FISCAL YEAR 2017–18

PRINCIPAL APPORTIONMENT

TAX SOFTWARE

VERSION 17.00

DATA REPORTING INSTRUCTION MANUAL (Tax Software Supplement)

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California Department of Education

School Fiscal Services Division

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Introduction

This Data Reporting Instruction Manual (Tax Software Supplement) is intended to help users complete the data entry screens in the Principal Apportionment Tax Software, which is released prior to the full Principal Apportionment Data Collection (PADC) Software. The data entry screens for reporting taxes and information contained in this supplement will also be included in the Data Reporting Instructional Manual that will be released with the PADC Software.

For additional information on how to navigate the Tax Software, please refer to the Principal Apportionment Tax Software User Guide at http://www.cde.ca.gov/fg/sf/tc/documents/taxuserguide1718.pdf.

Printing Reports and Certifications

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

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

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

The Print Preview screen contains the following functions:

Button/Function	Description
Printer button	Sends the report to the printer.
Export to HTML or text button	Exports the report into an HTML or text file. Do ***not*** use this button for exporting the data that is sent to the California Department of Education.
Zoom 100% Zoom drop-down list	Sets the magnification level from the drop-down list.
Navigate to the first page button	Moves to the first page in the report.
Navigate to the previous page button	Moves to the previous page in the report.
Navigate to the next page button	Moves to the next page in the report.
Navigate to the last page button	Moves to the last page in the report.

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

Printing from the Main Menu

Before you print from the Main Menu, you must select the local education agency (LEA) and the entry screen(s) to be printed. The following types of reports can be printed: Entry Screen Reports, Certification Reports, and Summary Reports.

After you print the reports the Status window displays the results from printing the report.

Printing Reports and Certifications

The Status window displays the success or failure of the printing process. You can save the status report by clicking the **Save** button, or print the status report by clicking the **Print** button. Close the Status screen without printing or saving by clicking the **Close** button.

Printing Blank Reports

Due to changes to the software, this feature is not available for the 2017–18 Fiscal Year.

Printing Certifications

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

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

NOTE: After you export your file, you must print your certification and get the proper signatures. Keep the original signed certification on file at the county office of education (COE).

The Status window displays the success or failure of the printing process. You can save the status report by clicking the **Save** button, or print the status report by clicking the **Print** button. Close the Status screen without printing or saving by clicking the **Close** button.

Selecting LEAs and Programs for Printing

To print the Reports and Certifications from the **Main Menu**:

1. Click the far left column of any LEA to activate the Entry Screens grid.
2. Click the **Selected** column cell of the LEA in the Entry Screens grid to change the cell to "Yes".
3. Click the **Selected** column cell of the program in the Entry Screens grid to change the cell to “Yes”.
4. Select **Print** from the **File** menu and then select the desired Report or Certification.
5. The report is sent directly to the printer and the Status window displays.

Changing Periods

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

There are three tax reporting periods for each fiscal year in the software, the P-1, P-2, and one reporting period for corrections, Annual. The default reporting period is P-1 when you logon to the software for the first time. After the first time you logon, each time you re-open the program, it will open to the last reporting period used.

Changing Reporting Periods

When reporting data for the current fiscal year, select a period by selecting **P-1**, **P-2**, or **Annual** from the **Period** menu. When correcting data for a prior period, select **Corrected** from the **Period** menu, then select **Annual** from the sub-menu. A checkmark displays next to the selected period in the **Period** menu or **Corrected** sub-menu.

NOTE: You must use the software from the appropriate fiscal year to make any prior year corrections. For example, to make corrections to 2016–17 data, you would use the 2016–17 software even after the 2016–17 fiscal year.

Saving Data in P-2 and Annual Reporting Periods

Any data that is changed and saved replaces previously saved data for that period. If you change and save Annual corrected period data, the data changes OVERWRITE the previously saved Annual period data. Conversely, if you change and save Annual data in the “standard” reporting period (meaning from the **Period** menu, not from the **Period** menu’s **Corrected** sub-menu), the saved changes will OVERWRITE any existing Annual corrected period data.

