**California Department of Education**

**Report to the Legislature and Department of Finance – 2023–24 Transitional Kindergarten Teachers of Early Enrollment Children**



**Prepared by:**

**Early Education Division**

**Opportunities for All Branch**

October 2024

*Description*: Report of the number of teachers in transitional kindergarten classrooms with early enrollment children that did not meet the requirements specified in California *Education Code* Section 48000(g)(4) in 2023–24.

*Authority*: Senate Bill 114 (Chapter 48, Statutes of 2023), California *Education Code* Section 48000.15(f)

*Recipient*: The Legislature and the Department of Finance

*Due Date*: October 1, 2024

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# Executive Summary

This report is required by California *Education Code (EC)* Section 48000.15(f) which was codified through the signing of Senate Bill (SB) 114 (Chapter 48, Statutes of 2023). *EC* Section 48000.15(f) states that for the 2023–24 and 2024–25 school years, any school district or charter school that serves early enrollment children in transitional kindergarten (TK) must report to the California Department of Education (CDE) the number of teachers in TK classrooms that do not meet the additional apportionment requirements of early childhood education (ECE) and child development knowledge defined in *EC* Section 48000(g)(4) (full text for *EC* Section 48000[g][4] and *EC* Section 48000.15 can be found in appendix A). It additionally requires that the CDE report this information to the California State Legislature and the California Department of Finance.

An early enrollment child is a child whose fourth birthday falls between June 3 and September 1 preceding the school year in which they are enrolled (*EC* Section 48000.15 [b][4]). In order to admit early enrollment children in a TK classroom, school districts and charters must follow lower adult-to-child ratios, class sizes, and prioritize meeting the additional TK teacher requirements for these classrooms (*EC* Section 48000.15[d]), the latter of which is the focus of this report.

To meet the reporting requirements of *EC* Section 48000.15(f), the CDE surveyed 2,208 school districts and charter schools with TK programs to request the number of TK teachers of early enrollment children that both did and did not meet the requirements of *EC* Section 48000(g)(4) in the 2023–24 school year. Of the 1,579 local educational agencies (LEAs) that responded to this survey, school districts reported 54 of the 749 TK teachers of early enrollment children (7 percent) did not meet the additional TK teacher requirements. Charter schools reported 85 of the 330 TK teachers of early enrollment children (26 percent) did not meet these additional TK teacher requirements.

This report will summarize the survey findings and provide background information needed to fully understand TK programs that include early enrollment children and TK teacher requirements of early enrollment children for the 2023–24 school year.

Although the purpose of this report is to share the number of TK teachers of early enrollment children that did not meet the requirements of *EC* 48000(g)(4) in the 2023–24 school year, it is important to recognize that many LEAs already made their enrollment and hiring decisions for the 2023–24 school year before the requirements provided in *EC* 48000.15 became law or were even introduced in legislation. Specifically, the legislature authorized these requirements on July 1, 2023; however, most LEAs begin enrolling TK students in the early spring of the preceding school year and work to fill staffing vacancies and make assignments for the following school year by late spring or early summer. Many LEAs with TK teachers assigned to classrooms that included early enrollment children made these assignments prior to the new requirements being in place and were unable to make immediate adjustments, when the law was passed, due to time constraints, union obligations, and other factors outside of their control. It is important to acknowledge the challenges created with changes introduced late in the budget process. This context is critical to fully understand the challenges LEAs faced in meeting stricter adult-to-child ratios, class size limits, and TK teacher requirements for early enrollment children.

If you have any questions regarding this report or need to request a copy of this report, please contact Nicole Seymour, Education Programs Assistant, Early Education Division, by phone at 916-445-0969 or by email at nseymour@cde.ca.gov.

You can find this report at the CDE Universal PreKindergarten (UPK) Planning and Implementation Grant web page at <https://www.cde.ca.gov/ci/gs/em/upkpi.asp>.

# Background

## What is Transitional Kindergarten?

TK is one of several ECE programs in California that serve four-year-old children and fall under the UPK umbrella. Other UPK programs include the California State Preschool Program (CSPP), Head Start, district and local community-based preschool programs, early learning services for students with disabilities, and private pay preschool. Part of UPK is also the Expanded Learning Opportunities Program (ELO-P), which helps to create a full-day or extended day of services to meet the needs of families. UPK ensures families have a meaningful choice of programs that can support the needs of their children and provides equitable access to these opportunities.

California launched UPK in the 2021–22 State Budget, per the California *Master Plan for Early Learning and Care*, which recommended a phased in expansion of TK for all four-year-old children. Through this expansion, all four-year-old children will have access to universal TK (UTK) by the 2025–26 school year. In addition, there will be expanded access to CSPP for income-eligible two- and three-year-old children and children with disabilities.[[1]](#footnote-1)

While participation in UPK and program type are optional for families, TK is the only program within the broader UPK frame that will be universally available and free of cost for all four-year-old children as part of the state’s public education system.

The Kindergarten Readiness Act of 2010 changed the birthdate cutoff for kindergarten (K) entry so that students would be older when entering K. The Act gradually changed the K entry date from December 2 to September 1, so all children would enter K at age five by September 1, 2014. This historic legislation meant that more children would have access to an additional year of high-quality early learning and, as a result, be better prepared to succeed in K and beyond.[[2]](#footnote-2) The 2021–22 State Budget then set forth a plan for TK to expand to include more four-year-old children, with all four-year-old children having access to TK in the 2025–26 school year.

All school districts must offer TK. The CDE has issued guidance recommending that districts offer TK at all elementary school sites, with particular focus on neighborhoods where children are most in need of access to preschool education.

TK is required to use a modified K curriculum that is age and developmentally appropriate, and the Legislature has expressed its intent that the curriculum and activities be aligned with the *California Preschool/Transitional Kindergarten Learning Foundations* (PTKLF).

## Changes to Transitional Kindergarten Teacher Requirements

As educators to some of the youngest learners in California, it is essential that TK teachers have an in-depth knowledge of child development and an understanding of how to implement a quality, developmentally appropriate ECE program that addresses the unique social-emotional, physical, and cognitive needs of TK students. To address this need, TK teacher requirements have changed over time in preparation for the availability of UTK for all four-year-olds and to reflect the knowledge and skills educators need to continue providing quality education to students enrolled in TK classrooms.

