



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 10, 2015

Dear County Superintendents of Schools:

**FIRST APPORTIONMENT FOR THE
MANDATE ONE-TIME FUNDS FOR COUNTY OFFICES OF EDUCATION
FISCAL YEAR 2015–16**

This apportionment, in the amount of \$20,000,000, is made from funds provided by *Government Code (GC)* Section 17581.9(b), as added by Section 43 of Assembly Bill 104 (Chapter 13, Statutes of 2015) in support of One-Time Funds for County Offices of Education (COEs). Each COE is allocated the greater of \$30,000 multiplied by the number of districts for which the COE has jurisdiction or \$80,000, and an additional \$1.87 per unit of countywide average daily attendance. This apportionment reflects 50 percent of each COE's entitlement. Remaining funds will be released in January 2016.

Pursuant to GC Section 17581.9(d), allocations made pursuant to this section shall first satisfy any outstanding claims for reimbursement of state-mandated local program costs for any fiscal year. The State Controller shall apply amounts received by each COE against any balances of unpaid claims for reimbursement of state-mandated local program costs and interest in chronological order beginning with the earliest claim.

COEs may expend funds for any purpose, as determined by the COE's governing board. It is the intent of the Legislature that COEs will prioritize the use of these funds for investments necessary to support new responsibilities required under the evolving accountability structure of the Local Control Funding Formula and develop greater capacity and consistency within and between COEs. COEs may encumber funds at any time during the 2015–16 or 2016–17 fiscal year.

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.

The county superintendents of schools were notified of this apportionment by e-mail which was sent to their CDEfisc e-mail addresses. The e-mail included links to this letter and the apportionment schedule which are posted on the California Department of Education (CDE) Web page at <http://www.cde.ca.gov/fg/aa/ca/mandate1time.asp>.

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If you have any questions regarding this apportionment, please contact Julie Klein Briggs, Fiscal Consultant, Categorical Allocations and Management Assistance Unit, by phone at 916-323-6191 or by e-mail at JBriggs@cde.ca.gov.

Sincerely,

Peter Foggiato, Director
School Fiscal Services Division

PF:jkb

**SCHEDULE OF THE FIRST APPORTIONMENT FOR THE
MANDATE ONE-TIME FUNDS FOR COUNTY OFFICES OF EDUCATION
FISCAL YEAR 2015-16**

County Code	District Code	County Office of Education (COE)	FY 2015-16 COE Total Entitlement	First Apportionment PCA 25333 (50 percent)
El Dorado County				
09	10090	El Dorado County Office of Education	\$ 498,671	\$ 249,336
County Total			\$ 498,671	\$ 249,336

California Department of Education
School Fiscal Services Division
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