

[Click Here for COVID-19 Related Resources](#)

## FISCAL REPORT

### How to NOT Lose Principal Apportionment Funding



**BY MATT PHILLIPS, CPA**

Copyright 2020 School Services of California, Inc.

posted August 11, 2020

Local educational agencies (LEAs) are facing unrivaled challenges as school returns for the fall term of the 2020–21 year. In the face of unprecedented adversity, the normal human reaction is to fall back on muscle memory and perform tasks that have become routine and second nature. Senate Bill 98 (Chapter 24, Statutes of 2020) established Education Code Section (EC §) 43504, which challenges our collective muscle memory around attendance record keeping.

The process of taking attendance in the first five minutes of a class, bubbling in a scantron, or logging absences in a student information system (SIS) may be an inadequate practice in 2020–21 for purposes of securing state funding. The attendance generated from the SIS, which is typically the basis for apportionments, is moot in 2020–21 because average daily attendance (ADA) for LEAs are based on 2019–20 ADA records. Even though attendance records are not needed to determine apportionments, LEAs will be required to maintain student attendance records for audit purposes and to maintain the integrity of instruction during distance learning. The following five requirements pursuant to EC § 43504 are critically important to protecting an LEA's apportionment. Below we provide tips, tricks, and reminders to help successfully implement these compliance requirements, which take effect September 1, 2020:

- **Offer the required number of instructional days per EC § 43504(c).**

**Tips, Tricks and Reminders:** While the requirement to offer a minimum of 180 instructional days (175 instructional days for charter schools) is not new, nor are the minimum required minutes per day, the annual instructional minutes thresholds are waived for 2020–21. To comply with this provision, each of the instructional days, which can be a combination of synchronous and asynchronous instruction, must not be less than the minimum daily instructional time adjusted for each grade span pursuant to EC § 43501:

Grade Span	Minimum Daily Instructional Minutes

Kindergarten	180
Grades 1–3	230
Grades 4–12	240
Grades 11–12 (students concurrently enrolled in CSU or UC)	180
Concurrently enrolled in Community College	180
Continuation High School	180

Given that many LEAs are planning to do some form of distance learning this fall, daily minimum requirements will likely be met with a combination of synchronous and asynchronous instruction, so documentation of the time value of assignments will be necessary to comply with law. Note that for audit purposes, the time value is determined at the time the work is assigned.

- **Document daily participation for each pupil, for each school day, on which distance learning is provided as required by EC § 43504(d).**

Tips, Tricks and Reminders: EC § 43504(d)(1) states that a pupil who does not participate in distance learning on a school day shall be documented as absent. However, distance learning can be a combination of synchronous and asynchronous instruction, with students learning at various points throughout the day. The documentation of daily participation does not limit itself to the daily live interaction, which is also required by law pursuant to EC § 43503(b)(6) but can encompass applied learning during asynchronous time as well. LEAs must be able to document daily participation either through live interaction, student logins, or submission of work.

Under the in-person learning mode, LEAs receive attendance credit if a student is present for one minute of one day. For the purposes of documenting daily participation in distance learning, LEAs have latitude under statute, but should apply similar principles regarding attendance expectations in a remote learning environment.

- **Complete a weekly engagement record for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of distance learning that verifies participation and tracks assignments as required by EC § 43504(e). To the extent synchronous or asynchronous instruction is assigned to a student in distance learning, that instruction should be included in the assignments listed.**

**Tips, Tricks and Reminders:** The weekly engagement record is intended to capture the daily participation of students in distance learning, under both synchronous and asynchronous instruction, including work performed independently, as well as tracking a student's assignments. Additionally, the weekly engagement record will help LEAs identify students in need of re-engagement pursuant to EC § 43504(f)(2).

LEAs that oversee or operate a nonclassroom-based charter school or virtual school may already be familiar with this process, as such schools must maintain a log that shows the daily work completed by students. These schools traditionally receive apportionment for the days that students are engaged in schoolwork documented by meticulous record-keeping.

The California Department of Education (CDE) is currently developing a sample template for the weekly engagement record, but LEAs should be prepared to implement the weekly engagement record with each of its certificated staff and advise that it is the substitute for the weekly teacher register. Also note that the weekly engagement record may differ by grade span as elementary school students are typically in one class per day while high school students take part in multiple classes on a given day.

- **Document absences as required by EC § 43504(d)(1) and (f) for the purposes of chronic absenteeism tracking.**

**Tips, Tricks and Reminders:** Although no attendance is collected for ADA purposes, LEAs must still track and report chronic absenteeism and therefore are still required to track student attendance.

The weekly engagement record should act as the tracking mechanism for chronic absenteeism. Many LEAs rely on their SIS as the reminder for sending notification to parents or beginning the School Attendance Review Board (SARB) process. LEAs can still use the SIS for this purpose, but it will require aligning student schedules in the SIS with the weekly engagement record so that the weekly engagement record is the source document.

As a reminder, a student is defined as chronically absent when they are absent for 10% or more instructional days.

- **Develop written procedures for tiered reengagement strategies for students that are absent from distance learning for more than three schooldays or 60% of the instructional days in a school week as required by EC § 43504(f)(2).**

**Tips, Tricks and Reminders:** Although the statute triggers the reengagement strategy threshold at three schooldays, or 60% of the school week, the weekly engagement record that is maintained can provide a heightened level of analysis. The weekly engagement record, at a minimum, must include, in whole or in part, synchronous or asynchronous distance learning for each school day.

The weekly engagement record can be used as a tool to identify patterns of student absences at a certain time each day, or misses a specific subject on a regular basis. This can be quite powerful, and may help identify why a student is falling behind and effective measures to reengage them.

For audit purposes, the reengagement strategies must be documented, and the LEA should have a process, either automated or manual, where the strategies are triggered upon a child meeting the threshold.

The new requirements may feel daunting, especially when you consider the consequences. Inadequate implementation of any of these requirements could jeopardize a portion of an LEA's apportionment, and directly impact programs that are available to students. We recognize that there are still a number of unanswered questions, but as more information becomes available, we will keep you informed. In addition, the CDE has FAQs on [instructional time](#) and [distance learning](#) that are continually updated.