

**California Department of Education / County Office of Education
External Services Subcommittee (ESSCO)**

NOTES

**California Department of Education
1430 N Street, Room 1101**

**May 15, 2017
10:00 a.m.**

Co-Chair: Chris Lombardo, Region IX – Orange CDE

Co-Chair: Christine Davis, California Department of Education

Vice-Chair: Kate Lane, Region IV – Marin COE

Meg Kailikole	I	Mendocino		Norma Dwyer	VII	Mariposa
Judy Thomson	I	Sonoma		Cecilia Belmontes	VII	Merced
Debbie Towne	II	Tehama		John Wilborn	VII	Tulare
Roslynne Manansala-Smith	III	El Dorado		Priscilla Quinn	VIII	Kern
Jennifer Stahlheber	III	Sutter		Cynthia Bridges	VIII	Ventura
Lori Carroll	III	Yuba		Chris Lombardo	IX	Orange
Rhonda Marquette	III	Yuba		Brent Watson	IX	San Diego
Christine Rea	IV	Contra Costa		James Whittington	X	Riverside
Jenny Goodspeed	IV	Contra Costa		Thomas Cassida	X	San Bernardino
Kate Lane	IV	Marin		Keith Crafton	XI	Los Angeles
Priscilla Aquino-Dichoso	IV	San Mateo		Tracy Minor	XI	Los Angeles
Sherry Beatty	IV	Solano		Peter Foggiato		CDE
Karen Deller Hennessy	V	Monterey		Christine Davis		CDE
Judy Kershaw	V	Santa Clara		Elizabeth Dearstyne		CDE
Jeri Blote	VI	San Joaquin		Carolyn Nealon		CDE
Julie Betschart	VI	Stanislaus		Shawna Shepley		CDE
Darlene Hodge	VI	Tuolumne		Lindsay Keyes		CDE
Jamie Perry	VII	Fresno				

1. Announcements

- a. Introductions
- b. SACS Forum is scheduled for May 16, 2017 at CDE and will also be available via webinar.
- c. Caryn Moore no longer with School Fiscal Services Division at CDE.
- d. AB 1200 Fall Conference Dates:
 - i. Friday, October 20, 2017 at the Ventura County Office of Education
 - ii. Monday, October 23, 2017 at the Yolo County Office of Education

2. BASC Report

The ESSCO Accounting subcommittee’s work proposing language changes to the Education Code for CEA was presented to BASC. After consideration, BASC requested that ESSCO develop best practices to deal with CEA issues.

State Board of Education would like help from the field to highlight positive stories with LCAPs. Reminder to use the LCAP plan summary to highlight success stories.

38 self-certified qualified at Second Interim. Lots of red ink across the board in the multi-year projections. FCMAT is in process of updating fiscal emergency standards (haven’t been updated in 20 years). Very busy with AB139 audits.

TTSC made a presentation on cyber-security – Chris will send out link.

3. 2017-18 May Revise

Revenues are up \$2.5 billion over the Governor's January budget proposal but still below estimates from one year ago. Governor is maintaining a conservative approach to the budget in light of uncertainties. Proposition 98 shows a net increase of \$1.1 billion in 2017-18. Current year Proposition 98 is appropriated above the minimum guarantee by \$579.9 million. The May Revision eliminates the deferral \$859 million and restores early education funding.

The 2017-18 COLA is 1.56%. LCFF gap factors are up over January bringing LCFF to 97% of full funding in 2017-18

Discretionary funding of \$1.1 billion (\$170/ADA) will count as 2017-18 funding but won't be distributed until May 2019 and will be contingent on Proposition 98.

Trailer bill language to align Title 2 governing preschools with state regulations for TK Teacher recruitment retention and training...new proposal

Facilities - no change – the Governor still wants to see audit and grant agreement changes before approving. No change to Special Education funding.

4. Principal Apportionment Updates

CDE made a presentation at CASBO – Principal Apportionment Tips and Tricks. CDE will share the document with ESSCO so we can send out to LEAs. CDE is using the document as a training tool. Wrapping up data validation for P-2. Will be doing more validation on class size penalties and may be reaching out for revisions to be reflected in the Annual certification.

Conversation about property tax estimates – CDE is not seeing changes between P-1 and P-2. It appears from the responses that not all County Auditors update the estimate at P-2.

Update for J-13A Attendance waivers. CDE has received many more than usual this year. CDE is still working on an updated J-13A form and is hoping to release it this summer for use in 2017-18.

CDE is aware the Class Size Penalties calculator needs updating to the LCFF. Tom Cassida has a calculator he will share. The state-wide data needed is available in CDE's fingertip facts.

5. AB 1200 Fall Conference – Topics

Last year we presented a Panel discussion on AB1200 (1 hour session) and CDE presented on Principal Apportionment (1 hour 45 minutes)

In the prior year we presented for a total of 2 hours and 45 minutes on the Art of AB1200; LCFF calculator; Criteria and Standards; and Multi-Year Projections

ESSCO will plan presentations to cover 2 hours 45 minutes of the day's agenda. Potential topics for this year's conference include:

- Something on budget certifications, when would change etc. Going concern. Budget adoption and getting out of qualified.
- How to analyze collective bargaining agreements – strategies on getting data ahead of approval. Data analysis.
- Federal grants – Uniform guidance – ESSA – school site expenses by pupil.
- LCAP review and accounting – best practices, panel discussion.
- AB1200 using SACS software. Downloading historical data from CDE for trends.
- CALPADS for COEs.
- Class Size penalties and grade span adjustment penalty.
- CalPERS and CalSTRS employer contributions - impact of increases.
- Charter schools – impact of new /existing on districts.
- Banking structures and internal controls...

<p>The following ESSCO members are willing to volunteer:</p> <ul style="list-style-type: none"> • Roslyne Manansala Smith • Keith Crafton • James Whittington • Sherry Beatty • Tom Cassida • Chris Lombardo • Kate Lane • Christine Davis
<p>6. CalSTRS On-Behalf Calculation James Whittington prepared a calculation of the STRS on-behalf contribution rate and shared it with the group.</p>
<p>7. Meal Charge Policy Norma Dwyer shared a memo from the United States Department of Agriculture related to local meal charge policies. A new policy must be in place by July 1, 2017. A sample meal charge policy was also provided.</p>
<p>8. System for Award Management (SAM) Third Party /Fraud E-mails A brief conversation took place regarding fraud awareness and phishing scams that target government agencies.</p>
<p>9. Fiscal Procedural Manual Update Teams are working on updates. Will have a full report next month.</p>
<p>Roundtable Discussion:</p> <ol style="list-style-type: none"> 1. Uniform Grant Guidance (Chris Lombardo) – VTD and Crowe Horwath both offer training materials. 2. Local Control Accountability Plans (Judy Kershaw) Shared an LCAP template and checklist with the group. ESSCO had a brief discussion about LCAP reviews. 3. Open Roundtable Issues with the 2016-17 Second Quarter Lottery apportionment.

Our next meeting is June 5, 2017

2017 ESSCO agendas, handouts, and meeting notes will be posted at
<http://www.ocde.us/Business/Pages/ESSCO.aspx>.



Useful Tips and Tricks to Understand the Principal Apportionment

2017 CASBO CONFERENCE

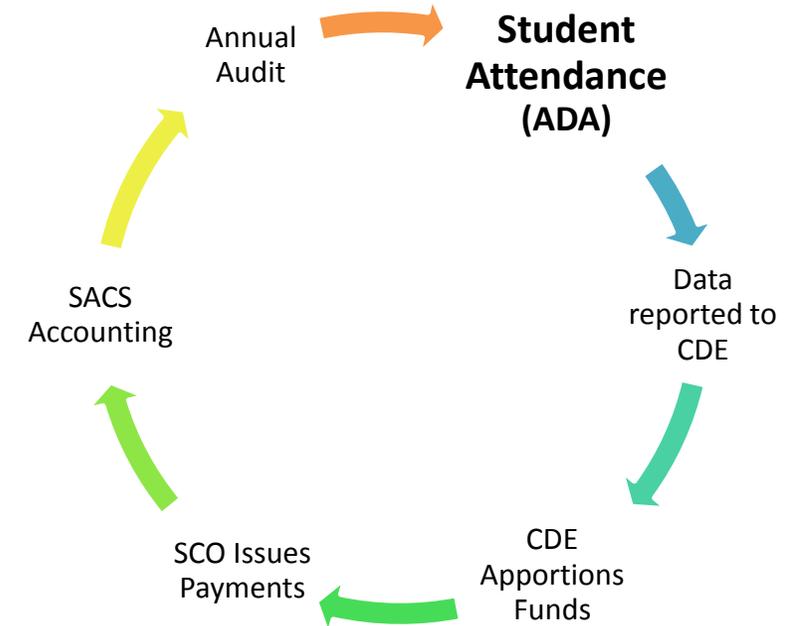
April 13, 2017

Presented by: Caryn Moore
and Elizabeth Dearstyne

SCHOOL FISCAL SERVICES DIVISION

What to Expect

- Overview of the Principal Apportionment (PA) cycle,
- Overview of PA data reporting,
- Factors that drive changes in entitlements and cash flow, and
- Tools and resources available to help with understanding PA calculations.



What is the Principal Apportionment?

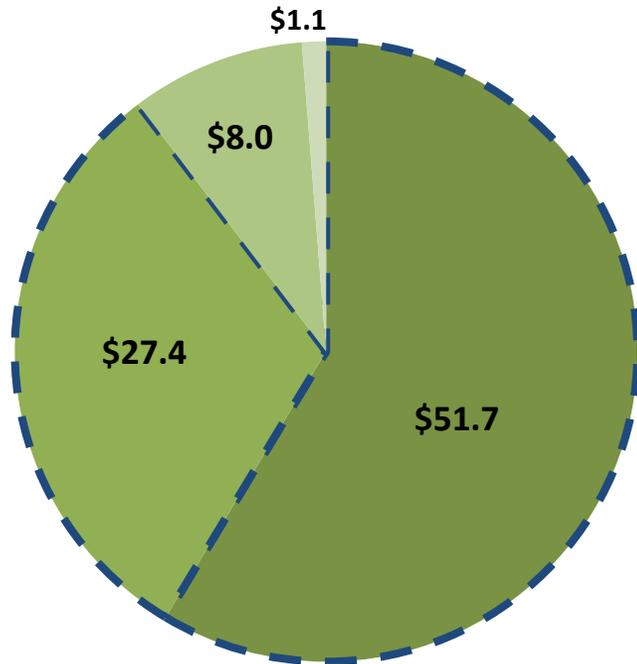
- Created in 1964 when funding changed from being based on prior year Average Daily Attendance (ADA) to current year ADA
- Provides administrative ease by consolidating several programs into one payment and reducing the number of state apportionments
- School districts, charter schools, and county offices of education receive funding through the PA
- In general, programs are included in the PA if they are:
 - ✓ State-funded,
 - ✓ On-going,
 - ✓ ADA-driven, and
 - ✓ Compatible with the PA data collection and payment schedule timelines



Total K-12 Revenue & PA Funding

Total K-12 Revenue¹

■ State (58.6%) ■ Local (31.0%) ■ Federal (9.1%) ■ Lottery (1.3%)



\$88 Billion

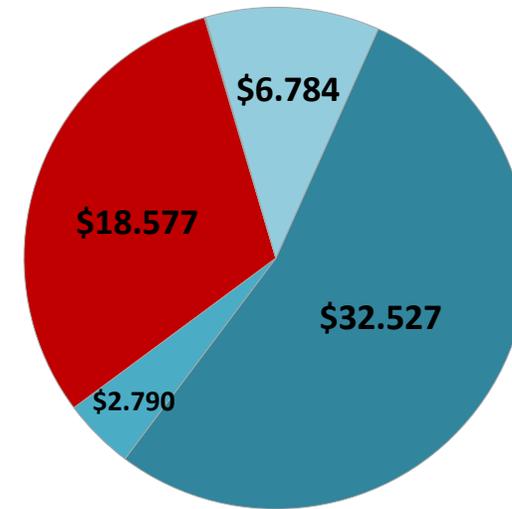
Funds Calculated as Part of PA¹

LCFF:

■ State Aid (53.57%)
 ■ Property Taxes (30.59%)
 ■ EPA (11.17%)

Non-LCFF:

■ Special Education (4.60%)
 ■ Other (0.07%) (Not Shown)²



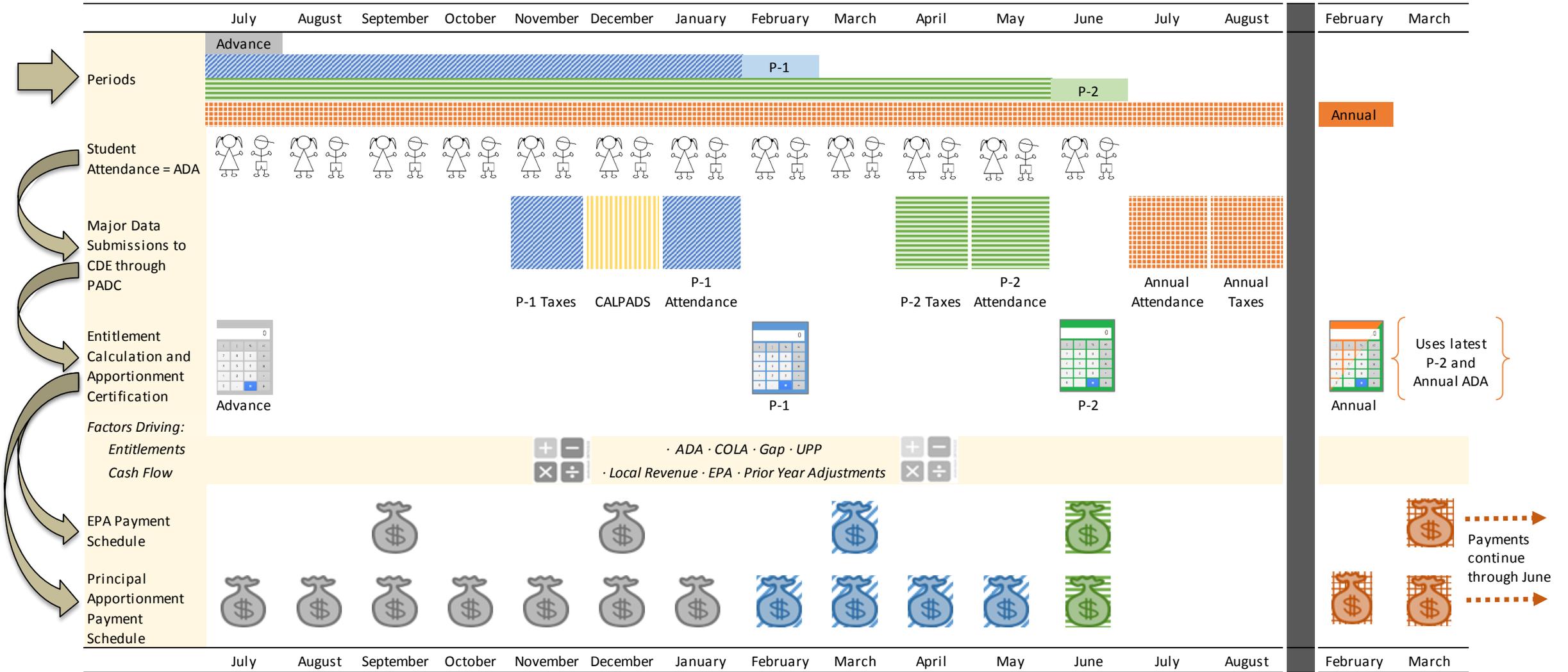
\$61 Billion

¹Amounts above in billions and as of 2016-17 Budget Act

²Includes Basic Aid Programs, Adults in Correctional Facilities, and Other State Aid



