San Bernardino County Superintendent of Schools

FINANCIAL REPORT 2018-19

Serving Our Client Districts with Selected History and Budgetary Information

Transforming lives through education

SAN BERNARDINO COUNTY BOARD OF EDUCATION

2018-19

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PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2018-19 is prepared annually by Business Advisory Services, Business Services Branch. The data compiled in this report is drawn from a variety of sources, including but not limited to, district budgets, annual audit reports, and financial and statistical reports submitted by Local Educational Agencies (LEAs). Also included is limited fiscal year 2019-20 data related to budgeted revenues, indirect cost rates, and assessed valuations. Information is also provided by the San Bernardino County Auditor/Controller's office.

An overview of the financial data is provided to show comparative data for population, attendance, revenue, and expenditures starting on page V. In order to assist the reader in accessing data of a similar nature, detailed comparative reports have been divided into five major areas: *K-12 School Districts, Community College Districts, Regional Occupational Programs, County Superintendent of Schools, and Charter Schools.* Each section depicts enrollment, attendance, and revenue and expenditure data. The General Information section provides a Glossary of Accounting and Finance Terms Used and information on the Local Control Funding Formula, which is the major source of school district funding.

Each school district referenced within the context of this report is a separate fiscal entity with responsibility for meeting the special needs and desires of its respective community. Therefore, the reader is cautioned to view the data for each district based on a totality of the circumstances.

Questions of a general nature regarding the content of this report should be directed to Wendryn Barnhart, Business Advisory Services, San Bernardino County Superintendent of Schools at (909) 386-9679. Specific questions relative to individual school districts should be directed to the respective district involved. A listing of contact persons for each district is shown on pages I and II in order to facilitate this process.

Our goal is to provide information that is of significant value. As always, suggestions to improve the format or content are always encouraged and appreciated.

Richard De Nava
Assistant Superintendent
Business Services Branch

Thomas G. Cassida, Jr.
Director
Business Advisory Services

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School Districts Located in San Bernardino County

Ted Alejandre
County Superintendent of Schools

Adelanto School District
Dr. Amy Nguyen-Hernandez, Superintendent
P.O. Box 70
Adelanto, CA 92301-0070

Alta Loma School District
Mr. James Moore, Superintendent
9390 Baseline Road.
Alta Loma, CA 91701

Apple Valley Unified School District
Mr. Thomas Hoegerman, Superintendent
22974 Bear Valley Rd.
Apple Valley, CA 92308

Baker Valley Unified School District
Ms. Ronda Tremblay, Superintendent
P.O. Box 460
Baker, CA 92309-0460

Barstow Unified School District
Mr. Jeff Malan, Superintendent
551 S. Avenue H.
Barstow, CA 92311-3795

Bear Valley Unified School District
Dr. Mary Suzuki, Superintendent
P.O. Box 1529
Big Bear Lake, CA 92315-1529

Central School District
Ms. Donna Libutti, Superintendent
10601 Church St., Suite 112
Rancho Cucamonga, CA 91730-3598

Chaffey Joint Union High School District
Mr. Mathew Holton, Superintendent
211 W. Fifth Street
Ontario, CA 91762-1698

Chino Valley Unified School District
Norm Enfield, Ed.D., Superintendent
5130 Riverside Drive
Chino, CA 91710

Colton Joint Unified School District
Mr. Jerry Almendarez, Superintendent
1212 Valencia Drive
Colton, CA 92324-1798

Cucamonga School District
Ms. Janet Temkin, Superintendent
8776 Archibald Ave.
Rancho Cucamonga, CA 91730-4698

Etiwanda School District
Dr. Shawn Judson, Superintendent
6061 East Avenue
Etiwanda, CA 91739-0248

Fontana Unified School District
Randal S. Bassett, Superintendent
9680 Citrus Avenue
Fontana, CA 92335

Helendale School District
Mr. Ross Swearingen, Superintendent
P.O. Box 249
Helendale, CA 92342-9723

Hesperia Unified School District
Mr. David Olney, Superintendent
15576 Main Street
Hesperia, CA 92345-3643

Lucerne Valley Unified School District
Mr. Peter Livingston, Superintendent
8560 Aliento Road
Lucerne Valley, CA 92356

Morongo Unified School District
Mr. Tom Baumgarten, Superintendent
P.O. Box 1209
Twentynine Palms, CA 92277

Mountain View School District
Dr. Douglass Moss, Superintendent
2585 S. Archibald Avenue
Ontario, CA 91761

Mt. Baldy Joint School District
Dr. Mitch Hovey, Superintendent
P.O. Box 489
Mt. Baldy, CA 91759-0489

Needles Unified School District
Dr. Mary NcNeil, Superintendent
1900 Erin Drive
Needles, CA 92363-2699

Ontario-Montclair School District
Dr. James Q. Hammond, Superintendent
950 West D. Street
Ontario, CA 91762

Oro Grande School District
Dr. Heather Griggs, Superintendent
P.O. Box 386
Oro Grande, CA 92368-0386

School Districts Located in San Bernardino County

Ted Alejandre
County Superintendent of Schools

Redlands Unified School District
Mr. Mauricio Arellano, Superintendent
P.O. Box 3008
Redlands, CA 92373

Rialto Unified School District
Dr. Cuauhtemoc Avila, Superintendent
182 E. Walnut Avenue
Rialto, CA 92376-3598

Rim of the World Unified School District
Ms. Michelle Murphy, Superintendent
P.O. Box 430
Lake Arrowhead, CA 92352-0430

San Bernardino City Unified School District
Dr. Dale Marsden, Superintendent
777 N. "F" Street
San Bernardino, CA 92410

Silver Valley Unified School District
Mr. Jesse Najera, Superintendent
P.O. Box 847
Yermo, CA 92398-0847

Snowline Joint Unified School District
Dr. Ryan Holman, Superintendent
P.O. Box 29600
Phelan, CA 92329-6000

Trona Joint Unified School District
Dr. Keith Tomes, Superintendent
83600 Trona Road
Trona, CA 93562

Upland Unified School District
Dr. Nancy Kelly, Superintendent
390 North Euclid Avenue
Upland, CA 91786

Victor Elementary School District
Ms. Jan Gonzales, Superintendent
15579 Eighth Street
Victorville, CA 92395

Victor Valley Union High School District
Dr. Ron Williams, Superintendent
16350 Mojave Drive
Victorville, CA 92392-3655

Yucaipa-Calimesa Joint Unified School District
Ms. Cali Binks, Superintendent
12797 Third Street
Yucaipa, CA 92399

Baldy View Regional Occupational Program
Ms. Shelley Adams, Superintendent
8265 Aspen Avenue, Suite 100
Claremont, CA 91730

Colton-Redlands-Yucaipa Regional Occupational Program
Ms. Stephanie Houston, Superintendent
1214 Indiana Court
Redlands, CA 92374

College Districts

Barstow Community College District
Dr. Eva Bagg, Superintendent/President
2700 Barstow Road
Barstow, CA 92311-6699

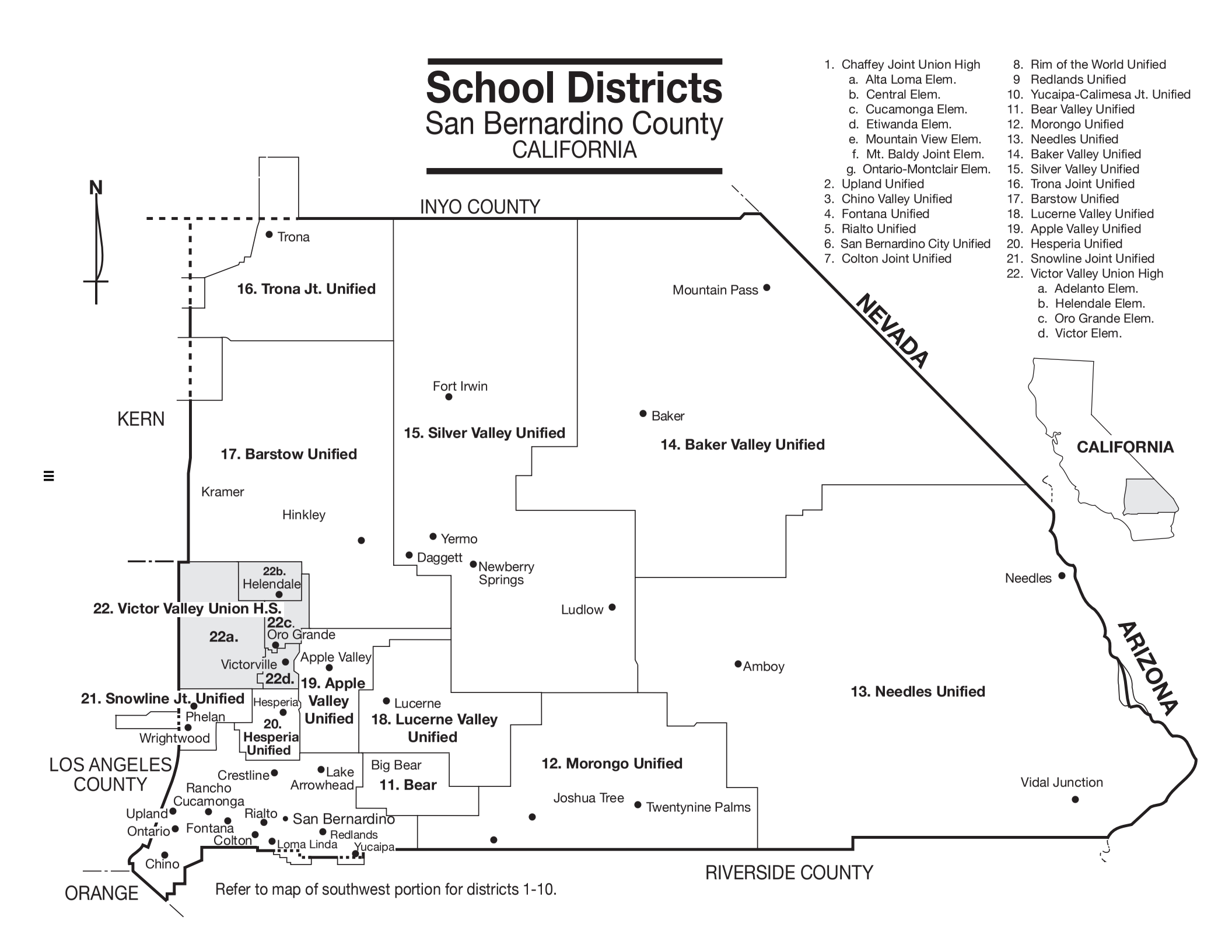
Chaffey Community College District
Dr. Henry Shannon, Superintendent/President
5885 Haven Avenue
Rancho Cucamonga, CA 91701

Copper Mountain Community College District
Mr. Jeff Cummings, Superintendent/President
P.O. Box 1398
Joshua Tree, CA 92252

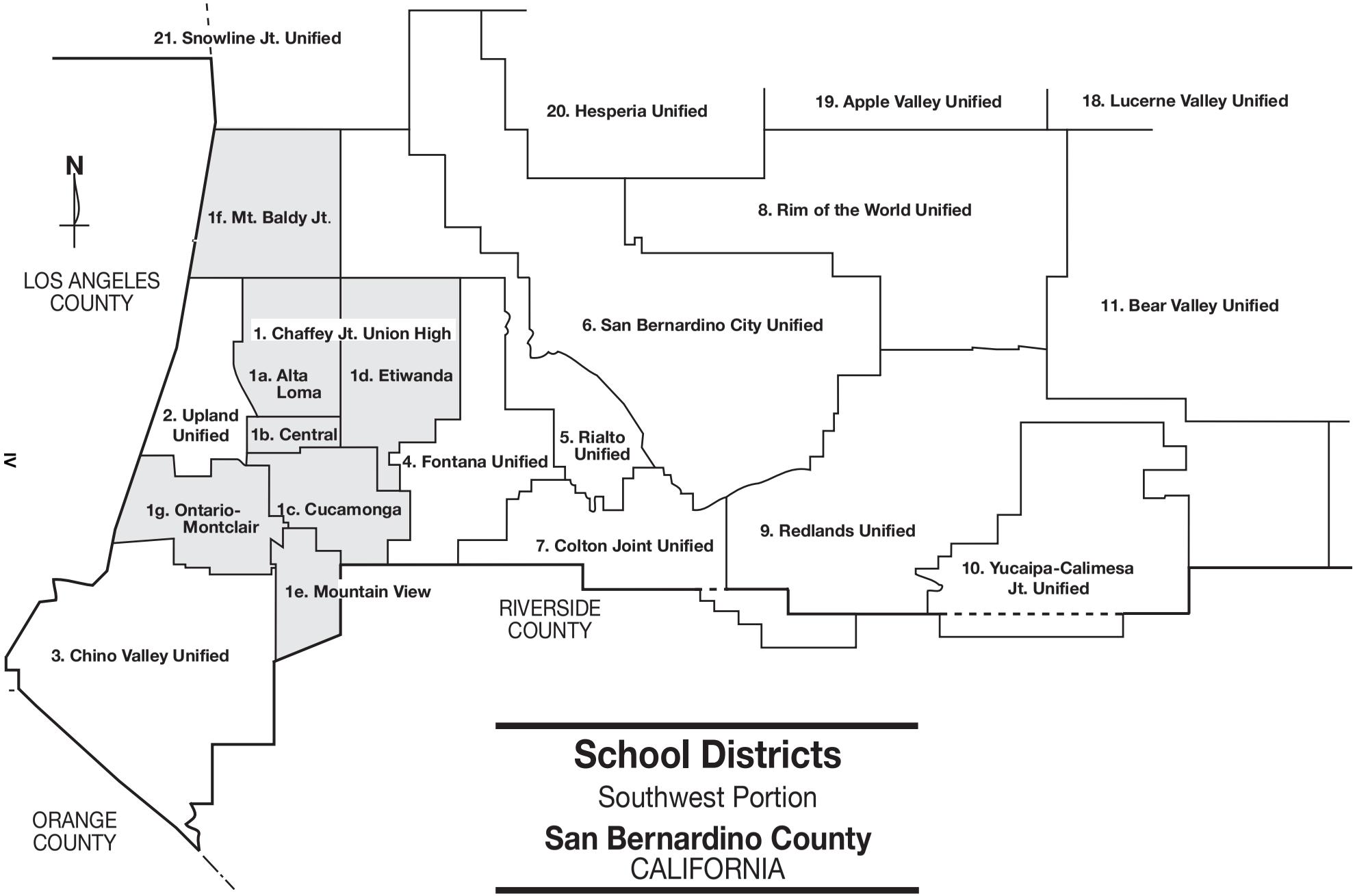
San Bernardino Community College District
Mr. Bruce Baron, Superintendent/President
144 South Del Rosa Drive
San Bernardino, CA 92408

Victor Valley Community College District
Dr. Daniel Walden, Superintendent/President
18422 Bear Valley Rd.
Victorville, CA 92395

School Districts
San Bernardino County
CALIFORNIA



1. Chaffey Joint Union High
   a. Alta Loma Elem.
   b. Central Elem.
   c. Cucamonga Elem.
   d. Etiwanda Elem.
   e. Mountain View Elem.
   f. Mt. Baldy Joint Elem.
   g. Ontario-Montclair Elem.
2. Upland Unified
3. Chino Valley Unified
4. Fontana Unified
5. Rialto Unified
6. San Bernardino City Unified
7. Colton Joint Unified
8. Rim of the World Unified
9. Redlands Unified
10. Yucaipa-Calimesa Jt. Unified
11. Bear Valley Unified
12. Morongo Unified
13. Needles Unified
14. Baker Valley Unified
15. Silver Valley Unified
16. Trona Joint Unified
17. Barstow Unified
18. Lucerne Valley Unified
19. Apple Valley Unified
20. Hesperia Unified
21. Snowline Joint Unified
22. Victor Valley Union High
    a. Adelanto Elem.
    b. Helendale Elem.
    c. Oro Grande Elem.
    d. Victor Elem.



School Districts

Southwest Portion

San Bernardino County

CALIFORNIA

Refer to map of the entire county for a complete listing of school districts.

Summary Overview

On April 26, 1853, San Bernardino County was created from portions of Los Angeles, San Diego and Mariposa Counties. In 1854, the City of San Bernardino was incorporated as the county seat. In 1893, Riverside County was created out of parts of San Bernardino and San Diego Counties. Geographically, the county covers 20,160 square miles. About 90% of the county is desert; the remainder consists of the San Bernardino Valley and the San Bernardino Mountains. San Bernardino County is currently ranked 1st in land area and 5th in population in the State of California.

San Bernardino County Population

Population—2014 estimate	2,111,045
Population—2015 estimate	2,128,386
Population—2016 estimate	2,143,033
Population—2017 estimate	2,162,347
Population—2018 estimate	2,178,940
Population—2019 estimate	2,197,650

State of California, Department of Finance, E-2 California Population Estimates And Components of Change. Revised July 2018.

