

Education Protection Account Entitlement and
Second Principal Apportionment Payment Calculator
2012-13 Fiscal Year

General Instructions:

This worksheet is only applicable to charter schools. A county office of education or school district should select the appropriate tab located at the bottom of this workbook.

The calculator was created by the California Department of Education (CDE) to help charter schools estimate their 2012-13 Education Protection Account (EPA) entitlement and the resulting impact on their 2012-13 Second Principal Apportionment (P-2) general purpose entitlement state aid, and to estimate cash flow for those programs.

A user may not change to a different charter school once any data has been overwritten because data input cells do not clear. A new version must be started or click on the "Reset to P-1 Data" button. Before selecting a new charter school you may save the current charter school's version to your local drive for future reference.

Section 1 calculates a charter school's estimate of EPA funding using 2012-13 First Principal Apportionment (P-1) certified data that has been preloaded into the Excel workbook. Before using the calculator verify that the information populated in the non-calculated fields below matches the P-1 data for the charter school. A user may choose to overwrite any non-calculated field with their own 2012-13 P-2 estimates. In addition to calculating an EPA funding estimate, Section 1 will provide a user with an estimated net state aid amount for P-2. This amount will transfer to Line A-3, Charter School General Purpose Entitlement State Aid in Section 2 and will be used to estimate the charter school's 2012-13 P-2 Apportionment total. Section 3 provides cash flow estimates of the EPA funding and Principal Apportionment State Aid for 2012-13 fiscal year funds paid in June 2013 to August 2013 for the selected charter school. Section 3 does not provide cash flow estimates for 2013-14 fiscal year funds.

The Line number references in Section 1 match the specific lines and calculations of the charter school general purpose funding exhibit that are used for the EPA calculations. Step 1 through 4 in Section 1 reflects the calculations to determine a charter school's EPA Entitlement. This amount will be used to calculate the general purpose block grant state aid amount paid through the Principal Apportionment.

Column K provides specific instructions to the user about various data elements.

SELECT A CHARTER SCHOOL

County:

Sacramento

Charter School:

California Montessori Project - Capitol Campus (34 67439 0111757)

| SECTION 1 - EPA ESTIMATE AND NET STATE AID | | | | | Specific Instructions |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----|-----------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charter School Block Grant Funding Unified Exhibit | | | | | |
| Line D-1 | Total General Purpose Entitlement | \$ | 1,495,641 | | To overwrite the 2012-13 P-1 amount, multiply revised P-2 ADA estimates by the appropriate block grant rate from the P-1 Block Grant Funding exhibit. |
| Line E-5 | Adjusted Total In Lieu of Property Taxes | \$ | 361,660 | | If changes are made to the general purpose entitlement, in-lieu of property taxes must also be changed, in most cases by multiplying estimated P-2 ADA times the per-ADA in-lieu tax rate used in the P-1 period. The tax per-ADA amount can also be found on the Block Grant Funding exhibit. |
| Line F-3 | Adjusted Gross State Aid Portion of General Purpose Entitlement | \$ | 1,133,981 | | Calculated field. |
| ----- EPA Entitlement Calculation ----- | | | | | |
| Step 1 - EPA Proportionate Share Calculation | | | | | |
| | 20% of Total General Purpose Entitlement (Line D-1) | \$ | 299,128 | | Calculated field. Based on the latest information, the CDE estimates that the EPA proportionate share will be 20 percent of a charter school's general purpose entitlement. This amount will change at P-2 once a more accurate projection of EPA statewide receipts is available and total statewide revenue limit and general purpose amounts are known at P-2. |
| Step 2 - Calculate EPA Minimum | | | | | |
| | ADA | | 290.21 | | See the "ADA Minimum" tab for reference to the source file that reflects the reports and the lines of ADA used to populate this number. A user may update this amount with 2012-13 P-2 ADA estimates. |
| | Minimum \$200 per ADA | \$ | 58,042 | | Calculated field. |
| Step 3 - Adjust EPA Entitlement | | | | | |
| | Adjusted EPA Entitlement, Lesser of Adjusted Gross State Aid (Line F-3) or the Proportionate Share Calculation (Step 1) | \$ | 299,128 | | Calculated field. |
| Step 4 - Estimated EPA Entitlement | | | | | |
| | Estimated EPA Entitlement (greater of the EPA minimum (Step 2) or the Adjusted EPA amount (Step 3); this amount transfers to Line G-1) | \$ | 299,128 | | Calculated field. |
| ----- | | | | | |
| Line G-1 | Estimated 2012-13 EPA Entitlement (Step 4) | \$ | 299,128 | | Calculated field based on P-1 preloaded data or user entered information. |
| Line G-2 | Estimated P-2 Net State Aid portion of the General Purpose Entitlement (F-3 - G-1; if < 0, G-2 = 0) | \$ | 834,853 | | Calculated field based on P-1 preloaded data or user entered information. |