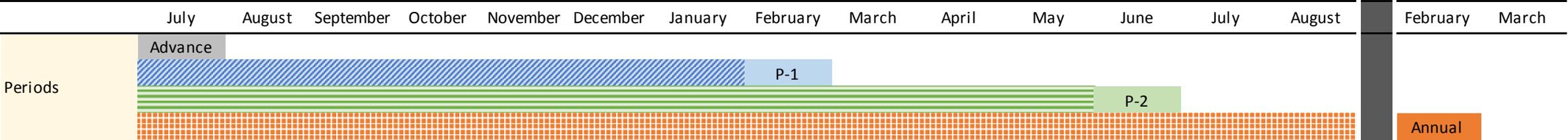
Principal Apportionment Cycle



Legend: ADA = Average Daily Attendance; PADC = Principal Apportionment Data Collection Software; CALPADS = California Longitudinal Pupil Achievement Data System; COLA = Cost of Living Adjustment; UPP = Unduplicated Pupil Percentage; EPA = Education Protection Account



PRINCIPAL APPORTIONMENT CYCLE



PA Certifications – Advance to AN R-3

Entitlements for each fiscal year are certified seven times beginning with Advance and ending with AN R-3:

Period	Description	Certification Date	Payment Period	LCFF Based on...
Advance Principal Apportionment (ADV)	First calculation of the fiscal year's funding	On or before July 20	July – January	PY Funded ADA, UPP, Local Revenue; CY COLA, Gap, and EPA
First Principal Apportionment (P-1)	Re-calculation of the fiscal year's funding	On or before February 20	February – May	CY Funded ADA, UPP, Local Revenue, COLA, Gap and EPA
Second Principal Apportionment (P-2)	Final calculation of the fiscal year's funding	On or before June 25	June	CY Funded ADA, UPP, Local Revenue, COLA, Gap and EPA
Annual Apportionment (AN, AN R-1, AN R-2 and AN R-3)	Recertification based on data revisions	Calculated four times and processed concurrent with P-1 and P-2 in subsequent fiscal years	Changes are shown in the Adjustments and PY Recomputations column on the PA Summary	AN: changes for programs funded based on AN ADA and updated for AN taxes After AN: data corrections or changes due to audit findings

AN = Annual; AN R-1 = First Recertification of Annual; AN R-2 = Second Recertification of Annual; AN R-3 = Third Recertification of Annual

PY = Prior Year; CY = Current Year



PA Processing Periods

At each P-1 and P-2 processing period, funding for the current year is certified and funding for the two prior years is recertified:

PA Processing Periods

	2016-17 ADV	2016-17 P-1	2016-17 P-2	2017-18 ADV	2017-18 P-1	2017-18 P-2	2018-19 ADV	2018-19 P-1	2018-19 P-2
<i>Certification Date on or Before</i>	7-20-16	2-20-17	6-25-17	7-20-17	2-20-18	6-25-18	7-20-18	2-20-19	6-25-19
FY 2014-15		AN R-2	AN R-3						
FY 2015-16		AN	AN R-1		AN R-2	AN R-3			
FY 2016-17	ADV	P-1	P-2		AN	AN R-1		AN R-2	AN R-3
FY 2017-18				ADV	P-1	P-2		AN	AN R-1
FY 2018-19							ADV	P-1	P-2



Certification Cycle and Processing Period Summary

Advance (ADV)

- Certified by July 20th
- No data collection; based on prior year P-2
- Estimate of current year funding only
- Sets payments for July – January

First Principal (P-1) Apportionment

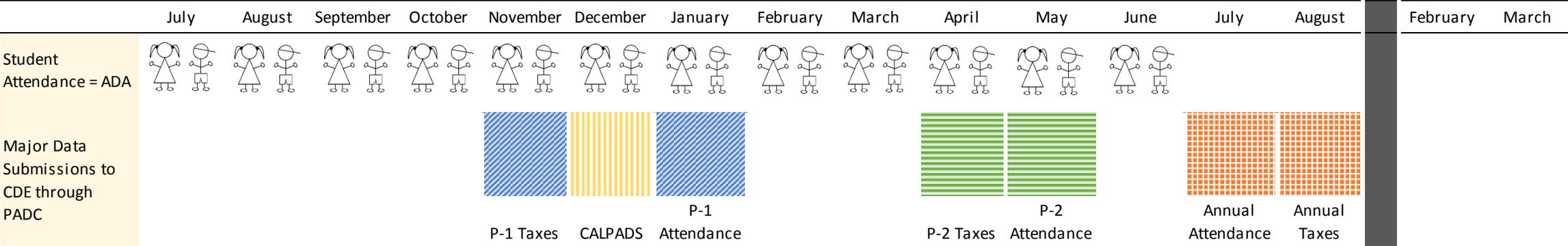
- Certified by February 20th
- Supersedes Advance
- Based on current year data and data revisions for prior years
- Includes current year funding and adjustments, prior year Annual and second prior year Annual R-2
- Sets payments for February – May based on new PA Summary Total less amounts paid to date

Second Principal (P-2) Apportionment

- Certified by June 25th
- Supersedes P-1
- Based on current year data and data revisions for prior years
- Includes current year funding and adjustments, prior year Annual R-1 and second prior year Annual R-3
- Sets final payment for the year (June) on new PA Summary Total less amounts paid to date



DATA SOURCES FOR THE PRINCIPAL APPORTIONMENT



Data Collection for the PA

Data used for the PA are submitted to CDE by LEAs via these software programs:

Principal Apportionment Data Collection (PADC) ²	
Data Type	Reporting Frequency ¹
Average Daily Attendance	3 times per fiscal year
Taxes	3 times per fiscal year
Special education funding information	3 times per fiscal year
Prior year corrections	as necessary (October/March)
CALPADS audit adjustments ³	as necessary, (through AN R-3 October/March)

California Longitudinal Pupil Achievement Data System (CALPADS)	
Data Type	Reporting Frequency
Fall 1 Submission	1 time per year ⁴
<ul style="list-style-type: none"> Enrollment Free and Reduced Price Meal Program eligibility Foster youth English Learners 	(Amendment window extends approximately two months following the close of the CALPADS Fall 1 certification deadline)

¹CDE publishes a calendar of reporting deadlines, which is located at <http://www.cde.ca.gov/re/ca/fc/>.

²PADC software versions are fiscal year specific. Be sure to use the version that corresponds to the year that you are correcting NOT the year you are making the correction. Changes may require an auditor's letter of concurrence.

³Audit adjustments must be accompanied by an auditor's letter of concurrence when the adjustment is for an increase.

⁴Data certified as of Census Day (the first Wednesday of October each year). CALPADS calendar is located at <http://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp>.



Listserv Notifications & Key Deadlines

<http://www.cde.ca.gov/fg/aa/pa/>

California DEPARTMENT OF EDUCATION

search this site Search

Curriculum & Instruction Testing & Accountability Finance & Grants Data & Statistics
Specialized Programs Learning Support

Home / Finance & Grants / Allocations & Apportionments / Principal Apportionment

Principal Apportionment

Distribution of funds for local educational agencies (LEAs) in support of the public school system. Includes elementary school, high school and unified school districts; charter schools; and county offices of education.

[Overview](#) | [Fiscal Year](#) | [Education Protection Account](#) | [PASE Listserv](#) | [Resources](#) | [District Reorganizations](#)

Calendar of Key Deadlines

CALIFORNIA DEPARTMENT OF EDUCATION
School Fiscal Services Division
2016-17 Principal Apportionment At-A-Glance Calendar of Key Deadlines
School Districts, County Offices of Education (COEs), Charter Schools

As of: June 7, 2016

		JULY '16							AUGUST '16						
		S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
15-	2015-16 Annual Attendance Data (All LEAs)						1	2		1	2	3	4	5	6
20-	2016-17 Advance Certification	3	4	5	6	7	8	9	7	8	9	10	11	12	13
29-	2016-17 PENSEC forms due for charter schools that are new or significantly expanding (adding a grade level or some other qualifying event)	10	11	12	13	14	15	16	14	15	16	17	18	19	20
		17	18	19	20	21	22	23	21	22	23	24	25	26	27
		24	25	26	27	28	29	30	28	29	30	31			
		31													

		SEPTEMBER '16							OCTOBER '16						
		S	M	T	W	Th	F	S	S	M	T	W	Th	F	S
TBD	Certification of the 2016-17 Special Advance Apportionment, based on PENSEC data, for newly operational charter schools and continuing charter schools adding one or more grade levels	4	5	6	7	8	9	10						1	
		11	12	13	14	15	16	17	2	3	4	5	6	7	8
		18	19	20	21	22	23	24	9	10	11	12	13	14	15
		25	26	27	28	29	30		16	17	18	19	20	21	22
									23	24	25	26	27	28	29

- 2015-16 Annual Taxes
- 2015-16 Annual COE LCFF Adjustments
- 2015-16 Annual Miscellaneous Funds Data

- Audit Adjustments to CALPADS Data (All LEAs; auditor concurrence required)
- All Other Prior Year Corrections (auditor concurrence required for years prior to 2015-16)

- 2015-16 Annual LEA Infant Data
- 2016-17 20-Day forms due for newly operational charter schools and continuing charter schools adding one or more grade levels

- 2016-17 P-1 NSS Certification Selection

PASE Listserv

The purpose of the California Department of Education PASE contacts listserv is to provide LEAs and other interested parties important information, such as notifications regarding software releases, key deadlines, reminders of due dates for submission of data, and any other pertinent topics related to the Principal Apportionment.

To Subscribe:

If you would like to subscribe to the PASE listserv, send a blank message to

join-pase-contacts@mlist.cde.ca.gov.



PA Due Dates by PADDC Entry Screen

Principal Apportionment Data Collection Software

Beginning fiscal year 2013–14 Second Principal (P-2) reporting period, LEAs report pupil attendance, tax, and other data that are used to calculate funding for the LCFF and AB 602 in the Principal Apportionment Data Collection (PADDC) Software. For data reporting prior to 2013–14 P-2, please see the [Attendance](#) and [Revenue Limit](#) data collection pages.

Note to PADDC Software Users: For help with the software and to access the PADDC Data Reporting Instructions (DRIM), select the appropriate fiscal year below and see the Resources and Documentation section.

- [PADDC Software Fiscal Year 2016-17](#)
- [PADDC Software Fiscal Year 2015-16](#)
- [PADDC Software Fiscal Year 2014-15](#)
- [PADDC Software Fiscal Year 2013-14](#)

Principal Apportionment Data Due Dates

2016-17 Principal Apportionment Data Collection Software due dates.

The following is a list of fiscal year (FY) 2016-17 Principal Apportionment Data Collection (PADDC) due dates for the First Principal (P-1), Second Principal (P-2), and Annual reporting periods. P-1 will be certified on or before February 20, 2017; P-2 will be certified on or before June 23, 2017; and Annual will be certified on or before February 20, 2018. To view due dates for prior year corrections, refer to the At-A-Glance Calendar of Key Deadlines on the [Fiscal Calendars](#) Web page.

Visit the Principal Apportionment [Contacts](#) Web page for program contacts for each PADDC entry screen. To assist with the

School District – Due January 17, May 1, July 17, October 2, November 15

Data Entry Screen	P-1 Data Due to CDE	P-2 Data Due to CDE	Annual Data Due to CDE
Adults in Correctional Facilities	1-17-2017	5-1-2017	7-17-2017
Annual Migrant ADA Increase	N/A	N/A	7-17-2017
Attendance School District	1-17-2017	5-1-2017	7-17-2017
Attendance Supplement School District	1-17-2017	5-1-2017	7-17-2017

refer to the [Data Reporting Instruction Manual](#) (DOC).

If you need help with the software or if technical support or assistance is needed, contact the Principal Apportionment Software Support Team at e-mail at pase@cde.ca.gov.

Dues dates by PADDC entry screen is released each year with PADDC Software in early December

<http://www.cde.ca.gov/fg/sf/pa/padcdue dates1617.asp>



PADC Reporting Resources

<http://www.cde.ca.gov/fg/aa/pa/>

Resources

- [Local Control Funding Formula \(LCFF\)](#)
- [Principal Apportionment Data Collection Software](#)
- [Calendar of Key Deadlines](#)

[Funding Rates and Information](#)

Principal Apportionment funding rates by fiscal year with historical and prospective LCFF adjustments.

- [Principal Apportionment Exhibit Reference Guides](#)
- [Principal Apportionment Payment Schedule](#)
- [Frequently Asked Questions](#)

Answers to frequently asked questions related to funding credited to a school district for students served by a county office of education under LCFF.

- [CALPADS Unduplicated Pupil Count Source File](#)
- [Instructional Time](#)
- [Estimating the Cost of an Audit Finding](#)
- [Independent Study Ratio Calculations Instructions](#)
- [Class Size Penalties - CalEdFacts](#)

Part of California Department of Education's information and media guide about education in the State of California. For similar information on other topics, visit the full [CalEdFacts](#).

- [Assembly Bill 1389 - Redevelopment Agency Pass-through Payments](#)
- [Special Education](#)

Principal Apportionment Data Collection Software

Beginning fiscal year 2013–14 Second Principal (P-2) reporting period, LEAs report pupil attendance, tax, and other data that are used to calculate funding for the LCFF and AB 602 in the Principal Apportionment Data Collection (PADC) Software. For data reporting prior to 2013–14 P-2, please see the [Attendance](#) and [Revenue Limit](#) data collection Web pages.

Note to PADC Software Users: For help with the software (DRIM), select the appropriate fiscal year below.

- [PADC Software Fiscal Year 2016-17](#)
- [PADC Software Fiscal Year 2015-16](#)
- [PADC Software Fiscal Year 2014-15](#)
- [PADC Software Fiscal Year 2013-14](#)



FISCAL YEAR 2016–17
PRINCIPAL APPORTIONMENT
DATA COLLECTION SOFTWARE
VERSION 2016-16.00

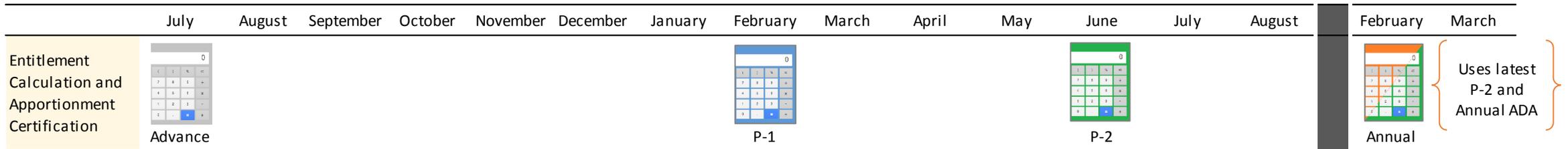
DATA REPORTING INSTRUCTION MANUAL

December 2016

California Department of Education
SCHOOL FISCAL SERVICES DIVISION
1430 N STREET
SACRAMENTO, CA 95814



DECONSTRUCTING THE PRINCIPAL APPORTIONMENT SUMMARY



Introducing the PA Summary

With each apportionment certification, CDE publishes a Principal Apportionment Summary, which is one Excel file that contains all LEAs.

[Principal Apportionment Summary](#) (XLS)

Reflects an LEA's total state aid for all programs included in the Principal Apportionment, including prior year adjustments. This total forms the basis for determining an LEA's monthly payment amount.

CALIFORNIA DEPARTMENT OF EDUCATION
2016-17 First Principal (P-1) Apportionment
Principal Apportionment Summary

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011) A-1	School District LCFF State Aid (0000-8011) A-2	Charter School LCFF State Aid (0000-8011) A-3	School District Basic Aid "Choice" (0000-8011) A-4	School District Basic Aid Court-Ordered Voluntary Pupil Transfer (0000-8011) A-5	Total Principal Apportionment (Sum of A-1 through A-17) B-1	Education Protection Account (EPA) Entitlement as of 2016-17 P-1 (1400-8012)
01	61119	0000000			Alameda Unified	UNIFIED	-	37,818,552	-	-	-	37,818,799	12,328,108
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	-	-	1,958,610	-	-	1,951,354	679,658
01	61119	0122085	1181	D	The Academy of Alameda	UNIFIED	-	-	1,763,655	-	-	1,756,189	660,762

PA Summary column headings identify the program name and the corresponding Resource and Object Code for recording in SACS.

EPA entitlement amounts are noted on the PA Summary; calculation details and pay schedule information are found separately on the EPA Web page.



