



**Sonoma County**  
Office of Education

# J-13A Material Decrease Waivers 1/26/23

By SCOE External Fiscal Staff





# J-13A Waiver

Used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

When one or more schools were closed because of conditions described in Education Code (EC) Section 41422.

When one or more schools were kept open but experienced a material decrease in attendance pursuant to EC Section 46392 and California Code of Regulations (CCR), Title 5, Section 428.

When attendance records have been lost or destroyed as described in EC Section 46391.

Material  
Decrease

# Material Decrease



## When should an LEA Submit a Material Decrease?

- It is a local decision as to whether or not to submit a material decrease request.
- LEAs may submit a request if they experience a material decrease in ADA due to a qualifying event pursuant to EC Section 46392:
  - ◆ Wildfires
  - ◆ Epidemic substantiated by local health departments
  - ◆ Power outages
    - The CDE provides guidance for both air quality and PSPS school closure consideration on their website to assist with decision making.
  - ◆ Unanticipated inclement weather
  - ◆ Threats of violence substantiated by local law enforcement
  - ◆ Excessive absences due to COVID illnesses (through 2/28/23)
- If the attendance of an LEA or a school is less than or equal to 90 percent of "normal" attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the "material decrease" of attendance. (see future slide for definition of normal attendance)
  - ◆ **The 10% threshold does not apply under declared states of emergency such as the COVID emergency we are currently in (emergency is set to expire February 28, 2023) or the severe winter storms related to a series of atmospheric river systems which began on December 27, 2022.**



# Material Decrease



## Considerations

- A loss of ADA affects funding for the LEA
- Charter Schools are funded off of current year ADA
- Districts are funded off of the better of current year, prior year, or three prior year average
  - *A loss of ADA in the current year means a possible ADA “cliff” in a subsequent year. The impact of 21/22 and 22/23 would be felt heavily in a year to come so think and prepare ahead!*
- Basic Aid districts are locally funded
  - *But... funding other than LCFF is based on ADA. Is this material to your District?*
- Since the 10% threshold is not applicable during a state of emergency, is the material decrease in ADA material to your LEA and worth filing a waiver?
  - It is up to the LEA to determine materiality
- Did a feeder school close whereas your LEA remained open?
  - There could be a loss of ADA if, for example, an elementary school remains open during an event and the feeder middle or high school closes. The trickle effect could be a loss of ADA when families keep all students home.

# Material Decrease



## Considerations for Determining Materiality

- Is your attendance low throughout the entire year?
- Or, is there a specific point in time where the attendance has been lower so far this school year?
- A material decrease compares attendance months within the current school year. If the entire year is low, a material decrease waiver may not be applicable or as beneficial as you would hope.
- Have you been implementing independent study?
- Has all the independent study been reconciled?
- If independent study is not yet reconciled, is this contributing to the lower attendance rates? Once reconciled, ADA may increase and a material decrease may or may not be applicable.

# Material Decrease



## Material Decrease Calculation

### Step #1:

#### Calculate “normal” attendance

- **“Normal” attendance is the ADA for the school attendance month of either October or May within the current school year.**
  - A school attendance month of October or May is NOT the same as a calendar month of October or May. Refer to your approved attendance calendar for breakdown of attendance months.
- **The attendance month for October or May will be used as a comparison month against the days requesting a material decrease.**
  - Since an attendance month can be split, for example, between September/October and October/November, the CDE advises to use the school month that has the **most school days** in either October or May.
- **If the material decrease occurs in October or May, the LEA may request to use a different month as the “normal” comparison month.**
  - *If this is the case, speak to your Fiscal Advisor for advice on contacting the CDE.*
- **Run reports out of your attendance information system to figure out the amount of ADA to be used in column C for the normal attendance month on page #3 of the J-13A waiver.**
  - For example, if month #3 runs from 10/10 through 11/4 and the material decrease days happened in December, then run an ADA report for month #3 to capture the ADA to be used.

# Material Decrease



## Material Decrease Calculation

### Step #2:

#### Determine the days that had a material decrease in attendance

- Run attendance reports on a daily basis to see which individual days had high levels of absenteeism.
- A separate line on the waiver is needed for each day that has a material decrease.
- The form will calculate for you whether the amount of actual attendance for a day is 90% or less than the normal attendance amount. (example on next slide)
  - If the date is not part of a State of Emergency event, then any day over 90% or more than the normal amount will not count toward a material decrease.
  - If the date is part of a State of Emergency event, then any day that is less than the normal amount will count toward a material decrease.
- **Reminder:** A state of emergency was declared on December 27, 2022 for the severe winter storms and we are still considered to be in a declared state of emergency due to a health pandemic until February 28, 2023.

# Material Decrease



## Example Part II: Material Decrease Calculation

(on page #3 of J-13A Form)

**PART II: MATERIAL DECREASE CALCULATION** (Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/i/13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
ABC School	00000	125.26	10/10/22 - 11/4/22	12/12/22	120.15	95.92%	5.11
ABC School	00000	125.26	10/10/22 - 11/4/22	12/13/22	115.58	92.27%	9.68
ABC School	00000	125.26	10/10/22 - 11/4/22	12/14/22	96.24	76.83%	29.02
ABC School	00000	125.26	10/10/22 - 11/4/22	12/15/22	109.99	87.81%	15.27
ABC School	00000	125.26	10/10/22 - 11/4/22	12/16/22	65.80	52.53%	59.46
ABC School	00000	125.26	10/10/22 - 11/4/22	12/19/22	84.49	67.45%	40.77
ABC School	00000	125.26	10/10/22 - 11/4/22	12/20/22	86.38	68.96%	38.88
ABC School	00000	125.26	10/10/22 - 11/4/22	12/21/22	72.82	58.14%	52.44
ABC School	00000	125.26	10/10/22 - 11/4/22	12/22/22	68.94	55.04%	56.32
						0.00%	0.00
Total		1,127.34			820		306.95