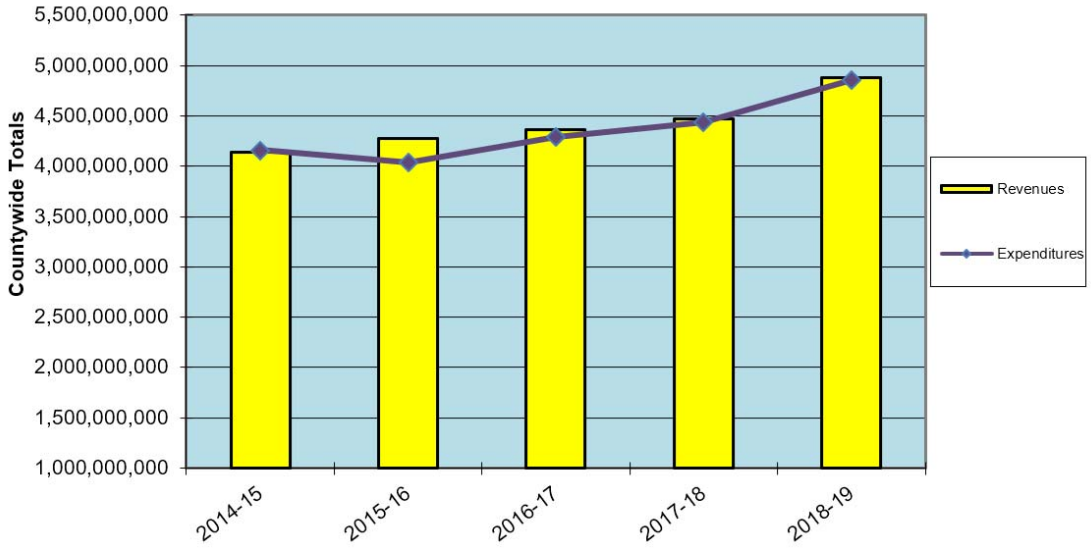
County Information

Number of Cities	24
Area Covered by San Bernardino County	20,160 square miles
Area Covered by San Bernardino County School Districts	20,544 square miles
County Ranking by Population within the State of California	5

State of California, Department of Finance, California County Rankings

Revenue and Expense for School Districts

Combined revenue and expenditure totals for K-12 districts, community colleges and the county superintendent of schools are compared below. Normal inflationary changes increases and decreases in populations and changes in the funding models for various state and federal categorical programs are responsible for annual fluctuations in both revenue and expense.



Number of Public School Districts in San Bernardino County

San Bernardino County has 11 elementary school districts serving pupils in primary grades. Two districts serve Kindergarten through 6th grade, while 9 districts serve Kindergarten through 8th grade.

Upon completion of the highest grade in the elementary district, students matriculate to a high school district. San Bernardino County has 2 high school districts, one serving grades 7 through 12 and the other serving grades 9 through 12.

Unified school districts comprise the majority of districts and provide services to students from Kindergarten through grade 12. There are 20 unified school districts located in San Bernardino County.

Programs Operated by the County Superintendent of Schools

The San Bernardino County Superintendent of Schools provides alternative education opportunities for students not eligible to attend schools in their local school districts, students ordered to attend by their probation officer, or students referred by their district School Attendance Review Boards or other local process.

Alternative Education Programs

Programs operated by the County Superintendent of Schools include the following:

Community Schools serve students who have been expelled from the schools of the local school district for major offenses or are referred by the County Probation Department's Juvenile Division.

Court Schools offer programs on the grounds of Juvenile Hall, allowing students to engage in an interactive curriculum enriched with Regional Occupational Program (ROP) courses and computerized instruction. Program enrollment may range from a time period of three days to two years. Students who are unable to attend class may be served through an independent study program.

Special Education Programs

Special Education provides a continuum of services to meet the needs of students and their families from birth through 21 years of age. There are seven Special Education Local Plan Areas (SELPA) in San Bernardino County. They are Desert Mountain SELPA, East Valley SELPA, West End SELPA, Fontana Unified SELPA, Morongo Valley Unified SELPA, Ontario Montclair SELPA, and San Bernardino City Unified SELPA.

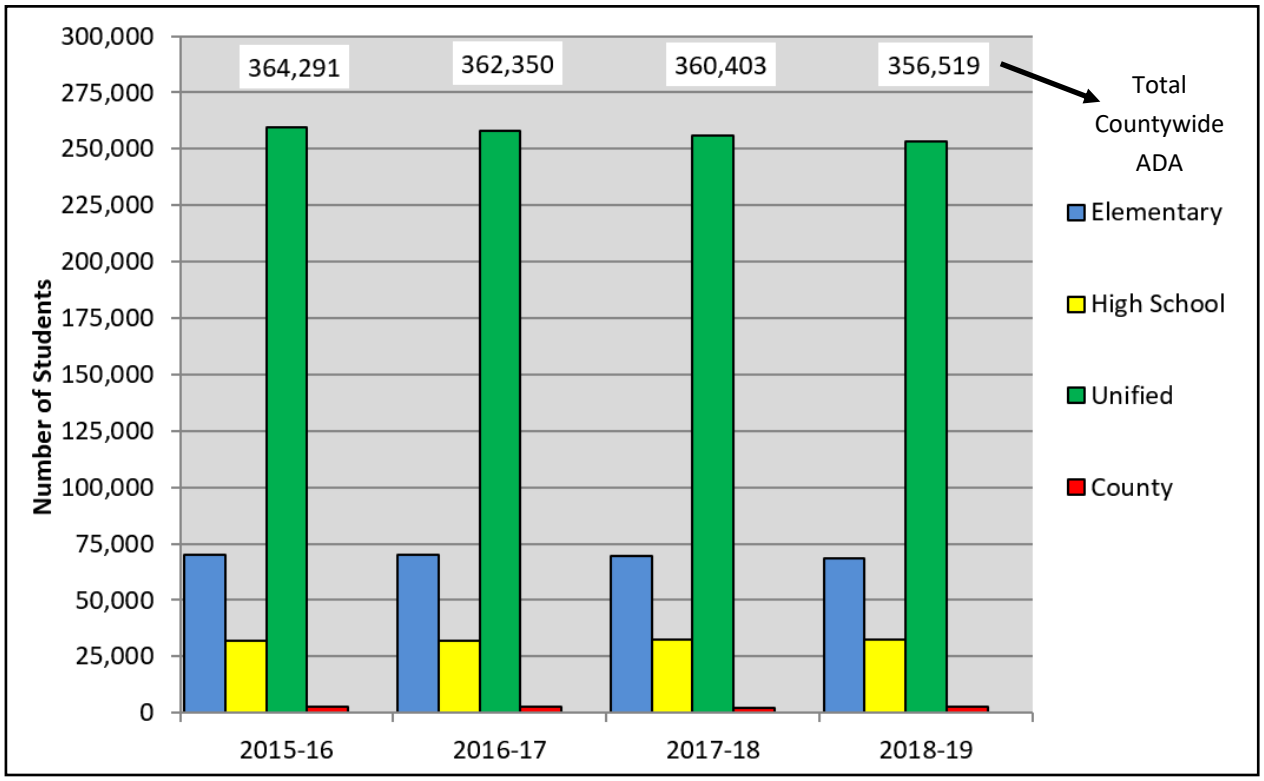
Regional Occupational Programs within San Bernardino County

Regional Occupational Program units provide a variety of career-related and school-to-work services to students and adults. The following units operate in San Bernardino County: Baldy View ROP, Colton-Redlands-Yucaipa ROP, and San Bernardino County Superintendent of Schools ROP.

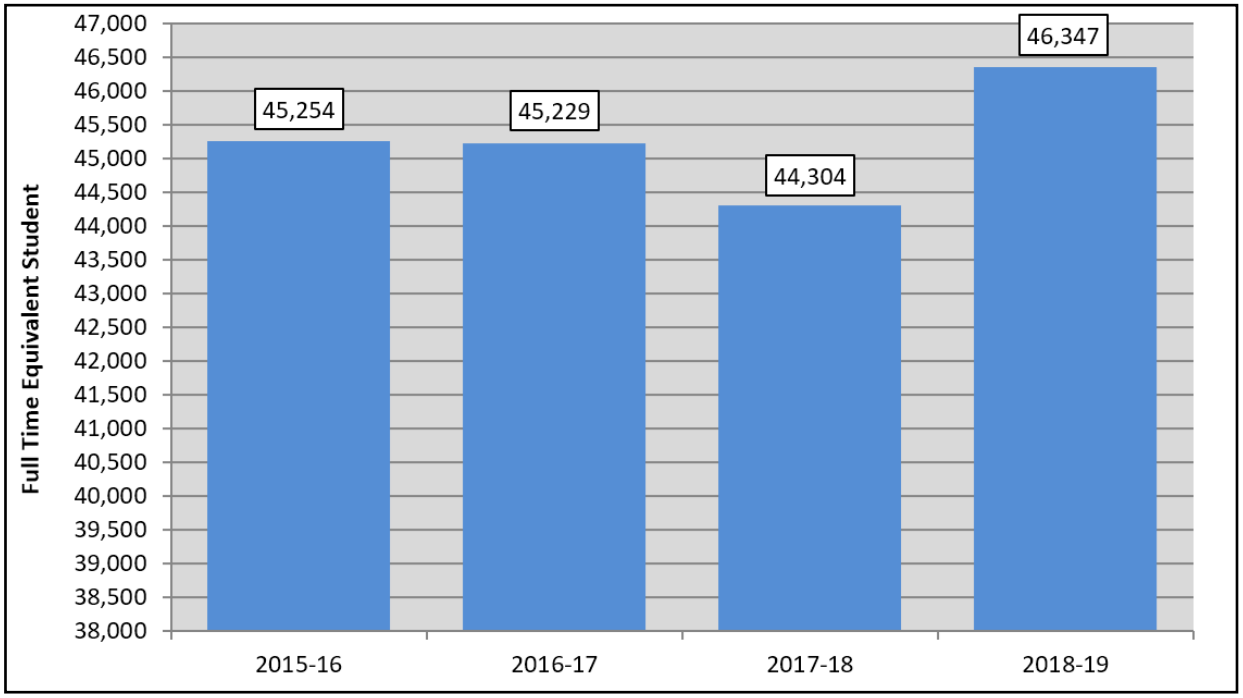
Counting Students in San Bernardino County

The basic measure of attendance in California's K-12 school system is known as ADA (Average Daily Attendance). To compute ADA, the number of student days of creditable attendance is divided by the number of days school was in session. Each student has the possibility of generating one ADA per year for a district. ADA is a valuable indicator of growth. Additionally, it is the factor used to calculate more than 75% of a district's operating revenue.

Portions of the statistical data and resulting graphs within this publication are based upon reported ADA. Five year combined ADA by type of district in San Bernardino County is as follows:



Community Colleges conduct a periodic census that counts students actually in attendance on a specific date during the fiscal year resulting in a FTES (Full Time Equivalent Student) count. The following graph represents a comparison by year of combined FTES for Barstow, Chaffey, Copper Mountain, San Bernardino and Victor Valley College Districts.

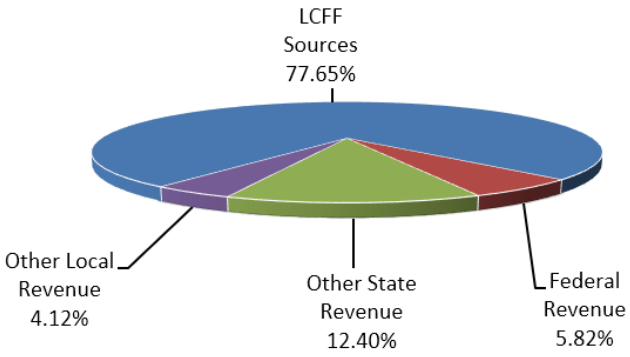


Understanding School District Revenues and Expenditures

A school district receives approximately 80% of its income from the Local Control Funding Formula (LCFF). LCFF is a method of calculating each district's share of state and local taxes for general education expenditures. Annual increases or decreases to LCFF are determined by the State's enacted Budget and effects of legislation. Federal revenues are primarily "expenditure specific" (restricted) and are to be spent on programs for disadvantaged children, bilingual education, vocational education, and other federal programs such as ESSA. Other State Revenue includes such items as Categorically Funded Programs, and Lottery. Local revenues, a very small portion of the budget, includes Special Education SELPA transfers, interest earned, fees and the sale of surplus property.

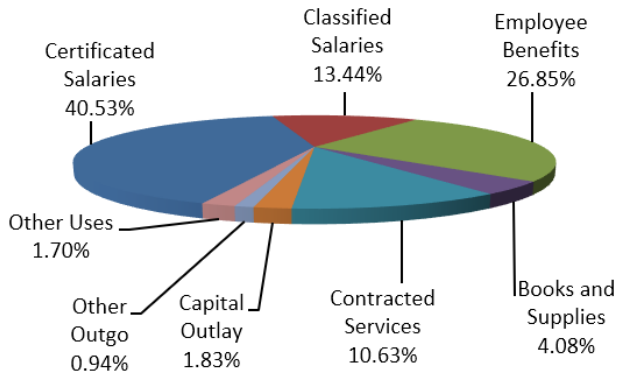
2018-19 Actual Average Revenues per K-12 Average Daily Attendance

	Dollars Per ADA	Percentage of Total
LCFF Sources	$ 10,687.32	77.65%
Federal Revenue	$ 801.55	5.82%
Other State Revenue	$ 1,707.33	12.40%
Other Local Revenue	$ 567.21	4.12%
Total Revenues	$ 13,763.41	100.00%



Due to fixed charges such as salaries, benefits, insurance, utilities, contracted services and contributions to underfunded programs, districts have about 10% of their budget available for discretionary expenditures. A countywide view of how average San Bernardino County districts spend their money per pupil follows:

	Dollars Per ADA	Percentage of Total
Certificated Salaries	$ 5,555.35	40.53%
Classified Salaries	$ 1,841.78	13.44%
Employee Benefits	$ 3,679.81	26.85%
Books and Supplies	$ 559.08	4.08%
Contracted Services	$ 1,457.65	10.63%
Capital Outlay	$ 251.21	1.83%
Other Outgo	$ 128.58	0.94%
Other Uses	$ 233.44	1.70%
Total Expenditures	$ 13,706.91	100.00%

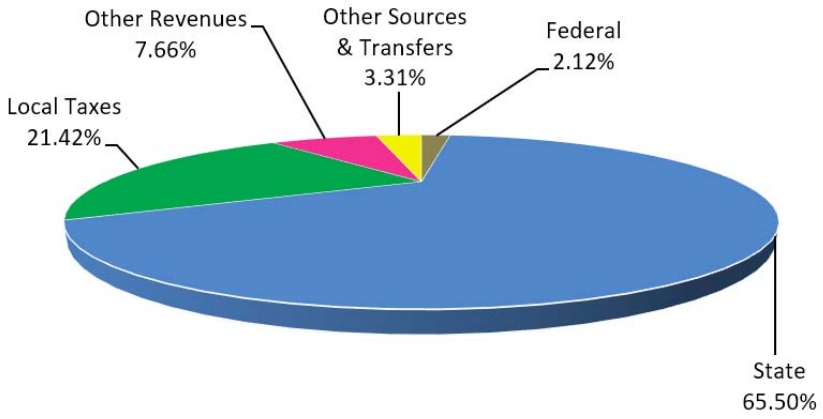


Understanding Community College Revenues and Expenditures

Community Colleges receive a major portion of their revenues from a formula-driven model based on Full Time Equivalent Students (FTES), the Student Centered Funding Formula (SCFF). The following is a representation of countywide Community College revenues factored by countywide FTES.

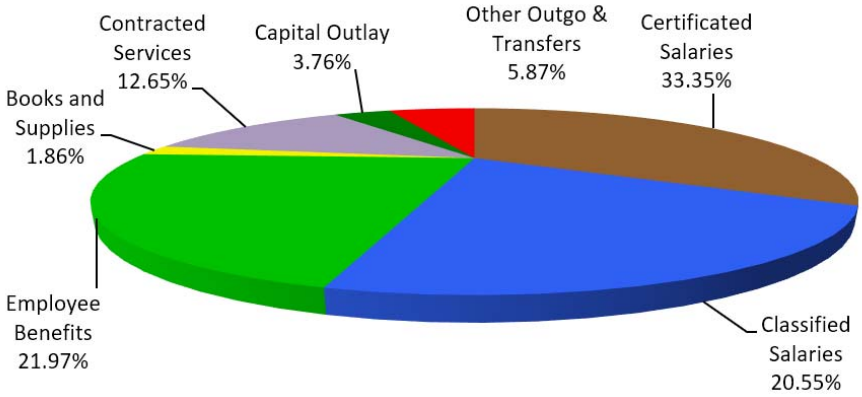
2018-19 Community College Average Revenues Per Full Time Equivalent Student

	Dollars Per FTES	Percentage of Total
Federal	$ 199.61	2.12%
State	$ 6,179.48	65.50%
Local Taxes	$ 2,020.39	21.42%
Other Revenues	$ 722.55	7.66%
Other Sources & Transfers	$ 312.39	3.31%
Total Revenues	$ 9,434.42	100.00%



Community College and K-12 districts face similar constraints, with fixed charges consuming the bulk of budgeted expenditures. Community Colleges typically spend their money within the following categories. Statistics are countywide per FTES.

	Dollars Per FTES	Percentage of Total
Certificated Salaries	$ 3,153.97	33.35%
Classified Salaries	$ 1,943.54	20.55%
Employee Benefits	$ 2,077.76	21.97%
Books and Supplies	$ 175.88	1.86%
Contracted Services	$ 1,196.75	12.65%
Capital Outlay	$ 355.49	3.76%
Other Outgo & Transfers	$ 554.85	5.87%
Total Expenditures	$ 9,458.24	100.00%

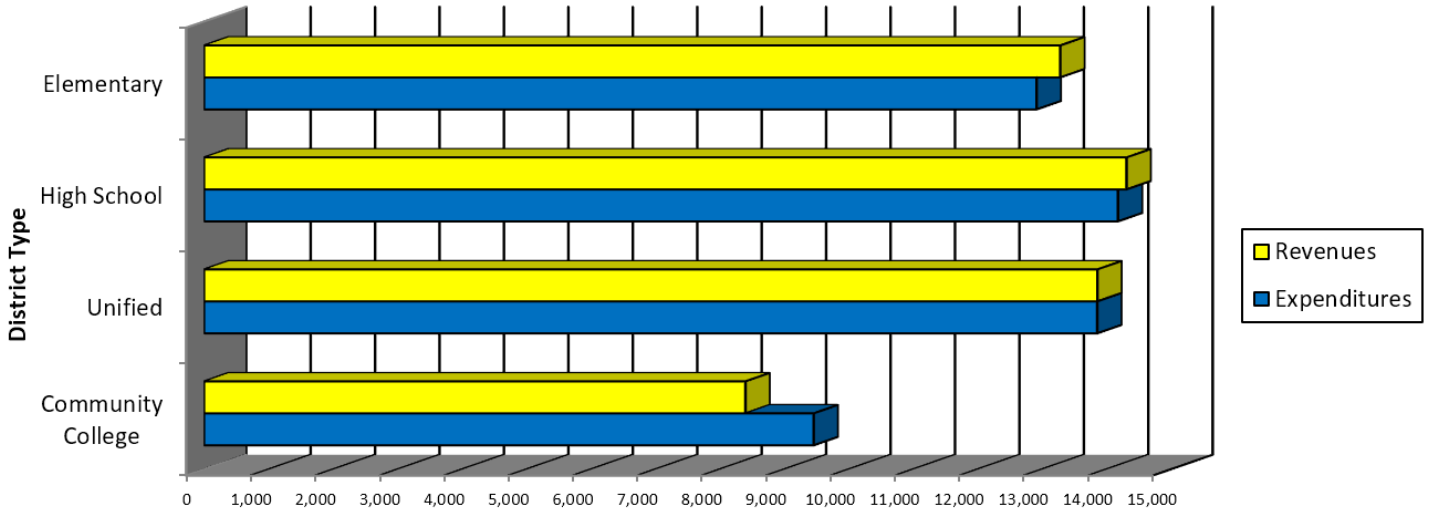


2018-19 Actual Revenue and Expenditure Comparison

The statistics below represent an average for each type of district within San Bernardino County.

