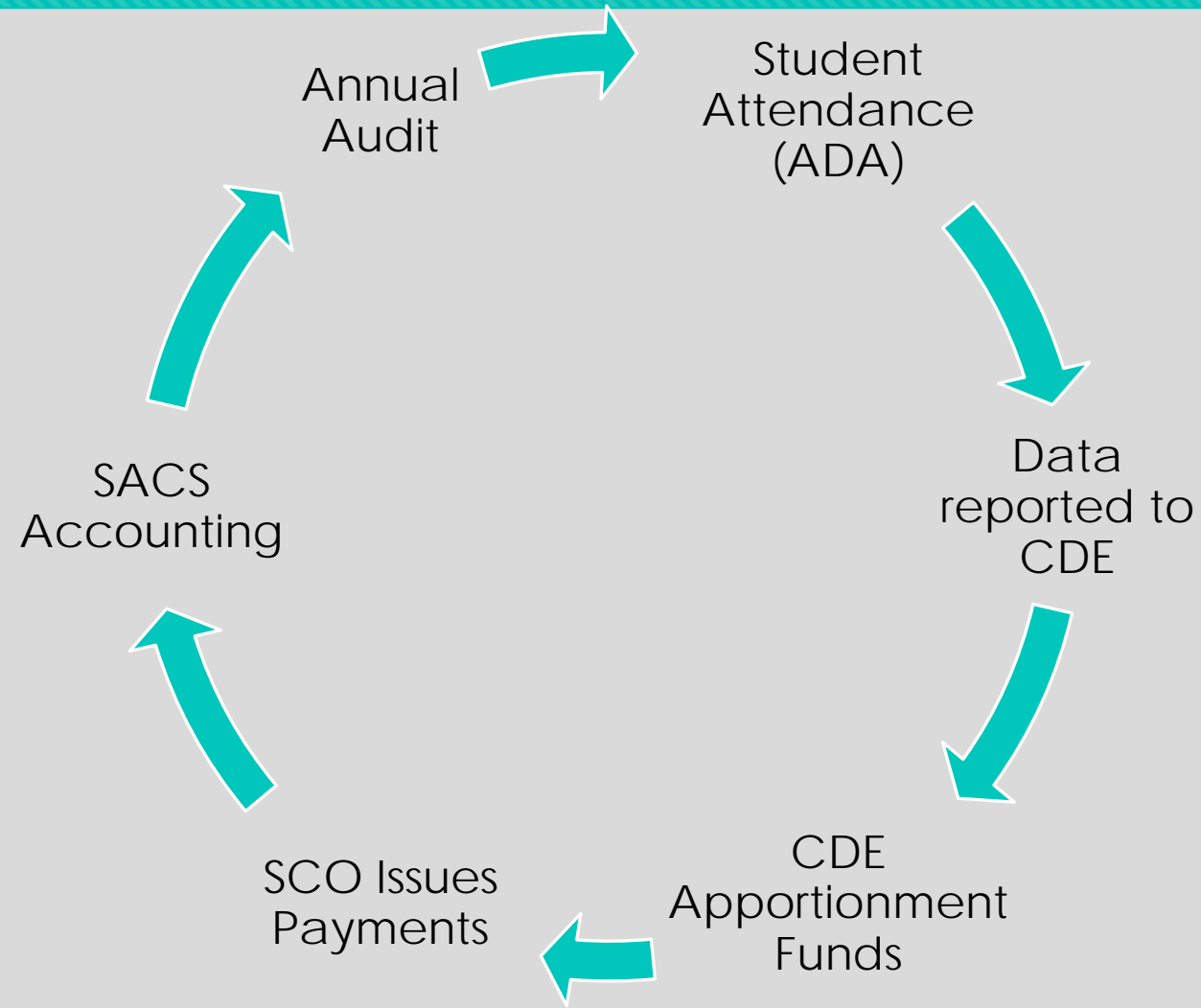


Principal Apportionment

Sept. 27, 2019

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

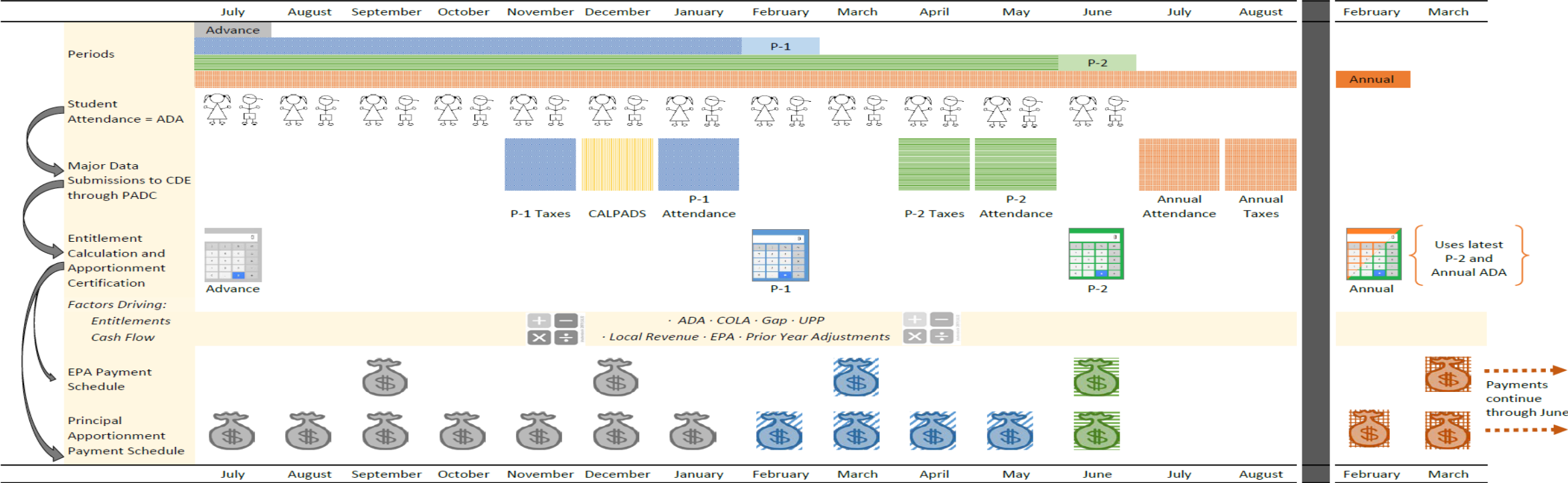
By February 20th, CDE publishes P-1. Supersedes Advance, based on current year data, revises prior year data, sets payments for February – May.

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		10,187,098
July	5%	509,355
August	5%	509,355
September	9%	916,839
October	9%	916,839
November	9%	916,839
December	9%	916,839
January	9%	916,839
Total Paid (Through Advance)		5,602,904

Verifying apportionments in Escape

Monthly Payment Schedule by Local Educational Agency

2019-20 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	District Code	School Code	Charter Number	Charter Fund Type	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	70615	0000000	N/A	N/A	ABC District	1	10,187,098	509,355	509,355	916,839	916,839	916,839	916,839	916,839	5,602,905

Prepared by:

California Department of Education
School Fiscal Services Division
July 2019

Fiscal03a

Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2019 through 06/30/2020

Fiscal Year 2019/20

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								
		BA20-00001	Approve Budget,OB20-07,Fund 01	07/01/19	9,612,797.00	9,612,797.00		9,612,797.00
		CT20-00132	<u>July 2019 Advance Appnmnt net</u>	07/29/19			509,355.00	9,103,442.00
