



May 22, 2025

TO: Business Administrators  
Los Angeles County School Districts

FROM: Diya Miao, Financial Operations Consultant  
Business Advisory Services

SUBJECT: 2024-25 Second Principal (P-2) Estimate of Taxes Report

The 2024-25 P-2 Estimate of Taxes Report has been submitted to the State Department of Education (CDE) via Principal Apportionment Data Collection system (PADC). This tax report contains your district's P-2 tax data and was produced by the Los Angeles County Auditor-Controller's Office. It will be used by the CDE for the calculation of the P-2 Apportionment.

The details of the tax report can be viewed and downloaded in PADC via the following website and login information:

<https://pas.cde.ca.gov/>  
Login ID: LACOE\_Taxes  
Login Password: Lacoetax2!

Once you are logged in, please use the following steps to retrieve your district's tax report:

1. Click "Local Revenue" under "Data Entry" on the left side
2. Click "Los Angeles Co. Office of Education" under Entity
3. Click "Taxes" under DES Name
4. Click "Next" to search for your school district tax data

The following are the Standardized Account Code Structure (SACS) Object Codes for the tax report:

<u>Title</u>	<u>Report Line No.</u>	<u>SACS</u>
Secured Roll Taxes	A-1	8041
Unsecured Roll Taxes	A-2	8042
HOX Subventions	A-3	8021
Other Subventions/In-lieu Taxes	A-4	8029
Timber Yield Taxes	A-5	8022
Distribution of Prior Year Taxes	A-6	8043 and 8048
Supplemental Taxes	A-8	8044
Educational Revenue Augmentation Fund (ERAF)	A-9	8045
Community Redevelopment Funds	B-1	8047
Redevelopment Property Tax Trust Fund Residual Distribution	B-2	8047
Redevelopment Agency Asset Liquidation	B-3	8047

This bulletin was posted on the Los Angeles County Office of Education (LACOE) website at the following address:

[www.lacoe.edu/Bulletins.aspx](http://www.lacoe.edu/Bulletins.aspx)

Use the “Search” function to locate a specific bulletin by number or keyword.

If you have questions, please contact me at (562) 922-6790, or by e-mail at [Miao\\_Diya@lacoe.edu](mailto:Miao_Diya@lacoe.edu).

Approved:  
Octavio Castelo, Director  
Business Advisory Services

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