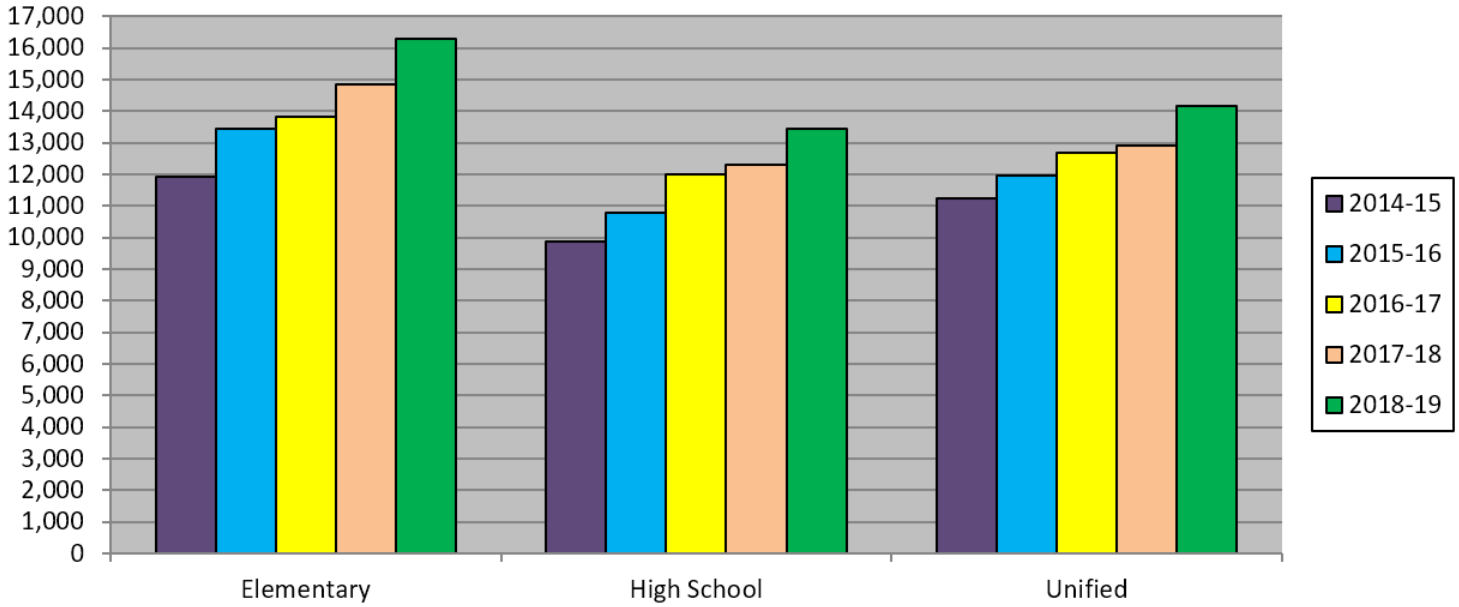
Dollars per ADA/FTES

	Revenues	Expenditures	Page
Elementary	13,285	12,918	B-1
High School	14,314	14,181	B-2
Unified	13,862	13,859	B-3
Community College	8,399	9,458	F-2

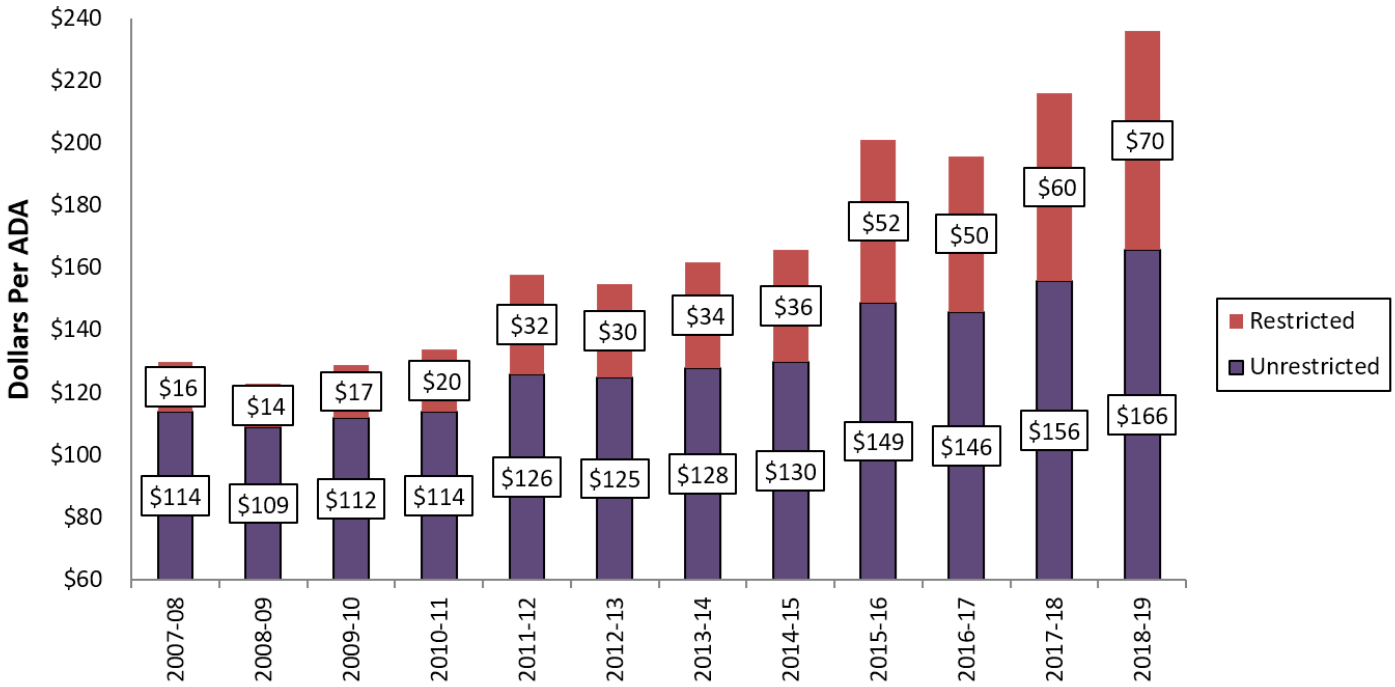


Current Expense of Education

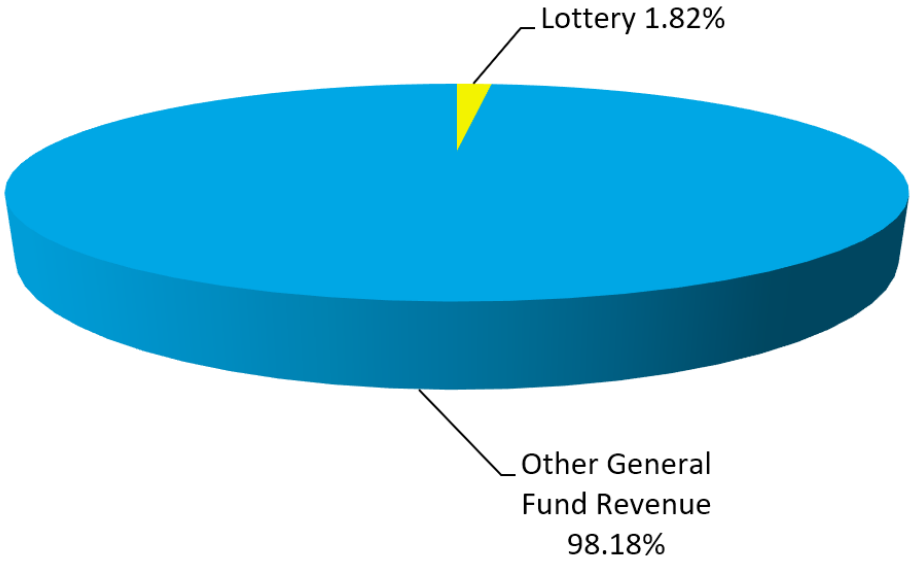
The cost of educating students in San Bernardino County has changed significantly over the past five years. The graph below reflects average-cost-per-student comparative data for elementary, high school and unified school districts. Details on page D-9.



A twelve-year comparison of lottery revenue per ADA (rounded to the nearest dollar) and FTES for all California school districts and community colleges is shown below. See details on pages C-10 and F-5.



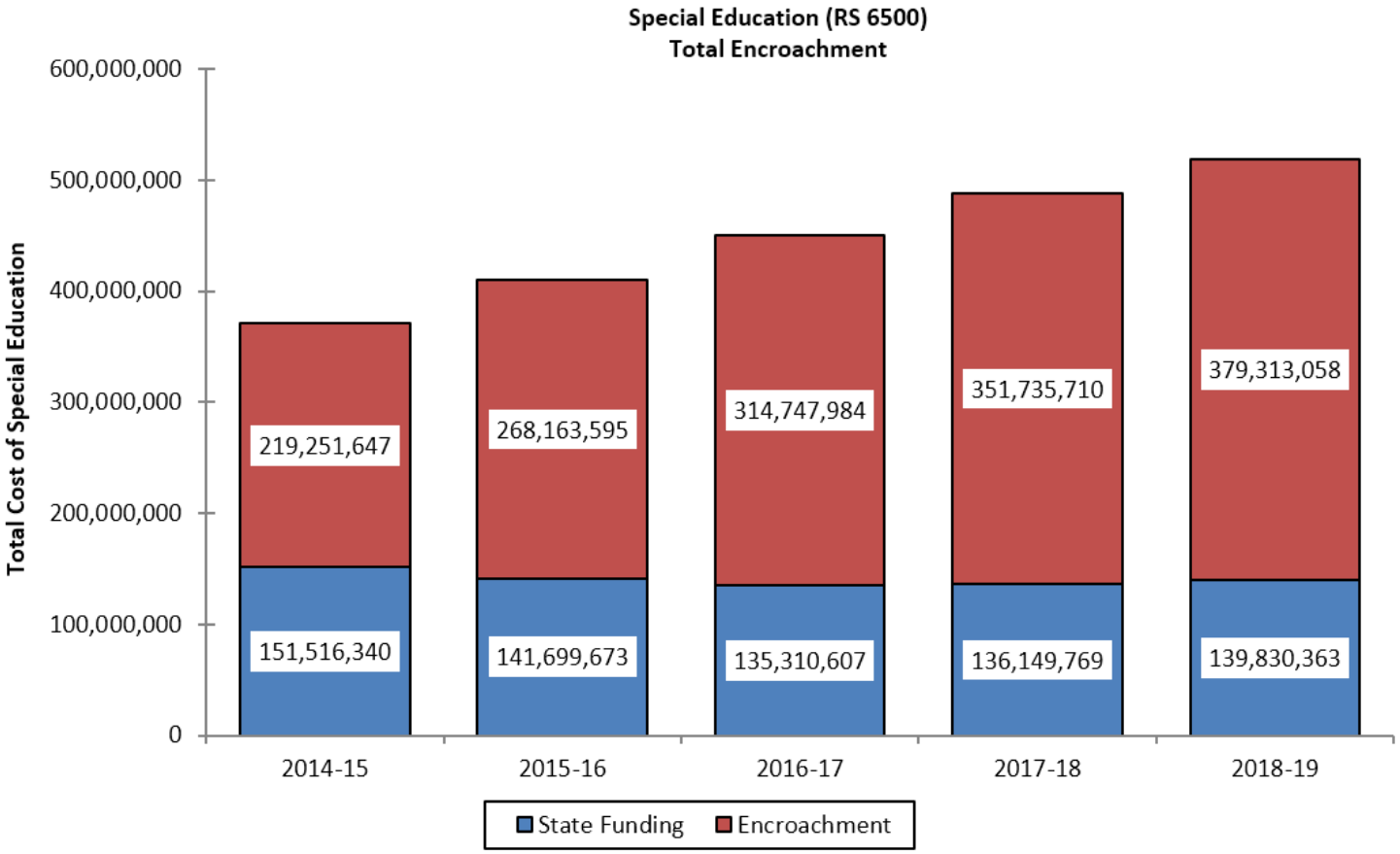
The graph below depicts lottery funding as a percentage of 2018-19 combined San Bernardino County districts and community college General Fund revenues.



In November 1984, voters approved the California State Lottery. A minimum of 34% of total lottery receipts must be distributed to public schools, colleges and universities. This money is intended to supplement, not supplant (support expenditures which have previously been paid through another source of income), support for education; it must be used "exclusively for the education of pupils and students and no funds shall be spent for the acquisition of real property, construction of facilities, financing research or any other non-instructional purpose."

The Cardenas Textbook Act of 2000 (Proposition 20) provided that beginning in 1998-99, one-half of new Lottery sales must be restricted to instructional materials.