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| SECTION 2 - SECOND PRINCIPAL APPORTIONMENT ESTIMATE | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Section 2 provides a list of all programs included in the Principal Apportionment and is preloaded with the charter school's 2012-13 P-1 certified data or data from Section 1. Unless noted in the specific instructions, any of the following P-1 funding amounts may be overwritten with more accurate P-2 estimates. For some programs, CDE has provided guidance on how to calculate a P-2 estimate. Note: an LEA will not have an entitlement amount for all programs. | | | | |
| | | | Specific Instructions | |
| Line A-1 | County Office of Education Revenue Limit State Aid | \$ | - | |
| Line A-2 | School District Revenue Limit State Aid (Includes County Office Funds to be transferred) | \$ | - | |
| Line A-3 | Charter School General Purpose Entitlement State Aid | \$ | 834,853 | This amount is equal to Line G-2 from Section 1 and can only be changed by adjusting the data in Section 1. |
| Line A-4 | Charter School Categorical Block Grant | \$ | 119,465 | For estimation purposes if revising this number use the P-1 deficated rate of \$411.65 per ADA. The deficit factor will change at P-2. |
| Line A-5 | Charter School In-Lieu of Economic Impact Aid | \$ | 8,676 | |
| Line A-6 | Core Academic Program (Supplemental Instruction, Grades K-12) | \$ | 659 | **See footnote below. |
| Line A-7 | Remedial Program (Supplemental Instruction, Grades 7-12) | \$ | - | **See footnote below. |
| Line A-8 | Retained and Recommended for Retention (Supplemental Instruction, Grades 2-9) | \$ | - | **See footnote below. |
| Line A-9 | Low STAR Score and at Risk of Retention (Supplemental Instruction, Grades 2-6) | \$ | 633 | **See footnote below. |
| Line A-10 | Apprenticeship | \$ | - | |
| Line A-11 | Community Day School Additional Funding | \$ | - | |
| Line A-12 | Community Day School Additional Funding for Mandatory Expelled Pupils | \$ | - | |
| Line A-13 | Basic Aid "Choice" | \$ | - | |
| Line A-14 | Basic Aid Court-Ordered Voluntary Pupil Transfer | \$ | - | |
| Line A-15 | Basic Aid Open Enrollment | \$ | - | |
| Line A-16 | Basic Aid Supplement Charter School Adjustment | \$ | - | |
| Line A-17 | Gifted and Talented Education | \$ | - | |
| Line A-18 | Regional Occupational Centers/Programs | \$ | - | |
| Line A-19 | Adult Education | \$ | - | |
| Line A-20 | Adults in Correctional Facilities | \$ | - | |
| Line A-21 | Special Education AB 602 | \$ | - | |
| Line A-22 | Special Education Infants 0-2 | \$ | - | |
| Line A-23 | Special Education ROC/P Handicapped | \$ | - | |
| Line A-24 | Total County Office Funds Transfer | \$ | - | |
| Line A-25 | New or Expanding Charter Advance Payments Block Grant | \$ | - | P-1 preloaded data and cannot be changed. |
| Line A-26 | New or Expanding Charter Advance Payments Categorical Block Grant | \$ | - | P-1 preloaded data and cannot be changed. |
| Line A-27 | New Charter Advance Payments In-Lieu of Economic Impact Aid | \$ | - | P-1 preloaded data and cannot be changed. |
| Line A-28 | School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools | \$ | - | Not applicable; value cannot be entered. |
| Line A-29 | Amount Charter Overpaid | | | For this workbook a charter overpayment appears as a negative in Line B-1 and/or Section 3 Line C. |
| Line A-30 | PY Amount Charter Overpaid | \$ | - | P-1 preloaded data and cannot be changed. |
| Line A-31 | Adjustments and PY Recomputations | \$ | 12,109 | This amount can be positive or negative and is a sum of all prior year recomputations and adjustments for all Principal Apportionment programs. |
| Line A-32 | Basic Aid Reduction | \$ | - | |
| Line B-1 | Total Principal Apportionment | \$ | 976,395 | |

| SECTION 3 - CASH FLOW ESTIMATE for 2012-13 FISCAL YEAR FUNDS | | | |
|------------------------------------------------------------------------|------------|------------|-------------|
| A. P-2 Apportionment Total (Equals Line B-1 from Section 2) | \$ | 976,395 | |
| B. Paid to Date (Includes P-1 Deferrals Scheduled for July and August) | \$ | 897,035 | |
| C. P-2 Balance Due (A - B) | \$ | 79,360 | |
| | | | |
| | June 2013 | July 2013 | August 2013 |
| Education Protection Account (Equals Line G-1 from Section 1) | \$ 299,128 | | |
| P-2 Balance Due | | \$ 79,360 | |
| P-1 Deferrals | | \$ 203,959 | \$ 129,257 |
| Total | \$ 299,128 | \$ 283,319 | \$ 129,257 |

Entitlements and payment amounts generated by the calculator are estimates. Actual cash payments will vary.

**A user may choose to override the P-1 funding to include the programmatic deferral funding that will be allocated at P-2. See the 2012-13 P-1 calculations letter and the 2012-13 P-1 program apportionment exhibit links below to calculate the share of deferral funding.

[Link to 2012-13 P-1 Calculations Letter.](#)
[Link to 2012-13 P-1 Program Apportionment Exhibit Link](#)