Following the Kindergarten Readiness Act of 2010 when TK was introduced as the first year in a two-year K program, TK teachers were required to have one of the following credentials in order to teach TK:

* Elementary (K through grade eight)
* Early Childhood (preschool through grade three)
* Multiple Subject (preschool, kindergarten through grade twelve [K-12])
* Multiple Subject University Intern (preschool, K-12, and adults)
* Multiple Subject District Intern (K through grade eight)
* Specialist Instruction Credential in ECE

The following credential types also authorized teachers to teach TK, as they authorized the same service as the Multiple Subject Teaching Credential: Multiple Subject General Education Limited Assignment Permit (GELAP), Multiple Subject Short-Term Staff Permit (STSP), Multiple Subject Provisional Internship Permit (PIP).

In 2014, the Education Omnibus Budget Trailer Bill (SB 858, Chapter 32, Statutes of 2014) first added a requirement for teachers to have additional ECE units, experience equivalent to units, or a child development permit. This requirement was set to take effect by August 1, 2020; however, this deadline has been extended several times and will be officially mandated on August 1, 2025:

* The 2020–21 Education Omnibus Trailer Bill SB 98 (Chapter 24, Statutes of 2020) extended the deadline to August 1, 2021
* The 2021–22 Education Omnibus Trailer Bill, Assembly Bill (AB) 130 (Chapter 44, Statutes of 2021) extended the deadline to August 1, 2023
* The 2023–24 Education Omnibus Trailer Bill, SB 114 (Chapter 48, Statutes of 2023) extended the deadline to the current date of August 1, 2025

Table 1 (below) summarizes current TK teacher requirements compared to those at full implementation. It also lists other TK program requirements around class size and ratio.

As TK age eligibility expands and the children in TK classrooms are getting younger, California has prioritized ensuring that TK teachers expand their knowledge of child development and receive specialized training in ECE and that children in TK learn with ratios and class sizes closer to those used in the Head Start Program. With rapid cognitive, physical, and social-emotional growth happening in early childhood, children must have access to high-quality early learning opportunities with the positive outcomes of these experiences sustained through the early elementary years so that all children receive a strong foundation from which to thrive in future years.[[3]](#footnote-3)

**Table 1: Changes in Transitional Kindergarten Requirements 2023–24 through 2025–26**

| **School Years** | **Adult-to Child Ratio** | **Average Class Size** | **Acceptable Teaching Credentials and Additional Requirements** |
| --- | --- | --- | --- |
| 2023–24 and 2024–25 | 1:12 (two adults per classroom if more than 12 students)One adult must be a credentialed teacher.The second adult must be at least 18 years old, fingerprinted, and employed by the school district. | Not more than 24 students per classroom per school site | **Elementary** (K through grade eight)**Early Childhood** (preschool through grade three)**Multiple Subject** (preschool, K-12, and adults)**Multiple Subject University Intern** (preschool, K-12, and adults)**Multiple Subject District Intern** (K through grade eight),**Specialist Instruction Credential in ECE**Multiple Subject GELAP, Multiple Subject STSP, Multiple Subject PIP  |
| 2023–24 and 2024–25 | 1:12 (two adults per classroom if more than 12 students)One adult must be a credentialed teacher.The second adult must be at least 18 years old, fingerprinted, and employed by the school district. | Not more than 24 students per classroom per school site | **Elementary** (K through grade eight)**Early Childhood** (preschool through grade three)**Multiple Subject** (preschool, K-12 and adults)**Multiple Subject University Intern** (preschool, K-12, and adults)**Multiple Subject District Intern** (K through grade eight),**Specialist Instruction Credential in ECE**Multiple Subject GELAP, Multiple Subject STSP, Multiple Subject PIP  |
| 2025–26 and every year thereafter | 1:10 (two adults per classroom if more than 10 students)One adult must be a credentialed teacher and meet additional requirements.The second adult must be at least 18 years old, fingerprinted, and employed by the school district. | Not to exceed 20 students | All previous credentials are acceptable. New credential option: **PK-3 Early Childhood Education (ECE) Specialist Instruction Credential** (K through grade three)Credentialed teachers who are first assigned to a TK classroom after July 1, 2015, must have, by August 1, 2025, one of the following:1. at least 24 units in ECE or child development, or both
2. as determined and documented by the LEA employing the teacher, professional experience in a classroom setting with preschool age children meeting the criteria established by the governing board or body of the local educational agency that is comparable to the 24 units of education; or
3. a Child Development Teacher Permit, or an ECE specialist credential, issued from the Commission on Teacher Credentialing (CTC)
 |

\*Audit penalties for noncompliance with the above requirements can be found in appendix B.

## Universal Transitional Kindergarten: Age Eligibility Expansion

In 2021, AB 130 (Chapter 44, Statutes of 2021) established a path towards UTK, requiring school districts and charter schools to gradually expand access over time to achieve universal accessibility to TK for all children who turn four years old by September 1 in the year 2025–26 (*EC* Section 48000[c]). The age eligibility expansion for TK began to phase in during the 2022–23 school year to include more four-year-old children each year thereafter.

If a child does not meet the age-eligibility requirements in the 2022–23 and 2023–24 school year, they may be admitted to a school district or charter school TK program as an early admittance TK student. An early admittance TK student is a child whose fifth birthday falls after the age eligibility cutoff. While these students can be admitted at any time in the school year, they do not generate average daily attendance (ADA) until they reach their fifth birthday (*EC* Section 48000[c][2][A]).

In addition to the allowance of early admittance TK students in the 2022–23 and 2023–24 school years, SB 114 (Chapter 48, Statutes of 2023) created early enrollment TK for the 2023–24 and 2024–25 school years, which allowed students whose fourth birthday falls between June 3 and September 1 preceding the school year during which they are enrolled in a TK classroom (*EC* Section 48000.15[b][4]) to enroll in TK if their district or charter school offers early enrollment TK. These are essentially children with summer birthdays that were not in the original phased-in expansion.

It is important to note that early enrollment children are different from early admittance TK students.

* **Early Admittance TK:** These are children with birthdays after the birthday cutoff that districts and charters are required to serve in the applicable year, and before June 3. There are not specific program standards that apply to these children, and these students generate ADA after they have attained their fifth birthdays.
* **Early Enrollment TK:**These children are children with birthdays after the Early Admittance TK cutoff (between June 3 and September 1). Because this group of children is the youngest group of children in TK, there are specific requirements for how they are served in TK prior to full implementation.

For a summary of the TK age-eligibility expansion, see Table 2 below.