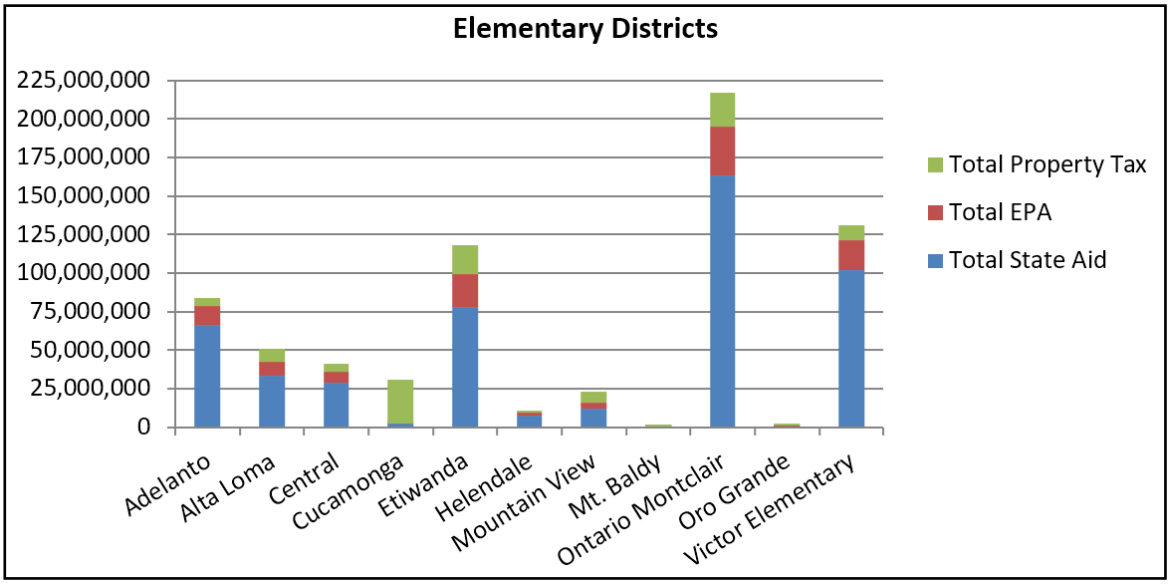
Special Education Encroachments

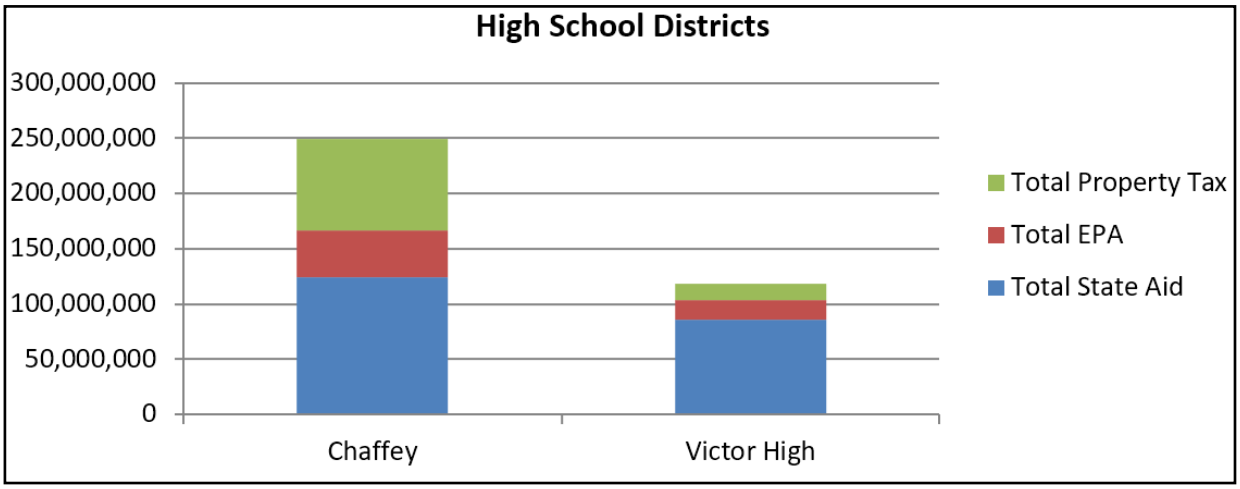


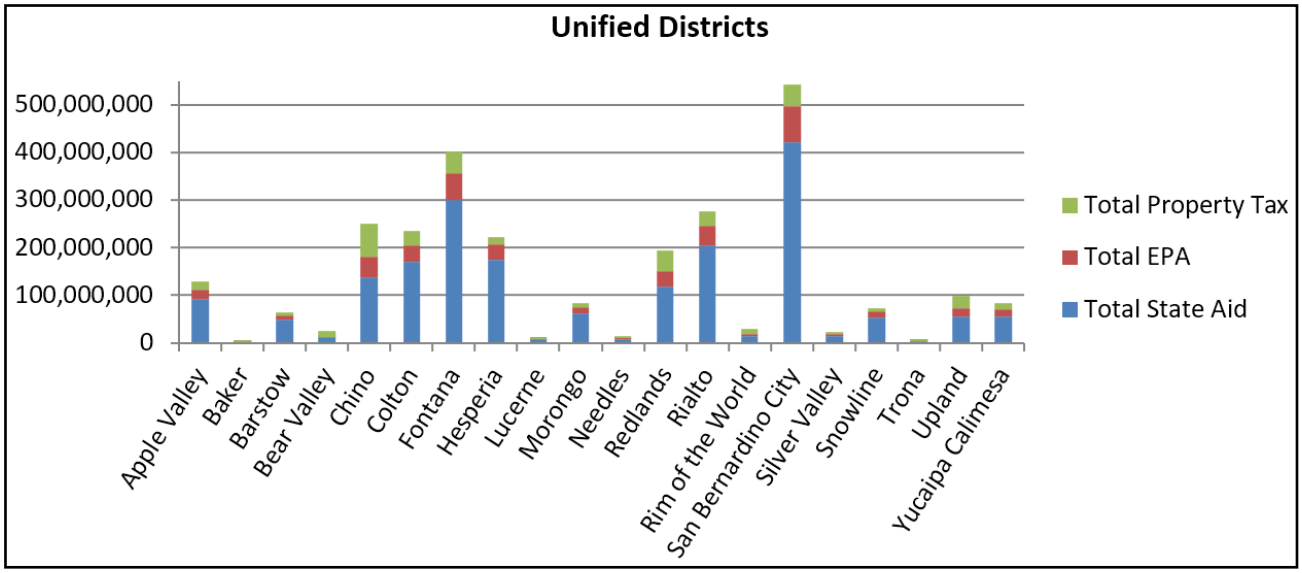
Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance. Overall, Special Education is chronically underfunded, with each district finding it necessary to spend a portion of its unrestricted general fund dollars to support this program. While many districts have flat or declining enrollment, the percentage of students receiving services under Special Education continues to increase.

Local Control Funding Formula

California's 2013-14 Budget Act included landmark legislation that greatly simplifies the state's school finance system. The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. Under the LCFF, COLAs are only one step in the formula's calculation. The LCFF called for year-to-year growth in Proposition 98 revenues to fund the gap each year until the LCFF is fully funded. In 2018-19, the gap was fully closed.

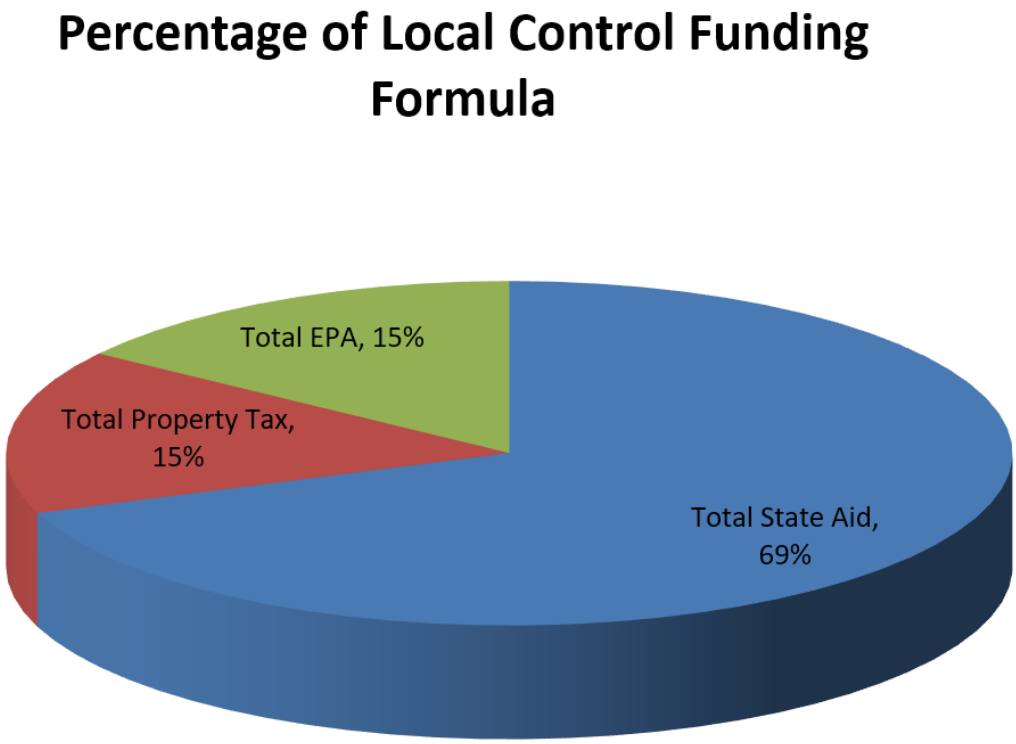






Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenues generated from Propositions 30 and 55 are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide revenue limit which includes charter school general purpose funding.

All districts are guaranteed a minimum of $200 per ADA beginning in 2012-13 and each year thereafter through 2030-31. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive minimum EPA funding of $200 per ADA as additional revenue. Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the $200 per ADA minimum in EPA funding as state revenues grow.



TK – 12

Enrollment and Attendance

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2004-05 THROUGH 2018-19
CBEDS/CALPADS ENROLLMENT COUNTS

	KINDERGARTEN - EIGHT			NINE - TWELVE			TOTAL K-12		
		Change From Prior Year			Change From Prior Year			Change From Prior Year	
Year	Total	Students	Percent	Total	Students	Percent	Total	Students	Percent
2018-19	259,829	-2,962	-1.13%	113,420	-808	-0.71%	373,249	-3,770	-1.00%
2017-18	262,791	-612	-0.23%	114,228	-599	-0.52%	377,019	-1,211	-0.32%
2016-17	263,403	-415	-0.16%	114,827	-1,276	-1.10%	378,230	-1,691	-0.45%
2015-16	263,818	-863	-0.33%	116,103	-1,580	-1.34%	379,921	-2,443	-0.64%
2014-15	264,681	-451	-0.17%	117,683	-1,125	-0.95%	382,364	-1,576	-0.41%
2013-14	265,132	-689	-0.26%	118,808	-1,806	-1.50%	383,940	-2,495	-0.65%
2012-13	265,821	-1,720	-0.64%	120,614	-1,869	-1.53%	386,435	-3,589	-0.92%
2011-12	267,541	-2,486	-0.92%	122,483	-2,411	-1.93%	390,024	-4,897	-1.24%
2010-11	270,027	-3,641	-1.33%	124,894	-1,332	-1.06%	394,921	-4,973	-1.24%
2009-10	273,668	-2,993	-1.08%	126,226	-440	-0.35%	399,894	-3,433	-0.85%
2008-09	276,661	-8,556	-3.00%	126,666	-701	-0.55%	403,327	-9,257	-2.24%
2007-08	285,217	-2,979	-1.03%	127,367	1,106	0.88%	412,584	-1,873	-0.45%
2006-07	288,196	-2,859	-0.98%	126,261	1,319	1.06%	414,457	-1,540	-0.37%
2005-06	291,055	-150	-0.05%	124,942	3,601	2.97%	415,997	3,451	0.84%
2004-05	291,205	3,062	1.06%	121,341	5,831	5.05%	412,546	8,893	2.20%

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/24/2019.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2011 THROUGH 2018
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
TRENDS BY GRADE LEVEL

GRADES TK-8

	2011	2012	2013	2014	2015	2016	2017	2018
TK/K	29,969	29,887	30,394	30,829	31,975	31,817	31,377	30,723
1	30,017	30,713	29,184	28,674	27,656	28,097	28,243	27,409
2	29,375	29,544	30,564	29,132	28,668	27,773	28,192	28,116
3	29,361	29,116	29,548	30,499	29,046	28,765	27,948	28,241
4	29,189	29,251	29,123	29,709	30,492	29,190	28,899	28,002
5	29,372	28,997	29,341	29,200	29,813	30,797	29,456	29,033
6	29,920	29,087	28,971	29,265	29,111	29,823	30,728	29,213
7	30,006	29,465	28,709	28,621	28,650	28,667	29,353	29,999
8	30,322	29,760	29,289	28,752	28,407	28,474	28,593	29,093
Other	10	1	9	0	0	0	2	0
TOTAL	267,541	265,821	265,132	264,681	263,818	263,403	262,791	259,829
ANNUAL GROWTH	-0.92%	-0.64%	-0.26%	-0.17%	-0.33%	-0.16%	-0.23%	-1.13%

GRADES 9-12

	2011	2012	2013	2014	2015	2016	2017	2018
9	30,338	30,208	29,767	29,446	29,095	28,938	29,023	28,755
10	30,454	29,787	29,662	29,200	28,955	28,554	28,467	28,566
11	30,064	29,431	29,036	28,955	28,408	28,236	27,851	27,585
12	31,619	31,181	30,343	30,082	29,645	29,099	28,758	28,514
Other	8	7	0	0	0	0	129	0
TOTAL	122,483	120,614	118,808	117,683	116,103	114,827	114,228	113,420
ANNUAL GROWTH	-1.93%	-1.53%	-1.50%	-0.95%	-1.34%	-1.10%	-0.52%	-0.71%

TOTAL

	2011	2012	2013	2014	2015	2016	2017	2018
	390,024	386,435	383,940	382,364	379,921	378,230	377,019	373,249
ANNUAL GROWTH	-1.24%	-0.92%	-0.65%	-0.41%	-0.64%	-0.45%	-0.32%	-1.00%

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/24/2019.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2011 THROUGH 2018

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT

EIGHT YEAR COMPARISON

	2011	2012	2013	2014	2015	2016	2017	2018
ELEMENTARY:								
Adelanto	7,774	7,705	7,926	8,243	8,352	8,352	8,374	8,234
Alta Loma	6,264	6,062	6,004	5,917	5,906	5,988	5,987	6,050
Central	4,781	4,692	4,708	4,701	4,682	4,539	4,555	4,487
Cucamonga	2,629	2,530	2,487	2,517	2,563	2,516	2,458	2,431
Etiwanda	13,031	13,163	13,608	13,652	13,866	13,992	14,111	14,082
Helendale	549	551	563	622	638	664	663	624
Mount Baldy Joint	134	116	135	167	103	106	94	94
Mountain View	2,807	2,733	2,671	2,611	2,528	2,558	2,559	2,532
Ontario-Montclair	22,569	22,735	22,767	22,521	21,952	21,665	21,100	20,606
Oro Grande	143	118	126	104	98	105	109	99
Victor Elementary	11,119	11,405	11,608	11,753	11,886	12,330	12,484	12,301
TOTAL	71,800	71,810	72,603	72,808	72,574	72,815	72,494	71,540
HIGH:								
Chaffey Joint Union	25,065	25,020	24,747	24,598	24,361	23,894	23,969	23,883
Victor Valley Union	10,495	10,220	9,670	9,504	9,589	10,013	10,261	10,471
TOTAL	35,560	35,240	34,417	34,102	33,950	33,907	34,230	34,354
UNIFIED:								
Apple Valley	13,306	13,347	13,126	13,030	12,826	12,917	12,980	13,196
Baker Valley	191	187	171	162	125	124	139	134
Barstow	5,991	5,929	5,783	5,920	6,024	6,154	6,226	6,344
Bear Valley	2,689	2,605	2,541	2,453	2,296	2,523	2,489	2,456
Chino	30,247	29,636	29,103	28,771	28,119	27,673	28,141	27,590
Colton Joint	23,192	23,172	23,362	23,322	23,288	22,774	22,561	22,014
Fontana	40,592	40,374	39,982	39,470	38,742	38,014	37,176	36,335
Hesperia	21,373	21,199	21,082	21,308	21,555	21,509	21,665	21,806
Lucerne Valley	836	787	773	702	700	728	717	741
Morongo	8,854	8,596	8,506	8,236	8,330	8,466	8,652	8,616
Needles	917	862	839	835	937	952	969	993
Redlands	21,217	21,184	21,033	21,114	21,050	21,179	21,037	21,012
Rialto	26,764	26,596	26,468	26,225	25,994	25,684	25,480	25,066
Rim of the World	4,128	4,013	3,905	3,695	3,608	3,521	3,348	3,236
San Bernardino City	50,920	49,989	49,889	50,242	50,211	49,840	49,454	48,936
Silver Valley	2,435	2,395	2,366	2,278	2,104	2,168	2,104	2,167
Snowline Joint	8,289	8,071	7,824	7,826	7,798	7,648	7,556	7,439
Trona Joint	266	278	244	250	255	270	261	290
Upland	11,927	11,908	11,665	11,380	11,138	11,028	10,913	10,702
Yucaipa-Calimesa Joint	8,530	8,257	8,258	8,235	8,297	8,336	8,427	8,282
TOTAL	282,664	279,385	276,920	275,454	273,397	271,508	270,295	267,355
TOTAL K-12	390,024	386,435	383,940	382,364	379,921	378,230	377,019	373,249

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/24/2019.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2018

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES NINE - TWELVE	TOTAL
ELEMENTARY:					
Adelanto	966	2,638	4,630	0	8,234
Alta Loma	811	1,906	3,333	0	6,050
Central	501	1,363	2,623	0	4,487
Cucamonga	326	814	1,291	0	2,431
Etiwanda	1,690	4,316	8,076	0	14,082
Helendale	79	194	351	0	624
Mount Baldy Joint	13	31	50	0	94
Mountain View	308	792	1,432	0	2,532
Ontario-Montclair	2,535	6,493	11,578	0	20,606
Oro Grande	17	44	38	0	99
Victor Elementary	1,878	5,217	5,206	0	12,301
	9,124	23,808	38,608	0	71,540
HIGH:					
Chaffey Joint Union	0	0	0	23,883	23,883
Victor Valley Union	0	0	2,787	7,684	10,471
	0	0	2,787	31,567	34,354
UNIFIED:					
Apple Valley	1,153	3,057	5,073	3,913	13,196
Baker Valley	13	26	53	42	134
Barstow	601	1,633	2,499	1,611	6,344
Bear Valley	197	551	951	757	2,456
Chino	1,969	5,674	10,652	9,295	27,590
Colton Joint	1,761	4,868	8,800	6,585	22,014
Fontana	2,732	7,903	13,991	11,709	36,335
Hesperia	1,789	4,673	8,440	6,904	21,806
Lucerne Valley	71	164	304	202	741
Morongo	805	2,147	3,324	2,340	8,616
Needles	88	224	386	295	993
Redlands	1,679	4,479	7,985	6,869	21,012
Rialto	1,852	5,561	9,933	7,720	25,066
Rim of the World	255	711	1,297	973	3,236
San Bernardino City	4,253	12,006	19,318	13,359	48,936
Silver Valley	274	641	793	459	2,167
Snowline Joint	586	1,574	2,941	2,338	7,439
Trona Joint	31	66	110	83	290
Upland	879	2,362	4,096	3,365	10,702
Yucaipa-Calimesa Joint	611	1,638	2,999	3,034	8,282
	21,599	59,958	103,945	81,853	267,355
GRAND TOTAL	30,723	83,766	145,340	113,420	373,249

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/24/2019.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2018-19

REPORT OF REGULAR DAY CLASSES AND ENROLLMENT
FOR KINDERGARTEN AND ELEMENTARY GRADES

	KINDERGARTEN			GRADES ONE - THREE			GRADES FOUR - EIGHT			1964	TOTAL K-8
	Class Count	Total Pupils	Avg.	Class Count	Total Pupils	Avg.	Teachers Full-Time	Total Pupils	Avg.	Avg. Gr. 4-8	Active Enrollment
ELEMENTARY:											
Adelanto	32	750	23.4	97	2,197	22.6	176	4,570	26.0	29.9	7,517
Alta Loma	29	784	27.0	77	1,953	25.4	110	3,176	28.9	33.6	5,913
Central	21	510	24.3	54	1,323	24.5	96	2,508	26.1	29.9	4,341
Cucamonga	17	324	19.0	31	702	22.6	50	1,209	24.2	29.9	2,235
Etiwanda	69	1,669	24.2	184	4,197	22.8	282	7,717	27.4	29.9	13,583
Helendale	3	67	22.3	9	199	22.1	15	347	23.1	29.9	613
Mount Baldy Joint	1	13	13.0	1	22	22.0	3	63	21.0	N/A	98
Mountain View	11	290	26.4	26	713	27.4	55	1,441	26.2	29.9	2,444
Ontario-Montclair	109	2,445	22.4	269	6,266	23.3	399	11,012	27.6	30.5	19,723
Oro Grande	8	17	2.1	19	44	2.3	15	36	2.4	29.9	97
Victor Elementary	82	1,829	22.3	217	5,085	23.4	162	4,899	30.2	31.6	11,813
TOTAL	382	8,698	20.6	984	22,701	21.7	1,363	36,978	23.9	30.5	68,377
UNIFIED:											
Apple Valley	49	1,136	23.2	128	2,970	23.2	151	4,660	30.9	32.3	8,766
Baker Valley	0	0	0.0	2	42	21.0	3	57	19.0	29.9	99
Barstow	22	555	25.2	64	1,625	25.4	79	2,101	26.6	29.9	4,281
Bear Valley	9	184	20.4	22	519	23.6	15	475	31.7	34.4	1,178
Chino	79	1,898	24.0	220	5,609	25.5	209	6,008	28.7	34.8	13,515
Colton Joint	78	1,745	22.4	211	4,783	22.7	324	8,751	27.0	29.9	15,279
Fontana	181	2,627	14.5	314	7,787	24.8	530	13,317	25.1	30.7	23,731
Hesperia	77	1,780	23.1	199	4,582	23.0	284	8,318	29.3	33.4	14,680
Lucerne Valley	3	72	24.0	8	172	21.5	11	301	27.4	29.9	545
Morongo	34	753	22.1	98	2,132	21.8	77	1,838	23.9	29.9	4,723
Needles	3	65	21.7	11	241	21.9	15	409	27.3	29.9	715
Redlands	99	1,544	15.6	195	4,569	23.4	256	7,606	29.7	32.4	13,719
Rialto	81	1,856	22.9	232	5,488	23.6	382	10,258	26.8	32.8	17,602
Rim of the World	12	284	23.7	26	672	25.8	42	1,213	28.9	29.9	2,169
San Bernardino City	198	4,233	21.4	527	11,696	22.2	667	18,347	27.5	33.2	34,276
Silver Valley	12	281	23.4	24	627	26.1	32	753	23.5	29.9	1,661
Snowline Joint	27	583	21.6	68	1,536	22.6	114	2,775	24.3	29.9	4,894
Trona Joint	0	0	0.0	1	25	25.0	5	123	24.6	29.9	148
Upland	37	868	23.4	102	2,333	22.9	165	3,973	24.1	29.9	7,174
Yucaipa-Calimesa Joint	30	655	21.8	68	1,555	22.9	105	2,886	27.5	30.0	5,096
TOTAL	1,031	21,119	19.7	2,520	58,963	23.4	3,466	94,169	26.7	31.1	174,251
TOTAL K-12	1,413	29,817	20.0	3,504	81,664	22.8	4,829	131,147	25.7	30.9	242,628

