

**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 of 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-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, 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. 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 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 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:	<div style="border: 1px solid black; padding: 2px;"> Monterey </div>
Charter School:	<div style="border: 1px solid black; padding: 2px;"> Oasis Charter Public (27 65961 6119663) </div>

SECTION 1 - EPA ESTIMATE AND NET STATE AID			
Charter School Block Grant Funding EHS Exhibit			
Line A-13	Total General Purpose Entitlement	\$	1,233,721
			To overwrite if Funding exhibit changes or estimated P-2 Grant Funding
Line B-5	Adjusted Total In Lieu of Property Taxes	\$	169,824
Line C-3	Adjusted Gross State Aid Portion of General Purpose Entitlement	\$	1,063,897
			Calculated figure

EPA Entitlement Calculation			
Step 1 - EPA Proportionate Share Calculation			
	20% of Total General Purpose Entitlement (Line A-13)	\$	246,744
			Calculated figure school's general available and
Step 2 - Calculate EPA Minimum			
	ADA		238.48
			See the "ADA" user may update
	Minimum \$200 per ADA	\$	47,696
			Calculated figure
Step 3 - Adjust EPA Entitlement			
	Adjusted EPA Entitlement, Lesser of Adjusted Gross State Aid (Line C-3) or the Proportionate Share Calculation (Step 1)	\$	246,744
			Calculated figure
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 D-1)	\$	246,744
			Calculated figure
Line D-1	Estimated 2012-13 EPA Entitlement (Step 4)	\$	246,744
Line D-2	Estimated P-2 Net State Aid portion of the General Purpose Entitlement (C-3 - D-1; if < 0, D-2 = 0)	\$	817,153
			Calculated figure

in their 2012-13 Second Principal Apportionment (P-2) general purpose entitlement state aid, and to estimate cash flow for

1 Data" button. Before selecting a new charter school you may save the current charter school's version to your

calculator verify that the information populated in the non-calculated fields below matches the P-1 data for the charter school. State aid amount for P-2. This amount will transfer to Line A-3, Charter School General Purpose Entitlement State Aid in 2012-13 fiscal year funds paid in June 2013 to August 2013 for the selected charter school. Section 3 does not provide cash flow

Section 1 reflects the calculations to determine a charter school's EPA Entitlement. This amount will be used to calculate the

Specific Instructions

the 2012-13 P-1 amount, multiply revised P-2 ADA estimates by the appropriate block grant rate from the P-1 Block Grant bit.

Change made to the general purpose entitlement, in-lieu of property taxes must also be changed, in most cases by multiplying 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 exhibit.

State aid. 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.

Click the "Minimum" tab for reference to the source file that reflects the reports and the lines of ADA used to populate this number. A date this amount with 2012-13 P-2 ADA estimates.

State aid.

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State aid 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 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.**

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	\$	817,153	This amount
Line A-4	Charter School Categorical Block Grant	\$	98,170	For estimatio
Line A-5	Charter School In-Lieu of Economic Impact Aid	\$	78,754	
Line A-6	Core Academic Program (Supplemental Instruction, Grades K-12)	\$	-	**See footnot
Line A-7	Remedial Program (Supplemental Instruction, Grades 7-12)	\$	-	**See footnot
Line A-8	Retained and Recommended for Retention (Supplemental Instruction, Grades 2-9)	\$	-	**See footnot
Line A-9	Low STAR Score and at Risk of Retention (Supplemental Instruction, Grades 2-6)	\$	-	**See footnot
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 preloade
Line A-26	New or Expanding Charter Advance Payments Categorical Block Grant	\$	-	P-1 preloade
Line A-27	New Charter Advance Payments In-Lieu of Economic Impact Aid	\$	-	P-1 preloade
Line A-28	School District Advance Payments of In-Lieu Property Tax Transfers for New or Expanding Charter Schools	\$	-	Not applicabl
Line A-29	Amount Charter Overpaid			For this work
Line A-30	PY Amount Charter Overpaid	\$	-	P-1 preloade
Line A-31	Adjustments and PY Recomputations	\$	(5,149)	This amount programs.
Line A-32	Basic Aid Reduction	\$	-	
Line B-1	Total Principal Apportionment	\$	988,928	

SECTION 3 - CASH FLOW ESTIMATE for 2012-13 FISCAL YEAR FUNDS

A. P-2 Apportionment Total (Equals Line B-1 from Section 2)	\$	988,928
B. Paid to Date (Includes P-1 Deferrals Scheduled for July and August)	\$	886,528
C. P-2 Balance Due (A - B)	\$	102,400

	June 2013	July 2013	August 2013
Education Protection Account (Equals Line D-1 from Section 1)	\$ 246,744		
P-2 Balance Due		\$ 102,400	
P-1 Deferrals		\$ 156,782	\$ 99,359
Total	\$ 246,744	\$ 259,182	\$ 99,359

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](#)

fic instructions, any of the following P-1 funding amounts may be overwritten with more accurate P-2 estimates. For some

Specific Instructions

is equal to Line D-2 from Section 1 and can only be changed by adjusting the data in Section 1.
in purposes if revising this number use the P-1 deficated rate of \$411.65 per ADA. The deficit factor will change at P-2.

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d data and cannot be changed.
d data and cannot be changed.
d data and cannot be changed.
le; value cannot be entered.
book a charter overpayment appears as a negative in Line B-1 and/or Section 3 Line C.
d data and cannot be changed.
can be positive or negative and is a sum of all prior year recomputations and adjustments for all Principal Apportionment