		CT20-00258	August 2019 Advance Appnmnt net	08/28/19			509,355.00	8,594,087.00
		CT20-00402	Sept 2019 Advance Appnmnt	09/26/19			916,839.00	7,677,248.00
			Account Total	06/30/20	9,612,797.00	9,612,797.00	1,935,549.00	
			Total for Org 000 and Fund General Fund		9,612,797.00	9,612,797.00	1,935,549.00	7,677,248.00

Calculating your District's Apportionments

PRINCIPAL APPORTIONMENT AND EDUCATION PROTECTION ACCOUNT			
Principal Apportionment (PA)			
Advance PA Total		10,187,098	
July	5%	509,355	
August	5%	509,355	
September	9%	916,839	
October	9%	916,839	
November	9%	916,839	
December	9%	916,839	
January	9%	916,839	
Total Paid (Through Advance)		5,602,904	
P-1 Principal Apportionment (PA)		10,000,000	
Balance Due		4,397,096	
February	20% of balance due	879,419	
March	20% of balance due	879,419	
April	20% of balance due	879,419	
May	20% of balance due	879,419	
Total Paid (Through P-1)		9,120,581	
P-2 Principal Apportionment (PA) Total		9,900,000	
June	Balance Due	779,419	
Total Paid (Balance check)		9,900,000	
Education Protection Account (EPA) Payment Schedule			
Advance EPA Entitlement		489,160	
September (quarter 1)	25%	122,290	
December (Quarter 2)	50% less prior payments	122,290	
Total Paid (Quarter 1 & 2)		244,580	
P-1 EPA Entitlement		500,000	
March (Quarter 3)	75% less prior payments	130,420	
Total Paid (Through Quarter 3)		375,000	
P-2 EPA Entitlement		510,000	
June (Quarter 4)	Balance Due	135,000	
Total Paid (Balance Check)		510,000	