**Table 2: Transitional Kindergarten Age-Eligibility Expansion by School Year (California *Education Code* Section 48000[c])**

| **5th Birthdays** | **2022**–**23** | **2023**–**24** | **2024**–**25** | **2025–26** |
| --- | --- | --- | --- | --- |
| September 2–December 2 | TK | TK | TK | UTK |
| December 3–February 2 | Early Admittance TK | TK | TK | UTK |
| February 3–April 2\* | Early Admittance TK | TK | TK | UTK |
| April 3–June 2\* | Early Admittance TK | Early Admittance TK | TK | UTK |
| June 3–September 1\* | Not Eligible | Early Enrollment TK | Early Enrollment TK | UTK |
| Children who turn 4 by September 1 | Not Eligible | Not Eligible | Not Eligible | UTK |

\*Inclusive of these dates

Although early enrollment TK students are the youngest children in a TK classroom, they reflect the age of the students that will be admitted once UTK is at full implementation in the 2025–26 school year. In addition, *EC* section 48000.15(d)(2) requires that, to the extent possible, school districts and charter schools prioritize assigning TK teachers that have the additional child development and ECE requirements outlined in *EC* Section 48000(g)(4). It is essential that every TK classroom is equipped with a teacher who has a targeted approach to ECE and a deeper understanding of child development.[[4]](#footnote-4)

## Statutory Requirements of Transitional Kindergarten Classrooms with Early Enrollment Children

Although instructional time and supervision requirements necessary to generate ADA are the same for any classroom serving age-eligible TK students, any school that includes a TK classroom with an early enrollment child in either 2023–24 or 2024–25 must meet the following statutory requirements outlined in EC Section 48000.15(c) and (d):

* Maintain a 1:10 adult-to-child ratio. This ratio is not an average and must be maintained at all times.
* Maintain a classroom enrollment of no more than 20 students
* Prioritize assigning credentialed teachers that meet at least one of the additional requirements related to child development or ECE units or comparable experience or permit in *EC* Section 48000(g)(4), to the extent possible
* Offer concurrent enrollment to these students in a CSPP program that is run by the school district if they operate one, regardless of the student’s eligibility

While the average class size requirement of 24 that is required for age-eligible TK classrooms is to be calculated by averaging across all age-eligible TK classrooms at school sites pursuant to *EC* Section 48000(g)(1), no TK classroom that includes an early enrollment student may exceed the limitation of 20 students.

The requirements described above may not be waived by the State Board of Education (SBE) (*EC* Section 33050[a][14]).

In addition, pursuant to *EC* Section 48000.15(c)(2), early enrollment children do not generate ADA and are not included in the enrollment or unduplicated pupil count until they have reached their fifth birthday. This means that although the laws permitting an early enrollment child to be admitted to a TK classroom require stricter guidelines in terms of class size, adult-to-child ratios, and prioritized TK teacher requirements, schools will not receive funding for the early enrollment children in their TK classrooms until the children turn five. Keeping these statutory requirements for accepting early enrollment children in mind, school districts and charter schools are not required to admit early enrollment children to their TK programs. This is an important local decision that must be made by each LEA.[[5]](#footnote-5)

# Survey Results: Transitional Kindergarten Teacher Requirements of Early Enrollment Children 2023–24

Pursuant to *EC* Section 48000.15(f), for the 2023–24 and 2024–25 school years, any school district or charter school that serves early enrollment children in TK is required to report to the CDE the number of teachers in TK classrooms with early enrollment children that did not meet at least one of the additional ECE or child development requirements specified in *EC* Section 48000(g)(4). The CDE is required to report this information to the Legislature and the Department of Finance, disaggregated by each school district and charter school.

To fulfill this requirement, the CDE sent a seven-question survey to school district and charter school LEAs that offer TK to determine the number of teachers in TK classrooms of early enrollment children that did not meet at least one of the requirements specified in *EC* Section 48000(g)(4).

This survey was sent to 2,208 LEAs. Survey recipients included a combination of school district and charter schools taken from a list generated by the CDE School Fiscal Services Division (SFSD) based on preliminary data about LEAs that collected ADA for TK programs and 1,579 responses were recorded (about 72 percent). However, of the 2,208 LEAs that received the survey, 385 indicated that they did not offer TK programs in 2023–24 (330 of these LEAs were charter schools that were not required to offer TK and 55 of these LEAs were school districts). Of the remaining 1,823 LEAs, 1,579 total responses were recorded (87 percent). Note that 244 LEAs did not respond to the survey or missed the deadline to send their responses.

Based on the survey results, the majority of TK teachers of early enrollment children at both school districts and charter schools meet these requirements, with only 7 percent of TK teachers of early enrollment children in school districts and 26 percent of those in charter schools currently not meeting these requirements. A more detailed overview of the survey results, including the number of school districts and charter schools that responded to the survey, is included in this section.

The survey also collected information regarding how LEAs determined that TK teacher requirements related to child development and ECE had been met.

The survey was sent to LEAs on March 8, 2024, with a deadline to respond by April 1, 2024. The survey was closed to respondents on April 15, 2024. Table 3 (below) shows the questions that LEAs were asked to answer in the survey.

**Table 3: 2023–24 Transitional Kindergarten Teachers of Early Enrollment Children Survey Questions**

| **Survey Question** | **Response Type** |
| --- | --- |
| 1. Name of LEA and County-District-School (CDS) code
 | Drop-down to find name of LEA and CDS code |
| 1. Total Number of TK Classrooms
 | Open response (numerical) |
| 1. Of the total number of TK classrooms, how many classrooms have early enrollment students?
 | Open response (numerical) |
| 1. Total number of TK teachers assigned to classrooms with early enrollment children
 | Open response (numerical) |
| 1. Of the total number of TK teachers with early enrollment children, how many meet the additional teacher requirements described in *EC* Section 48000(g)(4)? Please indicate how the LEA recorded these teachers as fully qualified to teach TK:
2. At least 24 units in ECE, or childhood development, or both
3. As determined by the LEA employing the teacher, professional experience in a classroom setting with age children meeting the criteria established by the governing board or body of the LEA that is comparable to the 24 units of education described in option (a).
4. A Child Development Teacher Permit or higher permit
5. Emergency Specialist Teaching Permit in ECE also known as the Emergency Transitional Kindergarten Permit
6. Legacy teachers (teachers who were first assigned to a TK classroom before July 1, 2015)
 | Open response (numerical) for each of the options (a through e) |
| 1. How many TK teachers do not currently meet any of the additional TK teacher requirements described in the question above?
 | Open response (numerical) |
| 1. Is there any other information you would like to share with CDE regarding TK teacher requirements for early enrollment children?
 | Open response (character limit of 5,000) |

The 1,579 LEAs that responded reported 5,502 school district TK classrooms and 1,928 charter school classrooms. Table 4 (below) provides information on the share of these classrooms that reported they served early enrollment children.

