Does not affect the LEA's chronic absenteeism rate
Meals	Must be provided to students in need	Must be provided to students in need



Reporting ADA for Saturday School & Attendance Recovery

Reporting Similarities

- Can only claim ADA for absences in the register in the reporting period
- Make-up attendance can be claimed at P-1, P-2, and AN by including it in regular ADA totals
- P-2 absences that are made up after P-2 reporting can be claimed by revising P-2 ADA during AN reporting.

Differences - Reporting AR ADA

- Reporting: On a separate informational AR line in PADC
- 1 day recovered per 1 day absent up to 10 total days per schoolyear.
- Days of attendance can be generated before the start of school, after the start of school, or during intersession in the same schoolyear.

Differences - Reporting Saturday School ADA

- ADA is credited to the week the absence occurred, not the Saturday School date.
- Saturday School cannot be held during intersession or summer for ADA recovery.



Reporting Attendance Recovery ADA in the PADDC Web Application

- AR attendance is included in regular ADA totals when reported in the PADDC Web Application.
- AR ADA will also be reported separately from all other ADA on an informational line.
- LEAs were able to begin claiming attendance through AR starting with the First Principal Apportionment (P-1) reporting period.
 - P-2 includes all full attendance months completed on or before April 15.
 - Annual attendance count for all full school months during the period from July 1 through June 30.



Form J-13A



Form J-13A Option

Pre-Absence

Student is scheduled for in-person instruction but cannot attend:

Before the absence occurs, the student agrees to participate in IS for that school day.

Post-Absence

After an absence is recorded, the LEA may recoup ADA through:

AR (*all LEAs*), or

SS (*school districts and COEs*).

Absence

The LEA records an absence when a student does not attend in-person instruction or participate in IS, per contemporaneous recordkeeping.

Post-Absence

If a qualifying emergency results in 10% or more of students recorded absent, the LEA may:

Submit a Form J-13A.



Attendance Option Decision Guide

Key Question	Answer	LEA Allowable Action
Has an absence been recorded in the attendance register?	No	Offer IS as an alternative instructional program
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)?	Yes	Utilize AR (all LEAs) or offer Saturday School (Districts & COEs)
Has an absence been recorded in the attendance register (per contemporaneous recordkeeping)? Have 10 days of ADA been recovered through AR?	Yes	Offer Saturday School (Districts & COEs)
Did a qualifying emergency event result in a 10% attendance decline?	Yes	Submit Form J-13A to request attendance and instructional time credit



Form J-13A, Request for Allowance of Attendance Due to Emergency Conditions

- Used to obtain approval of attendance and instructional time credit:
 - Emergency school closures
 - School is open but attendance declines because of an emergency
 - Lost or destroyed attendance records
- Emergency school closures-no loss in funding.
 - ADA is still calculated as
 - Days Attended/Days Taught
 - An approved Form J-13A provides LEAs with a waiver of instructional time requirements
- CDE Approval:
 - School Closure - prevents application of instructional time fiscal penalties during annual audit
 - Material Decrease - School open but ADA Declines – allows LEA to recoup funding by adjusting ADA

Approvable Events	Non-approvable Events
<ul style="list-style-type: none"> • Act of Nature (wildfire, floods, etc.) • Inclement weather • Pandemics • Threats of violence • Power loss • Etc. 	<ul style="list-style-type: none"> • LEA Employee Strikes • Student Protests



Who may submit a Form J-13A?

Qualifying Submissions

LEAs that report Principal Apportionment ADA for the purpose of calculating a K–12 LCFF entitlement

Non-Qualifying Submissions

- Adult education programs
- Regional occupational centers and programs
- After school programs
- Early education
- School Closures at a Non-public school (NPS)*



Request for Allowance of Attendance Due to Emergency Conditions Form J-13A –Funding

School Closure Occurs

- Emergency event prevents instructional days
- No immediate loss
 - ADA generally unaffected in the current fiscal year
- Monitoring & reporting
- School districts: annual audit
- Charter schools: year-end CDE reporting
- Possible adjustment
 - Occurs only if Form J-13A is not approved
 - Earliest impact: following fiscal year
- Fixed divisor programs
 - May experience temporary funding loss
 - Funding restored if Form J-13A is approved

