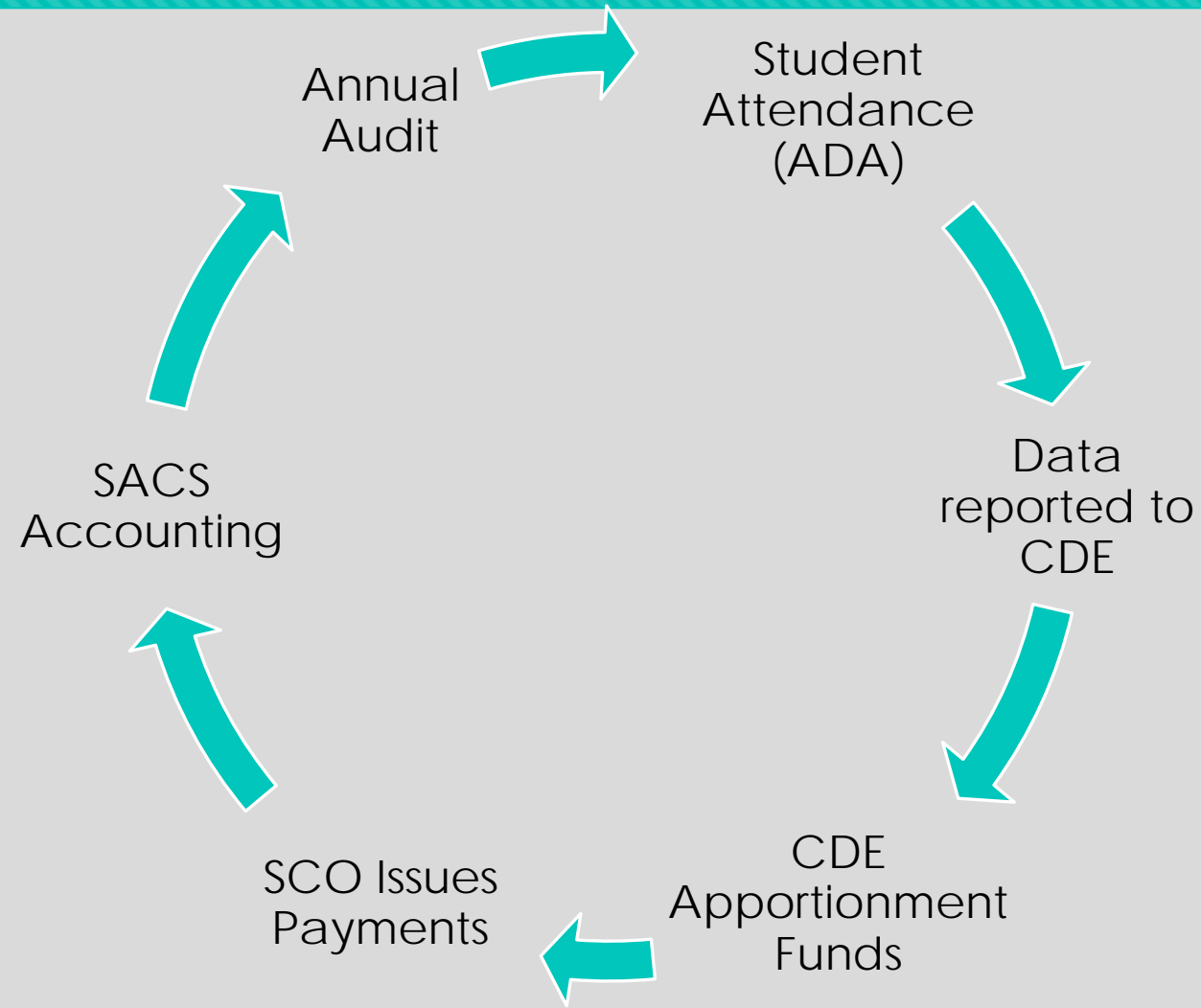


Principal Apportionment

Sept. 21, 2018

Understanding the Principal Apportionment cycle



Processing Periods

With each apportionment certification, CDE publishes a Principal Apportionment Summary

Advance

By July 20th, CDE publishes the Advanced Apportionment. The apportionment is based on prior year P-2, estimates current year funding only and sets payments for July – January.