**Table 4: Total Number of Transitional Kindergarten Classrooms with Early Enrollment Children in 2023–24**

| **School Districts** | **Charter Schools** |
| --- | --- |
| 850 (17%) | 317 (16%) |

While question four of the survey requested the total number of TK teachers assigned to classrooms with early enrollment children, this may not reflect all teachers that taught in TK classrooms. The term “assigned” means that a credentialed teacher was directed or hired to teach TK, whereas the term “taught” means that this teacher was not necessarily assigned to teach TK, but taught TK out of necessity (for instance, long-term substitute teachers, teachers on special assignment, district officials coming in to help fill a position at a school site). This discrepancy is reflected in the data collected regarding the number of TK teachers assigned to classrooms with early enrollment children because the terms “assigned” and “taught” were not defined in the survey question.

Of the 850 school district classrooms with early enrollment students in TK classrooms, the data shows that 749 teachers were assigned to these classrooms (see Table 5). This means there were 101 TK classrooms with early enrollment children in which the teacher may not have been assigned to teach in a TK classroom, but still taught in a TK classroom out of necessity. Of the 317 charter school classrooms with early enrollment students in TK, 330 TK teachers were assigned to these classrooms (see Table 5). This means charter schools reported 13 additional TK teachers assigned to teach in TK classrooms with early enrollment students.

Based on the discrepancies in this data, the CDE will adjust the survey questions in the future regarding the terms “assigned” and “taught” to improve the accuracy of report data for the 2024–25 school year.

**Table 5: Total Number of Transitional Kindergarten Teachers Assigned to Teach Early Enrollment Children in 2023–24**

| **School Districts** | **Charter Schools** |
| --- | --- |
| 749 | 330 |

Question five of the survey asked LEAs, of the TK teachers assigned to teach early enrollment children, how many met the additional teacher requirements described in *EC* Section 48000(g)(4), and how they met the requirements. The survey responses, which included open-response options, seen in Chart 1 and Chart 2 for school districts and charter schools, are as follows:

1. 24 units in ECE, childhood development, or both
2. Professional experience determined by LEA
3. Child development permit or higher
4. Emergency Specialist Teaching Permit in ECE, also known as the Emergency Transitional Kindergarten Permit
5. Legacy teachers (teachers who were first assigned to a TK classroom before July 1, 2015)

Each option (a) through (e) in question five required LEAs to enter an open numerical response. Respondents answered how many TK teachers of early enrollment children met the requirements through these options (question five) and how many TK teachers of early enrollment children did not meet the requirements (question six). In order to advance to the next question in the survey, the total number of teachers entered across questions five and six had to equal the total number of TK teachers of early enrollment children entered in question four. This mechanism was designed to ensure reporting on qualification requirements for all TK teachers of early enrollment children.

Chart 1, Chart 2, and Chart 3 on the following pages will provide a summary of the data collected in survey question five. Chart 1 (below) is a complete overview of the combined number of TK teachers of early enrollment children in California school districts and charter schools that do not meet the requirements of *EC* Section 48000(g)(4). The dark blue section of the chart indicates that 87 percent of TK teachers of early enrollment children in California currently meet the requirements of *EC* Section48000(g)(4) whereas the orange section of the chart indicates that 13 percent of TK teachers of early enrollment children in California currently do not meet those requirements.

**Chart 1: 2023–24 Overview of Transitional Kindergarten Teachers of Early Enrollment Children in School Districts and Charter Schools that Do Not Meet Requirements of *Education Code* Section 48000(g)(4)**

 

Chart 1 description: 2023–24 Overview of Transitional Kindergarten Teachers of Early Enrollment Children in School Districts and Charter Schools that Do Not Meet Requirements of Education Code Section 48000(g)(4). Pie chart depicts 13% (139 total teachers) who did not meet the requirements, and 87% (940 total teachers) who did meet the requirements.

As part of the requirement of *EC* Section48000.15(f), this data has also been disaggregated by school districts and charter schools in Chart 2 and Chart 3. Chart 2 summarizes how TK teachers of early enrollment children in school districts both meet and do not meet the requirements of *EC* Section 48000(g)(4). The shades of blue in the chart delineate the five ways TK teachers of early enrollment children are meeting the requirements based on options (a) through (e) in question five of the survey. The orange section of the chart represents the 7 percent of TK teachers of early enrollment children that do not meet the requirements.

**Chart 2: Transitional Kindergarten Teachers of Early Enrollment Children in School Districts that Meet or Do Not Meet Requirements of California *Education Code* Section 48000(g)(4) in 2023–24**



Chart 2 description: Transitional Kindergarten Teachers of Early Enrollment Children in School Districts that Meet/Do Not Meet Requirements of California Education Code Section 48000(g)(4) in 2023–24. Pie chart depicts 37% (275 teachers total) who met requirements through 24 units of ECE/child development; 28& (207 teachers) who met requirements through professional experience determined by the LEA; 8% (63 teachers) who hold a Child Development Permit or higher; 3% (24 teachers) who hold an Emergency TK Permit; 17% (126 teachers) who are Legacy Teachers; and 7% (54 teachers) who did not meet requirements.

Chart 3 (below) summarizes how TK teachers of early enrollment children in charter schools LEAs both meet and do not meet the requirements of *EC* Section 48000(g)(4). The shades of blue in the chart delineate the five ways TK teachers of early enrollment children are meeting the requirements based on options (a) through (e) in question five of the survey. The orange section of the chart represents the 26 percent of TK teachers of early enrollment children that do not meet the requirements.

**Chart 3: Transitional Kindergarten Teachers of Early Enrollment Children in Charter Schools that Meet or Do Not Meet Requirements of California *Education Code* Section48000(g)(4) in 2023–24**



Chart 3 description: 24 units of early childhood education/child development (88\*): 26%; Professional Experienced determined by LEA (90\*): 27%;Child Development Permit or Higher (19\*) 6%;Emergency Transitional Kindergarten Permit (5\*) 2%; Legacy Teachers (43\*) 13%; Requirements not met (85\*) 26%.\* Number is out of 330 total TK teachers out of early enrollment children in charter schools.

Table 6 (below) shows a more detailed breakdown of the data for how TK teachers assigned to teach early enrollment children are meeting those requirements.