Taxes

Data Entry Instructions

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

Key Tax Filing Dates, EC Section 41760.2

Period to Report	2017–18 Reporting Deadlines
First Period Taxes Report	Send to CDE no later than **November 15**
Second Period Taxes Report	Send to CDE no later than **April 16**
Annual Taxes Report	Send to CDE no later than **August 15**

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

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

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

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

To add a new record:

1. Click **Add New**. The Add New Record dialog box displays.

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

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

3. Click **Add Record**.

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

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

Taxes

General Instructions

Taxes are reported pursuant to Part 0.5, Chapter 3.5, Article 7, Section 75.70, et seq., and Chapter 6, Articles 1–6, Section 95, et seq., of the *Revenue and Taxation Code* (*RTC*), and Part 24, Chapter 7, Article 2, sections 2575(c) and 42238.03(c) of the *Education Code* (*EC*). Taxes are reported on a cash rather than accrual basis. Please report whole dollars only.

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

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

Line Number	Field Description	Instructions	SACS Resource and Revenue Object Codes
A-1	Secured	Amount of secured taxes (including old area wide taxes to school districts).	0000 - 8041
A-2	Unsecured	Amount of unsecured taxes (including old area wide taxes to school districts).	0000 - 8042
A-3	HOX Subventions	Amount of the state subventions to be received for purposes of homeowner's exemptions.	0000 - 8021
A-4	Misc. Taxes/Other Appropriate Local Revenues or Subventions	Amount of Miscellaneous Taxes/Other Appropriate Revenues or Local Revenues Subventions. A partial list of Miscellaneous Taxes and Subventions to be reported in A-4 is as follows: ▪ Business or Professional Records Assessed Valuation Reduction ▪ Church Parking Lot Exemption ▪ Veteran's Property Tax Exemption ▪ Tax Deeded Land for Highway Rental ▪ Housing Authority	0000 - 8029
A-5	Distribution of Timber Yield Taxes	Amount of Timber Yield Tax.	0000 - 8022
A-6	Distribution of Prior Year Taxes	Amount of prior fiscal year penalties, interest, delinquent property taxes, and property tax redemption monies collected and disbursed in the current year.	0000 - 8043

Taxes

Line Number	Field Description	Instructions	SACS Resource and Revenue Object Codes
A-7	Release of Prior Year Tax Impounds [*EC* 14240]	Amount of prior fiscal year tax impounds released and disbursed in the current year as pursuant to *EC* Section 14240.	0000 - 8043
A-8	Supplemental Taxes from Increased Assessment [*RTC* sections 75.70-75.72]	Amount of supplemental taxes generated by increased assessments per *RTC* sections 75.70-75.72. Current and prior year Supplemental Taxes are reported in the fiscal year these taxes are collected. Supplemental taxes cannot be distributed to basic aid school districts [*RTC* Section 75.70(2)]. Per *RTC* Section 75.70(e), the State Superintendent of Public Instruction (SSPI) annually notifies county auditors of the Advance Apportionment ADA used to allocate supplemental taxes, and as required, the ADA for excess tax districts is set to zero. This field will be blocked for these school districts. The Advance Apportionment ADA list is available by accessing the Principal Apportionment page on the CDE Web page at http://www.cde.ca.gov/fg/aa/pa, selecting the appropriate fiscal year, and is located below the section labeled "Other Fiscal Information". Also, supplemental taxes cannot be allocated to school districts that are not members of the county's public school system [*RTC* Section 75.70(d)(1)].	0000 - 8044
A-9	Educational Revenue Augmentation Fund	Based on the information provided by the county superintendent of schools and school districts, enter the amount of the Educational Revenue Augmentation Fund (ERAF) disbursed to the county's school districts and county office of education.	0000 - 8045
A-10	Prior Year Restricted Monies [*EC* 2558(e)]	This field has been disabled since prior year restricted funds will no longer be considered property tax revenue available for offset in the current year by county offices of education. For additional information refer to *EC* Section 2575(e).	N/A
A-11	Total	After clicking **Save**, displays the calculated totals of the taxes reported in Section A, lines A-1 through A-10.	N/A
A-12	Community Redevelopment Funds	Amount for community redevelopment funds that meet the requirements of *EC* sections 2575(c)(3) (applicable to county taxes) or 42238.03(c)(6) (applicable to school district taxes).	0000 - 8047