NOTE: Numbers are rounded. California Education Code (EC) sections 41376 and 41378 prescribe the maximum class sizes:
Kindergarten—average class size not to exceed 31 students; no class larger than 33 students
Grades one through three—average class size not to exceed 30 students; no class larger than 32 students
Grades four through eight—in the current fiscal year, average number of students per teacher not to exceed the greater of 29.9 (the statewide average number of students per teacher in 1964) or the district's average number of students per teacher in 1964

Source: 2018-19 Class Size Penalties Report (P-2)

2018-19

SECOND PERIOD REPORT OF SCHOOL DISTRICT ATTENDANCE

	Regular A.D.A	Extended Year	Extended Year N.P.S	Special Education N.P.S	Community Day Schools	TOTAL 2018-19	TOTAL 2017-18	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	7,699	6	0	8	0	7,713	7,905	(192)	-2.43%
Alta Loma	5,802	0	1	4	0	5,807	5,762	45	0.78%
Central	4,307	2	0	3	0	4,312	4,383	(71)	-1.62%
Cucamonga	2,301	2	0	2	0	2,305	2,355	(50)	-2.12%
Etiwanda	13,617	0	0	9	4	13,630	13,707	(77)	-0.56%
Helendale	600	0	0	0	0	600	622	(22)	-3.54%
Mount Baldy Joint	90	0	0	0	0	90	90	0	0.00%
Mountain View	2,426	0	0	1	0	2,427	2,439	(12)	-0.49%
Ontario-Montclair	19,783	0	2	60	0	19,845	20,332	(487)	-2.40%
Oro Grande	91	0	0	0	0	91	98	(7)	-7.14%
Victor Elementary	11,608	6	0	4	0	11,618	11,814	(196)	-1.66%
TOTAL	68,324	16	3	91	4	68,438	69,507	(1,069)	-1.54%
High:									
Chaffey Joint Union	22,626	0	7	81	14	22,728	22,845	(117)	-0.51%
Victor Valley Union	9,768	24	1	19	0	9,812	9,611	201	2.09%
TOTAL	32,394	24	8	100	14	32,540	32,456	84	0.26%
Unified:									
Apple Valley	12,393	6	1	18	0	12,418	12,301	117	0.95%
Baker Valley	130	0	0	0	0	130	127	3	2.36%
Barstow	5,843	27	0	4	9	5,883	5,815	68	1.17%
Bear Valley	2,282	0	0	2	0	2,284	2,332	(48)	-2.06%
Chino	26,498	33	3	36	12	26,582	27,118	(536)	-1.98%
Colton Joint	20,922	0	1	24	0	20,947	21,452	(505)	-2.35%
Fontana	34,906	0	3	34	0	34,943	35,692	(749)	-2.10%
Hesperia	20,675	11	0	6	17	20,709	20,543	166	0.81%
Lucerne Valley	693	0	0	2	0	695	680	15	2.21%
Morongo	8,028	11	0	2	0	8,041	8,053	(12)	-0.15%
Needles	904	0	0	0	12	916	900	16	1.78%
Redlands	19,902	10	1	17	0	19,930	19,977	(47)	-0.24%
Rialto	24,040	16	2	23	0	24,081	24,560	(479)	-1.95%
Rim of the World	3,023	1	0	4	0	3,028	3,120	(92)	-2.95%
San Bernardino City	45,997	0	3	85	18	46,103	46,706	(603)	-1.29%
Silver Valley	2,038	0	0	0	0	2,038	1,987	51	2.57%
Snowline Joint	7,041	0	1	11	27	7,080	7,085	(5)	-0.07%
Trona Joint	260	0	0	0	0	260	246	14	5.69%
Upland	10,229	1	2	17	0	10,249	10,409	(160)	-1.54%
Yucaipa-Calimesa Joint	7,773	4	1	11	65	7,854	8,021	(167)	-2.08%
TOTAL	253,577	120	18	296	160	254,171	257,124	(2,953)	-1.15%
TOTAL K-12	354,295	160	29	487	178	355,149	359,087	(3,938)	-1.10%

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/29/2019.

NOTE (2): Regular A.D.A. now includes Continuation Education, Opportunity Schools, Home or Hospital, and Regular Special Education.

Source: 2018-19 Report of School District Attendance (P-2)

2018-19

ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE

	Regular A.D.A	Extended Year	Extended Year N.P.S	Special Education N.P.S	Community Day Schools	TOTAL 2018-19	TOTAL 2017-18	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	7,691	6	1	9	0	7,707	7,874	(167)	-2.12%
Alta Loma	5,809	10	1	4	0	5,824	5,782	42	0.73%
Central	4,307	2	0	3	0	4,312	4,389	(77)	-1.75%
Cucamonga	2,298	2	0	1	0	2,301	2,323	(22)	-0.95%
Etiwanda	13,616	10	0	9	3	13,638	13,741	(103)	-0.75%
Helendale	602	0	0	0	0	602	621	(19)	-3.06%
Mount Baldy Joint	91	0	0	0	0	91	90	1	1.11%
Mountain View	2,429	0	0	1	0	2,430	2,441	(11)	-0.45%
Ontario-Montclair	19,761	16	2	58	0	19,837	20,316	(479)	-2.36%
Oro Grande	90	0	0	0	0	90	97	(7)	-7.22%
Victor Elementary	11,601	5	1	5	0	11,612	11,793	(181)	-1.53%
TOTAL	68,295	51	5	90	3	68,444	69,467	(1,023)	-1.47%
High:									
Chaffey Joint Union	22,498	7	7	81	15	22,608	22,746	(138)	-0.61%
Victor Valley Union	9,727	24	2	20	0	9,773	9,546	227	2.38%
TOTAL	32,225	31	9	101	15	32,381	32,292	89	0.28%
Unified:									
Apple Valley	12,351	6	2	19	0	12,378	12,256	122	1.00%
Baker Valley	130	0	0	0	0	130	126	4	3.17%
Barstow	5,818	27	1	5	8	5,859	5,790	69	1.19%
Bear Valley	2,279	0	1	2	0	2,282	2,330	(48)	-2.06%
Chino	26,431	33	4	35	14	26,517	27,062	(545)	-2.01%
Colton Joint	20,787	0	1	25	0	20,813	21,323	(510)	-2.39%
Fontana	34,805	32	4	37	0	34,878	35,573	(695)	-1.95%
Hesperia	20,589	11	1	7	17	20,625	20,489	136	0.66%
Lucerne Valley	694	0	0	2	0	696	680	16	2.35%
Morongo	7,927	11	0	2	0	7,940	7,982	(42)	-0.53%
Needles	905	0	0	0	12	917	897	20	2.23%
Redlands	19,847	10	1	18	0	19,876	19,913	(37)	-0.19%
Rialto	23,942	16	3	30	0	23,991	24,408	(417)	-1.71%
Rim of the World	3,006	1	1	7	0	3,015	3,109	(94)	-3.02%
San Bernardino City	45,813	32	7	87	19	45,958	46,563	(605)	-1.30%
Silver Valley	2,026	8	0	0	0	2,034	1,997	37	1.85%
Snowline Joint	6,947	1	1	11	26	6,986	7,048	(62)	-0.88%
Trona Joint	265	0	0	0	0	265	248	17	6.85%
Upland	10,176	1	2	17	0	10,196	10,363	(167)	-1.61%
Yucaipa-Calimesa Joint	7,772	4	1	16	63	7,856	8,006	(150)	-1.87%
TOTAL	252,510	193	30	320	159	253,212	256,163	(2,951)	-1.15%
TOTAL K-12	353,030	275	44	511	177	354,037	357,922	(3,885)	-1.09%

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/29/2019.

NOTE(2): Regular A.D.A. now includes Continuation Education, Opportunity Schools, Home or Hospital, and Regular Special Education.

Source: 2018-19 Report of School District Attendance (Annual)

2014-15 THROUGH 2018-19
ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE
FIVE YEAR COMPARISON

	GRADE LEVEL	2014-15	2015-16	2016-17	2017-18	2018-19
Elementary:						
Adelanto	TK-8	7,842	7,957	7,894	7,874	7,707
Alta Loma	TK-8	5,699	5,713	5,754	5,782	5,824
Central	TK-8	4,538	4,505	4,377	4,389	4,312
Cucamonga	TK-8	2,412	2,441	2,393	2,323	2,301
Etiwanda	TK-8	13,295	13,510	13,637	13,741	13,638
Helendale	TK-8	583	597	619	621	602
Mount Baldy Joint	TK-8	139	98	98	90	91
Mountain View	TK-8	2,508	2,429	2,458	2,441	2,430
Ontario-Montclair	TK-8	21,767	21,209	20,853	20,316	19,837
Oro Grande	TK-6	101	96	103	97	90
Victor Elementary	TK-6	11,164	11,300	11,711	11,793	11,612
TOTAL		70,048	69,855	69,897	69,467	68,444
High:						
Chaffey Joint Union	9-12	23,197	23,053	22,699	22,746	22,608
Victor Valley Union	7-12	8,668	9,013	9,398	9,546	9,773
TOTAL		31,865	32,066	32,097	32,292	32,381
Unified:						
Apple Valley	TK-12	12,185	12,126	12,264	12,256	12,378
Baker Valley	TK-12	151	137	121	126	130
Barstow	TK-12	5,561	5,668	5,764	5,790	5,859
Bear Valley	TK-12	2,281	2,188	2,367	2,330	2,282
Chino	TK-12	27,738	27,043	26,824	27,062	26,517
Colton Joint	TK-12	21,983	21,884	21,611	21,323	20,813
Fontana	TK-12	37,943	37,163	36,375	35,573	34,878
Hesperia	TK-12	20,519	20,540	20,394	20,489	20,625
Lucerne Valley	TK-12	683	652	664	680	696
Morongo	TK-12	7,682	7,751	7,945	7,982	7,940
Needles	TK-12	795	872	903	897	917
Redlands	TK-12	20,063	20,095	20,120	19,913	19,876
Rialto	TK-12	25,022	24,926	24,647	24,408	23,991
Rim of the World	TK-12	3,461	3,348	3,243	3,109	3,015
San Bernardino City	TK-12	47,307	47,326	46,754	46,563	45,958
Silver Valley	TK-12	2,045	1,979	1,995	1,997	2,034
Snowline Joint	TK-12	7,344	7,321	7,129	7,048	6,986
Trona Joint	TK-12	220	236	251	248	265
Upland	TK-12	10,876	10,621	10,540	10,363	10,196
Yucaipa-Calimesa Joint	TK-12	7,821	7,858	7,891	8,006	7,856
TOTAL		261,680	259,734	257,802	256,163	253,212
TOTAL K-12		363,593	361,655	359,796	357,922	354,037

NOTES: 1) Provided in the Senate Bill 4 of the 2009-10 Third Extraordinary Session (SBX3 4) under EC 42605, A.D.A for Adult Ed is based on a proration of 2007-08 A.D.A for Fiscal Years 2008-09 through 2014-15. ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 10/29/2019.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2014-15 through 2018-19 Report of School District Attendance (Annual)

TK – 12

Combined Revenue
and
Expenditure Data

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19
ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Elementary:													
Adelanto	7,707												
Unrestricted		15,891,729	2,062	71,981,085	9,340	87,872,814	11,402	69,686,985	9,042	18,185,829	2,360	87,872,814	11,402
Restricted		8,312,786	1,079	33,145,075	4,301	41,457,861	5,379	32,316,518	4,193	9,141,343	1,186	41,457,861	5,379
Total		24,204,515	3,141	105,126,160	13,640	129,330,675	16,781	102,003,503	13,235	27,327,172	3,546	129,330,675	16,781
Alta Loma	5,824												
Unrestricted		17,908,537	3,075	49,894,132	8,567	67,802,669	11,642	47,266,473	8,116	20,536,196	3,526	67,802,669	11,642
Restricted		1,942,478	334	14,238,929	2,445	16,181,407	2,778	14,054,447	2,413	2,126,960	365	16,181,407	2,778
Total		19,851,015	3,408	64,133,061	11,012	83,984,076	14,420	61,320,920	10,529	22,663,156	3,891	83,984,076	14,420
Central	4,312												
Unrestricted		7,188,527	1,667	37,760,595	8,757	44,949,122	10,424	35,109,957	8,142	9,839,165	2,282	44,949,122	10,424
Restricted		1,002,588	233	14,150,399	3,282	15,152,987	3,514	13,854,318	3,213	1,298,669	301	15,152,987	3,514
Total		8,191,115	1,900	51,910,994	12,039	60,102,109	13,938	48,964,275	11,355	11,137,834	2,583	60,102,109	13,938
Cucamonga	2,301												
Unrestricted		13,519,060	5,875	28,426,195	12,354	41,945,255	18,229	23,475,353	10,202	18,469,902	8,027	41,945,255	18,229
Restricted		412,940	179	9,852,917	4,282	10,265,857	4,461	9,478,681	4,119	787,176	342	10,265,857	4,461
Total		13,932,000	6,055	38,279,112	16,636	52,211,112	22,691	32,954,034	14,322	19,257,078	8,369	52,211,112	22,691
Etiwanda	13,638												
Unrestricted		24,823,051	1,820	113,416,996	8,316	138,240,047	10,136	113,271,499	8,306	24,968,548	1,831	138,240,047	10,136
Restricted		3,334,543	245	42,716,660	3,132	46,051,203	3,377	41,269,044	3,026	4,782,159	351	46,051,203	3,377
Total		28,157,594	2,065	156,133,656	11,448	184,291,250	13,513	154,540,543	11,332	29,750,707	2,181	184,291,250	13,513
Helendale	602												
Unrestricted		2,091,691	3,475	6,650,588	11,047	8,742,279	14,522	6,123,690	10,172	2,618,589	4,350	8,742,279	14,522
Restricted		234,755	390	1,516,972	2,520	1,751,727	2,910	1,676,675	2,785	75,052	125	1,751,727	2,910
Total		2,326,446	3,865	8,167,560	13,567	10,494,006	17,432	7,800,365	12,957	2,693,641	4,474	10,494,006	17,432
Mount Baldy Joint	91												
Unrestricted		276,788	3,042	1,028,661	11,304	1,305,449	14,346	1,001,751	11,008	303,698	3,337	1,305,449	14,346
Restricted		80,551	885	463,296	5,091	543,847	5,976	433,619	4,765	110,228	1,211	543,847	5,976
Total		357,339	3,927	1,491,957	16,395	1,849,296	20,322	1,435,370	15,773	413,926	4,549	1,849,296	20,322