Material Decrease - School is open

- Emergency causes attendance decline
- Funding impact not immediate
 - Most districts funded on prior-year or averaged ADA
- Principal Apportionment timing
- Depends on timing of emergency
 - Depends on PA recalculation cycle
- Future adjustment possible
- Loss restored through later PA recertifications
 - Only after J-13A approval
- Reporting requirement
 - Actual attendance reported until approval letter
 - Revised ADA submitted after approval



Form J-13A Submission Process FY 2025-26

LEA Prepares Submittal

- Complete all applicable sections of the Form J-13A
- LEA's IS Plan
- IS Certification Form
- Supporting documentation to substantiate the request
- School calendar
- SOE if applicable

Affidavit

- Signed with digital or scanned "wet" signatures by LEA governing board majority
- LEA submits to oversight agency
- Oversight agency signs with digital or scanned "wet" signatures
- COE submits to CDE

COE Submits to CDE

- Submit completed Form J-13A with all required documentation to SFSD by email at J13ASubmittals@cde.ca.gov or mail to address on Form

All Form J-13A requests should be sent to the CDE from the applicable COE. The ability to submit a request through email has not changed this part of the process.



Form J-13A Submittals in FY 2025-26

- Submission of a Certification Form for Independent Study is still required to certify that the Independent Study Plan submitted with the Form J-13A includes the requirements listed on the Certification Form.
- Approval of a Form J-13A waiver is not conditioned upon implementation of the Independent Study Plan.

LEAs must continue to submit a certified plan for which IS will be offered to students with all Form J-13A requests.

The Independent Study Plan ensures LEAs have a method to provide continuity of academic instruction.

Offering IS mitigates the negative impact of lost learning time and supports mental health.



Emergency Timeline FY 2025-26

Preparation in the event of an emergency:

- LEA has board policies in place
- LEA adopts IS Plan
- LEA includes IS Plan in back-to-school paperwork to be signed ahead of an emergency

When submitting a Form J-13A:

- Submit by email to J13ASubmittals@cde.ca.gov
- Submissions by mail also accepted
- Utilize Form J-13A resources for questions that may arise regarding the submission

When an emergency occurs:

- Prioritize the health and safety of all students, staff, and families
- CDE recommends that an LEA utilizes all available built-in days
- Understand there is no deadline for submitting a Form J-13A

Planning for future emergencies:

- Assess closure history and plan for any built-in days that should be added to future school calendars
- Assess current board policies

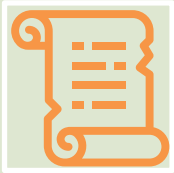


Comprehensive School Safety Plan

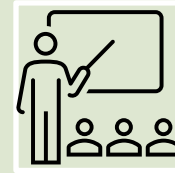
- Every TK - 12 public school is required to develop and maintain a CSSP designed to address campus risks, prepare for emergencies, and create a safe, secure learning environment for students and school personnel (*EC* sections 32281(a) and 47605(c)(5)(F)).
 - School Districts with fewer than 2,501 units of ADA may have one CSSP for all schools within the district.
- Each school is required to update and adopt its CSSP by March 1 annually.
 - CSSPs are approved by the School District or COE.
- Statute does not specify a date by which the CSSP must be approved by the School District; however, the School District or COE must annually notify the CDE by October 15 of any school(s) that have not complied with requirements.
- Information on CSSPs can be found at <https://www.cde.ca.gov/ls/ss/vp/cssp.asp>



Instructional Continuity Plan



SB 153 mandated LEAs add ICPs to CSSP to use during emergency-related events



ICP ensures student and family engagement and continuity of academic instruction



CDE posted guidance on ICPs



LEAs were required to include an ICP in CSSP by July 1, 2025



Instructional Continuity Plan & Form J-13A Starting in 2026-27

Form J-13A submittals for events occurring in FY 2026-27 and beyond will require LEAs to certify that they have a CSSP which includes an ICP meeting the following requirements:

Within 5 calendar days:

Procedures to provide two-way communication with families and students

10 instructional days:

A plan to provide in-person or remote instruction (or enrollment in another LEA)

If the LEA did not meet these requirements, it must describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide.

The ICP certification process will replace the Independent Study Plan certification process for events occurring on or after July 1, 2026.