**Table 6: Transitional Kindergarten Teachers of Early Enrollment Children at Districts and Charters: Detailed Breakdown of Pathway to Meeting Requirement**

| **Pathway to Meeting Requirement** | **Teachers at School Districts Assigned to Teach Early Enrollment Children** | **Teachers at Charter School Assigned to Teach Early Enrollment Children** |
| --- | --- | --- |
| 24 units in ECE, childhood development, or both | 275 (37%) | 88 (26%) |
| Professional experience determined by LEA | 207 (28%) | 90 (27%) |
| Child Development Permit or higher | 63 (8%) | 19 (6%) |
| Emergency Specialist Teaching Permit in ECE, also known as the Emergency Transitional Kindergarten Permit | 24 (3%) | 5 (2%) |
| Legacy teachers (teachers who were first assigned to a TK classroom before July 1, 2015) | 126 (13%) | 43 (13%) |
| Requirements Not Met | 54 (7%) | 85 (26%) |
| **Total Teachers Assigned to Teach Early Enrollment Children** | 749 | 330 |

# Summary: Local Educational Agency Concerns Regarding Requirements of Transitional Kindergarten Teachers of Early Enrollment Children

In the 2023–24 school year, the majority of TK teachers of early enrollment children reported that they have fulfilled the additional child development or ECE requirements, with only 7 percent of TK teachers of early enrollment children from school districts and 26 percent of TK teachers of early enrollment children from charter schools reporting that they have not fulfilled the additional requirements (*EC*Section 48000[g][4])*.* Although these percentages are low, LEAs were given an opportunity to share open responses to the challenges they have faced in ensuring all TK teachers meet the additional statutory requirements necessary to teach early enrollment children.

There were 119 open responses on the survey to answer question seven, “Is there any other information you would like to share with CDE regarding TK teacher requirements for early enrollment children?” These 119 responses (45 of which either did not answer the question or stated that the question was not applicable to them) represent approximately 8 percent of the 1,579 total survey responses. They were collected, analyzed, and organized based on themes identified by the CDE staff.

Of the 119 responses, certain commonalities emerged as to why TK teachers were unable to fulfill the additional requirements of *EC* Section 48000(g)(4). The CDE identified themes relating to difficulties in finding qualified staff, a lack of additional professional development and for the availability of pathways toward fulfilling teacher requirements of *EC* Section 48000(g)(4), teachers in the process of meeting the requirements, and funding and compliance issues. These themes are summarized below and in Table 7 (below).

## Difficulty Finding and Recruiting Qualified Staff for Transitional Kindergarten

In 11 of the 119 responses, LEAs reported difficulty finding qualified staff to teach in TK classrooms and challenges in recruiting teachers that would be willing to teach TK due to the additional requirements mandated by *EC* Section 48000(g)(4). In addition, responses in this category requested more specific guidance as to what constitutes professional experience comparable to the 24 units of ECE or child development. LEAs shared that they want a definition or a list of criteria that will help to refine their current governing board determinations of professional experience under *EC* Section 48000(g)(4).

## Professional Development and Training for Transitional Kindergarten Teachers

In 11 of the 119 responses, LEAs stated the need for additional training and pathways toward the mandated TK teacher requirements to establish a high-quality TK workforce throughout the state. LEAs made requests for accelerated options for preschool teachers to obtain their teaching credentials more quickly as they already have the ECE units but are unable to teach TK because they do not currently possess the required teaching credential.

## Teachers In the Process of Meeting the Requirements

In 5 of the 119 responses, LEAs stated that some teachers were still in the process of obtaining the additional requirements outlined in *EC* Section 48000(g)(4) and that they would have these requirements met by the August 1, 2025, mandate.

## Funding and Compliance Issues

The final theme in responses was funding and compliance issues. In 6 of the 119 responses, LEAs describe the financial burden to school districts who offer TK to early enrollment children because there are more adults required in the classroom, but less students to generate ADA. Children enrolled in TK through early enrollment do not generate ADA, so schools are asked to maintain lower adult-to-child ratios with student enrollment of no more than 20 students, but to increase the number of adults in these classrooms. This produces fiscal difficulties and budgetary concerns when staffing TK classrooms.

**Table 7: Common Themes from Local Educational Agencies Regarding Transitional Kindergarten Teacher Requirements of Early Enrollment Children**

| **Theme** | **Number of Instances out of 119 Responses and Percentage** |
| --- | --- |
| **Did Not Answer Question or Not Applicable** | 45 (38%) |
| **Finding Qualified Staff and Recruiting Teachers**This includes:* Challenges in recruiting credentialed teachers willing to teach the grade level due to the additional requirements mandated by *EC* Section 48000(g)(4).
* The definition of what constitutes “professional experience” comparable to the 24 units of ECE or child development in *EC* Section 48000(g)(4).
 | 11 (9%) |
| **Professional Development and Training**This includes:* Additional professional development, training, and pathways toward the mandated TK teacher requirements are needed to establish a high-quality TK workforce throughout the state.
* Request for accelerated options for preschool teachers to obtain their teaching credentials more quickly as they already have the required ECE units but are unable to teach TK because they do not currently possess a teaching credential.
 | 11 (9%) |
| **Teachers Not Meeting Requirements or Not Qualified**This includes:* These TK teachers are in the process of obtaining the 24 units of ECE or child development courses defined and they will have the requirements fulfilled by the August 1, 2025 deadline.
 | 5 (4%) |
| **Funding and Compliance Issues**This includes:* There is a financial burden because early enrollment children do not generate ADA, so schools are asked to maintain smaller adult-to-child ratios with student enrollment of no more than 20 students, but to increase the number of adults in these classrooms. This produces fiscal difficulties and budgetary concerns when staffing TK classrooms.
 | 6 (5%) |

# Conclusion

This report of the number of TK teachers of early enrollment children who do not meet the requirements for ECE and child development defined in *EC* Section 48000(g)(4) is mandated by *EC* Section 48000.15(f) and provides a window into the progress the 2023–24 California TK teacher workforce of early enrollment children made toward fulfilling these requirements.

Although school districts reported 7 percent and charter schools reported 26 percent of TK teachers of early enrollment children did not meet the requirements of *EC* Section 48000(g)(4) in the 2023–24 school year, the 93 percent in school districts and 74 percent in charter schools that currently meet these requirements are reflective of the fact that TK teachers of early enrollment children throughout the state are ensuring these requirements are fulfilled completely by the 2025–26 school year.

The concerns LEAs reported in Table 7 (above) are consistently addressed through communication, support, and guidance by the CDE through relevant webinars, presentations, and various types of communication (see Table 8).