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2018-19

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Mountain View	2,430												
Unrestricted		3,588,787	1,477	21,099,226	8,683	24,688,013	10,160	20,721,685	8,527	3,966,328	1,632	24,688,013	10,160
Restricted		1,324,650	545	6,245,142	2,570	7,569,792	3,115	6,846,093	2,817	723,699	298	7,569,792	3,115
Total		4,913,437	2,022	27,344,368	11,253	32,257,805	13,275	27,567,778	11,345	4,690,027	1,930	32,257,805	13,275
Ontario-Montclair	19,837												
Unrestricted		48,671,529	2,454	194,011,371	9,780	242,682,900	12,234	190,107,739	9,583	52,575,161	2,650	242,682,900	12,234
Restricted		5,532,330	279	101,814,044	5,133	107,346,374	5,411	103,294,000	5,207	4,052,374	204	107,346,374	5,411
Total		54,203,859	2,732	295,825,415	14,913	350,029,274	17,645	293,401,739	14,791	56,627,535	2,855	350,029,274	17,645
Oro Grande	90												
Unrestricted		12,031,700	133,686	8,983,857	99,821	21,015,557	233,506	7,479,459	83,105	13,536,098	150,401	21,015,557	233,506
Restricted		1,552,857	17,254	3,505,542	38,950	5,058,399	56,204	3,452,189	38,358	1,606,210	17,847	5,058,399	56,204
Total		13,584,557	150,940	12,489,399	138,771	26,073,956	289,711	10,931,648	121,463	15,142,308	168,248	26,073,956	289,711
Victor Elementary	11,612												
Unrestricted		27,529,500	2,371	117,797,325	10,144	145,326,825	12,515	113,578,693	9,781	31,748,132	2,734	145,326,825	12,515
Restricted		1,139,812	98	30,589,262	2,634	31,729,074	2,732	29,687,490	2,557	2,041,584	176	31,729,074	2,732
Total		28,669,312	2,469	148,386,587	12,779	177,055,899	15,248	143,266,183	12,338	33,789,716	2,910	177,055,899	15,248
TOTAL ELEMENTARY:	68,444												
Unrestricted		173,520,899	2,535	651,050,031	9,512	824,570,930	12,047	627,823,284	9,173	196,747,646	2,875	824,570,930	12,047
Restricted		24,870,290	363	258,238,238	3,773	283,108,528	4,136	256,363,074	3,746	26,745,454	391	283,108,528	4,136
Total		198,391,189	2,899	909,288,269	13,285	1,107,679,458	16,184	884,186,358	12,918	223,493,100	3,265	1,107,679,458	16,184
High:													
Chaffey Joint Union	22,608												
Unrestricted		51,920,218	2,297	226,701,298	10,027	278,621,516	12,324	224,736,384	9,941	53,885,132	2,383	278,621,516	12,324
Restricted		3,689,946	163	88,754,905	3,926	92,444,851	4,089	89,495,975	3,959	2,948,876	130	92,444,851	4,089
Total		55,610,164	2,460	315,456,203	13,953	371,066,367	16,413	314,232,359	13,899	56,834,008	2,514	371,066,367	16,413
Victor Valley Union	9,773												
Unrestricted		19,664,587	2,012	100,609,510	10,295	120,274,097	12,307	98,767,017	10,106	21,507,080	2,201	120,274,097	12,307
Restricted		5,786,573	592	47,445,342	4,855	53,231,915	5,447	46,193,398	4,727	7,038,517	720	53,231,915	5,447
Total		25,451,160	2,604	148,054,852	15,149	173,506,012	17,754	144,960,415	14,833	28,545,597	2,921	173,506,012	17,754

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2018-19
ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
TOTAL HIGH:	32,381												
Unrestricted		71,584,805	2,211	327,310,808	10,108	398,895,613	12,319	323,503,401	9,991	75,392,212	2,328	398,895,613	12,319
Restricted		9,476,519	293	136,200,247	4,206	145,676,766	4,499	135,689,373	4,190	9,987,393	308	145,676,766	4,499
Total		81,061,324	2,503	463,511,055	14,314	544,572,379	16,818	459,192,774	14,181	85,379,605	2,637	544,572,379	16,818
Unified:													
Apple Valley	12,378												
Unrestricted		25,032,093	2,022	110,392,441	8,918	135,424,534	10,941	115,249,021	9,311	20,175,513	1,630	135,424,534	10,941
Restricted		1,072,882	87	50,933,671	4,115	52,006,553	4,202	49,854,955	4,028	2,151,598	174	52,006,553	4,202
Total		26,104,975	2,109	161,326,112	13,033	187,431,087	15,142	165,103,976	13,339	22,327,111	1,804	187,431,087	15,142
Baker Valley	130												
Unrestricted		4,716,630	36,282	2,196,746	16,898	6,913,376	53,180	2,465,035	18,962	4,448,341	34,218	6,913,376	53,180
Restricted		151,895	1,168	494,883	3,807	646,778	4,975	630,081	4,847	16,697	128	646,778	4,975
Total		4,868,525	37,450	2,691,629	20,705	7,560,154	58,155	3,095,116	23,809	4,465,038	34,346	7,560,154	58,155
Barstow	5,859												
Unrestricted		12,898,663	2,202	54,507,391	9,303	67,406,054	11,505	58,940,351	10,060	8,465,703	1,445	67,406,054	11,505
Restricted		1,408,680	240	24,278,281	4,144	25,686,961	4,384	23,574,099	4,024	2,112,862	361	25,686,961	4,384
Total		14,307,343	2,442	78,785,672	13,447	93,093,015	15,889	82,514,450	14,083	10,578,565	1,806	93,093,015	15,889
Bear Valley	2,282												
Unrestricted		1,078,837	473	22,888,291	10,030	23,967,128	10,503	22,445,748	9,836	1,521,380	667	23,967,128	10,503
Restricted		142,299	62	7,714,312	3,381	7,856,611	3,443	7,568,705	3,317	287,906	126	7,856,611	3,443
Total		1,221,136	535	30,602,603	13,410	31,823,739	13,946	30,014,453	13,153	1,809,286	793	31,823,739	13,946
Chino	26,517												
Unrestricted		77,554,278	2,925	231,439,220	8,728	308,993,498	11,653	222,601,506	8,395	86,391,992	3,258	308,993,498	11,653
Restricted		8,365,075	315	73,729,890	2,780	82,094,965	3,096	71,933,275	2,713	10,161,690	383	82,094,965	3,096
Total		85,919,353	3,240	305,169,110	11,508	391,088,463	14,749	294,534,781	11,107	96,553,682	3,641	391,088,463	14,749
Colton Joint	20,813												
Unrestricted		34,474,792	1,656	218,594,744	10,503	253,069,536	12,159	208,720,984	10,028	44,348,552	2,131	253,069,536	12,159
Restricted		8,897,589	428	64,127,268	3,081	73,024,857	3,509	63,558,741	3,054	9,466,116	455	73,024,857	3,509
Total		43,372,381	2,084	282,722,012	13,584	326,094,393	15,668	272,279,725	13,082	53,814,668	2,586	326,094,393	15,668

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2018-19

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Fontana	34,878												
Unrestricted		138,915,735	3,983	374,300,151	10,732	513,215,886	14,715	382,218,653	10,959	130,997,233	3,756	513,215,886	14,715
Restricted		19,251,314	552	146,209,909	4,192	165,461,223	4,744	150,705,290	4,321	14,755,933	423	165,461,223	4,744
Total		158,167,049	4,535	520,510,060	14,924	678,677,109	19,459	532,923,943	15,280	145,753,166	4,179	678,677,109	19,459
Hesperia	20,625												
Unrestricted		29,490,684	1,430	193,887,026	9,401	223,377,710	10,830	192,579,898	9,337	30,797,812	1,493	223,377,710	10,830
Restricted		2,663,791	129	80,198,716	3,888	82,862,507	4,018	77,027,250	3,735	5,835,257	283	82,862,507	4,018
Total		32,154,475	1,559	274,085,742	13,289	306,240,217	14,848	269,607,148	13,072	36,633,069	1,776	306,240,217	14,848
Lucerne Valley	696												
Unrestricted		1,743,742	2,505	9,803,830	14,086	11,547,572	16,591	10,110,366	14,526	1,437,206	2,065	11,547,572	16,591
Restricted		3,130	4	2,693,821	3,870	2,696,951	3,875	2,677,115	3,846	19,836	29	2,696,951	3,875
Total		1,746,872	2,510	12,497,651	17,956	14,244,523	20,466	12,787,481	18,373	1,457,042	2,093	14,244,523	20,466
Morongo	7,940												
Unrestricted		19,296,221	2,430	74,758,212	9,415	94,054,433	11,846	73,574,177	9,266	20,480,256	2,579	94,054,433	11,846
Restricted		4,021,579	506	32,181,849	4,053	36,203,428	4,560	32,475,173	4,090	3,728,255	470	36,203,428	4,560
Total		23,317,800	2,937	106,940,061	13,469	130,257,861	16,405	106,049,350	13,356	24,208,511	3,049	130,257,861	16,405
Needles	917												
Unrestricted		567,094	618	11,865,228	12,939	12,432,322	13,558	11,394,217	12,426	1,038,105	1,132	12,432,322	13,558
Restricted		124,045	135	3,039,661	3,315	3,163,706	3,450	3,018,375	3,292	145,331	158	3,163,706	3,450
Total		691,139	754	14,904,889	16,254	15,596,028	17,008	14,412,592	15,717	1,183,436	1,291	15,596,028	17,008
Redlands	19,876												
Unrestricted		46,927,846	2,361	186,877,661	9,402	233,805,507	11,763	186,665,672	9,392	47,139,835	2,372	233,805,507	11,763
Restricted		19,583,373	985	66,929,257	3,367	86,512,630	4,353	63,053,367	3,172	23,459,263	1,180	86,512,630	4,353
Total		66,511,219	3,346	253,806,918	12,770	320,318,137	16,116	249,719,039	12,564	70,599,098	3,552	320,318,137	16,116
Rialto	23,991												
Unrestricted		62,171,300	2,591	249,866,369	10,415	312,037,669	13,006	252,441,326	10,522	59,596,343	2,484	312,037,669	13,006
Restricted		9,488,393	395	94,062,366	3,921	103,550,759	4,316	93,531,584	3,899	10,019,175	418	103,550,759	4,316
Total		71,659,693	2,987	343,928,735	14,336	415,588,428	17,323	345,972,910	14,421	69,615,518	2,902	415,588,428	17,323

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2018-19

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Rim of the World	3,015												
Unrestricted		6,252,230	2,074	28,374,124	9,411	34,626,354	11,485	27,632,070	9,165	6,994,284	2,320	34,626,354	11,485
Restricted		2,477,289	822	10,649,654	3,532	13,126,943	4,354	10,393,874	3,447	2,733,069	906	13,126,943	4,354
Total		8,729,519	2,895	39,023,778	12,943	47,753,297	15,839	38,025,944	12,612	9,727,353	3,226	47,753,297	15,839
San Bernardino City	45,958												
Unrestricted		61,518,654	1,339	498,439,963	10,846	559,958,617	12,184	506,242,409	11,015	53,716,208	1,169	559,958,617	12,184
Restricted		44,446,339	967	226,007,320	4,918	270,453,659	5,885	233,694,160	5,085	36,759,499	800	270,453,659	5,885
Total		105,964,993	2,306	724,447,283	15,763	830,412,276	18,069	739,936,569	16,100	90,475,707	1,969	830,412,276	18,069
Silver Valley	2,034												
Unrestricted		1,996,581	982	27,321,802	13,433	29,318,383	14,414	24,094,010	11,846	5,224,373	2,569	29,318,383	14,414
Restricted		670,926	330	6,689,919	3,289	7,360,845	3,619	7,158,901	3,520	201,944	99	7,360,845	3,619
Total		2,667,507	1,311	34,011,721	16,722	36,679,228	18,033	31,252,911	15,365	5,426,317	2,668	36,679,228	18,033
Snowline Joint	6,986												
Unrestricted		23,162,625	3,316	66,951,944	9,584	90,114,569	12,899	66,406,682	9,506	23,707,887	3,394	90,114,569	12,899
Restricted		1,287,223	184	23,611,776	3,380	24,898,999	3,564	23,924,036	3,425	974,963	140	24,898,999	3,564
Total		24,449,848	3,500	90,563,720	12,964	115,013,568	16,463	90,330,718	12,930	24,682,850	3,533	115,013,568	16,463
Trona Joint	265												
Unrestricted		15,136,359	57,118	7,648,633	28,863	22,784,992	85,981	7,197,111	27,159	15,587,881	58,822	22,784,992	85,981
Restricted		204,036	770	5,437,796	20,520	5,641,832	21,290	4,471,623	16,874	1,170,209	4,416	5,641,832	21,290
Total		15,340,395	57,888	13,086,429	49,383	28,426,824	107,271	11,668,734	44,033	16,758,090	63,238	28,426,824	107,271
Upland	10,196												
Unrestricted		8,653,226	849	87,723,566	8,604	96,376,792	9,452	86,619,386	8,495	9,757,406	957	96,376,792	9,452
Restricted		3,867,045	379	37,526,546	3,681	41,393,591	4,060	36,968,478	3,626	4,425,113	434	41,393,591	4,060
Total		12,520,271	1,228	125,250,112	12,284	137,770,383	13,512	123,587,864	12,121	14,182,519	1,391	137,770,383	13,512
Yucaipa-Calimesa Joint	7,856												
Unrestricted		10,295,906	1,311	69,554,185	8,854	79,850,091	10,164	68,352,073	8,701	11,498,018	1,464	79,850,091	10,164
Restricted		2,674,418	340	26,084,634	3,320	28,759,052	3,661	27,205,057	3,463	1,553,995	198	28,759,052	3,661
Total		12,970,324	1,651	95,638,819	12,174	108,609,143	13,825	95,557,130	12,164	13,052,013	1,661	108,609,143	13,825

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2018-19
ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
TOTAL UNIFIED:	253,212												
Unrestricted		581,883,496	2,298	2,527,391,527	9,981	3,109,275,023	12,279	2,525,950,695	9,976	583,324,328	2,304	3,109,275,023	12,279
Restricted		130,801,321	517	982,601,529	3,881	1,113,402,850	4,397	983,424,139	3,884	129,978,711	513	1,113,402,850	4,397
Total		712,684,817	2,815	3,509,993,056	13,862	4,222,677,873	16,676	3,509,374,834	13,859	713,303,039	2,817	4,222,677,873	16,676
TOTAL K-12	354,037												
Unrestricted		826,989,200	2,336	3,505,752,366	9,902	4,332,741,566	12,238	3,477,277,380	9,822	855,464,186	2,416	4,332,741,566	12,238
Restricted		165,148,130	466	1,377,040,014	3,890	1,542,188,144	4,356	1,375,476,586	3,885	166,711,558	471	1,542,188,144	4,356
Total		992,137,330	2,802	4,882,792,380	13,792	5,874,929,710	16,594	4,852,753,966	13,707	,022,175,744	2,887	5,874,929,710	16,594

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (A)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER ADA

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Elementary:													
Adelanto	7,815												
Unrestricted		16,604,478	2,125	70,341,443	9,001	86,945,921	11,126	74,868,860	9,580	12,077,061	1,545	86,945,921	11,126
Restricted		6,804,579	871	27,215,912	3,483	34,020,491	4,353	27,133,615	3,472	6,886,876	881	34,020,491	4,353
Total		23,409,057	2,995	97,557,355	12,483	120,966,412	15,479	102,002,475	13,052	18,963,937	2,427	120,966,412	15,479
Alta Loma	5,852												
Unrestricted		15,976,985	2,730	48,275,558	8,249	64,252,543	10,980	49,494,263	8,458	14,758,280	2,522	64,252,543	10,980
Restricted		1,354,090	231	12,656,949	2,163	14,011,039	2,394	13,470,878	2,302	540,161	92	14,011,039	2,394
Total		17,331,075	2,962	60,932,507	10,412	78,263,582	13,374	62,965,141	10,760	15,298,441	2,614	78,263,582	13,374
Central	4,271												
Unrestricted		8,773,876	2,054	36,481,097	8,542	45,254,973	10,596	36,535,912	8,554	8,719,061	2,041	45,254,973	10,596
Restricted		1,244,404	291	12,171,983	2,850	13,416,387	3,141	12,104,904	2,834	1,311,483	307	13,416,387	3,141
Total		10,018,280	2,346	48,653,080	11,391	58,671,360	13,737	48,640,816	11,389	10,030,544	2,349	58,671,360	13,737
Cucamonga	2,315												
Unrestricted		10,671,950	4,610	20,224,005	8,736	30,895,955	13,346	24,280,563	10,488	6,615,392	2,858	30,895,955	13,346
Restricted		417,713	180	8,787,590	3,796	9,205,303	3,976	9,205,303	3,976	0	0	9,205,303	3,976
Total		11,089,663	4,790	29,011,595	12,532	40,101,258	17,322	33,485,866	14,465	6,615,392	2,858	40,101,258	17,322
Etiwanda	13,475												
Unrestricted		22,786,017	1,691	112,154,732	8,323	134,940,749	10,014	115,379,977	8,563	19,560,772	1,452	134,940,749	10,014
Restricted		2,520,859	187	42,298,678	3,139	44,819,537	3,326	43,677,917	3,241	1,141,620	85	44,819,537	3,326
Total		25,306,876	1,878	154,453,410	11,462	179,760,286	13,340	159,057,894	11,804	20,702,392	1,536	179,760,286	13,340
Helendale	610												
Unrestricted		2,409,708	3,950	6,447,033	10,569	8,856,741	14,519	6,905,578	11,321	1,951,163	3,199	8,856,741	14,519
Restricted		241,262	396	916,332	1,502	1,157,594	1,898	1,157,273	1,897	321	1	1,157,594	1,898
Total		2,650,970	4,346	7,363,365	12,071	10,014,335	16,417	8,062,851	13,218	1,951,484	3,199	10,014,335	16,417
Mount Baldy Joint	90												
Unrestricted		294,303	3,270	1,027,932	11,421	1,322,235	14,692	1,073,592	11,929	248,643	2,763	1,322,235	14,692
Restricted		64,876	721	274,259	3,047	339,135	3,768	268,276	2,981	70,859	787	339,135	3,768
Total		359,179	3,991	1,302,191	14,469	1,661,370	18,460	1,341,868	14,910	319,502	3,550	1,661,370	18,460
Mountain View	2,455												
Unrestricted		3,383,872	1,378	20,726,498	8,443	24,110,370	9,821	22,423,495	9,134	1,686,875	687	24,110,370	9,821
Restricted		571,178	233	5,584,478	2,275	6,155,656	2,507	5,899,582	2,403	256,074	104	6,155,656	2,507
Total		3,955,050	1,611	26,310,976	10,717	30,266,026	12,328	28,323,077	11,537	1,942,949	791	30,266,026	12,328

Source: 2019-20 FORM 01 and FORM A - Adopted Budget (P-2)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER ADA