PA Summary Itemization

Line No.	Resource & Object Code	Program	Description
A-1	0000-8011	County Office of Education LCFF State Aid	Current year COE LCFF state aid. ¹
A-2	0000-8011	School District LCFF State Aid	Current year school district LCFF state aid. ¹
A-3	0000-8011	Charter School LCFF State Aid	Current year charter school LCFF state aid. ¹
A-4	0000-8011	School District Basic Aid “Choice”	Inter-district attendance program that provides current year state aid for students from a non-basic aid district.
A-5	0000-8011	School District Basic Aid Court-Ordered Voluntary Pupil Transfer	Inter-district attendance program that provides current year state aid for students from a non-basic aid district.
A-6	0000-8011	School District Basic Aid Open Enrollment	Inter-district attendance program that provides current year state aid for students from a non-basic aid district.
A-7	0000-8011	School District Basic Aid Supplement Charter School Adjustment	Current year state aid to backfill a school district for the loss of local revenue to a charter school serving non-resident students.

¹From the LCFF Transition Entitlement funding exhibit.



PA Summary Itemization

Line No.	Resource & Object Code	Program	Description
A-8	6015-8311	Adults in Correctional Facilities	Current year state aid to reimburse basic education of incarcerated adults.
A-9	6500-8311	Special Education AB 602	Current year state aid allocated to Special Education Local Plan Area (SELPA) Administrative Unit based on SELPA ADA, rate per unit of ADA, and other data components.
A-10	6510-8311	Special Education Infants 0-2	Current year funding allocated to LEAs that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.
A-11	0000-7142 0000-8710	Transfer of Funds for County Served District Funded ADA	Optional automated transfer of current year LCFF funds from a participating school district to the COE for students served in county operated programs where the LCFF funds flow to the school district of residence.



PA Summary Itemization

Line No.	Resource & Object Code	Program	Description
A-12	7810-8590	Other State Aid (Ch. 13/2015 and Ch. 29/2016)	Current year state aid for special legislation.
A-13	0000-8011	New or Expanding Charter Advance Payments ¹	Current year state aid paid to certain charter schools through PENSEC (in September) and 20-day (in December). This amount is a negative to reflect the special advance payments.
A-14	0000-8011	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools	Current year state aid paid to school districts in PENSEC and 20-day special advance for in-lieu transferred to new/expanding charter schools. This amount is a negative to reflect the special advance payments.
A-15	n/a	Amount Charter Overpaid	The amount a charter school is overpaid for the current fiscal year. This amount is positive, artificially inflating the charter school's Total PA Summary, Line B-1, so that the county's monthly payment for all other LEAs is not negatively impacted.

¹The Pupil Estimates for New and Expanding Charters (PENSEC) and Charter 20-Day Data Collection applications are used by new and expanding charter schools to provide advance funding pursuant to *Education Code (EC)* Section 47652.



PA Summary Itemization

Line No.	Resource & Object Code	Program	Description
A-16	n/a	Prior Year Amount Charter Overpaid	The amount a charter school was overpaid as of the prior fiscal year. This amount is negative, reducing the Total Principal Apportionment, Line B-1.
A-17	n/a	Adjustments and Prior Year Recomputations	Prior fiscal year changes and current year manual adjustments. <u><i>This can be positive or negative, increasing or reducing the LEA's Total Principal Apportionment, Line B-1 and thus impacting current year payments.</i></u>
B-1	n/a	Total Principal Apportionment	Sum of Lines A-1 to A-17. Amount can be positive or negative for school districts and COEs, but only zero or positive for a charter school. An LEA's monthly PA payments are based on this total.



Funding Exhibit


 Home » Finance & Grants » Allocations & Apportionments » Principal Apportionment

First Principal Apportionment (P-1) Fiscal Year 2016-17

Period:
 Entity:
 Program:

- 2012-13 Adjusted District Revenue Limit Per ADA Rate Calculation
- 2012-13 Categorical Program Entitlements Subsumed into LCFF
- Adults in Correctional Facilities Funding
- Economic Recovery Target
- Prior Year Gap Rate per ADA Calculation
- School District ADA
- School District Basic Aid Choice Calculation
- School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation
- School District Basic Aid Open Enrollment Calculation
- School District Basic Aid Supplement Calculation
- School District Basic Aid Supplement Funding
- School District LCFF Target Entitlement
- School District LCFF Transition Calculation**
- School District Local Revenue
- School District Necessary Small Schools Allowance for the LCFF Floor
- School District Necessary Small Schools Allowance for the LCFF Target
- School District Transfer of Funds for County Served District Funded ADA
- School District Unduplicated Pupil Percentage

California Department
 1430 N Street
 Sacramento, CA 95814


 California Department of Education
 School Fiscal Services Division

School District LCFF Transition Calculation

County: Alameda Period: 2016-17 P-1
 District: Alameda Unified CDS Code: 01 61119

TARGET [EC 42238.02]	Categorical Minimum State Aid (B-8 + B-9)	G-9 \$	10,217,875
Target Entitlement	Minimum State Aid Guarantee (G-8 + G-9)	G-10 \$	20,330,124
Funded Based on Target For	Additional State Aid to Meet the Minimum Guarantee (G-10 - F-6; if less than 0, H-1 = 0)	H-1 \$	0
FLOOR [EC 42238.03(a)]	LCFF State Aid, Adjusted for Minimum State Aid Guarantee (F-6 + H-1)	H-2 \$	37,818,552

School Number	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011)	School District LCFF State Aid (0000-8011)	Charter School LCFF State Aid (0000-8011)
					A-1	A-2	A-3
000			Alameda Unified	UNIFIED	-	37,818,552	-
222	1066 D		Nea Community Learning Center	UNIFIED	-	-	1,958,610
					-	-	1,763,655

CALIFORNIA DEPARTMENT OF EDUCATION
2016-17 First Principal (P-1) Apportionment
Principal Apportionment Summary

First Principal Apportionment (P-1) Fiscal Year 2016-17

<http://www.cde.ca.gov/fg/aa/pa/>



Exhibit Reference Guides

<http://www.cde.ca.gov/fg/aa/pa/>

Resources

- [Local Control Funding Formula \(LCFF\)](#)
- [Principal Apportionment Data Collection Software](#)
- [Calendar of Key Deadlines](#)
- [Funding Rates and Information](#)

Principal Apportionment funding rates by fiscal year with historical and adjustments.

- [Principal Apportionment Exhibit Reference Guides](#)
- [Principal Apportionment Payment Schedule](#)
- [Frequently Asked Questions](#)

Answers to frequently asked questions related to funding credited to a office of education under LCFF.

- [CALPADS Unduplicated Pupil Count Source File](#)
- [Instructional Time](#)
- [Estimating the Cost of an Audit Finding](#)
- [Independent Study Ratio Calculations Instructions](#)
- [Class Size Penalties - CalEdFacts](#)

Part of California Department of Education's information and media guide about education in the State of California.

For similar information on other topics, visit the full [CalEdFacts](#).

- [Assembly Bill 1389 - Redevelopment Agency Pass-through Payments](#)
- [Special Education](#)

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](#) for each fiscal year. To assist users in reviewing the certified funding exhibits, the CDE publishes the Exhibit Reference Guides, which are technical documents intended to be used in conjunction with the funding exhibits.

The exhibit guides are advisory in nature. They are not part of every exhibit, nor should they be relied on as the a

- [2016-17 Principal Apportionment Exhibit Reference Guide](#)
- [2015-16 Principal Apportionment Exhibit Reference Guide](#)
- [2014-15 Principal Apportionment Exhibit Reference Guide](#) include exhibits for LCFF funding and related
- [2013-14 Principal Apportionment Exhibit Reference Guide](#) include exhibits for LCFF funding and related



PRINCIPAL APPORTIONMENT EXHIBIT REFERENCE GUIDES

FISCAL YEAR 2016-17

February 2017

California Department of Education
SCHOOL FISCAL SERVICES DIVISION
1430 N STREET
SACRAMENTO, CA 95814



DECONSTRUCTING THE PRINCIPAL APPORTIONMENT SUMMARY

Review of Adjustments and Prior Year Recomputations



Adjustments and Prior Year Recomputations

Annual calculations capture any changes to prior year funding since the last P-2 certification.

Adjustments and Prior Year Recomputations			
Period	Determination of Adjustment*	Processing Period	Payment(s) Affected by Adjustment
Annual (AN)	AN minus P-2	P-1	February – May
Annual R-1 (AN R-1)	AN R-1 minus P-2	P-2	June
Annual R-2 (AN R-2)	AN R-2 minus AN R-1	P-1	February – May
Annual R-3 (AN R-3)	AN R-3 minus AN R-1	P-2	June

*The source document is the appropriate PA funding exhibit (e.g. LCFF Transition Calculation, LCFF State Aid Line; SELPA Special Education Funding Exhibit, Total Apportionment Line; etc.)



PA Summary Example with Prior Year Recomputation

CALIFORNIA DEPARTMENT OF EDUCATION
2016–17 First Principal (P-1) Apportionment
Principal Apportionment Summary

Legend:
AB 602: Assembly Bill 602, ADA: Average Daily Attendance, COE: County Office of Education
LCFF: Local Control Funding Formula, PY: Prior Year

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011) A-1	School District LCFF State Aid (0000-8011) A-2	Charter School LCFF State Aid (0000-8011) A-3	Special Education Infants 0-2 (6510-8311) A-10	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools (0000-8011) A-14	Adjustments and PY Recomputations A-17	Total Principal Apportionment (Sum of A-1 through A-17) B-1	Education Protection Account (EPA) Entitlement as of 2016-17 P-1 (1400-8012)	Total of LCFF State Aid and EPA Entitlement (Line A-1 + Line A-2 + Line A-3 + EPA)
01	10017	6002000	1464	D	Lazear Charter Academy	UNIFIED	-	-	2,501,030	-	-	(11,494)	2,489,536	576,607	3,077,637
01	61119	0000000			Alameda Unified	UNIFIED	-	37,818,552	-	356,561	(25,947)	(330,367)	37,818,799	12,328,108	50,146,660
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	-	-	1,958,610	-	-	(7,256)	1,951,354	679,658	2,638,268

Line A-17 is the sum of all “Adjustments and Prior Year Recomputations” being applied at a specific P-1 or P-2 certification. An itemized list can be found on the Adjustments and Prior Year Recomputations Excel file that is posted with each certification.



Adjustments and Prior Year Recomputations Excel File

- Adjustments and Prior Year Recomputations Excel file
 - Based on revised data and corrections submitted to CDE
 - Often referred to as Prior Year Corrections, and only Processed at P-1 and P-2

Adjustments and Prior Year Recomputations file itemizes adjustments by fiscal year and program. This file should be used to record accounting adjustments to SACS. Refer to Procedure 510 in the California School Accounting Manual for guidance on recognizing current and prior year adjustments.

[\(http://www.cde.ca.gov/fg/ac/sa/\)](http://www.cde.ca.gov/fg/ac/sa/)

This will match Line A-17 on the PA Summary for the current FY certification.

CALIFORNIA DEPARTMENT OF EDUCATION 2016–17 First Principal (P-1) Apportionment Adjustments and Prior Year Recomputations				
CDS Code	LEA Name	Fiscal Year	Program	Total
01 10017 6002000	Lazear Charter Academy	Fiscal Year 2014/15	Charter School LCFF State Aid	(\$75)
		Fiscal Year 2014/15 Total		(\$75)
		Fiscal Year 2015/16	Charter School LCFF State Aid	(\$11,419)
		Fiscal Year 2015/16 Total		(\$11,419)
Lazear Charter Academy Total				(\$11,494)
01 61119	Alameda Unified	Fiscal Year 2015/16	School District LCFF State Aid	(\$330,367)
		Fiscal Year 2015/16 Total		(\$330,367)
		Alameda Unified Total		(\$330,367)
01 61119 0119222	Nea Community Learning Center	Fiscal Year 2015/16	Charter School LCFF State Aid	(\$7,256)
		Fiscal Year 2015/16 Total		(\$7,256)
		Nea Community Learning Center Total		(\$7,256)



Annual Adjustment Example

Example: Prior year recomputation for Fiscal Year 2015-16



School District LCFF Transition Calculation

County: Alameda
District: Alameda Unified

Period: 2015-16 Annual
CDS Code: 01 61119

Minimum State Aid Guarantee (G-8 + G-9)	G-10 \$	<u>22,003,205</u>
Additional State Aid to Meet the Minimum Guarantee (G-10 - F-6; If less than 0, H-1 = 0)	H-1 \$	<u>0</u>
LCFF State Aid, Adjusted for Minimum State Aid Guarantee (F-6 + H-1)	H-2 \$	<u>36,223,741</u>



School District LCFF Transition Calculation

County: Alameda
District: Alameda Unified

Period: 2015-16 P-2
CDS Code: 01 61119

Minimum State Aid Guarantee (G-8 + G-9)	G-10 \$	<u>22,334,174</u>
Additional State Aid to Meet the Minimum Guarantee (G-10 - F-6; If less than 0, H-1 = 0)	H-1 \$	<u>0</u>
LCFF State Aid, Adjusted for Minimum State Aid Guarantee (F-6 + H-1)	H-2 \$	<u>36,554,108</u>

LCFF State Aid @ 2015-16 Annual (certified @ 16-17 P-1)	\$36,223,741
<i>less</i> LCFF State Aid @ 2015-16 P-2 (certified @ 15-16 P-2)	36,554,108
Adjustment to the 2016-17 P-1 Total Principal apportionment Summary	(\$ 330,367)



PRINCIPAL APPORTIONMENT PAYMENT SCHEDULE



Linking the Principal Apportionment Summary and Payment Schedule

CALIFORNIA DEPARTMENT OF EDUCATION 2016–17 First Principal (P-1) Apportionment Principal Apportionment Summary

Legend:

AB 602: Assembly Bill 602, ADA: Average Daily Attendance, COE: County Office of Education
LCFF: Local Control Funding Formula, PY: Prior Year

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	District Type	County Office of Education LCFF State Aid (0000-8011) A-1	School District LCFF State Aid (0000-8011) A-2	Charter School LCFF State Aid (0000-8011) A-3	Special Education Infants 0-2 (6510-8311) A-10	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools (0000-8011) A-14	Adjustments and PY Recompensations A-17	Total Principal Apportionment (Sum of A-1 through A-17) B-1	Education Protection Account (EPA) Entitlement as of 2016-17 P-1 (1400-8012)	Total of LCFF State Aid and EPA Entitlement (Line A-1 + Line A-2 + Line A-3 + EPA)
01	10017	6002000	1464	D	Lazear Charter Academy	UNIFIED	-	-	2,501,030	-	-	(11,494)	2,489,536	576,607	3,077,637
01	61119	0000000			Alameda Unified	UNIFIED	-	37,818,552	-	356,561	(25,947)	(330,367)	37,818,799	12,328,108	50,146,660
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	-	-	1,958,610	-	-	(7,256)	1,951,354	679,658	2,638,268

CALIFORNIA DEPARTMENT OF EDUCATION 2016–17 First Principal (P-1) Apportionment Monthly Payment Schedule by LEA

Legend:

Payment Plan ID: 1 = Paid pursuant to California Education Code (EC) Section 14041(a)(2), 2 = Paid pursuant to EC Section 14041(a)(7), 3 = Paid pursuant to EC Section 14041(a)(8)

For more information on monthly payment percentages, please visit the Principal Apportionment Payment Schedule Web page:

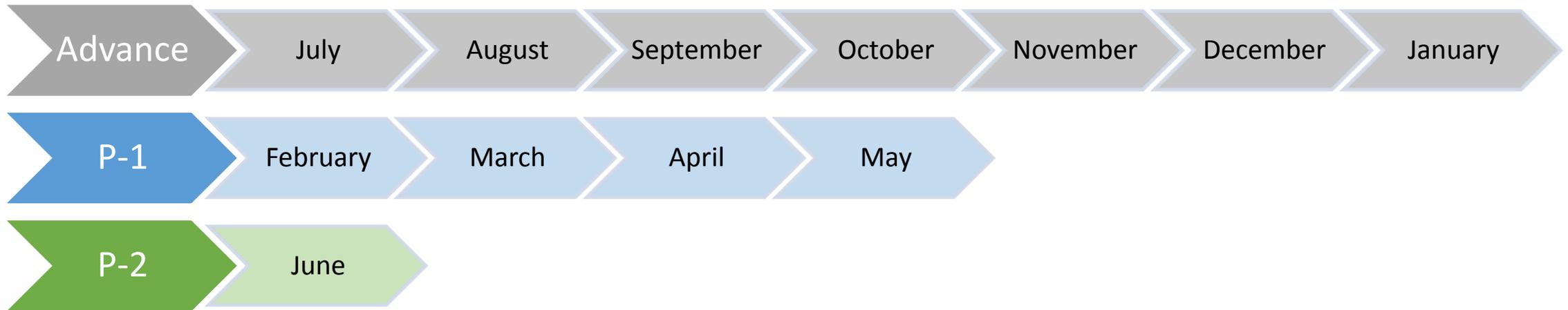
<http://www.cde.ca.gov/fg/aa/pa/papayschedule.asp>

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency	Payment Plan ID	Total P-1 Apportionment	Advance Payments (July 2016 - January 2017)	Balance Due (P-1 Total minus Advance Payments)	February 2017 Payment (1/5 of Balance Due)	March 2017 Payment (1/5 of Balance Due)	April 2017 Payment (1/5 of Balance Due)	May 2017 Payment (1/5 of Balance Due)	Total P-1 Apportionment Payments
01	10017	6002000	1464	D	Lazear Charter Academy	1	2,489,536	1,425,019	1,064,517	212,903	212,903	212,903	212,903	851,612
01	61119				Alameda Unified	1	37,818,799	22,334,749	15,484,050	3,096,810	3,096,810	3,096,810	3,096,810	12,387,240
01	61119	0119222	1066	D	Nea Community Learning Center	1	1,951,354	1,158,379	792,975	158,595	158,595	158,595	158,595	634,380



Annualization of PA Payments

PA Certification and Corresponding Months of Payment



- Entitlements are annualized (spread out over 12 monthly payments beginning in July).
- Payments are based on the most recent certifications of the PA (see the PA Summary), less amounts paid to date, and the LEA's payment plan type.
- Total PA calculated at P-1 supersedes that of the Advance, Total PA calculated at P-2 supersedes P-1, Total PA calculated at Annual supersedes P-2, and each recertification of Annual supersedes the prior until AN-R3.



PA Monthly Payment Schedule

Monthly Payment Determination	Month	Type 1 EC Section 14041(a)(2)	Type 2 EC Section 14041(a)(7)	Type 3 EC Section 14041(a)(8)
Based on Principal Apportionment Total determined for the Advance	July	5%	15%	15%
	August	5%	15%	30%
	September	9%	15%	30%
	October	9%	15%	15%
	November	9%	0%	0%
	December	9%	0%	0%
	January	9%	6%	6%
Difference between P-1 Principal Apportionment Total and payments through January	February	20% of balance due each month	20% of balance due each month	0%
	March			
	April			
	May			
Difference between P-2 Principal Apportionment Total and payments through May	June	Balance Due		
Number of LEAs (as of 2016-17 Advance)		1,921	272	15



<http://www.cde.ca.gov/fg/aa/pa/papayschedule.asp>

Comparison of Payment Plan Types

Period/Month	Type 1		Type 2		Type 3	
	Rate	Amount	Rate	Amount	Rate	Amount
Advance PA Total		\$ 1,000		\$ 1,000		\$ 1,000
July	5%	50	15%	150	15%	\$ 150
August	5%	50	15%	150	30%	\$ 300
September	9%	90	15%	150	30%	\$ 300
October	9%	90	15%	150	15%	\$ 150
November	9%	90	0%	-	0%	\$ -
December	9%	90	0%	-	0%	\$ -
January	9%	90	6%	60	6%	\$ 60
Subtotal (Paid to Date)	55%	\$ 550	66%	\$ 660	96%	\$ 960
P-1 PA Total		\$ 1,000		1,000		1,000
Balance Due (P-1 less Paid to Date)		\$ 450		\$ 340		\$ 40
February	20%	\$ 90	20%	68	0%	\$ -
March	20%	\$ 90	20%	68	0%	\$ -
April	20%	\$ 90	20%	68	0%	\$ -
May	20%	\$ 90	20%	68	0%	\$ -
Subtotal (Paid to Date)		\$ 910		\$ 932		\$ 960
P-2 PA Total		\$ 1,000		1,000		1,000
Balance Due (P-2 less Paid to Date)		\$ 90		\$ 68		\$ 40
June	100%	\$ 90	100%	\$ 68	100%	\$ 40
Total Payments		\$ 1,000		\$ 1,000		\$ 1,000



2016-17 P-2 Deferral Information



*CDE estimate based on Governor's Budget proposed deferral of \$859 million

To estimate the potential impact to the June payment:

Step 1 Calculate an estimate of the LEA's Total P-2 Principal Apportionment for all Principal Apportionment programs (excludes EPA)

Step 2 Determine an LEA's payments through May 2017

Step 3 Calculate the LEA's P-2 balance due (Step 1 less Step 2)

Step 4 Multiply P-2 balance due (amount from Step 3) by 27% to determine estimated payment deferred to July

Step 5 Subtract amount in Step 4 from amount in Step 3 to determine estimated June payment



State Controller's Office Estimated Payment Dates

State Controller's Office Estimated Payment Schedule January through December 2017

(All EFT Payments unless otherwise noted)

Program	Payees	Anticipated Date of Payment <small>(subject to change)</small>											
		January	February	March	April	May	June	July	August	September	October	November	December
Behavioral Health Subaccount	Counties	01/30/17	02/27/17	03/30/17	04/27/17	05/30/17	06/29/17	07/28/17	08/30/17	09/28/17	10/30/17	11/29/17	12/28/17
Community Colleges	Counties	01/27/17	02/28/17	03/28/17	04/26/17	05/26/17	06/28/17	07/27/17	08/29/17	09/27/17	10/27/17	11/28/17	12/27/17
Community Colleges - Proposition 30	Counties	-----	-----	03/23/17	-----	-----	06/22/17	-----	-----	09/22/17	-----	-----	12/22/17
Community Corrections Performance Incentive	Counties	01/13/17	-----	-----	04/14/17	-----	-----	07/14/17	-----	-----	10/13/17	-----	-----
Community Corrections Subaccount	Counties	01/26/17	02/24/17	03/28/17	04/25/17	05/25/17	06/27/17	07/26/17	08/28/17	09/26/17	10/26/17	11/27/17	12/26/17
District Attorney and Public Defender Subaccount	Counties	01/26/17	02/24/17	03/28/17	04/25/17	05/25/17	06/27/17	07/26/17	08/28/17	09/26/17	10/26/17	11/27/17	12/26/17
District Taxes (1)	Districts	01/18/17	02/15/17	03/24/17	04/19/17	05/17/17	06/23/17	07/19/17	08/16/17	09/22/17	10/18/17	11/15/17	12/22/17
Enhancing Law Enforcement Activities Subaccount (2)	Cities/Counties	01/20/17	02/17/17	03/20/17	04/20/17	05/19/17	06/20/17	07/20/17	08/18/17	09/20/17	10/20/17	11/20/17	12/20/17
Health and Welfare Realignment Apportionments	Cities/Counties	01/27/17	02/27/17	03/27/17	04/27/17	05/26/17	06/27/17	07/27/17	08/25/17	09/27/17	10/27/17	11/27/17	12/27/17
Highway Users Tax (current month)	Cities/Counties	01/31/17	-----	03/30/17	-----	05/31/17	06/28/17	-----	08/30/17	-----	10/31/17	11/30/17	-----
Highway Users Tax (prior month)	Cities/Counties	-----	-----	03/02/17	-----	05/02/17	-----	-----	08/01/17	-----	10/02/17	-----	-----
Homeowners' Property Tax	Counties	-----	-----	-----	04/28/17	05/31/17	-----	-----	-----	-----	-----	11/30/17	12/29/17
Juvenile Reentry Grant Special Account	Counties	01/26/17	02/24/17	03/28/17	04/25/17	05/25/17	06/27/17	07/26/17	08/28/17	09/26/17	10/26/17	11/27/17	12/26/17
K-12 Schools	Counties	01/27/17	02/28/17	03/28/17	04/26/17	05/26/17	06/30/17	07/27/17	08/29/17	09/27/17	10/27/17	11/28/17	12/27/17
K-12 Schools - Proposition 30	Counties	-----	-----	03/23/17	-----	-----	06/22/17	-----	-----	09/22/17	-----	-----	12/22/17
Local Sales Tax	Cities/Counties	01/18/17	02/15/17	03/24/17	04/19/17	05/17/17	06/23/17	07/19/17	08/16/17	09/22/17	10/18/17	11/15/17	12/22/17

http://www.sco.ca.gov/ard_local_apportionments.html (under Reports)



State Controller's Office Schedule of Payments

STATE CONTROLLER'S OFFICE Schedule of Department of Education Apportionment and Deductions Fiscal Year 2016 - 2017 2017 March P1 Apportionment Apportionment Payment Date March 28, 2017								
County	CDE Bill Harkavy (916) 324-4541	CSFA Kristen Schunk (916) 651-3897	CDE Tonya Holmes (916) 323-6028	CDE Lindsay Keyes (916) 324-4555	CDE Melissa Collier (916) 445-7354	SCO Heather Bul (916) 323-0740	Name of School for Intercept Payment or Description of Other Deductions	Net to County
1 Alameda	\$ 86,433,889.00	(56,623.00)	(139,755.00)		(12,045.00)	(127,314.97)	Livermore Valley Charter #0107839 (\$1,320) Livermore Valley Charter Prep. High #0120931 (\$20,849) Aspire Lionel Wilson Col. Prep. Academy #0130666 (\$48,518.73) Aspire Golden State Col. Prep. Academy #0118224 (\$56,627.24)	\$ 85,983,943.98
2 Alpine	86,810.00							86,810.00
3 Amador	1,397,055.00							1,397,055.00
4 Butte	15,496,659.00	(8,372.00)	(6,489.00)					15,478,313.25
5 Calaveras	1,414,966.00							1,414,966.00
6 Colusa	1,674,694.00							1,674,694.00
7 Contra Costa	64,087,780.00	(39,809.00)	(285,454.00)					63,622,800.75
8 Del Norte	2,030,365.00							2,029,135.00
9 El Dorado	16,515,464.00	(5,570.00)	(16,172.00)					16,362,329.00
10 Fresno	130,522,137.00	(60,545.00)	(70,899.00)					130,310,011.75
11 Glenn	3,251,817.00		(8,593.00)					3,243,224.00
12 Humboldt	8,114,658.00		(35,956.00)					8,078,702.00

SCO issues all K-12 and EPA K-12 payments via EFT (except for special advances)

http://www.sco.ca.gov/ard_payments_k12.html

http://www.sco.ca.gov/ard_payments_prop30k12.html



EDUCATION PROTECTION ACCOUNT



Education Protection Account (EPA)

- Created by Proposition 30 (2012). Extended by Proposition 55 (2016). Concludes in 2030-31.
- EPA is a funding source, not a stand-alone entitlement program.
- EPA funds offset LCFF state aid:
Local Revenue + State Aid (EPA + LCFF State Aid) = Total LCFF funding
- EPA revenues come from state personal income taxes, and they fluctuate.
- EPA Web page provides links to fiscal year specific entitlements, payment schedules, FAQs about the program and accounting information:
<http://www.cde.ca.gov/fg/aa/pa/epa.asp>.



EPA Entitlement and Payment Cycle

Payment Period	Description	Pay Schedule	Certification and Apportionment Date	Funding Based on...
First Quarter	First calculation of the fiscal year's funding; concurrent with Advance PA	25% of entitlement calculated at Advance PA	September	Proportionate share of DOF's Budget Act estimate of EPA funds, Adjusted Revenue Limit/General Purpose Block Grant, and ADA
Second Quarter	Uses same EPA entitlement amount calculated at Advance	50% of entitlement calculated at Advance PA less prior payments	December	Proportionate share of DOF's Budget Act estimate of EPA funds, Adjusted Revenue Limit/General Purpose Block Grant, and ADA
Third Quarter	First re-calculation of the fiscal year's funding; concurrent with P-1. Includes adjustment for difference between PY P-2 and Annual EPA entitlement.	75% of entitlement calculated at P-1, adjusted for Annual, less prior payments	March	Proportionate share of DOF's Budget Act estimate of EPA funds, Adjusted Revenue Limit/General Purpose Block Grant, and ADA
Fourth Quarter	Second re-calculation of the fiscal year's funding; concurrent with P-2. Includes 3 rd quarter PY adjustment.	Entitlement calculated at P-2, adjusted for Annual, less prior payments	June	Proportionate share of DOF's <u>revised</u> amount of EPA funds, Adjusted Revenue Limit/General Purpose Block Grant, and ADA



EPA Entitlement Calculation

School District and COE

EPA Entitlement is the greater of A or B*	
A	B
<p>Adjusted Revenue Limit Funding</p> <p>x</p> <p>Proportionate Share of EPA</p> <p><i>Not to exceed Adjusted Revenue Limit less Local Revenue</i></p>	<p>ADA Used for EPA Minimum</p> <p>x</p> <p>\$200 per ADA</p>

Charter School

EPA Entitlement is the greater of A or B**	
A	B
<p>Charter School General Purpose Block Grant Funding in LCFF Floor</p> <p>x</p> <p>Proportionate Share of EPA</p> <p><i>Not to exceed General Purpose Block Grant Funding State Aid for EPA Purposes less Local Revenue</i></p>	<p>ADA Used for EPA Minimum</p> <p>x</p> <p>\$200 per ADA</p>

*School districts receive the minimum funding of \$200 per unit of ADA when the revenue limit amount minus local revenue is less than the \$200 per ADA minimum.

**Charter schools newly operational in the 2013–14 fiscal year and after receive the minimum funding of \$200 per unit of ADA.

NOTE: EPA FAQs <http://www.cde.ca.gov/fg/aa/pa/pafaq.asp> provide detailed information on how to determine the Adjusted Revenue Limit Funding, General Purpose Block Grant Funding and the ADA used for each LEA in the EPA calculation. The proportionate share is calculated by CDE at each certification period.