Certification Form for Instructional Continuity Plan and Implementation

CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL FISCAL SERVICES DIVISION
February 2025

Certification Form for Instructional Continuity Plan and Implementation

Local Educational Agency:	CDS Code:
Fiscal Year:	County:

This form shall accompany Form J-13A submittals beginning with fiscal year 2026-27.

Section 1: Instructional Continuity Plan Certification

Pursuant to *Education Code (EC)* Section 46393, for Form J-13A submissions due to school closures and/or material decreases in attendance occurring after June 30, 2026, a school district, county office of education, or charter school that provides a Form J-13A affidavit to the Superintendent, pursuant to *EC* Section 41422 (school closure) or *EC* Section 46392 (material decrease,) shall certify to all of the following requirements:

The local educational agency (LEA) has a local governing board- or body- adopted Comprehensive School Safety Plan in accordance with *EC* Section 32282 that includes an instructional continuity plan complying with the following requirements:

- **Student Engagement Procedures:** Establishes two-way communication with students and families as soon as possible, but within 5 calendar days of the emergency, identifying and providing support for students' social-emotional, mental health, and academic needs (*EC* Section 32282(a)(3)(A)(i)).
- **Instructional Plan:** Provides for in-person or remote instruction pursuant to *EC* sections 51747 (traditional independent study) and 51749.5 (course-based independent study), as soon as practicable, but no later than 10 instructional days following the emergency (*EC* Section 32282(a)(3)(A)(ii)).
- **Optional Reassignment:** May include temporary reassignment to another LEA as defined in *EC* Section 32282(a)(3)(C)(i).

Certify by placing a checkmark in the box next to the statement below:

- I hereby certify that the instructional continuity plan referred to in this Form J-13A submission meets the requirements described above and is true and correct to the best of my knowledge and belief.

CALIFORNIA DEPARTMENT OF EDUCATION
SCHOOL FISCAL SERVICES DIVISION
February 2025

attendance, certify by placing a checkmark next to one (1) of the applicable statements below:

- The LEA has implemented its instructional continuity plan and offered student engagement and instruction consistent with the plan (*EC* section 46393(e)(1)(B)(i)).
- Due to extenuating circumstances, the LEA did not provide student engagement and instruction consistent with its instructional continuity plan.

Describe the circumstances that prevented the LEA from providing student engagement and instruction and explain what student engagement, services, and instruction were provided to support students during or immediately after the period of closure or material decrease in attendance (*EC* Section 46393(e)(1)(B)(ii)).

If certifying pursuant to this clause, include the description in the box below:

If a state or local public health or public safety order required school closure or caused a material decrease in attendance, it shall accompany each Form J-13A submitted to the California Department of Education.

By signing below, I certify that the information provided in this form, including the status of the instructional continuity plan and its implementation for the event described in the accompanying Form J-13A, is true and correct to the best of my knowledge and belief.

Signature of School District Superintendent, Charter School Administrator, or County Superintendent (or designee):

Name:	Title:
Signature:	Date:



Instructional Continuity Plan Implementation Timeline

March 1, 2025:
CDE posted
guidance
concerning ICP
best practices.

FY 2025-26 :
Verification of ICP
compliance is part
of the annual audit.

July 1, 2025: LEAs
must include ICP in
CSSP.

FY 2026-27: A
locally-adopted
CSSP must include
an ICP to obtain
approval of a Form
J-13A waiver.



Resources



Updated Web Pages

Instructional Time & Attendance Accounting: <https://www.cde.ca.gov/fg/it/index.asp>

AR Frequently Asked Questions: <https://www.cde.ca.gov/fg/it/aarecovery.asp>

Form J-13A: <https://www.cde.ca.gov/fg/it/j13a.asp>

IS Frequently Asked Questions: <https://www.cde.ca.gov/fg/it/instructionaltimedefaq.asp>

ICP Guidance: <https://www.cde.ca.gov/re/di/or/icpguidance.asp>



Quick Reference Guide

- CDE will soon be publishing this update to the Form J-13A Quick Reference Guide.
- LEAs will be able to find reference guide in the Resources section at the end of this presentation under Form J-13A.
- This guide is applicable to all emergencies occurring on or after to July 1, 2026.