**Table 8: Communication, Support, and Guidance by the California Department of Education to Support Transitional Kindergarten Teachers in Fulfilling Requirements of California *Education Code* Section48000(g)(4)**

| **Communication, Support, and Guidance by the CDE** | **Date(s) Provided** |
| --- | --- |
| TK Requirements Webinar[[6]](#footnote-6) | October 20, 2022 (webinar posted to CDE website) |
| Attendance Accounting and Instructional Time Requirements Presentation[[7]](#footnote-7) | September 26, 2023 (presentation posted to CDE website) |
| Updating TK Frequently Asked Questions (FAQ) web page (Funding and Reporting, TK Class Size and Ratios, Early Enrollment Children, and Instructional Time and TK)[[8]](#footnote-8) | Monthly |
| Updating the Penalty Calculators[[9]](#footnote-9) | Each fiscal year |
| Providing updates and guidance concerning the TK requirements to district and county business officials | Monthly |
| Responding to inquiries from the public including LEAs, auditors, parents, media, teachers using the following email boxes: PASE@cde.ca.gov; UPK@cde.ca.gov; attendanceaccounting@cde.ca.gov | Daily |

Based on the findings in this report of TK teachers of early enrollment children that do not meet the requirements of *EC* Section 48000(g)(4) and acknowledging the evolving TK teacher workforce requirements, class size, and adult-to-child ratios, the CDE will continue to provide support, resources, and guidance to LEAs in need of assistance to fulfill the additional ECE and child development TK teacher requirements, ensuring California’s TK teachers continue to provide high-quality education to its youngest learners.

# Appendix A

**Relevant California *Education Codes***

**California *Education Code* Section 48000(g)(4):** Ensure that credentialed teachers who are first assigned to a transitional kindergarten classroom after July 1, 2015, have, by August 1, 2025, one of the following:

(A) At least 24 units in ECE, childhood development, or both.

(B) As determined and documented by the local educational agency employing the teacher, professional experience in a classroom setting with preschool age children meeting the criteria established by the governing board or body of the local educational agency that is comparable to the 24 units of education described in subparagraph (A).

(C) A child development teacher permit, or an ECE specialist credential, issued by the Commission on Teacher Credentialing.

**California *Education Code* Section 48000.1**:

(a) For the purposes of subparagraphs (A) and (B) of paragraph (4) of subdivision (g) of Section 48000, “units” means semester units, or their quarterly equivalent, as used for the purposes of a degree program at the University of California, California State University, California Community Colleges, or independent institutions of higher education, as defined in Section 66010.

(b) (1) Commencing with the 2022–23 school year, if a school district or charter school fails to comply with the requirements of paragraphs (1) to (4), inclusive, of subdivision (g) of Section 48000, the Superintendent shall withhold from the school district’s or charter school’s entitlement computed pursuant to Section 42238.02 the sum of the following:

(A) For school districts and charter schools that fail to meet the adult-to-pupil ratio requirements of paragraph (2) of subdivision (g) of Section 48000, the amount determined by multiplying:

(i) The number of additional adults needed to meet the requirements of paragraph (2) of subdivision (g) of Section 48000, as calculated by dividing the total transitional kindergarten enrollment at the school site, as determined pursuant to subparagraph (A) of paragraph (2) of subdivision (g) of Section 48000, by 12, rounded to the nearest half or whole integer, minus the total number of adults at the school site, as determined pursuant to subparagraph (B) of paragraph (2) of subdivision (g) of Section 48000.

(ii) Twenty-four, reduced by the statewide average rate of absence for elementary school districts for kindergarten and grades 1 to 8, inclusive, as calculated by the department for the prior fiscal year, with the resultant figures and rates rounded to the nearest tenth.

(iii) The per average daily attendance rate determined pursuant to paragraph (2) of subdivision (g) of Section 42238.02.

(B) For school districts and charter schools that fail to ensure that credentialed teachers who are first assigned to a transitional kindergarten classroom after July 1, 2015, have, by August 1, 2025, met one of the requirements of subparagraphs (A) to (C), inclusive, of paragraph (4) of subdivision (g) of Section 48000, the amount determined by multiplying:

(i) The number of credentialed teachers that did not meet the requirements of subparagraphs (A) to (C), inclusive, of paragraph (4) of subdivision (g) of Section 48000.

(ii) Twenty-four, reduced by the statewide average rate of absence for elementary school districts for kindergarten and grades 1 to 8, inclusive, as calculated by the department for the prior fiscal year, with the resultant figures and rates rounded to the nearest tenth.

(iii) The per average daily attendance rate pursuant to subparagraph (A) of paragraph (1) of subdivision (d) of Section 42238.02.

(iv) The quotient of the sum of all schooldays on which all teachers identified pursuant to clause (i) rendered any amount of service in a classroom with transitional kindergarten pupils without meeting the applicable requirements divided by the total days of instruction for those teachers.

(C) For school districts and charter schools that fail to maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each school site, as required pursuant to paragraph (1) of subdivision (g) of Section 48000, the amount determined by multiplying the then-current fiscal year’s average daily attendance reported for the second principal apportionment period in transitional kindergarten by the amount specified in subparagraph (A) of paragraph (3) of subdivision (d) of Section 42238.02, unless the school district fails to meet the requirements for average class size for kindergarten and grades 1 to 3, inclusive, pursuant to clause (i) of subparagraph (D) of paragraph (3) of subdivision (d) of Section 42238.02.

(2) The requirements of paragraphs (1), (2), and (4) of subdivision (g) of Section 48000, and, if operative, the requirements of paragraph (3) of subdivision (g) of Section 48000, shall apply to any classroom providing instruction to pupils enrolled in a transitional kindergarten program.

(c) The Superintendent shall adjust an amount withheld pursuant to the requirements of subdivision (b) to ensure that the total amount withheld does not exceed the product of both of the following:

(1) The then-current fiscal year’s average daily attendance reported for the second principal apportionment period in transitional kindergarten for the applicable school district or charter school.

(2) The sum of the per average daily attendance rates of all of the following:

(A) Subparagraph (A) of paragraph (1) of subdivision (d) of Section 42238.02.

(B) Subparagraph (A) of paragraph (3) of subdivision (d) of Section 42238.02.

(C) Paragraph (2) of subdivision (g) of Section 42238.02.

(d) An individual with a substitute permit or teaching permit authorized by the Commission on Teacher Credentialing pursuant to subdivision (m) of Section 44225 or Section 44300 of this code, or Sections 80025, 80025.1, and 80025.2 of Title 5 of the California Code of Regulations, that provides substitute teaching services in a transitional kindergarten classroom, shall not be subject to the requirements of paragraph (4) of subdivision (g) of Section 48000.

**California *Education Code* Section 48000.15**: (a) It is the intent of the Legislature that each transitional kindergarten classroom that includes an early enrollment child maintains at least one adult for every 10 pupils, and that credentialed teachers who are first assigned to a transitional kindergarten classroom that includes one or more early enrollment children meet at least one of the requirements specified subparagraphs (A) to (C), inclusive, of paragraph (4) of subdivision (g) of Section 48000.

(b) For purposes of this section, the following definitions apply:

(1) (A) “Active enrollment count” means the count of all pupils enrolled in a transitional kindergarten classroom with early enrollment children on the first day of the school year on which the class was in session, plus all subsequent enrollees, minus all withdrawals since that first day.