EPA Entitlement Calculation

- Determine Adjusted Revenue Limit for EPA (Charters use General Purpose Block Grant)
- Calculate Proportionate Share Ratio (Total EPA revenue amount divided by statewide Adjusted Revenue Limit for EPA)
 - **Step A:** Calculate EPA Proportionate Share (Proportionate Share Ratio x Adjusted Revenue Limit)
 - **Step B:** Calculate EPA Entitlement Cap (Adjusted Revenue Limit less Local Revenue/In-lieu)
 - **Step C:** Calculate EPA Minimum (\$200 x LEA's Average Daily Attendance (ADA))
 - **Step D:** Calculate EPA Entitlement (Lesser of A or B, but not less than C)

Step		Example 1 Proportionate Share	Example 2 Cap on Prop. Share	Example 3 \$200/ADA Minimum
A	Adjusted Revenue Limit	\$100,000,000	\$100,000,000	\$100,000,000
	less Proportionate Share Ratio	25.00%	25.00%	25.00%
	EPA Proportionate Share	\$25,000,000	\$25,000,000	\$25,000,000
B	Adjusted Revenue Limit	\$100,000,000	\$100,000,000	\$100,000,000
	less Local Revenue/In-lieu	\$65,000,000	\$85,000,000	\$97,000,000
	EPA Entitlement Cap	\$35,000,000	\$15,000,000	\$3,000,000
C	Current ADA	20,000	20,000	20,000
	Per ADA minimum	\$200	\$200	\$200
	Minimum per ADA	\$4,000,000	\$4,000,000	\$4,000,000
D	EPA Entitlement (Lesser of A or B, but not less than C)	\$25,000,000	\$15,000,000	\$4,000,000



EPA Entitlement & Payment Schedule

CALIFORNIA DEPARTMENT OF EDUCATION
2016-17 First Principal (P-1) Apportionment

Schedule of Estimated Entitlements and the Third Quarterly Apportionment for the Education Protection Account (EPA)

<http://www.cde.ca.gov/fg/aa/pa/epa.asp>

							Calculation of the 2016-17 Entitlement (as of P-1)							
							(A)	(B)	(C)	(D)	(E) = (A) x 0.2542433821	(F) = (C) x \$200	(G) Lesser of (D) or (E)	(H) Greater of (F) or (G)
County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agencies	District Type	Adjusted Revenue Limit or Charter School General Purpose Funding in LCFF Floor	Local Revenue or Charter School In-Lieu of Taxes	ADA Used for EPA Minimum	Revenue Limits or Charter School General Purpose Funding State Aid for EPA Purposes	EPA Proportionate Share	EPA Minimum \$200 x ADA	Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid)	2016-17 P-1 Entitlement* (1400-8012)
01	10017	6002000	1464	D	Lazear Charter Academy	UNIFIED	2,267,933	1,000,379	440.62	1,267,554	576,607	88,124	576,607	576,607
01	61119				Alameda Unified	UNIFIED	48,489,396	26,049,130	9,140.94	22,440,266	12,328,108	1,828,188	12,328,108	12,328,108
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	2,673,259	1,352,230	496.76	1,321,029	679,658	99,352	679,658	679,658

							Calculation of the 2016-17 3rd Quarter Payment					
							(H) Greater of (F) or (G)	(I)	(J) = (H) + (I)	(K) = (J) x 0.75	(L)	(M) = (K) - (L)
County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agencies	District Type	2016-17 P-1 Entitlement* (1400-8012)	2015-16 Adjustment: Change in Entitlement from 2015-16 P-2 to 2015-16 Annual ** (1400-8019)	2016-17 P-1 Entitlement Net of 2015-16 Adjustment	3rd Quarter Balance Due (Approximately 75% of Adjusted Entitlement)	Prior Payments (September 2016 -December 2016)	3rd Quarter Payment ***
01	10017	6002000	1464	D	Lazear Charter Academy	UNIFIED	576,607	4,535	581,142	435,548	274,264	161,284
01	61119				Alameda Unified	UNIFIED	12,328,108	98,419	12,426,527	9,313,303	5,935,237	3,378,066
01	61119	0119222	1066	D	Nea Community Learning Center	UNIFIED	679,658	5,803	685,461	513,732	331,576	182,156

This is the difference between the EPA entitlement from the prior fiscal year's P-2 and the recalculated amount at Annual for that same fiscal year.

This will match the EPA entitlement on the LCFF Transition exhibit and the PA Summary for the current fiscal year's certification.



Reconciling the P-2 to Annual Adjustment

<http://www.cde.ca.gov/fg/aa/pa/epa1516.asp>

CALIFORNIA DEPARTMENT OF EDUCATION
2015–16 Annual (AN) Apportionment
Education Protection Account (EPA) Entitlement Calculation

	(A)	(B)	(C)	(D)	(E) = (A) x 0.259211608	(F) = (C) x \$200	(G) Lesser of (D) or (E)	(H)** Greater of (F) or (G)	(I)	(J) =(H) - (I)
Local Educational Agencies	Adjusted Revenue Limit or Charter School General Purpose Funding in LCFF Floor	Local Revenue or Charter School In-Lieu of Taxes	ADA Used for EPA Minimum	Revenue Limits or Charter School General Purpose Funding State Aid for EPA Purposes	EPA Proportionate Share*	EPA Minimum \$200 x ADA	Proportionate Share (Reduced for Amounts in Excess of Revenue Limit State Aid)	2015–16 Annual Entitlement *	2015–16 P-2 Entitlement	2015–16 Adjustment: Change in Entitlement from 2015–16 P-2 to 2015–16 Annual (1400-8019)
Lazear Charter Academy	2,226,910	898,463	432.65	1,328,447	577,241	86,530	577,241	577,241	572,706	4,535
Alameda Unified	48,192,760	23,915,398	9,085.02	24,277,362	12,492,123	1,817,004	12,492,123	12,492,123	12,393,704	98,419
Nea Community Learning Center	2,693,493	1,253,297	500.52	1,440,196	698,185	100,104	698,185	698,185	692,382	5,803

- A version of this Excel file is posted with each recalculation of EPA at Annual.
- This adjustment matches the prior year adjustment noted on the current fiscal year’s EPA Entitlement and Payment Schedule - LEA Detail Excel file (3rd and 4th quarters only).
- See EPA Accounting FAQs (<http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp#Q3>) for information on how to record EPA adjustments from the prior year.



DRIVERS OF CHANGE FOR ENTITLEMENTS AND CASH FLOW

Factors Driving:

Entitlements

Cash Flow



· ADA · COLA · Gap · UPP

· Local Revenue · EPA · Prior Year Adjustments



LCFF Entitlement Factors

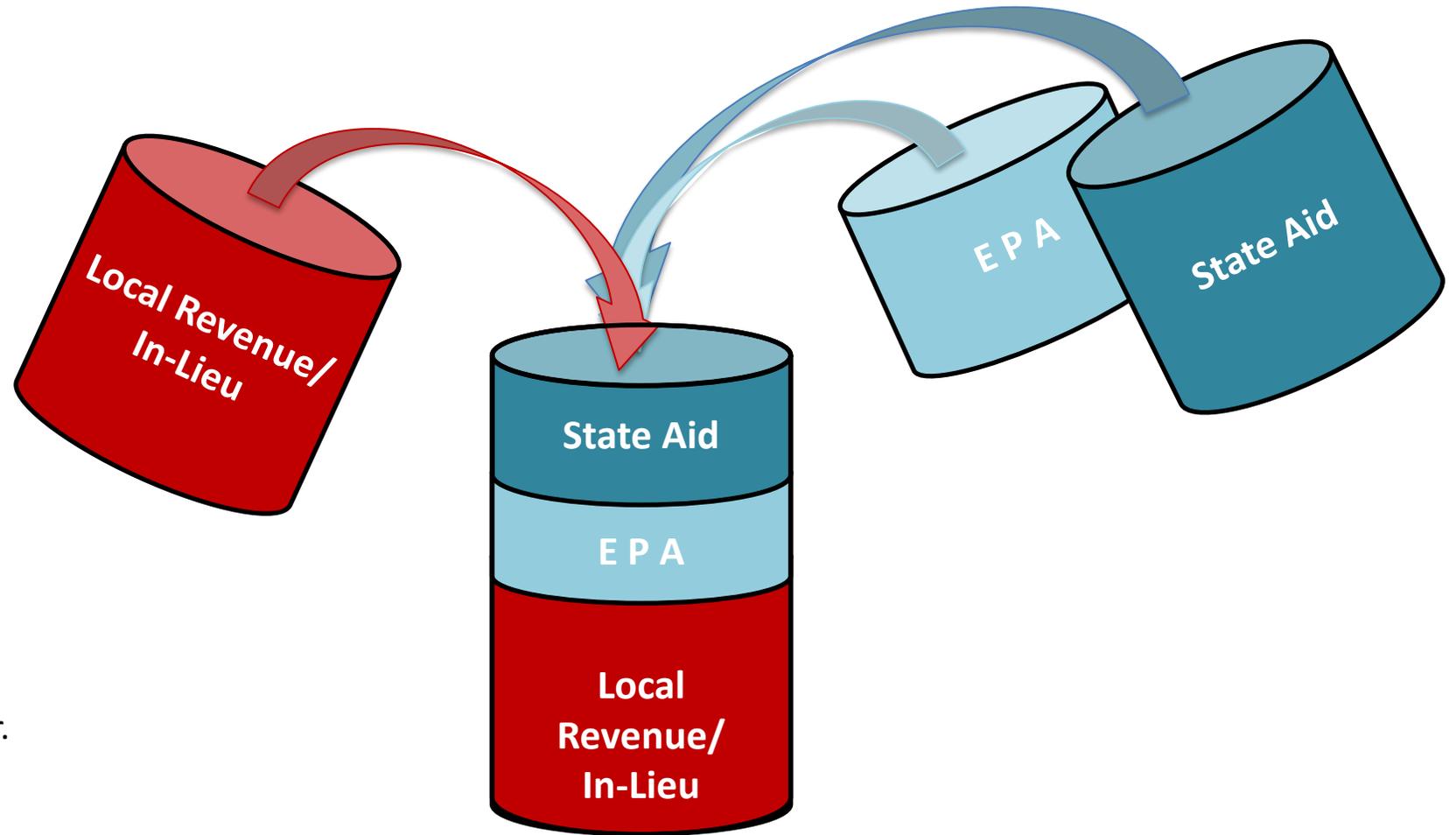
Entitlements will change throughout the cycle based on adjustments in the following data:	Description	LEA Type	
		School Districts	Charter Schools
Average Daily Attendance (ADA)	Generally, the number of days attended divided by number of days of instruction for a period of time. See Data Reporting Instruction Manual, Principal Apportionment Reporting Periods section.	Greater of current year or prior year ADA.	Current year ADA. If applicable, adjusted for SB 740 non classroom-based funding determination and days of operation.
Unduplicated Pupil Percentage (UPP)	Based on enrollment and unduplicated pupil count (UPC) data reported as of Information Day in CALPADS. UPC is any student identified as English learner, income eligible for Free or Reduced-Price Meal, or Foster Youth. Used to determine Supplemental and Concentration Grant funding.	CY, PY, and second PY enrollment and UPC data are used to determine percentage. A school district's UPP could be impacted by students served in a county program but for which the funding flows to the district.	Same as school districts, but UPP for Concentration Grant is the lesser of the charter's own UPP or the UPP of its determinative school district. A county program charter school's UPP could be impacted by students served by the charter, but for which the funding flows to the COE.
Statewide Gap Funding Rate	The amount of new funding allocated each year to school districts and charter schools to reduce the difference between their prior year funding level and their LCFF Target. Amount is converted to a percentage.	CDE certifies a rate for the year at P-1 and then again at P-2 (final). The dollar amount an LEA receives can change after P-2, but the CDE's statewide Gap Funding Rate (%) will not.	Same as school districts.
Cost-of-Living Adjustment (COLA)	Annual cost of living adjustment applied to LCFF Target Base Grant per ADA rates.	The prior year Base Grant per ADA in the LCFF Target are adjusted by COLA.	Same as school districts.

LCFF Funding Sources

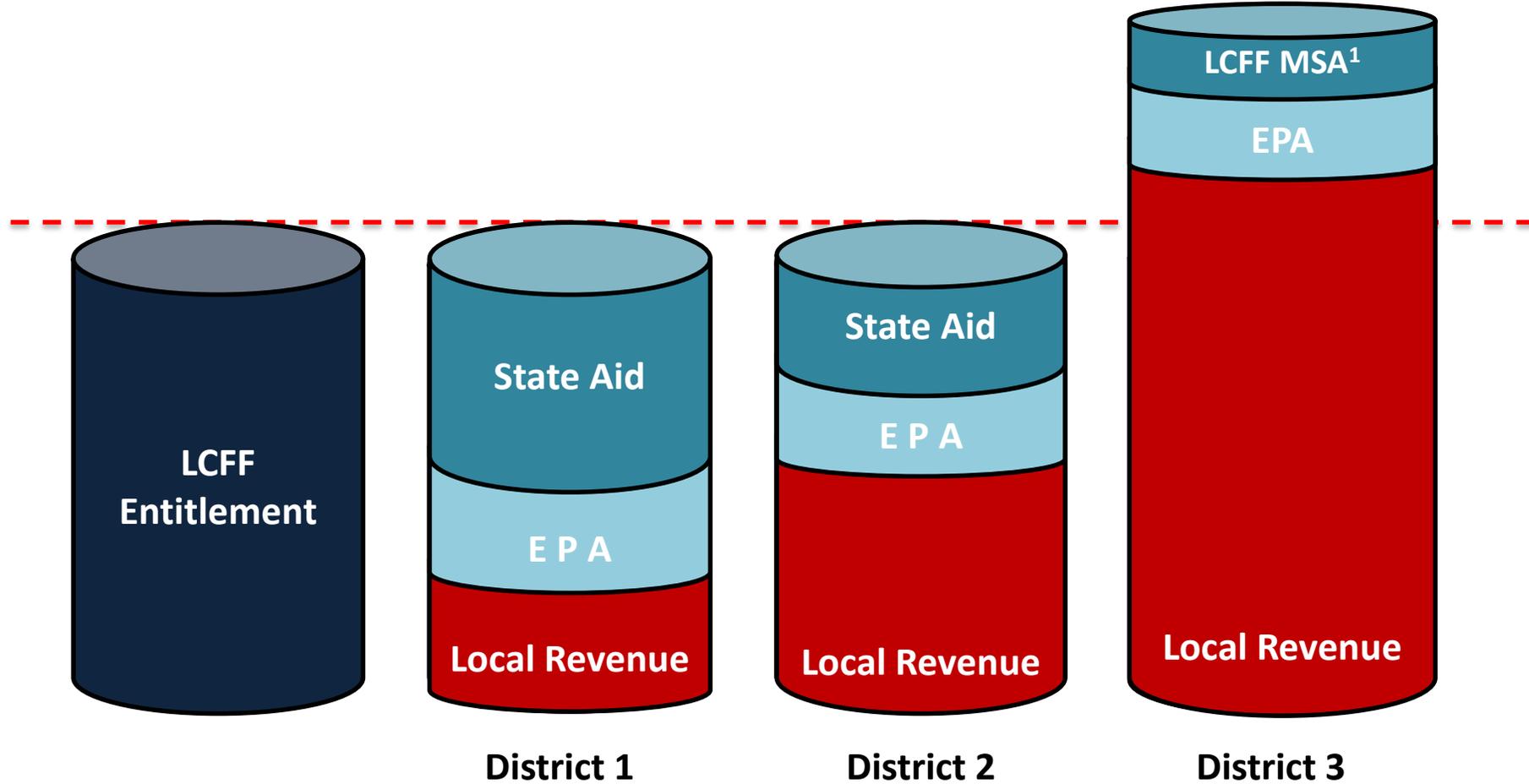
Sources of funds that satisfy an LEA's entitlement:

1. Local Revenue (School Districts) or In-Lieu of Property Taxes (Charter Schools)
2. Education Protection Account (EPA)
3. State Aid

Funds are applied in the above order.