First Principal P-1

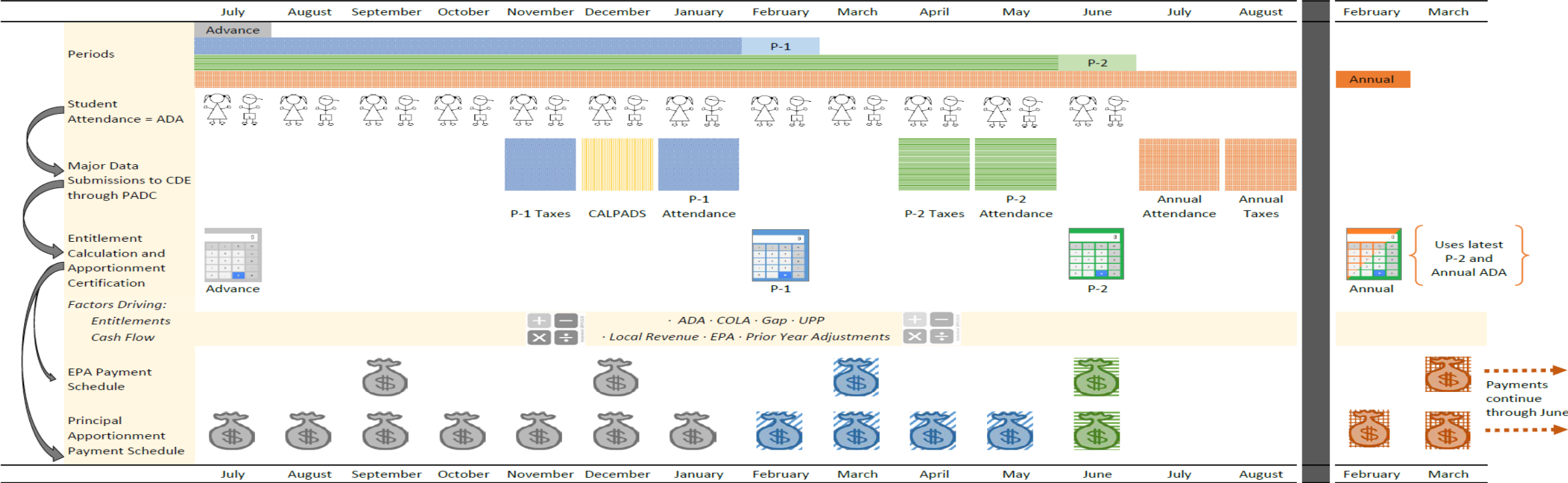
By February 20th, CDE publishes P-1. Supersedes Advance, based on current year data, revises prior year data, sets payments for February – May.

Second Principal P-2

By June 25th, CDE publishes P-2. Supersedes P-1, based on current year data, revises prior data, sets final payment for the year (June).

Principal Apportionment Cycle

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

Looking at Advance Apportionment

- Advance Apportionment is based on prior year P-2 WITH adjustments
- Explanation of adjustments found on CDE website

Districts/Charter's Advance payment schedule

- Advance apportionment payments (July – January) are posted on CDE's website under Payment Schedule Summary
- Example of Advance payments:

Principal Apportionment (PA)		
Advance PA Total		9,982,224
July	5%	499,111
August	5%	499,111
September	9%	898,400
October	9%	898,400
November	9%	898,400
December	9%	898,400
January	9%	898,400
Total Paid (Through Advance)		5,490,223

Verifying apporportionments in Escape

Monthly Payment Schedule by Local Educational Agency

2018–19 Advance Apportionment
California Department of Education

Payment Plan ID: 1 = Paid pursuant to California *Education Code (EC)* Section 14041(a)(2); 2 = Paid pursuant to *EC* Section 14041(a)(6); 3 = Paid pursuant to *EC* Section 14041(a)(7)
For more information on monthly payment percentages, please visit the Principal Apportionment Payment Schedule web page: <https://www.cde.ca.gov/fg/aa/pa/papayschedule.asp>

County Code	Local Educational Agency	Payment Plan ID	Advance Principal Apportionment	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Advance Payments
49	ABC District	1	9,982,224	499,111	499,111	898,400	898,400	898,400	898,400	898,400	5,490,222

Prepared by:
California Department of Education
School Fiscal Services Division
July 2018

Fiscal03a

Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2018 through 06/30/2019

Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 01 - General Fund								
01-0000-0-0000-0000-8011-000-0000 Revenue Limit S,Unrestric								
		BA19-00001	Approve Budget,OB19-01,Fund 01	07/01/18	9,595,925.00	9,595,925.00		9,595,925.00
		CT19-00128	July 2018 Advance Appnmnt	07/27/18			499,111.00	9,096,814.00
		GJ19-00001	17-18 Year-End Tax/State Aid Adj	08/03/18			9,868.00	9,106,682.00
		CT19-00247	Aug 2018 Advance Appnmnt	08/29/18			499,111.00	8,607,571.00
			Account Total	06/30/19	9,595,925.00	9,595,925.00	988,354.00	
			Total for Org and Fund General Fund		9,595,925.00	9,595,925.00	988,354.00	8,607,571.00

Calculating your District's Apportionments

PRINCIPAL APPORTIONMENT AND EDUCATION PROTECTION ACCOUNT

Principal Apportionment (PA)

Advance PA Total		9,982,224
July	5%	499,111
August	5%	499,111
September	9%	898,400
October	9%	898,400
November	9%	898,400
December	9%	898,400
January	9%	898,400
Total Paid (Through Advance)		5,490,223

P-1 Principal Apportionment (PA)

P-1 Principal Apportionment (PA)		9,500,000
Balance Due		4,009,777
February	20% of balance due	801,955
March	20% of balance due	801,955
April	20% of balance due	801,955
May	20% of balance due	801,955
Total Paid (Through P-1)		8,698,045

P-2 Principal Apportionment (PA) Total

P-2 Principal Apportionment (PA) Total		9,900,000
June	Balance Due	1,201,955
Total Paid (Balance check)		9,900,000

Education Protection Account (EPA) Payment Schedule

Advance EPA Entitlement		1,931,050
September (quarter 1)	25%	482,763
	50%	
December (Quarter 2)	less prior payments	482,763
Total Paid (Quarter 1 & 2)		965,525
P-1 EPA Entitlement		1,930,000
March (Quarter 3)	75%	481,975
	less prior payments	
Total Paid (Through Quarter 3)		1,447,500
P-2 EPA Entitlement		1,950,000
June (Quarter 4)	Balance Due	502,500
Total Paid (Balance Check)		1,950,000