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Ontario-Montclair	19,421												
Unrestricted		50,626,625	2,607	176,527,086	9,089	227,153,711	11,696	178,357,165	9,184	48,796,546	2,513	227,153,711	11,696
Restricted		2,935,518	151	94,782,803	4,880	97,718,321	5,032	93,744,959	4,827	3,973,362	205	97,718,321	5,032
Total		53,562,143	2,758	271,309,889	13,970	324,872,032	16,728	272,102,124	14,011	52,769,908	2,717	324,872,032	16,728
Oro Grande	85												
Unrestricted		13,625,050	160,295	9,589,330	112,816	23,214,380	273,110	8,557,611	100,678	14,656,769	172,433	23,214,380	273,110
Restricted		1,312,686	15,443	3,181,191	37,426	4,493,877	52,869	3,811,717	44,844	682,160	8,025	4,493,877	52,869
Total		14,937,736	175,738	12,770,521	150,241	27,708,257	325,979	12,369,328	145,522	15,338,929	180,458	27,708,257	325,979
Victor Elementary	11,781												
Unrestricted		27,674,688	2,349	112,852,341	9,579	140,527,029	11,928	114,862,066	9,750	25,664,963	2,179	140,527,029	11,928
Restricted		1,473,987	125	33,866,214	2,875	35,340,201	3,000	33,573,218	2,850	1,766,983	150	35,340,201	3,000
Total		29,148,675	2,474	146,718,555	12,454	175,867,230	14,928	148,435,284	12,600	27,431,946	2,328	175,867,230	14,928
TOTAL ELEMENTARY:	68,170												
Unrestricted		172,827,552	2,535	614,647,055	9,016	787,474,607	11,552	632,739,082	9,282	154,735,525	2,270	787,474,607	11,552
Restricted		18,941,152	278	241,736,389	3,546	260,677,541	3,824	244,047,642	3,580	16,629,899	244	260,677,541	3,824
Total		191,768,704	2,813	856,383,444	12,562	1,048,152,148	15,376	876,786,724	12,862	171,365,424	2,514	1,048,152,148	15,376
High:													
Chaffey Joint Union	22,900												
Unrestricted		50,608,620	2,210	222,692,317	9,725	273,300,937	11,935	234,289,285	10,231	39,011,652	1,704	273,300,937	11,935
Restricted		1,929,981	84	74,595,715	3,257	76,525,696	3,342	75,754,167	3,308	771,529	34	76,525,696	3,342
Total		52,538,601	2,294	297,288,032	12,982	349,826,633	15,276	310,043,452	13,539	39,783,181	1,737	349,826,633	15,276
Victor Valley Union	10,005												
Unrestricted		19,119,097	1,911	98,132,471	9,808	117,251,568	11,719	105,084,424	10,503	12,167,144	1,216	117,251,568	11,719
Restricted		6,681,918	668	43,234,114	4,321	49,916,032	4,989	44,175,341	4,415	5,740,691	574	49,916,032	4,989
Total		25,801,015	2,579	141,366,585	14,130	167,167,600	16,708	149,259,765	14,919	17,907,835	1,790	167,167,600	16,708
TOTAL HIGH:	32,905												
Unrestricted		69,727,717	2,119	320,824,788	9,750	390,552,505	11,869	339,373,709	10,314	51,178,796	1,555	390,552,505	11,869
Restricted		8,611,899	262	117,829,829	3,581	126,441,728	3,843	119,929,508	3,645	6,512,220	198	126,441,728	3,843
Total		78,339,616	2,381	438,654,617	13,331	516,994,233	15,712	459,303,217	13,958	57,691,016	1,753	516,994,233	15,712
Unified:													
Apple Valley	12,471												
Unrestricted		19,827,507	1,590	113,603,393	9,109	133,430,900	10,699	118,520,210	9,504	14,910,690	1,196	133,430,900	10,699
Restricted		1,047,706	84	39,484,239	3,166	40,531,945	3,250	39,988,761	3,207	543,184	44	40,531,945	3,250
Total		20,875,213	1,674	153,087,632	12,275	173,962,845	13,949	158,508,971	12,710	15,453,874	1,239	173,962,845	13,949

Source: 2019-20 FORM 01 and FORM A - Adopted Budget (P-2)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER ADA

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Baker Valley	132												
Unrestricted		4,039,097	30,599	2,078,814	15,749	6,117,911	46,348	3,075,756	23,301	3,042,155	23,047	6,117,911	46,348
Restricted		9,410	71	536,112	4,061	545,522	4,133	536,112	4,061	9,410	71	545,522	4,133
Total		4,048,507	30,671	2,614,926	19,810	6,663,433	50,481	3,611,868	27,363	3,051,565	23,118	6,663,433	50,481
Barstow	5,978												
Unrestricted		6,590,642	1,102	59,507,226	9,954	66,097,868	11,057	57,417,084	9,605	8,680,784	1,452	66,097,868	11,057
Restricted		2,435,979	407	23,126,118	3,869	25,562,097	4,276	22,814,981	3,816	2,747,116	460	25,562,097	4,276
Total		9,026,621	1,510	82,633,344	13,823	91,659,965	15,333	80,232,065	13,421	11,427,900	1,912	91,659,965	15,333
Bear Valley	2,213												
Unrestricted		1,462,518	661	22,612,564	10,218	24,075,082	10,879	22,880,141	10,339	1,194,941	540	24,075,082	10,879
Restricted		233,003	105	6,197,561	2,801	6,430,564	2,906	6,326,318	2,859	104,246	47	6,430,564	2,906
Total		1,695,521	766	28,810,125	13,019	30,505,646	13,785	29,206,459	13,198	1,299,187	587	30,505,646	13,785
Chino	25,857												
Unrestricted		79,257,371	3,065	218,897,126	8,466	298,154,497	11,531	227,438,717	8,796	70,715,780	2,735	298,154,497	11,531
Restricted		8,785,166	340	77,478,640	2,996	86,263,806	3,336	86,263,806	3,336	0	0	86,263,806	3,336
Total		88,042,537	3,405	296,375,766	11,462	384,418,303	14,867	313,702,523	12,132	70,715,780	2,735	384,418,303	14,867
Colton Joint	20,705												
Unrestricted		34,107,326	1,647	212,925,758	10,284	247,033,084	11,931	222,529,838	10,748	24,503,246	1,183	247,033,084	11,931
Restricted		7,634,168	369	56,698,213	2,738	64,332,381	3,107	56,287,675	2,719	8,044,706	389	64,332,381	3,107
Total		41,741,494	2,016	269,623,971	13,022	311,365,465	15,038	278,817,513	13,466	32,547,952	1,572	311,365,465	15,038
Fontana	33,999												
Unrestricted		125,141,226	3,681	362,750,152	10,669	487,891,378	14,350	374,403,481	11,012	113,487,897	3,338	487,891,378	14,350
Restricted		11,628,201	342	125,997,982	3,706	137,626,183	4,048	126,573,510	3,723	11,052,673	325	137,626,183	4,048
Total		136,769,427	4,023	488,748,134	14,375	625,517,561	18,398	500,976,991	14,735	124,540,570	3,663	625,517,561	18,398
Hesperia	20,775												
Unrestricted		30,583,937	1,472	191,497,037	9,218	222,080,974	10,690	200,170,200	9,635	21,910,774	1,055	222,080,974	10,690
Restricted		5,653,285	272	70,695,120	3,403	76,348,405	3,675	70,695,120	3,403	5,653,285	272	76,348,405	3,675
Total		36,237,222	1,744	262,192,157	12,621	298,429,379	14,365	270,865,320	13,038	27,564,059	1,327	298,429,379	14,365
Lucerne Valley	712												
Unrestricted		1,683,356	2,364	9,513,648	13,362	11,197,004	15,726	9,579,081	13,454	1,617,923	2,272	11,197,004	15,726
Restricted		4,451	6	2,394,166	3,363	2,398,617	3,369	2,388,577	3,355	10,040	14	2,398,617	3,369
Total		1,687,807	2,371	11,907,814	16,724	13,595,621	19,095	11,967,658	16,809	1,627,963	2,286	13,595,621	19,095

Source: 2019-20 FORM 01 and FORM A - Adopted Budget (P-2)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER ADA

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Morongo	7,941												
Unrestricted		16,267,555	2,049	76,013,754	9,572	92,281,309	11,621	77,875,281	9,807	14,406,028	1,814	92,281,309	11,621
Restricted		2,051,221	258	31,330,639	3,945	33,381,860	4,204	31,330,639	3,945	2,051,221	258	33,381,860	4,204
Total		18,318,776	2,307	107,344,393	13,518	125,663,169	15,825	109,205,920	13,752	16,457,249	2,072	125,663,169	15,825
Needles	1,064												
Unrestricted		693,736	652	12,000,809	11,279	12,694,545	11,931	11,956,372	11,237	738,173	694	12,694,545	11,931
Restricted		81,184	76	2,760,597	2,595	2,841,781	2,671	2,760,597	2,595	81,184	76	2,841,781	2,671
Total		774,920	728	14,761,406	13,874	15,536,326	14,602	14,716,969	13,832	819,357	770	15,536,326	14,602
Redlands	19,902												
Unrestricted		37,883,175	1,903	186,606,652	9,376	224,489,827	11,280	185,146,817	9,303	39,343,010	1,977	224,489,827	11,280
Restricted		18,901,603	950	54,932,287	2,760	73,833,890	3,710	54,709,287	2,749	19,124,603	961	73,833,890	3,710
Total		56,784,778	2,853	241,538,939	12,136	298,323,717	14,990	239,856,104	12,052	58,467,613	2,938	298,323,717	14,990
Rialto	23,898												
Unrestricted		54,344,199	2,274	248,063,672	10,380	302,407,871	12,654	255,490,764	10,691	46,917,107	1,963	302,407,871	12,654
Restricted		6,681,670	280	84,705,293	3,544	91,386,963	3,824	86,112,931	3,603	5,274,032	221	91,386,963	3,824
Total		61,025,869	2,554	332,768,965	13,925	393,794,834	16,478	341,603,695	14,294	52,191,139	2,184	393,794,834	16,478
Rim of the World	2,937												
Unrestricted		6,569,879	2,237	27,441,643	9,343	34,011,522	11,580	27,960,157	9,520	6,051,365	2,060	34,011,522	11,580
Restricted		2,526,432	860	10,107,449	3,441	12,633,881	4,302	11,926,838	4,061	707,043	241	12,633,881	4,302
Total		9,096,311	3,097	37,549,092	12,785	46,645,403	15,882	39,886,995	13,581	6,758,408	2,301	46,645,403	15,882
San Bernardino City	45,780												
Unrestricted		46,026,868	1,005	498,283,148	10,884	544,310,016	11,890	521,203,332	11,385	23,106,684	505	544,310,016	11,890
Restricted		27,220,662	595	189,944,283	4,149	217,164,945	4,744	195,750,088	4,276	21,414,857	468	217,164,945	4,744
Total		73,247,530	1,600	688,227,431	15,033	761,474,961	16,633	716,953,420	15,661	44,521,541	973	761,474,961	16,633
Silver Valley	1,986												
Unrestricted		3,891,531	1,959	26,813,995	13,502	30,705,526	15,461	26,051,709	13,118	4,653,817	2,343	30,705,526	15,461
Restricted		173,107	87	4,623,125	2,328	4,796,232	2,415	4,620,793	2,327	175,439	88	4,796,232	2,415
Total		4,064,638	2,047	31,437,120	15,829	35,501,758	17,876	30,672,502	15,444	4,829,256	2,432	35,501,758	17,876
Snowline Joint	6,925												
Unrestricted		20,933,712	3,023	65,707,234	9,488	86,640,946	12,511	68,031,578	9,824	18,609,368	2,687	86,640,946	12,511
Restricted		1,817,836	263	20,991,379	3,031	22,809,215	3,294	22,086,436	3,189	722,779	104	22,809,215	3,294
Total		22,751,548	3,285	86,698,613	12,520	109,450,161	15,805	90,118,014	13,013	19,332,147	2,792	109,450,161	15,805

Source: 2019-20 FORM 01 and FORM A - Adopted Budget (P-2)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER ADA

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
Trona Joint	274												
Unrestricted		15,327,238	55,939	4,623,066	16,873	19,950,304	72,811	7,883,923	28,773	12,066,381	44,038	19,950,304	72,811
Restricted		217,929	795	798,308	2,914	1,016,237	3,709	819,729	2,992	196,508	717	1,016,237	3,709
Total		15,545,167	56,734	5,421,374	19,786	20,966,541	76,520	8,703,652	31,765	12,262,889	44,755	20,966,541	76,520
Upland	10,163												
Unrestricted		8,297,352	816	84,988,140	8,363	93,285,492	9,179	86,343,812	8,496	6,941,680	683	93,285,492	9,179
Restricted		3,294,536	324	32,704,423	3,218	35,998,959	3,542	32,329,547	3,181	3,669,412	361	35,998,959	3,542
Total		11,591,888	1,141	117,692,563	11,580	129,284,451	12,721	118,673,359	11,677	10,611,092	1,044	129,284,451	12,721
Yucaipa-Calimesa Joint	7,780												
Unrestricted		10,139,669	1,303	69,036,204	8,874	79,175,873	10,177	71,586,600	9,201	7,589,273	975	79,175,873	10,177
Restricted		1,140,209	147	24,634,111	3,166	25,774,320	3,313	24,634,111	3,166	1,140,209	147	25,774,320	3,313
Total		11,279,878	1,450	93,670,315	12,040	104,950,193	13,490	96,220,711	12,368	8,729,482	1,122	104,950,193	13,490
TOTAL UNIFIED:	251,492												
Unrestricted		523,067,894	2,080	2,492,964,035	9,913	3,016,031,929	11,993	2,575,544,853	10,241	440,487,076	1,751	3,016,031,929	11,993
Restricted		101,537,758	404	860,140,045	3,420	961,677,803	3,824	878,955,856	3,495	82,721,947	329	961,677,803	3,824
Total		624,605,652	2,484	3,353,104,080	13,333	3,977,709,732	15,816	3,454,500,709	13,736	523,209,023	2,080	3,977,709,732	15,816
TOTAL K-12	352,567												
Unrestricted		765,623,163	2,172	3,428,435,878	9,724	4,194,059,041	11,896	3,547,657,644	10,062	646,401,397	1,833	4,194,059,041	11,896
Restricted		129,090,809	366	1,219,706,263	3,460	1,348,797,072	3,826	1,242,933,006	3,525	105,864,066	300	1,348,797,072	3,826
Total		894,713,972	2,538	4,648,142,141	13,184	5,542,856,113	15,721	4,790,590,650	13,588	752,265,463	2,134	5,542,856,113	15,721

Source: 2019-20 FORM 01 and FORM A - Adopted Budget (P-2)

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Revenue Data

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
ELEMENTARY:											
Adelanto	7,707										
Unrestricted		15,891,729	78,599,945	4,946,666	83,546,611	218,364	3,087,640	910,922	87,763,537	-15,782,452	71,981,085
Restricted		8,312,786	0	0	0	5,974,115	9,752,064	1,636,445	17,362,624	15,782,452	33,145,076
Total		24,204,515	78,599,945	4,946,666	83,546,611	6,192,479	12,839,704	2,547,367	105,126,161	0	105,126,161
Per ADA		3,140.59	10,198.51	641.84	10,840.35	803.49	1,665.98	330.53	13,640.35	0.00	13,640.35
% of Total			74.77%	4.71%	79.47%	5.89%	12.21%	2.42%	100.00%	0.00%	100.00%
Alta Loma	5,824										
Unrestricted		17,908,537	42,096,095	8,474,545	50,570,640	20,150	2,266,308	4,097,433	56,954,531	-7,060,399	49,894,132
Restricted		1,942,478	0	0	0	1,479,461	3,486,476	2,212,593	7,178,530	7,060,399	14,238,929
Total		19,851,015	42,096,095	8,474,545	50,570,640	1,499,611	5,752,784	6,310,026	64,133,061	0	64,133,061
Per ADA		3,408.48	7,228.04	1,455.11	8,683.15	257.49	987.77	1,083.45	11,011.86	0.00	11,011.86
% of Total			65.64%	13.21%	78.85%	2.34%	8.97%	9.84%	100.00%	0.00%	100.00%
Central	4,312										
Unrestricted		7,188,527	35,862,198	5,305,436	41,167,634	122,701	1,730,334	2,168,072	45,188,741	-7,428,146	37,760,595
Restricted		1,002,588	0	0	0	2,208,172	4,247,885	263,293	6,719,350	7,431,050	14,150,400
Total		8,191,115	35,862,198	5,305,436	41,167,634	2,330,873	5,978,219	2,431,365	51,908,091	2,904	51,910,995
Per ADA		1,899.61	8,316.84	1,230.39	9,547.22	540.55	1,386.41	563.86	12,038.05	0.67	12,038.73
% of Total			69.08%	10.22%	79.30%	4.49%	11.52%	4.68%	99.99%	0.01%	100.00%
Cucamonga	2,301										
Unrestricted		13,519,060	2,588,646	28,500,917	31,089,563	63,648	910,755	712,635	32,776,601	-4,350,407	28,426,194
Restricted		412,940	0	0	0	1,452,516	3,311,332	738,663	5,502,511	4,350,407	9,852,918
Total		13,932,000	2,588,646	28,500,917	31,089,563	1,516,164	4,222,087	1,451,298	38,279,112	0	38,279,112
Per ADA		6,054.76	1,125.01	12,386.32	13,511.33	658.92	1,834.89	630.72	16,635.86	0.00	16,635.86
% of Total			6.76%	74.46%	81.22%	3.96%	11.03%	3.79%	100.00%	0.00%	100.00%
Etiwanda	13,638										
Unrestricted		24,823,051	99,123,178	19,133,270	118,256,448	14,361	5,403,472	10,639,339	134,313,620	-20,896,624	113,416,996
Restricted		3,334,543	0	0	0	4,408,186	8,356,630	8,599,221	21,364,037	21,352,624	42,716,661
Total		28,157,594	99,123,178	19,133,270	118,256,448	4,422,547	13,760,102	19,238,560	155,677,657	456,000	156,133,657
Per ADA		2,064.64	7,268.16	1,402.94	8,671.10	324.28	1,008.95	1,410.66	11,414.99	33.44	11,448.43
% of Total			63.49%	12.25%	75.74%	2.83%	8.81%	12.32%	99.71%	0.29%	100.00%

NOTE: A.D.A figures have been rounded.