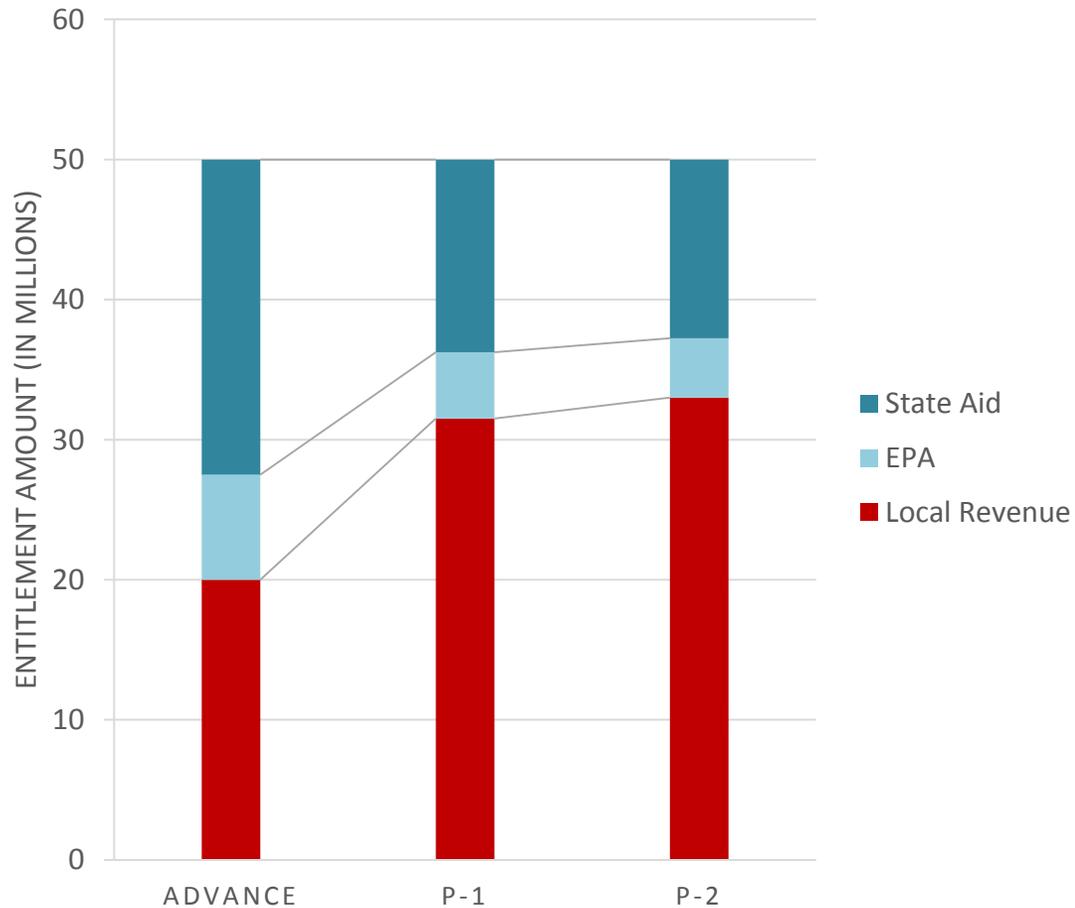
School District LCFF Funding Scenarios



¹MSA = Minimum State Aid



Factors Affecting PA Cash Flow



- LCFF state aid changes as a result of changes in:
 - ✓ Local Revenue/In-Lieu of Property Taxes
 - ✓ EPA
- Other PA program entitlement fluctuations and charter special apportionment/overpayments
- Adjustments and Prior Year Recomputations
- Advance and P-1 PA payments
- Payment Plan Type (varies by LEA)



CHARTER SCHOOLS



Charter Terminology

- **Authorizer versus Sponsor**

- Authorizer: The entity that authorized the charter school
- Sponsor: The LEA responsible for in-lieu of taxes

- **Direct versus Local Funding (EC Section 47651)**

- Direct-funded: Charter elects to receive funding directly; warrant is drawn in favor of the superintendent of schools of the county in which the authorizing LEA is located, for deposit to the funds or accounts of the charter school. Direct-funded charter schools are always on payment plan Type 1.
- Local-funded: Funds are deposited in the funds or accounts of the charter authorizer. Local-funded charter schools follow the payment plan type of their authorizer.
- LCFF entitlements are calculated independently of the charter's authorizer regardless of fund type.



In-Lieu of Taxes Reference Chart

The entity responsible for transfer of in-lieu of property taxes to a charter school depends upon three factors: charter type, charter authorizer, and student population served by the charter school.

Charter Type	Charter Authorizer	Program/Population Served by Charter	Charter Sponsor (entity responsible for in-lieu of taxes)
Regular Charter School (EC 47605)	District	Regular program serving K-12 ADA	The district that authorized the charter school
Regular Charter School (EC 47605)	COE		The district that denied the charter school
Regular Charter School (EC 47605)	SBE		The district that denied the charter school
All-Charter District (EC 47606)	SBE and SPI*		N/A - Treated as a district for property tax purposes
Countywide Charter (EC 47605.6)	COE	Regular K-12 program that may operate at one or more sites within the county; provides services not generally provided by a COE (not a county-type program)	District of Residence, if Basic Aid in prior year
County Program Charter (EC 47605.5)	COE	K-12 program serving pupils the COE would otherwise serve (primarily special education, county community school, and juvenile court school)	District of Residence, except for pupils who meet criteria in EC 47631(b)**
Statewide Benefit Charter (EC 47605.8)	SBE	Regular K-12 program that provides services of statewide benefit	N/A – No in-lieu taxes, solely state-funded



*SPI = Superintendent of Public Instruction

**47631(b) = probation referred, on probation or parole, expelled, and attending juvenile court schools; this ADA is funded through the LCFF COE formula

More On In-Lieu Payments

- In-lieu transfers occur monthly beginning in August and ending in July, and follow a different monthly allocation formula than the PA, as set forth in [EC Section 47635](#).
- Payment of in-lieu of taxes is managed locally; the state does not have a role.
- It is important to monitor for potential overpayment of in-lieu. The LCFF funding calculations assume the correct amount of in-lieu of taxes has been paid to charter schools and it is the sponsor's responsibility to get any overpayments back (or pay any amounts owed).
- *EC Section 47635(c)* states that county-program charters may seek in-lieu reimbursement from districts of residence; CDE automatically backfills non-basic aid districts of residence for reimbursement of such payments.

In-Lieu of Taxes Transfer Schedule	
Month	Payment
August	6%
September	12%
October	8%
November	8%
December	8%
January	8%
February	8%
March	2/6 th Balance Due
April	1/6 th Balance Due
May	1/6 th Balance Due
June	1/6 th Balance Due
July	Remaining Balance as of P-2*

*Adjustments for taxes reported at Annual are made in the following year.



Charter Closures

- Charter Schools Division should be notified by June, if possible, so there is sufficient time to gather and process proper paperwork before the Advance Apportionment is certified.
- Untimely notification of charter closures, including non-renewals, has fiscal and workload implications for school districts, county offices of education and CDE.
- For information on charter closure rules:
<http://www.cde.ca.gov/sp/cs/lr/csclosuresrules.asp>



Non-Classroom Based Charter Schools

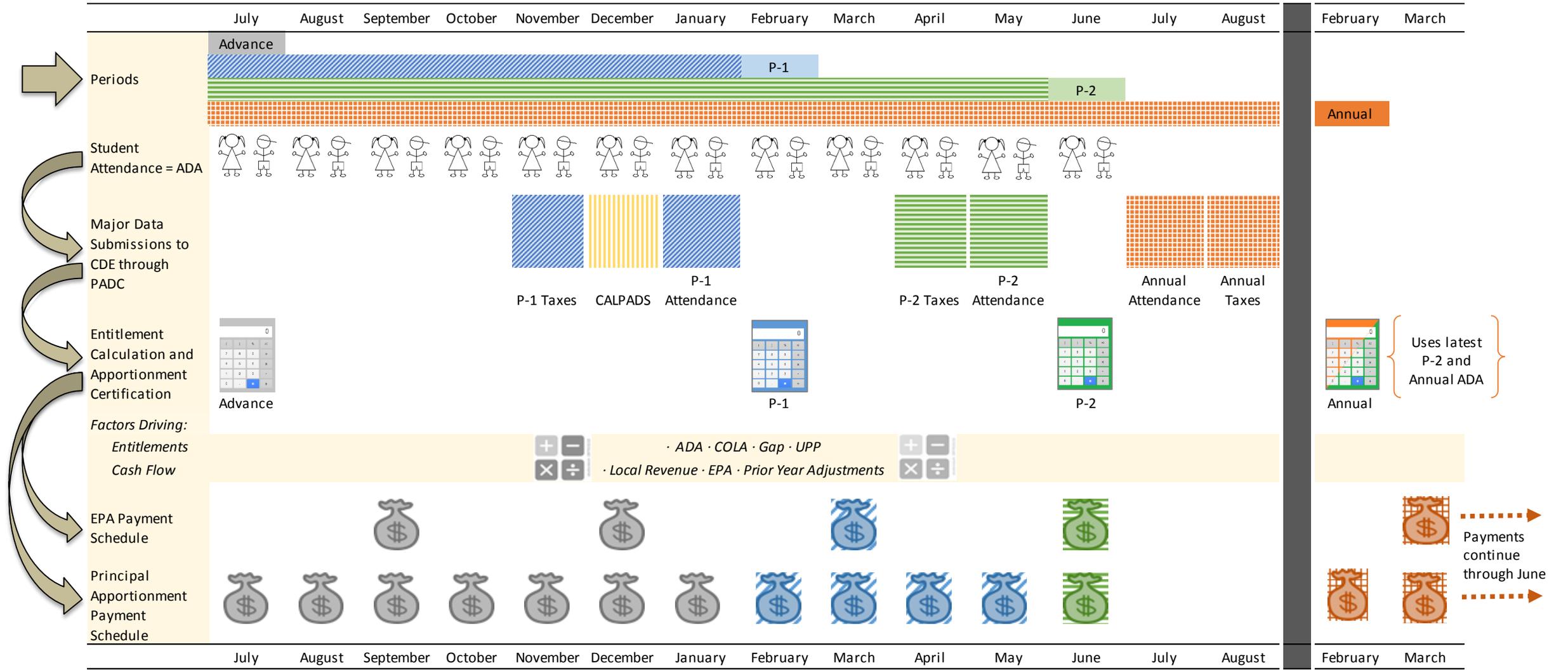
- Charter schools that are solely nonclassroom-based, and schools that offer blended programs (both classroom and nonclassroom-based) must follow the timelines for funding determination.
- If the charter school does not have a Nonclassroom-Based Determination of Funding, but could fall below the 80 percent classroom-based threshold, it should act proactively and seek a funding determination.
- Funding determinations must be approved by the State Board of Education and, except for charters in their first year of operation, must be in place before the fiscal year begins.
- A continuing charter school that does not have an approved funding determination before P-1 risks losing its funding generated by the nonclassroom-based ADA until a new funding determination is approved.
- Information on Nonclassroom-based Determination of Funding rules, processes, and timelines: <http://www.cde.ca.gov/sp/cs/as/nclrbifunddet.asp>



ADDITIONAL RESOURCES



Principal Apportionment Cycle



Legend: ADA = Average Daily Attendance; PADC = Principal Apportionment Data Collection Software; CALPADS = California Longitudinal Pupil Achievement Data System; COLA = Cost of Living Adjustment; UPP = Unduplicated Pupil Percentage; EPA = Education Protection Account



ADA Reporting Periods by Program

The Data Reporting Instruction Manual, pages 5 – 8, contains a description of data elements for reporting ADA. The period used for funding varies by program.



FISCAL YEAR 2016-17
PRINCIPAL APPORTIONMENT
DATA COLLECTION SOFTWARE
VERSION 2016-16.00

DATA REPORTING INSTRUCTION MANUAL

December 2016

California Department of Education
SCHOOL FISCAL SERVICES DIVISION
1430 N STREET
SACRAMENTO, CA 95814



LCFF and AB 602 ADA Funding Periods

For LCFF and AB 602, the period of ADA used to determine final funding differs based on the category of ADA. The following tables list the types of ADA, by LEA and PADC entry screen, and the reporting periods used for program funding calculations.

School District

EC Section 42238.05 requires that LCFF entitlement calculations for school districts be based on the greater of current year ADA or prior year ADA. ADA categories marked with [*> of CY or PY] below are included in the calculation of greater of current or prior year ADA.

Attendance School District, Attendance Supplement School District, Attendance Basic-Aid Choice/Court-Ordered Voluntary Pupil Transfer, Attendance Basic-Aid Open Enrollment		Period Funded	
		LCFF	AB 602
ADA Categories	Regular ADA (includes Opportunity Classes, Home and Hospital, SDC, and Continuation Education), funded as either LCFF Base Grant or NSS [*> of CY or PY]	P-2	P-2
	Extended Year Special Education [EC 56345(b)(3)] (Divisor 175), funded as either LCFF Base Grant or NSS [*> of CY or PY]	Annual	Annual
	Special Education – Nonpublic, Nonsectarian Schools/Licensed Children's Institutions	Annual	Annual
	Extended Year Special Education – Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools – Licensed Children's Institutions (Divisor 175)	Annual	Annual
	Community Day School [EC 48660] (Divisor 70/135/180)	Annual	Annual

Apportionment Documents

How do I find an LEA's funding information?

Principal Apportionment documentation is located at: <http://www.cde.ca.gov/fg/aa/pa/>
Information is posted by fiscal year and then by processing period.

All of the data needed to understand how an apportionment was determined are located here.

LCFF Snapshot provides a broad overview of LCFF funding for each school district and charter school.

Principal Apportionment, Fiscal Year 2016-17

Distribution of funds for local educational agencies (LEAs) in support of the public school system. Includes elementary school, high school and unified school districts; charter schools; and county offices of education.

[First Principal \(P-1\) Apportionment](#) | [Advance Apportionment](#)
[Special Apportionments](#) | [Special Education](#) | [Other Fiscal Information](#) | [Resources](#)

First Principal (P-1) Apportionment

Certified February 17, 2017

- [Apportionment Letter - 17-Feb-2017](#)
 - ◆ [Attachment - Calculations to determine the First Principal Apportionment](#)
- LEA Funding Detail:
 - ◆ [Funding Exhibits - First Principal Apportionment](#)
 - ◆ [Principal Apportionment Exhibit Reference Guides](#)
Provides calculation details and guidelines for reviewing the exhibits for each LEA type.
 - ◆ [Funding Excel Files - First Principal Apportionment](#)
Detail report of the Principal Apportionment Summary, Adjustments and Prior Year Recomputations, Payment Schedules, etc.
- [LCFF Funding Snapshot](#)
A high-level summary for each school district and charter school of the main Local Control Funding Formula components.
- [Statewide LCFF Funding Fingertip Facts](#)
Statewide LCFF funding data.



Funding Exhibits

Period:

- 2014-15 Annual R2
- 2015-16 Annual
- 2016-17 P-1

At each P-1 or P-2 certification, funding calculations are also available for the prior two fiscal years.

First Principal Apportionment (P-1) Fiscal Year 2016-17

Period: 2016-17 P-1

Entity: School District

Program:

- 2012-13 Adjusted District Revenue Limit Per ADA Rate Calculation
- 2012-13 Categorical Program Entitlements Subsumed into LCFF
- Adults in Correctional Facilities Funding
- Economic Recovery Target
- Prior Year Gap Rate per ADA Calculation
- School District ADA
- School District Basic Aid Choice Calculation
- School District Basic Aid Court-Ordered Voluntary Pupil Transfer Calculation
- School District Basic Aid Open Enrollment Calculation
- School District Basic Aid Supplement Calculation
- School District Basic Aid Supplement Funding
- School District LCFF Target Entitlement
- School District LCFF Transition Calculation
- School District Local Revenue
- School District Necessary Small Schools Allowance for the LCFF Floor
- School District Necessary Small Schools Allowance for the LCFF Target
- School District Transfer of Funds for County Served District Funded ADA
- School District Unduplicated Pupil Percentage

To view a funding exhibit:

- Select period, entity type, program, county, and district from the drop down menus.
- Once the report is generated, print or export to Excel.

California Department of Education
School Fiscal Services Division

School District LCFF Transition Calculation

County: Alameda Period: 2016-17 P-1
District: Alameda Unified CDS Code: 01 61119

TARGET [EC 42238.02]

Target Entitlement	A-1 \$	78,853,962
Funded Based on Target		
FLOOR [EC 42238.03]		
2012-13 Deficit		
Current Year Funded		
Adjusted Total Deficit		
Local Revenue (Equals F-2)	G-6 \$	26,049,130
Education Protection Account Entitlement (Equals F-5)	G-7 \$	12,328,108
Revenue Limit Minimum State Aid (G-3 + G-4 + G-5 - G-6 - G-7; If less than 0, G-8 = 0)	G-8 \$	10,112,249
Categorical Minimum State Aid (B-8 + B-9)	G-9 \$	10,217,875
Minimum State Aid Guarantee (G-8 + G-9)	G-10 \$	20,330,124
Additional State Aid to Meet the Minimum Guarantee (G-10 - F-6; If less than 0, H-1 = 0)	H-1 \$	0
LCFF State Aid, Adjusted for Minimum State Aid Guarantee (F-6 + H-1)	H-2 \$	37,818,552

Export to Excel



LCFF Snapshot

- The Snapshot is a great tool for conveying a broad overview of an LEA's LCFF funding.
- Generated for the P-1 Apportionment, and updated at the P-2 Apportionment and Annual Apportionment (February Certification of the next fiscal year).
- The Snapshot data will not be updated after the Annual Apportionment.
- Provides LCFF funding information back to the 2013-14 fiscal year.
- <http://ias.cde.ca.gov/lcffsnapshot/lcff.aspx>

LCFF Snapshot
should not be used
to reconcile the
apportionment



LCFF Funding Snapshot

Fiscal Year: 2016-17
(As of February 2017, P-1)

LEA Name: Alameda Unified
County: Alameda County
CDS Code: 01-61119-000000 Charter Number: N/A

Local Control Funding Formula (LCFF) Funding Snapshot summarizes the main LCFF funding components but does not contain all funding details. Complete funding data should be obtained from the certified funding exhibits on the [Principal Apportionment Web page](#).