Taxes

Line Number	Field Description	Instructions	SACS Resource and Revenue Object Codes
A-13	Redevelopment Property Tax Trust Fund Residual Distributions [*HSC* sections 34183(a)(4), 34183.5(b)(2)(A), and 34188	Amount of remittances of excess revenues allocated from the Redevelopment Property Tax Trust Fund that are distributed pursuant to *Health and Safety Code* (*HSC*) sections 34183(a)(4) and 34188. Also includes amount remitted pursuant to *HSC* Section 34183.5(b)(2)(A) in the current year.	0000 - 8047
A-14	Redevelopment Agency Asset Liquidation [*HSC* sections 34177 and 34179.6]	Amount of remittances from unencumbered balances [*HSC* Section 34177(d)] and proceeds for asset sales and other related funds due to the wind down of Redevelopment Agency affairs [*HSC* Section 34177(e)]. Includes additional amounts remitted pursuant to a determination by the Department of Finance [*HSC* Section 34179.6(f)].	0000 - 8047
A-15	College Districts ERAF	This entry field is only available for county offices of education. Amount of ERAF disbursed to the California Community Colleges.	N/A
A-16	Excess ERAF	This entry field is only available for county offices of education. Amount of excess funds within each county collected through property taxes that are shifted from cities, the county, and the special districts prior to their distribution to school agencies. This entry field is only available for county offices of education.	The amount used to fund special education should be recorded in 0000 - 8045.

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

Note regarding Miscellaneous Funds: The Miscellaneous Funds screen is not available in the Principal Apportionment Tax Software. To report Miscellaneous Funds, please use the Principal Apportionment Data Collection Software. All agencies are required to submit a file for Miscellaneous Funds, even if the amount is zero.

Cross-County Taxes

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

Taxes

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

Prior Year Tax Adjustments

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

Copying Tax Data from One Period to Another

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

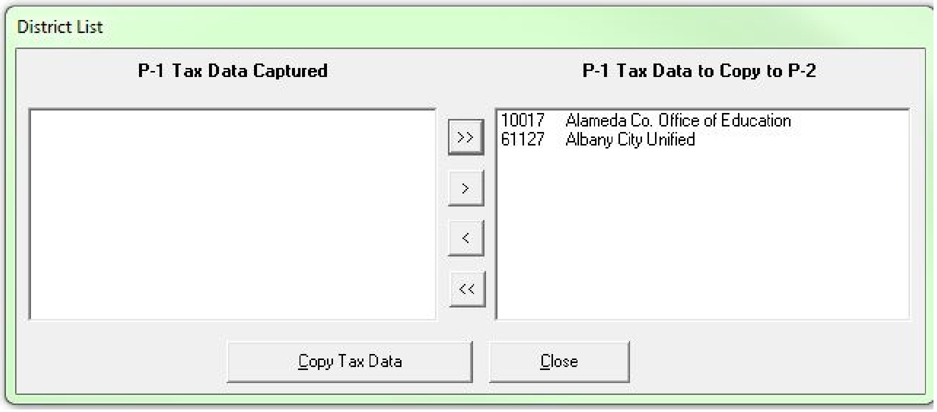
In the Taxes screen, you can copy tax records from P-1 reporting period records into P-2 tax records. You cannot copy data if the P-2 reporting period is not selected, or if no P-1 tax record existed.

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

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

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

Taxes



The following table describes the fields displayed in this screen:

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

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

    - To move all records to the list for copying, click the **double arrow** button. All records now display in the **P-1 Tax Data to Copy to P-2** list.

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

3. Click **Copy Tax Data**. A dialog displays confirming that the copy operation has been completed.

4. Click **OK**.

5. Click **Close** to close the District List screen. To view the copied data in the Taxes screen, select either **County** or **District** in the Tax Type drop down list.