\*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

### Example:

- School had severe COVID and flu illnesses prior to winter break with excess absences running from 12/12-12/22. (column E)
- Used attendance month #3 running from 10/10-11/4 for the "Normal" Attendance amount. Month #3 = 125.26 ADA. (columns C & D)
- Even though 12/12 & 12/13 have an over 90% qualifier, since we still fall under a state of emergency due to a health pandemic, these dates ultimately can be counted. (column G)
- If approved by the CDE, would gain the LEA 306.95 of apportionment days (not ADA). (Column H)
- Assuming a school calendar of 135 days possible for P-2, **approximate gain in ADA = 2.27** (306.95 apportionment gained / 135 possible P-2 days).



# Material Decrease



## Material Decrease Calculation

### Step #3:

#### Determine Materiality & More Considerations

- It is up to the LEA to determine whether the potential ADA increase that could be generated is material enough to submit a J-13A Waiver.
- It is up to the LEA which day(s) to include on the Material Decrease Waiver.
- Run scenarios on affected date(s).
- Once a waiver is approved by the CDE, the attendance will need to be updated in the PADC system. A manual adjustment by gradespan will need to be calculated.
  - This could also affect charter school basic aid supplemental forms.
  - CDE will send notification of approval directly to the LEA. Length of time varies and any corrections to ADA will follow the notification.
- Submitting a Material Decrease Form will not solve the underlying attendance issues, but could help soften the fiscal impact.
  - May only be softening it up to an already low “normal” level.
- Consider other ways to soften the fiscal impact.
  - How is offering independent study (or not) affecting your ADA percentages?
- Recommend brainstorming ways to increase student attendance as we are seeing overwhelming low rates, which not only is an issue for student learning, but fiscally as well.

# J-13A Waiver



## Reminders when filling out the form:

### PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

**SCHOOL CLOSURE:** When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

**MATERIAL DECREASE:** When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

**LOST OR DESTROYED ATTENDANCE RECORDS:** When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

*"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."*

**If it falls under a State of Emergency, don't forget to check the box.**



# J-13A Waiver



## Reminders when filling out the form:

CALIFORNIA DEPARTMENT OF EDUCATION  
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS  
FORM J-13A, REVISED DECEMBER 2017

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**SECTION B: SCHOOL CLOSURE**

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

Not Applicable (Proceed to Section C)  
 Supplemental Page(s) Attached

**Every page needs to be included in the submission. If the page is not applicable, check the box. (page #2 & #4)**

**PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER** (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) Authorizing LEA Name: \_\_\_\_\_

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**PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): **Dr. Amie Carter** \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_.

Witness: **Sarah Lampenfeld** \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) Title: **Dir Ext Fiscal Serv** of **Sonoma** County, California

COE contact/individual responsible for completing this section:  
Name: **Sarah Lampenfeld** Title: **Director of Ext Fiscal Services** Phone: **(707) 524-2635** E-mail: **slampenfeld@scoe.org**

**We have a new County Superintendent! (page #5)**

# J-13A Waiver



## What to Submit:

All J-13A waivers (regardless of closure and/or material decrease qualifying event) submissions must include:

1. Fully completed J-13 waiver form
2. Supporting documentation of the event (e.g. news articles, letter, state of emergency declarations)
3. Approved attendance calendar
4. Certification Form for Independent Study along with a certified plan for which independent study will be offered to students

**You can find the J-13A Waiver [here!](#)**

# J-13A Waiver



## Certification Form for Independent Study

- Must accompany all Form J-13A requests submitted for a school closure and/or a material decrease.
- For all qualifying events occurring after September 1, 2021.
- The Certification Form for Independent Study and Independent Study Plan must be included with the local educational agency's (LEA's) first Form J-13A request submitted for each fiscal year (FY).
  - The IS plan can be a board policy, written agreement, or any other relevant documentation as long as adheres to the conditions pursuant to EC sections 41422 and 46392.
- To the extent that there are no changes to the LEA's certified plan for independent study within the FY, all subsequent Form J-13A submissions for the FY do not need to include the certification or certified independent study plan.
- EC Section 46393 requires LEAs to certify to offering independent study within ten days of the first day of a school closure or material decrease in attendance.
  - The independent study offering requirement for school districts and COEs sunset as of June 30, 2022 (Education Code (EC) 51745(a)). However, the requirement to submit a Certification Form for Independent Study and an independent study plan with each Form J-13A request remains for FY 2022-23 and subsequent years. (A County approved waiver to offer independent Study is not applicable after the 2021-22 school year.)
  - LEAs are encouraged to provide access to instruction and the opportunity to earn academic credit through independent study for students who are excluded from school (or absent) or school is closed due to COVID-19.

**You can find more information  
on the IS Certification [here!](#)**



# J-13A Waiver



## Final Reminders:

- Each LEA needs to fill out a separate form; this includes a separate form for each roll-up charter.
- A J-13A material decrease and a school closure can be submitted on the same form.
- Please make sure all attachments are included.
- Your reported ADA should not be updated until CDE approval is received.
- Original signatures are required!
- Submit forms to your Fiscal Advisor.
- Reach out to your Fiscal Advisor with any questions. We are here to help!

# Questions?

