San Bernardino County Superintendent of Schools
Transforming lives through education
Ted Alejandre
County Superintendent

Apportionment Bulletin

Date: 12/02/2025 Bulletin No. 26-186A

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

SUBJECT: Second Special Advance Apportionment for Charter Schools

Enclosed are the following documents for your district:

1. Letter from the California Department of Education dated 12/09/2025.
2. Distribution Schedule

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

Fiscal Year	25-26
Resource	0000
Fund	01
Revenue Account	8011
PCA	23751
District	Scholarship Prep

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:
http://www.sbcss.k12.ca.us/index.php/business-services/business-advisory-services/apportionment-bulletins.
.

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

CALIFORNIA DEPARTMENT OF EDUCATION

TONY THURMOND
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

December 9, 2025

Dear Select County Superintendents of Schools:

Second Special Advance Apportionment for Charter Schools, Fiscal Year 2025–26

This special apportionment, in the amount of $11,654,220, is made in accordance with California *Education Code* (*EC*) sections 14041 and 47652 for fiscal year 2025–26. The purpose of this special advance apportionment for charter schools (Charter School Special Advance) is to fund charter schools that are newly operational in fiscal year 2025–26 or continuing charter schools adding at least one new grade level this year.

This Charter School Special Advance apportionment is for the months of December 2025 and January 2026, and equals approximately 18 percent of the charter schools' estimated funding for the 2025–26 fiscal year. The apportionment is calculated pursuant to *EC* Section 42238.02, as well as Chapter 6 of Part 26.8 of the *EC*. The amount apportioned to each participating charter school and charter school-sponsoring local educational agency (LEA) is available on the California Department of Education's (CDE) website at https://www.cde.ca.gov/fg/aa/pa/chschspcadv2526.asp.

Local Control Funding Formula Entitlement Calculations

Newly Operational Charter Schools

The Local Control Funding Formula (LCFF) entitlement calculations for new charter schools are based on the average daily attendance (ADA), enrollment, and unduplicated pupil count, and the school district(s) where the charter school is physically located as reported in the Charter School 20 Day Attendance Report data collection.

The LCFF entitlement is comprised of the base, supplemental, and concentration grants, as well as transitional kindergarten add-on funding. The base grant is calculated by multiplying the base grant per ADA rate by the ADA reported in the Charter School 20 Day Attendance Report for each grade span. Current year funding rates for the per-ADA base grants, transitional kindergarten add-on, and supplemental and concentration grant factors used in the LCFF entitlement calculation are available on the CDE's Funding Rates and Information page at https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp.

The unduplicated pupil percentage (UPP) is used for the supplemental and concentration grant calculations. The UPP used for the concentration grant is capped at the lesser of the charter school's own estimated UPP, the UPP of the authorizing or denying school district, or the UPP of the school district in which the charter school is physically located. If the charter school has more than one reported physical location, the location with the greatest 2024–25 school district UPP is used.

Expanding Grade Level Charter Schools
The LCFF entitlement calculations for charter schools that are adding at least one new grade level are based on the ADA reported in the Charter School 20 Day Attendance Report data collection and on the UPP of the charter school and its determinative school district as of the Second Principal Apportionment in the prior year.

The methodology used to estimate the 2025–26 entitlement is consistent with the methodology used to calculate the regular 2025–26 Advance Principal Apportionment. For more information on the 2025–26 Advance Principal Apportionment calculations, refer to the 2025–26 Advance Apportionment letter at https://www.cde.ca.gov/fg/aa/pa/advappt2526ltr.asp.

Education Protection Account

The state aid calculated for newly operational charter schools in this apportionment is reduced by $200 per unit of estimated ADA to reflect the 2025–26 Education Protection Account (EPA) revenues as established by Chapter 36 of Article XIII of the California Constitution. The CDE will allocate EPA revenues on a quarterly basis, meaning LEAs will receive separate quarterly payments equal to 25 percent of their annual EPA entitlement (for new charter schools this means quarterly payments of $50 for each unit of funded ADA). The second payment will be made in December 2025. Note that future payments may be adjusted for ADA changes and previous over or underpayments of EPA funds. More information about EPA is available at https://www.cde.ca.gov/fg/aa/pa/epa.asp.

Funding In-lieu of Property Taxes

Also included in this special apportionment is funding to sponsoring school districts that were not basic aid in the prior fiscal year to backfill their transfer of in-lieu of property taxes to charter schools for the months of December 2025 and January 2026, which equals approximately 18 percent of the charter schools' projected total in-lieu of property taxes funding for the 2025–26 fiscal year. For most charter schools, *EC* Section 47632 defines the sponsoring LEA as the school district that approved the charter, or in the case of a charter that was denied by a school district and subsequently approved by a county office of education (COE), the school district that initially denied the charter.