Reference Guide
FORM J-13A for School Closures

What is a Form J-13A?
The Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) is used to obtain approval of attendance and instructional time credit in the event of an emergency when one or more schools were closed, when schools were kept open but experienced a material decrease in attendance, or when attendance records have been lost or destroyed.

What does a Form J-13A approval do?
The California Department of Education's (CDE) approval of the Form J-13A, combined with other attendance records, serves to document the local educational agency's (LEA's) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty.

Should we close during an emergency?

- It is a local decision whether a school should close due to an emergency. The LEA should consult with local government agencies to help make this determination.
- CDE reminds LEAs to be mindful of lost instructional time while balancing the health and safety of students and staff.
- Independent Study cannot be used to generate attendance for apportionment during an emergency school closure. However, LEAs must offer independent study consistent with their Instructional Continuity Plan (ICP) (*Education Code (EC) sections 32282(a)(3) & EC 46393*). Any independent study provided during an emergency must meet the requirements in statute (*EC sections 51747 and 51749.5*).

Resources

Form J-13A submission documents:
<https://www.cde.ca.gov/fq/aa/pa/j13aforms.asp>
Form J-13A Frequently Asked Questions:
<https://www.cde.ca.gov/fq/aa/pa/instructionaltimfaq.asp>
Instructional Continuity Plan Guidance:
<https://www.cde.ca.gov/re/di/or/icpguidance.asp>
Form J-13A Submittal Inbox:
j13ASubmittals@cde.ca.gov

SUBMISSION REQUIREMENTS

How to complete the form:

- If possible, utilize all available built-in days or add instructional time to the school calendar.
- There is no timeline for a Form J-13A submission.
- Ensure all applicable pages of the Form J-13A are completed.
- Attach all necessary supporting documentation, a school calendar & signed Certification Form for Instructional Continuity Plan & Implementation.
- The Form J-13A affidavit must be signed by all applicable parties.
- Send the Form J-13A to the LEA's county office of education (COE), who will sign the affidavit.
- The COE will email the Form J-13A package to j13ASubmittals@cde.ca.gov or send by mail to CDE.

Instructional Continuity Plan:

- For covered events occurring after June 30, 2026, LEAs must have a locally adopted Comprehensive School Safety Plan.
- The plan must include two-way communication within 5 days, instruction within 10 instructional days, and optional reassignment (*EC sections 32282, 41422, 46392, 51747, 51749.5*).
- LEAs must submit the Certification Form for Instructional Continuity Plan & Implementation with their submission to show the plan was implemented or explain why implementation was not possible.

Questions:

- Email questions regarding the Form J-13A to AttendanceAccounting@cde.ca.gov.
- Email questions to the Emergency Services Team EmergencyServices@cde.ca.gov.

School Fiscal Services Division
916-324-4541

July 2026



EC References Specific to Make-up Attendance

- *EC* Section 37223: Saturday School
- *EC* Section 46210: Legislative intent and Use of ELO-P funds to support AR
- *EC* Section 46211: AR programs and conditions of apportionment. Highlights:
 - Minimum days under *EC* sections 46112, 46113, 46117 and 46141 apply to all LEAs
 - Full-time Independent Study students are not eligible to participate in an AR program
 - AR programs are audited beginning in FY 2025-26
- *EC* Section 41601: AR days on noninstructional days are not included in divisor in the computation of ADA.
- *EC* Section 60901: CDE will report on an alternative chronic absenteeism rate that includes AR days once data has been collected through CALPADS.



EC References Specific to Independent Study

- IS ADA – *EC* sections 46300 - 46300.7
- Charter school IS:
 - *EC* Section 47612.5
 - *CCR*, Title 5, sections 11960, 11963 - 11963.7
- IS program requirements and restrictions on apportionment – *EC* sections 51744 – 51749.3
- CBIS program and requirements – *EC* sections 51749.5 - 51749.6
- General IS provisions, standards and charter school specific provisions – *CCR*, Title 5, sections 11700 – 11705



Contact Information



- For questions related to ADA, Independent Study, and Make-up Attendance please contact: ATTENDANCEACCOUNTING@cde.ca.gov
- If you wish to be added to the PASE Listserv, please follow the instructions provided on the CDE web page located at: <https://www.cde.ca.gov/fg/aa/pa/?tabsection=5#listserv>



Thank you!