LOCAL EDUCATIONAL AGENCY (LEA) DATA

Grade Span	K-3	4-6	7-8	9-12	Total
Funded Average Daily Attendance (ADA)	2,911.78	2,068.81	1,168.28	2,992.07	9,140.94
Unduplicated Pupil Percentage (UPP)	36.52 %				

LCFF TARGET ENTITLEMENT

Funding calculation based on the LCFF funding model at full implementation. During transition most LEAs will not receive this level of funding.

Components	Amount
Base Grant Funding	\$ 72,624,780
Supplemental Grant Funding	5,304,515
Concentration Grant Funding	0
Necessary Small Schools (NSS) Allowance	0
Add-On Funding	924,667
Total LCFF Target Entitlement	\$ 78,853,962

LCFF TRANSITION ENTITLEMENT

Calculation of the LEA's funding entitlement during the transition period until full implementation of LCFF. This table will either have an amount shown under the Target or the Floor, whichever is lower.

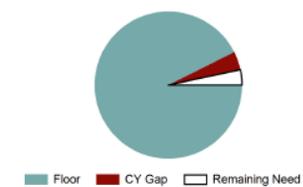
Components	Amount
LCFF Target Entitlement	\$ 0
Floor Entitlement, Including Prior Year (PY) Gap	73,015,402
Current Year (CY) Gap Funding	3,180,388
Economic Recovery Target	0
Additional LCFF State Aid to Meet the Minimum Guarantee (Additional SA for MSA)	0
Total Transition Entitlement Adjusted for Additional SA for MSA*	\$ 76,195,790

LCFF TARGET vs. LCFF FLOOR

A comparison of the LEA's Target and Floor Entitlements to determine current year Remaining LCFF Need. Some LEAs are funded at the Target and do not have a Remaining LCFF Need.

Components	Amount
LCFF Target Entitlement	\$ 78,853,962
Less Floor Entitlement, Including PY Gap	(73,015,402)
Less CY Gap Funding	(3,180,388)
Remaining LCFF Need	\$ 2,658,172

LCFF Target vs. LCFF Floor



LCFF FUNDING SOURCES (ACTUAL FUNDING)

The actual amount of current year LCFF funding by source.

Components	Amount
Local Revenue	\$ 26,049,130
Education Protection Account (EPA) State Aid	12,328,108
LCFF State Aid Before MSA	37,818,552
Additional SA for MSA	0
Total Funding**	\$ 76,195,790

LCFF Funding Sources



* LCFF Transition Entitlement components may not sum to Total Transition Entitlement Adjusted for MSA due to miscellaneous adjustments.
** Total LCFF Funding sources (Actual Funding) may be greater than Total Transition Entitlement Adjusted for MSA due to an LEA's EPA State Aid and/or because local revenue exceeds the LEA's Transition Entitlement.

Note: Some amounts may not display on the pie charts due to their relative size compared to other components.



Funding Rates and Information

<http://www.cde.ca.gov/fg/aa/pa/>

Resources

- Local Control Funding Formula (LCFF)
- Principal Apportionment Data Collection Software
- Calendar of Key Deadlines
- Funding Rates and Information

Principal Apportionment funding rates by fiscal year with historic factors and cost-of-living adjustments.
- Principal Apportionment Exhibit Reference Guides
- Principal Apportionment Payment Schedule
- Frequently Asked Questions

Answers to frequently asked questions related to funding credits for students served by a county office of education under LCFF.
- CALPADS Unduplicated Pupil Count Source File
- Instructional Time
- Independent Study Ratio Calculations Instructions
- Class Size Penalties - CalEdFacts

Part of California Department of Education's information and media guide about education in the State of California. For similar information on other topics, visit the full [CalEdFacts](#).
- Assembly Bill 1389 - Redevelopment Agency Pass-through Payments
- Special Education

Principal Apportionment Funding Rates and Information

Provides funding rates and other information by fiscal year, beginning in 2015–16, for programs funded through the Principal Apportionment. Other information about the Local Control Funding Formula (LCFF) is available on the California Department of Education's [LCFF Web page](#). The information on this page will be updated periodically throughout the year.

- Fiscal Year 2016
- Fiscal Year 2017

Funding information for
Web page under the a

LCFF Gap and

The [LCFF Gap and C](#)
budget allocations and
the inception of LCFF.

Funding Rates and Information, Fiscal Year 2016–17

Principal Apportionment funding rates and other fiscal information for fiscal year 2016–17.

This page provides funding rates and other information applicable to the 2016–17 [Principal Apportionment](#) based on the 2016–17 Budget Act and related trailer bills (Senate Bill 826, Chapter 23, Statutes of 2016, and Senate Bill 828, Chapter 29, Statutes of 2016).

[Cost-of-Living Adjustment](#) | [LCFF Gap Appropriation](#) | [Education Protection Account](#) | [School District and Charter School LCFF Target Entitlement](#) | [County Office of Education LCFF Target Entitlement](#) | [School District Necessary Small Schools Special Education Assembly Bill \(AB\) 602](#) | [Special Education Infant Program](#) | [Special Education Out-of-Home Care Program](#) | [Course Based Independent Study ADA Adjustment](#)

Cost-of-Living Adjustment (COLA)

Statutory 2016–17 COLA

0.00%¹

¹The statutory cost of living adjustment (COLA) is fractional and rounds to zero.

Bar



Gap and COLA

<http://www.cde.ca.gov/fg/aa/pa/>

Resources

- Local Control Funding Formula (LCFF)
- Principal Apportionment Data Collection Software
- Calendar of Key Deadlines
- Funding Rates and Information

Principal Apportionment funding rates by fiscal year with historical and prospective LCFF adjustments.

- Principal Apportionment Exhibit Reference Guides
- Principal Apportionment Payment Schedule
- Frequently Asked Questions

Answers to frequently asked questions related to funding credited to a school district for its office of education under LCFF.

- CALPADS Unduplicated Pupil Count Source File
- Instructional Time
- Estimating the Cost of an Audit Finding
- Independent Study Ratio Calculations Instructions
- Class Size Penalties - CalEdFacts

Part of California Department of Education's information and media guide about education. For similar information on other topics, visit the full [CalEdFacts](#).

- Assembly Bill 1389 - Redevelopment Agency Pass-through Payments
- Special Education

LCFF Gap and COLA

The [LCFF Gap and COLA](#) web page provides budget allocations and percentages factored into the inception of LCFF. The information on



LCFF Gap and COLA

California Department of Education School Fiscal Services Division Last Updated: Feb 2017

Page 1 of 2

Information on historical and prospective Local Control Funding Formula (LCFF) cost-of-living adjustment (COLA) percentages, gap budget allocations and percentage factors since 2013–14, the inception of LCFF.

To help school districts and charter schools develop budgets and perform long range planning, the State Department of Finance (DOF), provides estimates of COLA as part of the annual budget process (see <http://www.dof.ca.gov/fisa/bag/documents/budgetprocessoverview.pdf> for description of the budget process). The COLA is final as of the May Revision, the May before the budget is enacted (see COLA table below).

The DOF also provides estimates of the percentage of gap funding (see DOF Gap Estimates table below). Gap funding represents the amount of new funding allocated each year to school districts and charter schools to reduce the difference between their prior year funding level and their LCFF Target. The actual gap percentage is calculated by the California Department of Education (CDE) and is final as of the Second Principal Apportionment (P-2) certification, in June after the annual budget is enacted (see Actual Gap Certified by CDE table below).

The Statewide Gap Funding Rate may also be used by school districts to determine progress toward maintaining an average Kindergarten through grade three (K–3) class enrollment of not more than 24 pupils as a condition of receiving the K–3 grade span adjustment grant, unless the district has agreed to a collectively bargained alternative to the statutory K–3 GSA requirements. See the LCFF FAQ's available at <http://www.cde.ca.gov/fg/aa/lc/faq.asp> for more information.

For purposes of calculating the minimum proportionality percentage, school districts, charter schools and county offices of education shall use the most recent Statewide Gap Funding Rate calculated by DOF to determine the percentage by which services for unduplicated pupils must be increased or improved, as required by 5 California Code of Regulations 15496(a).

COLA	FY 2013–14	FY 2014–15	FY 2015–16	FY 2016–17	FY 2017–18
Estimated COLA (at Governor's Budget)	1.65%	0.86%	1.58%	0.47%	1.48%
Statutory COLA (set at May Revise)	1.57%	0.85%	1.02%	0.00%	TBD

DOF Gap Estimates	FY 2013–14	FY 2014–15	FY 2015–16	FY 2016–17	FY 2017–18
Governor's Budget (January of the preceding FY)	Not Applicable ¹	\$4,471,970,000 28.05%	\$4,048,448,000 32.19%	\$2,824,669,000 49.08%	\$744,385,000 23.67%
May Revise (May of the preceding FY)	Not Applicable ¹	\$4,471,970,000 28.06%	\$6,175,703,000 53.08%	\$2,978,789,000 54.84%	TBD
Enacted Budget (June of the preceding FY)	\$2,067,140,000 ² 11.78%	\$4,721,970,000 ² 29.56%	\$5,994,417,000 ² 51.52%	\$2,941,980,000 ² 54.18%	TBD

Actual Gap Certified by CDE	FY 2013–14	FY 2014–15	FY 2015–16	FY 2016–17	FY 2017–18
Preliminary at P-1 (February)	Not Applicable ¹	29.27267659%	50.49926763%	54.47212602%	TBD
Actual at P-2 (June) ³	12.00169574%	30.16016166%	52.55761597%	TBD	TBD

¹ LCFF was not enacted until the 2013–14 Budget Act; entitlement calculations per LCFF were implemented at 2013–14 P-2.

² This is the estimate provided as of the Budget Act and may be updated by the DOF at the following year's Governor's Budget and May Revise; however, any change will not be reflected in this chart.

³ While the dollar amount an LEA receives in gap funding can change after P-2, the gap percentage will not change.



LCFF Fingertip Facts



Local Control Funding Formula (LCFF) Statewide Fingertip Facts
2016–17 Fiscal Year – First Principal Apportionment (as of February 2017)

Prepared by: California Department of Education
School Fiscal Services Division

I. 2016–17 AT A GLANCE

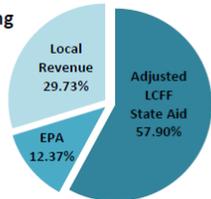


LCFF Funding Detail

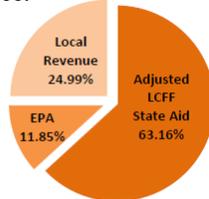
Sources	School Districts	Charter Schools	School District & Charter Subtotal	County Offices of Education (COEs)	Statewide Total
LCFF State Aid before Minimum State Aid (MSA)	\$ 29,192,233,747	\$ 3,299,659,963	\$ 32,491,893,710	\$ 374,867,017	\$ 32,866,760,727
Additional State Aid for MSA Guarantee	114,796,039	654,924	115,450,963	69,662,716	\$185,113,679
Adjusted LCFF State Aid (subtotal)	29,307,029,786	3,300,314,887	32,607,344,673	444,529,733	33,051,874,406
Education Protection Account (EPA) State Aid	6,258,966,791	619,021,566	6,877,988,357	64,754,793	6,942,743,150
Local Revenue/In-Lieu of Property Taxes*	15,050,859,745	1,305,991,625	16,356,851,370	517,203,517	16,874,054,887
Total LCFF Funding Sources	\$ 50,616,856,322	\$ 5,225,328,078	\$ 55,842,184,400	\$ 1,026,488,043	\$ 56,868,672,443

*Amount does not include excess local revenue.

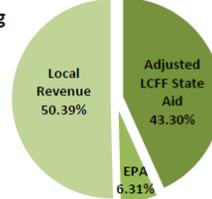
School District Funding



Charter School Funding



COE Funding



DATA SOURCE: 2016–17 First Principal Apportionment certified funding exhibits for all active LEAs for the fiscal year (<http://www.cde.ca.gov/fg/aa/pa/pa1617.asp>)

III. SCHOOL DISTRICT AND CHARTER SCHOOL DATA

LCFF Transition Entitlement Summary

LCFF Transition Components	School Districts Receiving Funding			Charter Schools Receiving Funding			Total	
	Number	% of Districts	Amount	Number	% of Charters	Amount	Number of LEAs	Amount
LCFF Floor Entitlement	891	94%	\$ 47,688,982,830	1,162	94%	\$ 4,787,793,373	2,062	\$ 52,476,776,203
Current Year Gap Funding	891	94%	2,676,744,889	1,162	94%	265,235,121	2,062	2,941,980,010
LCFF Target Entitlement*	54	6%	62,490,746	61	5%	170,614,642	115	233,105,388
Economic Recovery Target Payments	122	13%	29,598,086	23	2%	1,010,811	145	30,608,897
State Aid for MSA Guarantee	144	15%	114,796,039	12	1%	654,924	156	115,450,963
Miscellaneous Adjustments	0	0%	-	<i>not applicable to charter schools</i>			0	-
Total LCFF Transition Entitlement**			\$ 50,572,612,590			\$ 5,225,308,871		\$ 55,797,921,461

*Final determination of LEAs funded at the LCFF Target is made at the Second Principal Apportionment.

**Total LCFF Transition Entitlement is less than Total LCFF Funding Sources (shown on page 1) due to EPA State Aid minimum guarantee.

LCFF Target Entitlement Calculation

LCFF Target Components	School Districts Represented			Charter Schools Represented			Total	
	Number	% of Districts	Amount	Number	% of Charters	Amount	Number of LEAs	Amount
Base Grant Funding*	906	96%	\$ 42,893,219,463	1,223	99.3%	\$ 4,618,575,868	2129	\$ 47,511,795,331
Supplemental Grant Funding	945	100%	5,324,069,970	1,222	99.2%	556,008,759	2167	5,880,078,729
Concentration Grant Funding	545	58%	3,023,218,039	693	56.3%	270,742,366	1238	3,293,960,405
Necessary Small School (NSS) Allowance	117	12%	104,532,576	<i>not applicable to charter schools</i>			117	104,532,576
Add-on Funding	916	97%	1,320,405,271	<i>not applicable to charter schools</i>			916	1,320,405,271
Total LCFF Target Entitlement			\$ 52,665,445,319			\$ 5,445,326,993		\$ 58,110,772,312

*Some school districts are fully funded through NSS and do not receive Base Grant Funding; some charter schools have no Base Grant Funding due to zero funded ADA.

Total Funded ADA by Grade Span (includes NSS ADA)

LEA Type	Number of LEAs	TK/K-3	4-6	7-8	9-12	TOTAL ADA
School Districts	945	1,680,065.39	1,274,371.53	821,116.51	1,657,940.29	5,433,493.72
Charter Schools	1,232	160,640.70	123,551.29	93,743.90	202,268.98	580,204.87
TOTAL	2,177	1,840,706.09	1,397,922.82	914,860.41	1,860,209.27	6,013,698.59

<http://www.cde.ca.gov/fg/aa/pa/lcffswfacts.asp>



Funding Excel Files

- Excel files posted on the CDE Web site
- A set is published with each P-1 and P-2 certification
- Complement the LEA specific funding exhibits
- The reports that most LEAs use at every period are:
 - Principal Apportionment Summary
 - Adjustments and Prior Year Recomputations
 - Payment Schedule Summary

If there are other data you need to help you reconcile, let us know at pase@cde.ca.gov.

