San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

Apportionment Bulletin

Date: 9/18/2026 Bulletin No. 27-060A

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

SUBJECT: First Special Advance Apportionment for Charter Schools, Fiscal Year 2026–27

Enclosed are the following documents for your district:

1. Letter from the California Department of Education dated 09/25/2026.
2. Distribution Schedule

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

Fiscal Year	26-27
Resource	0000
Fund	09
Revenue Account	8011
PCA	23751
District	Various

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

September 25, 2026

Dear Select County Superintendents of Schools:

First Special Advance Apportionment for Charter Schools, Fiscal Year 2026–27

This special apportionment, in the amount of $15,960,194, is made in accordance with California *Education Code* (*EC*) sections 14041 and 47652 for fiscal year (FY) 2026–27. The purpose of this special advance apportionment for charter schools (Charter School Special Advance) is to fund charter schools that are newly operational in FY 2026–27 or continuing charter schools adding at least one new grade level this year.

This Charter School Special Advance apportionment is for the months of July 2026 through November 2026 and equals 37 percent of the charter schools' estimated funding for the 2026–27 FY. 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 (CDE) 2026–27 Charter School Special Advance Apportionment web page.

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 estimated average daily attendance (ADA), enrollment, unduplicated pupil count, and the school district(s) where the charter school is physically located as reported in the Pupil Estimates for New and Significantly Expanding Charter Schools (PENSEC) data collection.

The LCFF entitlement is comprised of the base, supplemental, and concentration grants and transitional kindergarten add-on funding. The base grant is calculated by multiplying the base grant per ADA rate by the estimated ADA reported in the PENSEC report for each grade span. Current year funding rates for the per-ADA base grants and 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 web page.

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 school district, the school district that initially denied the charter petition or the UPP of the 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 2025–26 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 estimated ADA reported in the PENSEC 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 2026–27 LCFF entitlement is consistent with the methodology used to calculate the regular 2026–27 Advance Principal Apportionment. For more information on the 2026–27 Advance Principal Apportionment calculations, refer to the 2026–27 Advance Apportionment letter.

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 2026–27 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. New charter schools will receive quarterly payments of $50 for each unit of funded ADA. The first payment will be made in September 2026. Future payments may be adjusted for ADA changes and previous over or underpayments of EPA funds.

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 FY to backfill their transfer of in-lieu of property taxes to charter schools for the months of August 2026 through November 2026, which equals 28 percent of the charter schools' projected total in-lieu of property taxes funding for the 2026–27 FY. For most charter schools, *EC* Section 47632 defines the sponsoring LEA as the 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 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 COE-authorized 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 district of residence for those pupils. That means some county and SBE-approved charter schools may have multiple sponsoring districts if the school has students who reside in different 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 July through November is provided on the Charter School Special Advance Apportionment Summary Excel file, but an apportionment of state aid is not reflected in the Payment Schedule by Local Educational Agency Excel file available on the CDE's 2026–27 Charter School Special Advance Apportionment web page.

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. The calculator is available on the CDE's Charter School Funding web page.

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. 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 on the 2026–27 Charter School Special Advance Apportionment web page.

The CDE estimates warrants will be issued by the State Controller's Office within two to three 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 on the 2026–27 Charter School Special Advance Apportionment web page.

What's Next

Apportionments for the months of December 2026 and January 2027, for newly operational charter schools and continuing charter schools adding at least one new grade level in the current year will be revised based on the actual first 20 school days of

attendance as reported by the charter school; the payment for December and January should occur in late December. **The actual ADA counts for the December 2026 payment must be reported to the CDE no later than five business days immediately following the 20th school day.** The CDE's Charter School Funding web page provides an overview of the Charter School Special Advance, including apportionment timelines and instructions to access the Charter School 20-Day Attendance reporting software.

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 phone at 916-324-4541 or by email at PASE@cde.ca.gov.

Sincerely,

Ian Cambridge

Ian Cambridge, Administrator
School Fiscal Services Division

Shawna Shepley

Shawna Shepley, Administrator,
School Fiscal Services Division

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Schedule of the Local Control Funding Formula
First Special Advance Apportionment for Charter Schools
Fiscal Year 2026–27

County Name	FI$Cal Supplier ID	al Address Sequ	County Code	District Code	School Code	Charter Number	Charter Fund Type	Service Location Field	Local Educational Agency	Current Apportionment
San Bernardino	0000011839	4	36	75044	0000000	N/A	N/A	75044	Hesperia Unified	4,690
San Bernardino	0000011839	4	36	75044	0118059	1034	D	C1034	LaVerne Elementary Preparatory Academy	181,377
San Bernardino	0000011839	4	36	75069	0000000	N/A	N/A	75069	Upland Unified	78,005
San Bernardino	0000011839	4	36	75069	0165555	2167	L	75069	Pathways Prep Academy	422,922
Total										**686,994**

California Department of Education
School Fiscal Services Division
September 2026

Payment Schedule by County

2026–27 First Special Advance Apportionment for Charter Schools

County Code	County Name	Total Payments September 2026	Voucher Number
36	San Bernardino	686,994	00537373
TOTAL		**$ 686,994**	

Prepared by:

California Department of Education
School Fiscal Services Division
September 2026