(B) An active enrollment count shall be made on the last teaching day of each school month that ends before April 15 of the school year.

(C) (i) For school districts, the active enrollment count shall not include pupils enrolled in independent study pursuant to Article 5.5 (commencing with Section 51744) of Chapter 5 of Part 28 who (I) meet the minimum day requirements for independent study and (II) are continually enrolled in independent study for more than 14 schooldays in a school year.

(ii) For charter schools, the active enrollment count shall not include pupils enrolled in independent study pursuant to Article 5.5 (commencing with Section 51744) of Chapter 5 of Part 28 who are continually enrolled in independent study for more than 14 schooldays on any of the days on which school is taught for the purpose of meeting the 175-instructional-day offering requirement, as described in Section 11960 of Title 5 of the California Code of Regulations.

(2) “Adult-to-pupil ratio” shall be the quotient of the active enrollment count divided by the total number of adults, rounded to the nearest half or whole integer.

(3) “Class” means a group of pupils scheduled to report regularly at a particular time to a particular teacher during the regular school day, as defined by the governing board of the school district or the governing body of the charter school, as applicable, excluding special day classes. Classes in the evening and summer school class shall not be considered classes for the purposes of this calculation.

(4) “Early enrollment child” means a child whose fourth birthday will be between the third of June and first of September, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom.

(5) “Number of adults” shall be determined for each classroom subject to this section as follows:

(A) A count of employees of the school district or charter school assigned to each class that includes early enrollment transitional kindergarten pupils shall be made on the last teaching day of each school month that ends before April 15 of the school year.

(B) The sum of all of the adult counts pursuant to subparagraph (A) shall be divided by the total number of those counts, rounded to the nearest half or whole integer.

(c) (1) Beginning July 1, 2023, and for the 2023–24 and 2024–25 school years, any school district or charter school that offers transitional kindergarten to early enrollment children shall concurrently offer enrollment in a California state preschool program that is operated by the school district or charter school if the school district or charter school operates a California state preschool program and if that program is not fully subscribed, and may, notwithstanding Section 8208, enroll an early enrollment child in a California state preschool program operated by the school district or charter school, regardless of income, after all other eligible children have been enrolled.

(2) Notwithstanding any other law, a pupil admitted to a transitional kindergarten program pursuant to this section shall not generate average daily attendance for purposes of Section 46300, or be included in the enrollment or unduplicated pupil count pursuant to Section 42238.02, until the pupil has attained their fifth birthday.

(d) Notwithstanding subparagraph (A) of paragraph (2) of subdivision (c) of Section 48000, a school district or charter school may enroll an early enrollment child in a transitional kindergarten program if all of following conditions are met:

(1) Any classroom that includes an early enrollment child shall maintain an adult-to-pupil ratio of at least one adult to every 10 pupils.

(2) The school district or charter school prioritizes assigning credentialed teachers that meet at least one of the requirements specified in subparagraphs (A) to (C), inclusive, of paragraph (4) of subdivision (g) of Section 48000 to early enrollment transitional kindergarten classrooms, to the extent possible.

(3) Any transitional kindergarten classroom that includes an early enrollment child shall maintain a classroom enrollment that does not exceed 20 pupils.

(e) (1) If a school district or charter school fails to comply with the requirements of paragraph (1) or (3) of subdivision (d), the Superintendent shall withhold from the school district’s or charter school’s entitlement computed pursuant to Section 42238.02 an amount pursuant to the following:

(A) For school districts and charter schools that fail to meet the adult-to-pupil ratio requirements of paragraph (1) of subdivision (d) for classrooms that include an early enrollment child, the amount shall be determined by multiplying:

(i) The number of additional adults needed to meet the requirements of paragraph (1) of subdivision (d), as calculated by dividing the total enrollment pupils in each transitional kindergarten classroom with early enrollment children, by 10, rounded to the nearest half or whole integer, minus the total number of adults assigned to the classroom, as determined pursuant to subparagraph (B) of paragraph (3) of subdivision (b).

(ii) Twenty, reduced by the statewide average rate of absence for elementary school districts for kindergarten and grades one to eight, inclusive, as calculated by the department for the prior fiscal year, with the resultant figures and rates rounded to the nearest tenth.

(iii) The per average daily attendance rate determined pursuant to paragraph (2) of subdivision (g) of Section 42238.02.

(B) For school districts and charter schools that fail to maintain a class enrollment of not more than 20 pupils, as required pursuant to paragraph (3) of subdivision (d), the amount determined by multiplying the then-current fiscal year’s average daily attendance reported for the second principal apportionment period in transitional kindergarten classrooms with early enrollment children by the amount specified in subparagraph (A) of paragraph (3) of subdivision (d) of Section 42238.02, unless the school district or charter school fails to meet the requirements for average class size for kindergarten and grades one to three, inclusive, pursuant to clause (i) of subparagraph (D) of paragraph (3) of subdivision (d) of Section 42238.02.

(2) The Superintendent shall adjust an amount withheld pursuant to the requirements of paragraph (1) in order to ensure that the total amount withheld pursuant to paragraph (1) and Section 48000.1 does not exceed the product of both of the following:

(A) The then-current fiscal year’s average daily attendance reported for the second principal apportionment period in transitional kindergarten for the applicable school district or charter school.

(B) The sum of the per average daily attendance rates of all of the following:

(i) Subparagraph (A) of paragraph (1) of subdivision (d) of Section 42238.02.

(ii) Subparagraph (A) of paragraph (3) of subdivision (d) of Section 42238.02.

(iii) Paragraph (2) of subdivision (g) of Section 42238.02.

(f) For the 2023–24 and 2024–25 school years, any school district or charter school that serves early enrollment children in transitional kindergarten shall report to the department, pursuant to a process determined by the department, the number of teachers in transitional kindergarten classrooms with early enrollment children that did not meet at least one of the requirements specified in subparagraphs (A) to (C), inclusive, of paragraph (4) of subdivision (g) of Section 48000. The department shall submit a report to the appropriate fiscal and policy committees of the Legislature and the Department of Finance by October 1, 2024, and again by October 1, 2025, that includes this information, disaggregated by each school district and charter school.

(g) For the 2023–24 and 2024–25 fiscal year *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, the Controller shall incorporate verification of compliance with the requirements specified in paragraphs (1) and (3) of subdivision (d).

(h) This section shall become inoperative on July 1, 2025.