First Principal Apportionment (P-1)

[Principal Apportionment Summary](#) (XLS)

Reflects an LEA's total state aid for all programs included in the Principal Apportionment, including prior year adjustments. This forms the basis for determining an LEA's monthly payments.

[Adjustments and Prior Year Recomputations](#) (XLS; 3MB)

Detail by LEA, fiscal year, and program of the adjustments and prior year recomputations reflected on Line A-17 of the Principal Apportionment Summary.

[Payment Schedule Summary - LEA detail](#) (XLS)

Provides an LEA's monthly Principal Apportionment payment for the months of February through May. Each LEA's [monthly payment](#) is determined based on a statutory formula, by fund type, calculated as a percentage of the LEA's total P-1 Principal Apportionment amount, net of advance payments. [Payment information](#) , including offsets, is available on the State Controller's (SCO) Web site, as well as [estimated payment dates](#)  (PDF).

[Payment Schedule Summary - County detail](#) (XLS)

Summary of monthly payment amounts by county.

[ADA for Countywide and Charter Funded County Programs](#) (XLS)

Details of Average Daily Attendance (ADA) by district of residence for countywide and charter funded county programs for fiscal years 2016–17 P-1, 2015–16 Annual, and 2014–15 Annual R2.

[In-Lieu of Taxes for Countywide and County Program Charters](#) (XLS)

Details of in-lieu of property taxes to be transferred to countywide and county program charters from districts of residence for fiscal years 2016-17 P-1, 2015-16 Annual, and 2014-15 Annual R2.

[Report of Attendance and CALPADS Enrollment/Unduplicated Pupil Count Transfers for County Program Charter School Students](#) (XLS)

Detail of attendance and enrollment/unduplicated pupil count transfers for students who attend a charter school, and who meet specific requirements and are credited to the county office of education for purposes of LCFF funding for fiscal years 2016–17 P-1, 2015–16 Annual, and 2014–15 Annual R2.

[Report of Attendance and CALPADS Enrollment/Unduplicated Pupil Count Transfers for District Funded County Program Students](#) (XLS)

Detail of attendance and enrollment/unduplicated pupil count transfers for students who attend non-juvenile court schools operated by the COE and who do **not** meet specific requirements and are credited to the district of residence, for purposes of LCFF funding for fiscal years 2016–17 P-1, 2015–16 Annual, and 2014–15 Annual R2.



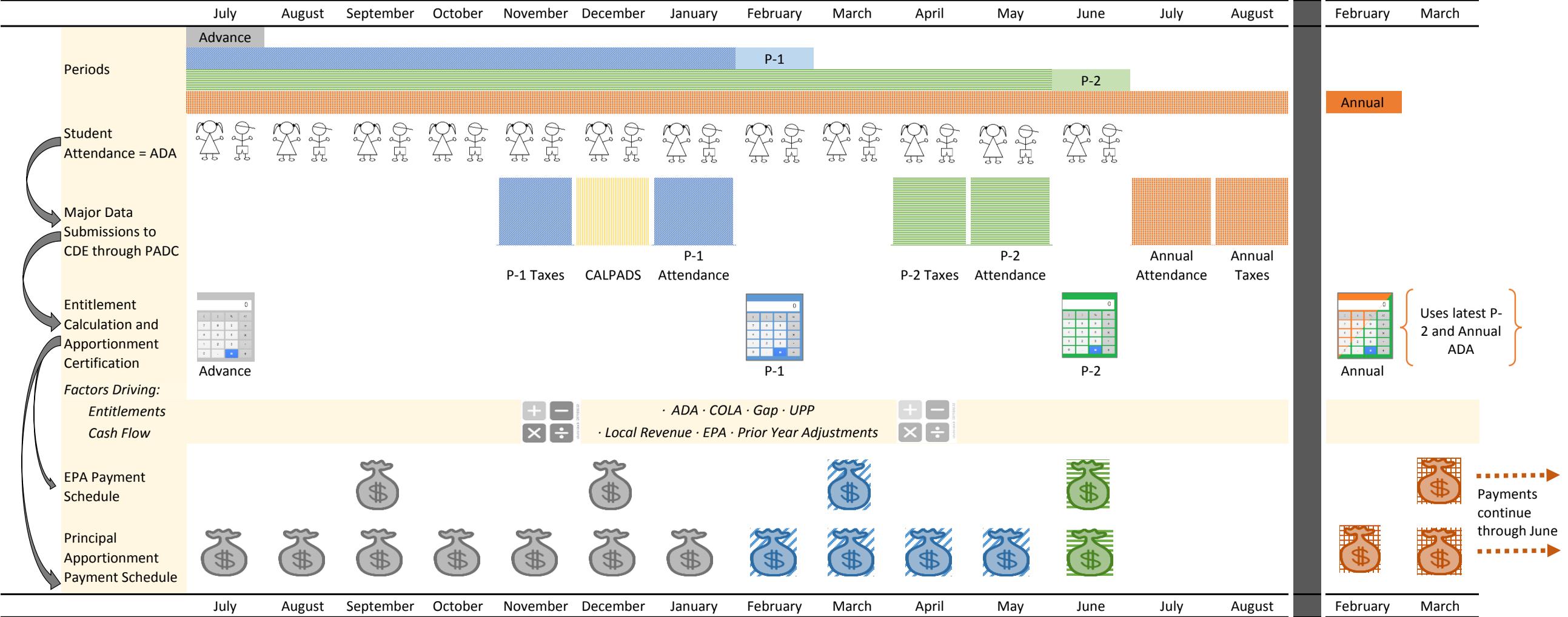
Contact Information & Helpful Web Links

Questions: Principal Apportionment Section PASE@cde.ca.gov

- Stay informed by joining CDE's listservs:
 - ✓ PASE: join-pase-contacts@mlist.cde.ca.gov (send a blank e-mail)
 - ✓ LCFF: join-LCFF-list@mlist.cde.ca.gov (send a blank e-mail)
 - ✓ CALPADS: <http://www.cde.ca.gov/ds/sp/cl/listservs.asp>
- LCFF Information (Funding Overview, FAQs, etc.): <http://www.cde.ca.gov/fg/aa/lc/>
- CDE's LCFF Reports Web Page: <http://ias.cde.ca.gov/lcffreports/>
 - ✓ LCFF Funding Snapshot
 - ✓ LCFF State Priorities Snapshot
- **New!** LCFF Audit Finding Calculator and Derived Value of ADA: <http://www.cde.ca.gov/fg/au/ag/statecomp.asp>
- EPA FAQs <http://www.cde.ca.gov/fg/aa/pa/pafaq.asp>



Principal Apportionment Cycle



Legend: ADA = Average Daily Attendance; PADC = Principal Apportionment Data Collection Software; CALPADS = California Longitudinal Pupil Achievement Data System; COLA = Cost of Living Adjustment; UPP = Unduplicated Pupil Percentage; EPA = Education Protection Account



Food and
Nutrition
Service

DATE: July 8, 2016

Park Office
Center

MEMO CODE: SP 46-2016

3101 Park
Center Drive
Alexandria
VA 22302

SUBJECT: Unpaid Meal Charges: Local Meal Charge Policies

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

The purpose of this memorandum is to address the need for school food authorities (SFAs) participating in the Food and Nutrition Service (FNS) National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

For the past several years, the U.S. Department of Agriculture (USDA) has been examining policies and practices relating to unpaid meals. This examination was undertaken in response to section 143 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296; December 13, 2010) entitled "Review of Local Policies on Meal Charges and Provision of Alternate Meals." In addition, Congress required USDA to report on the feasibility of establishing national standards for meal charges and alternate meals and, if applicable, to make recommendations for implementation.

During that examination, FNS sought feedback from key stakeholders through a variety of forums and specifically sought strategies and insight from school food service administrators with direct experience managing meal charges. In addition, FNS undertook a thorough review of meal charge policies and practices provided by State and local officials. FNS was careful to consider a wide variety of communities and the scope of this issue, understanding that the effectiveness of a policy depends on the size of an SFA, its location, and even the demographics of the students it serves. FNS has determined that due to these variations, meal charge and alternate meal policies should continue to be made at the State or local level.

Establishing a Meal Charge Policy

It is important that meal charge and alternate meal policies are clearly communicated to school administrators, school food service professionals, families, and students. Stakeholders at the local, State, and national levels emphasized that developing and communicating meal charge policies prevents confusion for students and families and promotes effective financial management of the school meal programs.

As stated in program regulations at 7 CFR 245.5, parents or guardians of all children in attendance at schools participating in a Federal school meal service program must be informed of the availability of reimbursable school meals and must be provided information about applying for free or reduced price meals. This is consistent with the Richard B. Russell National School Lunch Act (NSLA), which states at 42 U.S.C. 1758(b)(2)(A) that SFAs shall publicly announce the income eligibility guidelines for free and reduced price meals on or before the opening of school annually. Federal regulations at 7 CFR 210.12 also require that SFAs promote activities to involve students and parents or guardians in the school meal programs and inform families about the availability of the SBP. Including students, families, and the school community in establishing and developing a communication plan for the meal charge policy complements the public announcement of meal eligibility requirements in 7 CFR 245.5 and is consistent with the involvement required in 7 CFR 210.12.

Information about the availability of the school meal programs and their benefits may be communicated using a variety of methods, but the regulation requires that all families are notified. This notification is in addition to general releases such as public releases to local media outlets or those posted on school or district websites. For example, many school districts send the school meal application and instructions on how to apply in a back-to-school packet mailed to families. Consistent with this long-established practice, stakeholder feedback indicated that many SFAs also use existing notification methods to communicate their meal charge policies to parents, guardians, and students.

Based on these provisions, and consistent with key stakeholders' current practices, FNS has determined that students and their parents or guardians also must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their account to purchase a meal. Therefore, no later than July 1, 2017, all SFAs operating NSLP and/or SBP must have a written and clearly communicated meal charge policy in order to ensure a consistent and transparent approach to this issue. Policies developed at the SFA level must be provided to the State agency during the Administrative Review.

Meal Charge Policy Considerations

State agencies and SFAs have discretion in developing the specifics of individual policies including the level at which the policy is developed. Some State agencies may choose to develop a State-level meal charge policy to be implemented by all SFAs operating the NSLP and SBP throughout the State. If the State agency does not develop a State-level

policy, SFAs must develop and implement an SFA-level policy for each school operating the NSLP and SBP. While the policy is developed at the State or SFA-level, the policy may vary for elementary, middle, and high schools, as discussed below.

In developing a meal charge policy, FNS encourages adoption of policies that allow children to receive the nutrition they need to stay focused during the school day, minimize identification of children with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school food service account (NSFSA). However, the specific policy is at the discretion of the State agency or SFA, as applicable. Policies may allow students to charge all types of available reimbursable meals, offer alternate meals, impose a limit on charges, or allow neither meal charges nor offer alternate meals. Additionally, policies may be consistent for all students or vary based on student grade levels.

SFAs also must include policies regarding the collection of delinquent meal charge debt in the written meal charge policy. In establishing policies regarding collection of delinquent debt, SFAs are encouraged to consider the benefits of potential collections in the context of the costs that would be incurred to achieve those collections. Additional guidance on how Federal regulations and the definition of “bad debt” apply to the NSFSA when unpaid meal charges are not collected may be found in SP 47-2016, *Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments*, July 8, 2016.

Please note that, as with all aspects of program operations, food service management companies must operate in compliance with meal charge policies established by the State agency or SFA.

Policy Communications

Whether developed at the State or SFA-level, SFAs must ensure that the policy is provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Additionally, SFAs are encouraged to include the policy in student handbooks and/or in online portals households use to access student accounts. SFAs are encouraged to use multiple methods to disseminate the policy. The written policy also could be provided again to the household through mail or email the first time the policy is applied to a specific student.

SFAs also must provide the meal charge policy to all school or SFA-level staff responsible for policy enforcement. This includes school food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and staff involved in enforcing any other aspects of the meal charge policy. School social workers, school nurses, the homeless liaison, and other staff members that may assist students in need also should be informed of the policy. FNS also encourages SFAs to provide information about the policy to principals, assistant principals, and other administrators to ensure they are familiar with and supportive of the policy.

Policy Development Resources

FNS is currently developing resources that State agencies and SFAs can use in their efforts to create an effective meal charge policy. These resources, which will be available on the school meal programs website (<http://www.fns.usda.gov/school-meals/child-nutrition-programs>) in 2016, include:

- A handbook summarizing best practices that FNS collected from State agencies, SFAs, schools, and other key stakeholders working to overcome the challenge of unpaid meal charges;
- Webinars sharing ideas and strategies submitted from local-level officials during FNS' open comment period about unpaid meal charges from October 2014 through January 2015; and
- Relevant policy memoranda and guidance documents developed by FNS, including guidance on the process of designating delinquent debt that has been determined to be uncollectable as bad debt and obtaining assistance to offset bad debt losses, and clarification on how the definition of "bad debt" applies to the NSFSAs when unpaid meal charges are not collected.

FNS recognizes that various strategies will be successful in large part based on the scope of the meal charge issue and unique local circumstances. The best practice resources available from FNS are designed to provide examples of strategies to use as a starting point when designing a meal charge policy that meets State and local needs.

State agencies are reminded to distribute this information to Program operators immediately. Program operators should direct any questions regarding this memorandum to the appropriate State agency. State agency contact information is available at <http://www.fns.usda.gov/cnd/Contacts/StateDirectory.htm>. State agencies should direct questions to the appropriate FNS Regional Office.

Original Signed

Angela Kline
Director
Policy and Program Development Division
Child Nutrition Programs

Duxbury Public Schools Meal Charge Policy

I. PURPOSE/POLICY:

The purpose of this policy is to establish consistent meal account procedures throughout the district. Unpaid charges place a financial strain on the food service department. The goals of this policy are:

- To treat all students with dignity in the serving line regarding meal accounts
- To support positive situations with district staff, district business policies, students and parent/guardian to the maximum extent possible
- To establish policies that are age appropriate
- To encourage parent/guardian to assume the responsibility of meal payments and to promote self-responsibility of the student
- To establish a consistent district policy regarding charges and collection of charges.

II. SCOPE OF RESPONSIBILITY:

The Food service department: Responsible for maintaining charge records and notifying the school district of outstanding balances.

The School District: Responsible for notifying the student's parent/guardian with written documentation.

The Parent/Guardian: Immediate payment.

III. ADMINISTRATION:

1. Student groups:
 - a) Elementary students: will be allowed to charge a maximum of \$10.00 (for the reimbursable meal only).
 - (1) These meals will include only menu items part of the reimbursable meal.
 - (2) After the balance exceeds the threshold, the student may be given a designated menu alternate¹. Sample:
Cheese sandwich + veggie sticks + fruit + milk²
 - b) Middle school students: will be allowed to charge a maximum of \$10.00. After this threshold is reached, no additional charges will be accepted.
 - c) High school students: will be allowed to charge one meal.
2. No charges will be allowed for ala Carte foods and beverages.
3. Students with negative balances will be contacted by the district or the food service department. This will be done either as a written letter, electronic e-mail, or phone call to the household.

¹ Designated Menu Alternate: Meets the nutritional qualifications of a reimbursable meal (2 oz meat/meat alternate, at least one serving bread/grains, ½ cup serving fruits/vegetable, and 8 oz 1% fluid milk.)

² Nutritional value of this sample menu: 565 calories, 25 grams protein, 2.5 mg iron, 700 mg. calcium, 890 IU Vitamin A, 55 mg. Vitamin C.

Date Issued: _____

Effective Date: _____

Page 2 of 2

4. For departmental record-keeping, the district should be notified monthly of all negative balances.
5. In the middle of May, all charging will be cut off:
 - a) Parents/Guardians will be sent a written request for "Payment in Full". (The deposit requests will be mailed home.)
 - b) All charges not paid before the end of the school year will be carried forward into the next school year.
 - c) Graduating seniors must pay all charges in full. Failure to do so may result in not being allowed to participate in the graduation ceremonies.
6. If a financial hardship is suspected, families will be encouraged to apply for free/reduced meals anytime during the school year.
7. As advised by the state agency, negative balances should not incur against the food service revolving account.

Approved by the Duxbury School Committee

Date: October 3, 2012