

Apportionment Bulletin

Date: 06-23-22

Bulletin No. 22-324A

TO: San Bernardino County School Districts
Chief Business Official and Directors of Accounting

SUBJECT: Second Apportionment for the Mandate Block Grant

Enclosed are the following documents for your district:

1. Letter from the California Department of Education dated 06-14-2022.
2. Distribution Schedule

The income from this apportionment **WILL BE** deposited into the following account:

Fiscal Year	21-22
Resource	0000
Fund	01
Revenue Account	8550
PCA	25186
District	San Bernardino COE

Please forward this information to the appropriate district staff. Notification will be sent to the district once funds are released for posting.

Apportionment Bulletins and back up documentation are posted at:

The Apportionment Summary, which is updated monthly as of the 10th working day of every month, is posted at: <http://www.sbcss.k12.ca.us/index.php/business-services/business-advisory-services/apportionments>. (Includes revenue deposited as of the last working day of the previous months).

If you have any questions, please contact Tamika Murray at (909) 386-9682 or tamika.murray@sbcss.net.

Sincerely,

Signed by Tamika Murray

Accountant
Business Advisory Services

cc: Tamika Murray, Accountant
Business Advisory Services

Schedule of the Second Apportionment for the Mandate Block Grant

Fiscal Year 2021-22

County	FISCAL Supplier ID	FISCAL Address Sequence ID	County Code	District Code	School Code	Charter Number	Fund Type	Service Location	Local Educational Agency Name	2021-22 Revised Allocation	Prior Apportionment	Current Apportionment
San Bernardino	0000011839	4	36	10363	0000000	N/A	N/A	10363	San Bernardino County Office of Education	\$540,603	\$497,871	\$42,732
Statewide Total										\$540,603	\$497,871	\$42,732
County Total												

California Department of Education
 School Fiscal Services Division
 June 2022

County Summary of the Second Apportionment for the Mandate Block Grant Fiscal Year 2021-22

County Code	County Treasurer	Invoice Number	County Total
36	San Bernardino	21-25186 06-03-2022	\$42,732
County Total			\$42,732

California Department of Education
School Fiscal Services Division
June 2022



June 14, 2022

Dear Select County Superintendents of Schools:

Second Apportionment for the Mandate Block Grant Fiscal Year 2021–22

This apportionment, in the amount of \$774,145, is made from funds provided by Item 6100-296-0001 of the Budget Act of 2021 (Chapter 21, Statutes of 2021), as amended by Senate Bill 129 (Chapter 69, Statutes of 2021). This apportionment is made to county offices of education based on revised allocations and to select local educational agencies that did not receive funding in the first apportionment. Local educational agencies (LEAs) receiving funds submitted an application to participate in the Mandate Block Grant (MBG) for Fiscal Year 2021–22, amounts paid in this apportionment reflect remaining funds due to each LEA.

Pursuant to *Government Code (GC)* Section 17581.6, LEAs make an annual choice to receive MBG funds for the mandated activities specified in *GC* Section 17581.6(f). An election to receive MBG funding does not relieve an LEA of the obligation to perform applicable mandates. A school district or county office of education that receives MBG funding for Fiscal Year 2021–22 is not eligible to submit a reimbursement claim to the State Controller's Office (SCO), pursuant to *GC* Section 17560, for the mandated activities identified in *GC* Section 17581.6(f) for the same fiscal year. However, if the mandated program is not suspended or specifically identified in *GC* Section 17581.6(f), a mandate reimbursement claim may be filed with the SCO.

One active program, the Teacher Incentive Program (Program Number 252), is not included in the 2021–22 Mandate Block Grant and is identified as reimbursable, therefore, school districts and county offices of education are eligible to submit reimbursement claims to the SCO for costs incurred in Fiscal Year 2021–22. LEAs should note that in order for a reimbursement claim to be paid, funds must be appropriated for that mandated program. Currently, this program does not have an appropriation to support payment of any claims.

Funding for the MBG is based on average daily attendance (ADA) for Grades K–8 and Grades 9–12 as of the Second Principal (P-2) Apportionment for the previous fiscal year multiplied by respective funding rates. For the 2021–22 Fiscal Year, LEAs are funded on either 2019–20 ADA, adjusted according to provisions specified in California *Education Code (EC)* Section 43502, or a 2020–21 ADA proxy calculated pursuant to *EC* Section 43505. The 2021–22 funding rates for each grade span are set forth in Item 6100-296-0001 of the Budget Act of 2021 as follows:

LEA	Grade Span	Amount per 2020–21 P-2 ADA
County Office of Education (COE)	K–8	\$32.79
COE	9–12	\$63.17
COE	Countywide ¹	\$1.10
School District	K–8	\$32.79
School District	9–12	63.17
Charter School	K–8	\$17.21
Charter School	9–12	\$47.84

¹ Countywide ADA is defined as the aggregate number of units of ADA within the county attributable to all school districts for which the county superintendent of schools has jurisdiction pursuant to EC Section 1253, charter schools within the county, and the schools operated by the county superintendent of schools

The schedule of apportionment for the MBG shows each participating LEA's 2021–22 total allocation, the amount received in the first apportionment and the second apportionment amount. The P-2 ADA, by grade span, used in the calculation of funding is included in the revised MBG allocation schedule at

<https://www.cde.ca.gov/fq/aa/ca/mandatebg21result.asp>.

Warrants will be mailed to each county treasurer approximately two weeks from the date of this Notice. For standardized account code structure coding, use Resource Code 0000, Unrestricted, and Revenue Object Code 8550, Mandated Cost Reimbursements.

Select county superintendents of schools were notified of this apportionment by email which was sent to their CDEfisc email addresses. The California Department of Education (CDE) requested that the email be forwarded to LEAs receiving funds, and included the links to this letter and the apportionment schedule which are posted under "Mandate Block Grant 2021 Funding Results" on the CDE web page at

<https://www.cde.ca.gov/fq/aa/ca/mandatebg.asp>.

If you have any questions regarding this apportionment, please contact the Categorical Allocations and Audit Resolutions Office by email at Mandate@cde.ca.gov.

Sincerely,

Elizabeth Dearstyne

Elizabeth Dearstyne, Director
School Fiscal Services Division

ED:jkb