



District Business and Advisory Services

Bulletin: 21-008

Date: August 4, 2020

To: District Chief Business Officers
District Fiscal Directors
Charter School Administrators

From: Shanny Yam, Director, District Business Services

Re: Changes to Fiscal Year 2020-21 Attendance Reporting and
Fiscal Year 2019-20 P-2 and P-Annual Corrected Attendance Reporting

The 2020-21 state enacted budget includes new Education Codes (EC) to create Average Daily Attendance (ADA) hold harmless and requirements for distance learning in the 2020-21 school year. EC 43502(b) is added that the California Department of Education (CDE) will use the ADA reported for fiscal year 2019-20 second period (P-2) and annual period (P-Annual) to calculate apportionment for the 2020-21 fiscal year. As a result, **local education agencies (LEAs) will not need to submit attendance data for fiscal year 2020-21 to CDE through the Principal Apportionment Data Collection (PADC) Software. However, LEAs are still required to collect attendance data at the local level to avoiding audit penalties.**

Other data used to calculate 2020–21 apportionments, such as CALPADS enrollment and unduplicated pupil counts for the Unduplicated Pupil Percentage calculation, class size penalties, and local revenue will be based on 2020–21 data.

Education Code 43502(b) also modified the supporting document requirement for attendance correction for fiscal year 2019-20. Any positive adjustment to average daily attendance for the 2019–20 fiscal year in the second or annual period attendance report submitted to CDE after August 17, 2020, shall be substantiated by concurrence from an independent auditor with the exception of attendance changes as a result of Form J-13A approval.

CDE guidance on changes to instructional time, attendance accounting, and attendance reporting for the 2020-21 school year is available at: <https://www.cde.ca.gov/fg/aa/pa/pafaqs.asp>

Please contact me at (408) 453-6883 or your District Business Advisor with any questions.

Ann Redd	(408) 453-6593
Susan Ady	(408) 453-6957
Rema Kumar	(408) 453-4277
Yen Lam	(408) 453-6510

Please distribute this memo within your District as deemed appropriate.