San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

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To: Chief Business Officials and Directors of Fiscal Services
San Bernardino County School Districts
Charter School Administrators and Authorizing Districts (K-12)
San Bernardino County Schools

Subject: Deferral Exemptions

California EC 14041.8 provides the opportunity for school districts and charter schools to apply for a dollar-limited exemption from the deferral of $1,874,781,000 (statewide) of the 2025-26 P-2 apportionment payment from June to July, 2026.

Applications are due no later than April 1, 2026. Application process:

School Districts

Subject to the approval of DOF, in order for a school district to be exempt from the apportionment deferrals, its county superintendent of schools must certify to the SPI and DOF that the deferral of payments will result in the school district being unable to meet its expenditure obligations for the month of deferral or any subsequent month until the deferred apportionment is paid.

Charter Schools

Subject to the approval of DOF, in order for a charter school to be exempt from the apportionment deferrals, its charter authorizer must certify, in consultation with the county superintendent of schools, to the SPI and DOF that the deferral of payments will result in the charter school being unable to meet its expenditure obligations for the month of deferral or any subsequent month until the deferred apportionment is paid.

For more information on Deferral Exemptions, please see the information on CDE's website at https://www.cde.ca.gov/fg/fi/ft/deferralexemption.asp. If you have any questions on this process, please contact me at 909-386-9676 or thomas.cassida@sbcss.net.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Thomas G. Cassida, Jr.
Thomas G. Cassida, Jr., MBA
Director, Business Advisory Services

TGC:ms

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