For a county program charter school whose students do not meet the criteria in *EC* Section 2574(c)(4), or for a countywide or State Board of Education (SBE) approved

charter school whose students reside in a school district that was basic aid in the prior year, the sponsoring LEA is the school district of residence for those pupils. That means some county and SBE-approved charter schools may have multiple sponsoring school districts if the charter school has students who reside in different school districts.

School districts that were basic aid in the prior year will not receive an advance apportionment of state aid for backfilling in-lieu of property tax transfers. The amount of in-lieu these school districts are required to transfer for the months of December 2025 and January 2026 is provided on the Charter School Special Advance Apportionment Summary Excel file or the In-lieu of Taxes for Countywide, County Program, and State Board of Education Approved Charter Schools Excel file, but an apportionment of state aid is not reflected in the Payment Schedule Excel file available on the CDE's website at https://www.cde.ca.gov/fg/aa/pa/chschspcadv2526.asp.

The CDE has released an optional tool, In-lieu of Property Taxes Payment Calculator, to calculate the in-lieu of property taxes monthly payment pursuant to *EC* Section 47635(a). The calculator is available on the CDE's Charter School Funding page at https://www.cde.ca.gov/fg/aa/pa/csfunding.asp?tabsection=3#inlieu.

Method for Receiving Charter School State Aid

Pursuant to *EC* Section 47651, for charter schools that elect to receive funding directly, the warrant is drawn in favor of the superintendent of schools of the county in which the LEA that authorized the charter school is located, for deposit to the appropriate funds or accounts of the charter school in the county treasury. For all other charter schools, the funds are deposited in the appropriate funds or accounts of the LEA that authorized the charter school. Please refer to the payment schedule for the amounts apportioned to the applicable charter schools and the charter schools' sponsoring school districts. The payment schedule is available at https://www.cde.ca.gov/fg/aa/pa/chschspcadv2526.asp.

The CDE estimates warrants will be issued by the State Controller's Office within three to four weeks of the date of this letter. For standardized account code structure coding, use Resource 0000, Unrestricted, and Revenue Object 8011, LCFF State Aid – Current Year.

County superintendents of schools were notified of this apportionment by email which was sent to the COE's CDEfisc email address. The CDE requested that the email be forwarded to all affected school districts and charter schools in the county, and include the links to this letter and the apportionment schedule which are available at https://www.cde.ca.gov/fg/aa/pa/chschspcadv2526.asp.

What's Next

Apportionments for the months of February 2026 through May 2026 will be revised based upon data submitted for the 2025–26 First Principal (P-1) Apportionment.

All communication related to the Principal Apportionment and LCFF funding is available on the CDE's website, and funding-specific information is sent electronically via the CDE's Principal Apportionment Section (PASE) listserv. The listserv provides LEAs and other interested parties important information, such as notifications regarding LCFF updates, software releases, key deadlines, reminders of due dates for submission of data, and any other pertinent topics related to the Principal Apportionment. If you do not already belong to the PASE listserv and would like to subscribe, send a "blank" message to: join-pase-contacts@mlist.cde.ca.gov.

If you have any questions regarding this apportionment or about funding for charter schools, please contact the Principal Apportionment Section by email at PASE@cde.ca.gov.

Sincerely,

Dean Patterson

Dean Patterson, Associate Director
School Fiscal Services Division

DP: as

Schedule of the Local Control Funding Formula
Second Special Advance Apportionment for Charter Schools
Fiscal Year 2025–26

County Name	FI$Cal Supplier ID	FI$Cal Address Sequence ID	County Code	District Code	School Code	Charter Number	Charter Fund Type	Service Location Field	Local Educational Agency	Current Apportionment
San Bernardino	0000011839	4	36	10363	0165258	2159	D	C2159	Scholarship Prep - San Bernardino	449,134
County Total										**449,134**

California Department of Education
School Fiscal Services Division
December 2025

County Summary of the Second Special Advance Apportionment for Charter Schools			
Local Control Funding Formula			
Fiscal Year 2025–26			
Invoice 25-23751 11-21-2025			
County Code	**County Name**	**County Total**	**Voucher Number**
36	San Bernardino	449,134	00499595
County Total		**$449,134**	
California Department of Education			
School Fiscal Services Division			
December 2025			