# Appendix B

**Fiscal Penalties (Being Out of Compliance with Transitional Kindergarten Average Class Size and Adult-to-Child Ratios)**

The Local Control Funding Formula (LCFF) funding for LEAs is provided based on a statutory formula. In some cases, LEAs must meet specific compliance requirements based on the funding allocated. Compliance with TK requirements is verified after the end of the school year in the annual audits based on the *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. If LEAs are found to be noncompliant, the result is an audit finding and the associated fiscal penalty prescribed in statute.

To mitigate audit findings, an LEA may submit a request for summary review and/or appeal to the Education Audit Appeals Panel (EAAP) or submit a repayment plan request to CDE. The statutory deadline for an LEA to submit its annual audit to the State Controller’s Office (SCO) and to CDE is December 15 for the prior school year. LEAs may receive an extension of this deadline from the SCO. The CDE has posted FAQs and penalty calculators to provide guidance to LEAs on the penalties and how compliance with the requirements will be measured.

For fiscal year (FY) 2023–24, as a condition of apportionment, LEAs must meet the following requirements for classes with TK students that do not include early enrollment children:

* Average class size = No more than 24
* Average adult-to-student ratio = 1:12

The additional TK credential teacher requirements from *EC* Section 48000(g)(4) are required starting August 1, 2025. As such, penalties for this requirement will take effect commencing with FY 2025–26.

Pursuant to *EC* Section 48000.15, LEAs that offer TK to early enrollment children require class sizes and adult-to-student ratios as follows:

* Class size = No more than 20
* Adult-to-student ratio = 1:10

If an LEA is noncompliant with the bulleted requirements listed above, the LEA could face an audit finding and the associated fiscal penalty. In addition, LEAs are to prioritize assigning credentialed teachers meeting the additional requirements from *EC* 48000(g)(4) to TK classes with early enrollment children (*EC* 48000.15(d)(2)).

There is a penalty cap that limits the penalty for non-compliance with core TK requirements of age-eligible TK classrooms (*EC* 48000.1(c)) and a penalty cap that limits the penalty for non-compliance with core TK requirements or early enrollment TK classrooms (*EC* 48000.15(e)(2)). The process for determining penalties for age-eligible TK classrooms with no early enrollment children and TK classrooms with early enrollment children can be seen in the table below. The requirements of TK in *EC* 48000(g), *EC* 48000.15(e)(1), and 48000.15(e)(1) are not waivable by the SBE (*EC* sections 33050(a)(14) and 41020).

Although there will be penalties associated with TK teachers being out of compliance with the requirements of *EC* Section 48000(g)(4) in 2025–26, no such penalties have been imposed in the 2023–24 school year. In addition, the 2023–24 LEA annual audits did not collect information regarding TK teacher qualifications of early enrollment children, so there are currently no penalties associated with LEAs being out of compliance with the TK teacher requirements of early enrollment children defined in *EC* Section 48000.15(d)(2).

**Process for Determining Penalties in Age-Eligible and Early Enrollment Transitional Kindergarten Classes in 2023–24**

| **Age-Eligible TK Classes (No Early Enrollment Children)** | **TK Classes with Early Enrollment Children** |
| --- | --- |
| **Class Size**May not exceed an average of 24 for a school site that offers TK to age-eligible students (average is inclusive of all classes, whether exclusively TK or a combination of TK and K).Calculations based on student enrollment counts taken on the last teaching day of each school month ending before April 15.Failure to meet the average class size requirement results in a penalty to the TK LCFF funding (*EC* 48000.1(b)(1)(C)). The penalty is all P-2 TK ADA for the LEA multiplied by the grade span adjustment (GSA), formulated as: [P-2 TK ADA x GSA]. | **Class Size**May not exceed 20 for any classroom with an early enrollment child.Calculations based on student enrollment counts taken on the last teaching day of each school month ending before April 15.Failure to meet the class size requirement results in a penalty to the TK LCFF funding (*EC* 48000.15(e)(1)(B)). The penalty is P-2 ADA for TK classrooms with early enrollment children multiplied by the grade span adjustment (GSA), formulated as: [P-2 ADA x GSA]. |
| **Ratios**Must maintain a 1:12 adult-to-student ratio for the entire instructional day to the extent it is reasonably possible.Ratios are based on the adult counts taken on the last teaching day of each school month ending before April 15, with the average number of students enrolled per class determined for the TK class size average.The audit penalty calculation is the number of adults needed multiplied by 24 minus the statewide absence rate, multiplied by the TK add-on, formulated as: [number of adults x (24 – statewide absence rate) x TK add-on] (*EC* Section 48000.1(b)(1)(A)). | **Ratios**Must maintain an adult-to-student ratio of 1:10 for the entire instructional day to the extent it is reasonably possible.Ratios are based on the adult counts taken on the last teaching day of each school month ending before April 15, with the average number of students enrolled per class determined for theTK class size calculation.The audit penalty calculation is the number of adults needed multiplied by [20 minus the statewide absence rate, multiplied by the TK add-on, formulated as: [number of adults x (20 – statewide absence rate) x TK add-on] (*EC* Section 48000.15(e)(1)(A)). |

1. There is interim guidance on changes made in the 2024–25 Early Learning and Childcare Trailer Bill, SB 163 (Chapter 73, Statutes of 2024), that allows two-year-old children to be served in the CSPP through June 30, 2027. This bill was signed into law on July 2, 2024, and became effective immediately upon signature. [↑](#footnote-ref-1)
2. California Department of Education. 2024. Universal Prekindergarten FAQs: TK Program Information. <https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp>. (accessed May 31, 2024). [↑](#footnote-ref-2)
3. California Department of Education School Fiscal Services Division and Early Education Division. 2022. “TK Teacher Requirements Webinar.” October 2022. [↑](#footnote-ref-3)
4. California Department of Education School Fiscal Services Division and Early Education Division. 2022. “TK Teacher Requirements Webinar.” October 2022. [↑](#footnote-ref-4)
5. California Department of Education. 2024. Transitional Kindergarten FAQs: Early Enrollment Children. <https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp> (Accessed May 31, 2024). [↑](#footnote-ref-5)
6. California Department of Education School Fiscal Services Division and Early Education Division. 2022. “TK Teacher Requirements Webinar.” October 2022. [↑](#footnote-ref-6)
7. California Department of Education School Fiscal Services Division and Early Education Division. 2022. “TK Teacher Requirements – Principal Apportionment Webinar.” September 2023. [↑](#footnote-ref-7)
8. California Department of Education. 2024. Universal Prekindergarten FAQs. <https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp>. (accessed May 31, 2024). [↑](#footnote-ref-8)
9. California Department of Education. 2024. Penalty Calculators. <https://www.cde.ca.gov/fg/au/ag/penaltycalc.asp>. (accessed May 31, 2024). [↑](#footnote-ref-9)