*LCFF Less Taxes includes State Aid, EPA, LCFF Transfers, and Charter In-Lieu.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Helendale	602										
Unrestricted		2,091,691	4,538,707	993,164	5,531,871	0	244,248	1,206,742	6,982,861	-332,273	6,650,588
Restricted		234,755	0	0	0	340,974	690,690	153,034	1,184,698	332,273	1,516,971
Total		2,326,446	4,538,707	993,164	5,531,871	340,974	934,938	1,359,776	8,167,559	0	8,167,559
Per ADA		3,864.53	7,539.38	1,649.77	9,189.15	566.40	1,553.05	2,258.76	13,567.37	0.00	13,567.37
% of Total			55.57%	12.16%	67.73%	4.17%	11.45%	16.65%	100.00%	0.00%	100.00%
Mount Baldy Joint	91										
Unrestricted		276,788	741,789	124,915	866,704	10,340	33,991	117,626	1,028,661	0	1,028,661
Restricted		80,551	0	0	0	35,356	255,972	171,969	463,297	0	463,297
Total		357,339	741,789	124,915	866,704	45,696	289,963	289,595	1,491,958	0	1,491,958
Per ADA		3,926.80	8,151.53	1,372.69	9,524.22	502.15	3,186.41	3,182.36	16,395.14	0.00	16,395.14
% of Total			49.72%	8.37%	58.09%	3.06%	19.44%	19.41%	100.00%	0.00%	100.00%
Mountain View	2,430										
Unrestricted		3,588,787	16,030,799	6,955,282	22,986,081	3,006	953,893	269,841	24,212,821	-3,113,595	21,099,226
Restricted		1,324,650	0	0	0	525,289	2,367,766	238,492	3,131,547	3,113,595	6,245,142
Total		4,913,437	16,030,799	6,955,282	22,986,081	528,295	3,321,659	508,333	27,344,368	0	27,344,368
Per ADA		2,021.99	6,597.04	2,862.26	9,459.29	217.41	1,366.94	209.19	11,252.83	0.00	11,252.83
% of Total			58.63%	25.44%	84.06%	1.93%	12.15%	1.86%	100.00%	0.00%	100.00%
Ontario-Montclair	19,837										
Unrestricted		48,671,529	194,727,996	22,333,918	217,061,914	839,998	7,902,210	2,089,782	227,893,904	-33,882,533	194,011,371
Restricted		5,532,330	0	0	0	17,930,901	39,228,994	3,058,275	60,218,170	41,595,874	101,814,044
Total		54,203,859	194,727,996	22,333,918	217,061,914	18,770,899	47,131,204	5,148,057	288,112,074	7,713,341	295,825,415
Per ADA		2,732.46	9,816.40	1,125.87	10,942.28	946.26	2,375.92	259.52	14,523.97	388.84	14,912.81
% of Total			65.83%	7.55%	73.38%	6.35%	15.93%	1.74%	97.39%	2.61%	100.00%
Oro Grande	90										
Unrestricted		12,031,700	355,592	557,965	913,557	0	37,292	8,059,608	9,010,457	-26,599	8,983,858
Restricted		1,552,857	0	0	0	422,523	520,925	2,535,494	3,478,942	26,599	3,505,541
Total		13,584,557	355,592	557,965	913,557	422,523	558,217	10,595,102	12,489,399	0	12,489,399
Per ADA		150,939.52	3,951.02	6,199.61	10,150.63	4,694.70	6,202.41	117,723.36	138,771.10	0.00	138,771.10
% of Total			2.85%	4.47%	7.31%	3.38%	4.47%	84.83%	100.00%	0.00%	100.00%

NOTE: A.D.A figures have been rounded.

*LCFF Less Taxes includes State Aid, EPA, LCFF Transfers, and Charter In-Lieu.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Victor Elementary	11,612										
Unrestricted		27,529,500	115,949,484	10,015,535	125,965,019	411,614	4,620,090	1,174,397	132,171,120	-14,373,796	117,797,324
Restricted		1,139,812	0	0	0	8,544,544	7,371,744	299,179	16,215,467	14,373,796	30,589,263
Total		28,669,312	115,949,484	10,015,535	125,965,019	8,956,158	11,991,834	1,473,576	148,386,587	0	148,386,587
Per ADA		2,468.94	9,985.32	862.52	10,847.83	771.28	1,032.71	126.90	12,778.73	0.00	12,778.73
% of Total			78.14%	6.75%	84.89%	6.04%	8.08%	0.99%	100.00%	0.00%	100.00%
TOTAL ELEMENTARY:	68,444										
Unrestricted		173,520,899	590,614,429	107,341,613	697,956,042	1,704,182	27,190,233	31,446,397	758,296,854	-107,246,824	651,050,030
Restricted		24,870,290	0	0	0	43,322,037	79,590,478	19,906,658	142,819,173	115,419,069	258,238,242
Total		198,391,189	590,614,429	107,341,613	697,956,042	45,026,219	106,780,711	51,353,055	901,116,027	8,172,245	909,288,272
Per ADA		2,898.59	8,629.16	1,568.31	10,197.48	657.85	1,560.12	750.29	13,165.74	119.40	13,285.14
% of Total			64.95%	11.81%	76.76%	4.95%	11.74%	5.65%	99.10%	0.90%	100.00%
HIGH:											
Chaffey Joint Union	22,608										
Unrestricted		51,920,218	167,029,028	82,347,486	249,376,514	1,664,998	9,552,798	6,330,152	266,924,462	-40,223,163	226,701,299
Restricted		3,689,946	0	0	0	11,819,207	28,367,950	8,344,586	48,531,743	40,223,163	88,754,906
Total		55,610,164	167,029,028	82,347,486	249,376,514	13,484,205	37,920,748	14,674,738	315,456,205	0	315,456,205
Per ADA		2,459.76	7,388.05	3,642.40	11,030.45	596.44	1,677.32	649.09	13,953.30	0.00	13,953.30
% of Total			52.95%	26.10%	79.05%	4.27%	12.02%	4.65%	100.00%	0.00%	100.00%
Victor Valley Union	9,773										
Unrestricted		19,664,587	101,949,896	14,098,837	116,048,733	445,351	4,018,822	1,789,124	122,302,030	-21,692,520	100,609,510
Restricted		5,786,573	0	0	0	11,919,301	11,026,963	2,806,558	25,752,822	21,692,520	47,445,342
Total		25,451,160	101,949,896	14,098,837	116,048,733	12,364,652	15,045,785	4,595,682	148,054,852	0	148,054,852
Per ADA		2,604.23	10,431.79	1,442.63	11,874.42	1,265.18	1,539.53	470.24	15,149.38	0.00	15,149.38
% of Total			68.86%	9.52%	78.38%	8.35%	10.16%	3.10%	100.00%	0.00%	100.00%
TOTAL HIGH:	32,381										
Unrestricted		71,584,805	268,978,924	96,446,323	365,425,247	2,110,349	13,571,620	8,119,276	389,226,492	-61,915,683	327,310,809
Restricted		9,476,519	0	0	0	23,738,508	39,394,913	11,151,144	74,284,565	61,915,683	136,200,248
Total		81,061,324	268,978,924	96,446,323	365,425,247	25,848,857	52,966,533	19,270,420	463,511,057	0	463,511,057
Per ADA		2,503.36	8,306.69	2,978.49	11,285.17	798.27	1,635.73	595.12	14,314.29	0.00	14,314.29
% of Total			58.03%	20.81%	78.84%	5.58%	11.43%	4.16%	100.00%	0.00%	100.00%

NOTE: A.D.A figures have been rounded.

*LCFF Less Taxes includes State Aid, EPA, LCFF Transfers, and Charter In-Lieu.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
UNIFIED:											
Apple Valley	12,378										
Unrestricted		25,032,093	110,626,886	16,973,899	127,600,785	431,850	4,894,505	1,092,202	134,019,342	-23,626,900	110,392,442
Restricted		1,072,882	0	0	0	9,803,519	16,318,113	1,185,140	27,306,772	23,626,900	50,933,672
Total		26,104,975	110,626,886	16,973,899	127,600,785	10,235,369	21,212,618	2,277,342	161,326,114	0	161,326,114
Per ADA		2,108.98	8,937.38	1,371.30	10,308.68	826.90	1,713.74	183.98	13,033.29	0.00	13,033.29
% of Total			68.57%	10.52%	79.09%	6.34%	13.15%	1.41%	100.00%	0.00%	100.00%
Baker Valley	130										
Unrestricted		4,716,630	209,724	1,941,902	2,151,626	0	51,215	131,394	2,334,235	-137,489	2,196,746
Restricted		151,895	0	0	0	107,862	154,660	94,871	357,393	137,489	494,882
Total		4,868,525	209,724	1,941,902	2,151,626	107,862	205,875	226,265	2,691,628	0	2,691,628
Per ADA		37,450.19	1,613.26	14,937.71	16,550.97	829.71	1,583.65	1,740.50	20,704.83	0.00	20,704.83
% of Total			7.79%	72.15%	79.94%	4.01%	7.65%	8.41%	100.00%	0.00%	100.00%
Barstow	5,859										
Unrestricted		12,898,663	58,184,926	5,515,334	63,700,260	47,948	2,306,527	773,537	66,828,272	-12,320,881	54,507,391
Restricted		1,408,680	0	0	0	6,115,391	5,598,761	243,248	11,957,400	12,320,881	24,278,281
Total		14,307,343	58,184,926	5,515,334	63,700,260	6,163,339	7,905,288	1,016,785	78,785,672	0	78,785,672
Per ADA		2,441.94	9,930.86	941.34	10,872.21	1,051.94	1,349.26	173.54	13,446.95	0.00	13,446.95
% of Total			73.85%	7.00%	80.85%	7.82%	10.03%	1.29%	100.00%	0.00%	100.00%
Bear Valley	2,282										
Unrestricted		1,078,837	12,944,228	11,635,121	24,579,349	41,111	922,695	323,127	25,866,282	-2,977,991	22,888,291
Restricted		142,299	0	0	0	1,227,992	1,316,856	2,054,608	4,599,456	3,114,856	7,714,312
Total		1,221,136	12,944,228	11,635,121	24,579,349	1,269,103	2,239,551	2,377,735	30,465,738	136,865	30,602,603
Per ADA		535.12	5,672.32	5,098.65	10,770.97	556.14	981.40	1,041.95	13,350.45	59.98	13,410.43
% of Total			42.30%	38.02%	80.32%	4.15%	7.32%	7.77%	99.55%	0.45%	100.00%
Chino	26,517										
Unrestricted		77,554,278	176,654,216	70,575,733	247,229,949	0	10,857,188	5,600,639	263,687,776	-32,248,556	231,439,220
Restricted		8,365,075	0	0	0	12,007,743	18,026,556	11,447,034	41,481,333	32,248,556	73,729,889
Total		85,919,353	176,654,216	70,575,733	247,229,949	12,007,743	28,883,744	17,047,673	305,169,109	0	305,169,109
Per ADA		3,240.16	6,661.92	2,661.53	9,323.45	452.83	1,089.25	642.90	11,508.43	0.00	11,508.43
% of Total			57.89%	23.13%	81.01%	3.93%	9.46%	5.59%	100.00%	0.00%	100.00%

NOTE: A.D.A figures have been rounded.

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2018-19

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Colton Joint	20,813										
Unrestricted		34,474,792	203,493,934	29,779,682	233,273,616	241,541	8,561,051	2,076,980	244,153,188	-25,558,444	218,594,744
Restricted		8,897,589	0	0	0	14,228,915	15,946,164	8,393,746	38,568,825	25,558,444	64,127,269
Total		43,372,381	203,493,934	29,779,682	233,273,616	14,470,456	24,507,215	10,470,726	282,722,013	0	282,722,013
Per ADA		2,083.91	9,777.25	1,430.82	11,208.07	695.26	1,177.50	503.09	13,583.91	0.00	13,583.91
% of Total			71.98%	10.53%	82.51%	5.12%	8.67%	3.70%	100.00%	0.00%	100.00%
Fontana	34,878										
Unrestricted		138,915,735	357,056,015	43,820,811	400,876,826	677,436	14,213,830	5,235,159	421,003,251	-46,703,100	374,300,151
Restricted		19,251,314	0	0	0	26,393,943	68,109,563	5,003,303	99,506,809	46,703,100	146,209,909
Total		158,167,049	357,056,015	43,820,811	400,876,826	27,071,379	82,323,393	10,238,462	520,510,060	0	520,510,060
Per ADA		4,534.87	10,237.28	1,256.40	11,493.69	776.17	2,360.32	293.55	14,923.74	0.00	14,923.74
% of Total			68.60%	8.42%	77.02%	5.20%	15.82%	1.97%	100.00%	0.00%	100.00%
Hesperia	20,625										
Unrestricted		29,490,684	205,538,955	13,603,782	219,142,737	540,473	8,253,487	3,913,663	231,850,360	-37,963,334	193,887,026
Restricted		2,663,791	0	0	0	12,999,526	21,399,464	7,836,392	42,235,382	37,963,334	80,198,716
Total		32,154,475	205,538,955	13,603,782	219,142,737	13,539,999	29,652,951	11,750,055	274,085,742	0	274,085,742
Per ADA		1,559.00	9,965.53	659.58	10,625.10	656.48	1,437.72	569.70	13,289.01	0.00	13,289.01
% of Total			74.99%	4.96%	79.95%	4.94%	10.82%	4.29%	100.00%	0.00%	100.00%
Lucerne Valley	696										
Unrestricted		1,743,742	5,955,231	2,422,644	8,377,875	0	273,196	1,741,130	10,392,201	-588,370	9,803,831
Restricted		3,130	0	0	0	781,350	1,001,842	322,259	2,105,451	588,370	2,693,821
Total		1,746,872	5,955,231	2,422,644	8,377,875	781,350	1,275,038	2,063,389	12,497,652	0	12,497,652
Per ADA		2,509.87	8,556.37	3,480.81	12,037.18	1,122.63	1,831.95	2,964.64	17,956.40	0.00	17,956.40
% of Total			47.65%	19.38%	67.04%	6.25%	10.20%	16.51%	100.00%	0.00%	100.00%
Morongo	7,940										
Unrestricted		19,296,221	71,866,068	8,311,792	80,177,860	2,000,075	3,253,871	1,453,618	86,885,424	-12,127,211	74,758,213
Restricted		4,021,579	0	0	0	5,970,521	14,031,142	52,975	20,054,638	12,127,211	32,181,849
Total		23,317,800	71,866,068	8,311,792	80,177,860	7,970,596	17,285,013	1,506,593	106,940,062	0	106,940,062
Per ADA		2,936.75	9,051.14	1,046.83	10,097.97	1,003.85	2,176.95	189.75	13,468.52	0.00	13,468.52
% of Total			67.20%	7.77%	74.97%	7.45%	16.16%	1.41%	100.00%	0.00%	100.00%

NOTE: A.D.A figures have been rounded.

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Needles	917										
Unrestricted		567,094	9,027,046	2,394,791	11,421,837	1,009,040	360,037	171,467	12,962,381	-1,097,154	11,865,227
Restricted		124,045	0	0	0	698,017	932,371	312,119	1,942,507	1,097,154	3,039,661
Total		691,139	9,027,046	2,394,791	11,421,837	1,707,057	1,292,408	483,586	14,904,888	0	14,904,888
Per ADA		753.70	9,844.11	2,611.55	12,455.66	1,861.57	1,409.39	527.36	16,253.97	0.00	16,253.97
% of Total			60.56%	16.07%	76.63%	11.45%	8.67%	3.24%	100.00%	0.00%	100.00%
Redlands	19,876										
Unrestricted		46,927,846	149,494,107	43,461,777	192,955,884	775,271	7,953,186	3,250,671	204,935,012	-18,057,350	186,877,662
Restricted		19,583,373	0	0	0	11,011,473	23,103,270	14,757,164	48,871,907	18,057,350	66,929,257
Total		66,511,219	149,494,107	43,461,777	192,955,884	11,786,744	31,056,456	18,007,835	253,806,919	0	253,806,919
Per ADA		3,346.31	7,521.34	2,186.65	9,707.98	593.01	1,562.51	906.01	12,769.52	0.00	12,769.52
% of Total			58.90%	17.12%	76.02%	4.64%	12.24%	7.10%	100.00%	0.00%	100.00%
Rialto	23,991										
Unrestricted		62,171,300	240,262,835	30,666,658	270,929,493	1,448,470	9,754,381	2,547,879	284,680,223	-34,813,853	249,866,370
Restricted		9,488,393	0	0	0	16,151,628	29,955,604	11,415,050	57,522,282	36,540,085	94,062,367
Total		71,659,693	240,262,835	30,666,658	270,929,493	17,600,098	39,709,985	13,962,929	342,202,505	1,726,232	343,928,737
Per ADA		2,986.94	10,014.71	1,278.26	11,292.96	733.61	1,655.20	582.01	14,263.79	71.95	14,335.74
% of Total			69.86%	8.92%	78.77%	5.12%	11.55%	4.06%	99.50%	0.50%	100.00%
Rim of the World	3,015										
Unrestricted		6,252,230	17,925,971	12,444,724	30,370,695	134,334	1,230,960	692,504	32,428,493	-4,054,368	28,374,125
Restricted		2,477,289	0	0	0	1,971,017	2,935,253	1,689,015	6,595,285	4,054,368	10,649,653
Total		8,729,519	17,925,971	12,444,724	30,370,695	2,105,351	4,166,213	2,381,519	39,023,778	0	39,023,778
Per ADA		2,895.36	5,945.60	4,127.60	10,073.20	698.29	1,381.83	789.89	12,943.21	0.00	12,943.21
% of Total			45.94%	31.89%	77.83%	5.40%	10.68%	6.10%	100.00%	0.00%	100.00%
San Bernardino City	45,958										
Unrestricted		61,518,654	491,861,693	46,240,002	538,101,695	3,122,961	18,592,015	4,616,728	564,433,399	-65,993,436	498,439,963
Restricted		44,446,339	0	0	0	52,863,051	99,933,468	7,217,366	160,013,885	65,993,436	226,007,321
Total		105,964,993	491,861,693	46,240,002	538,101,695	55,986,012	118,525,483	11,834,094	724,447,284	0	724,447,284
Per ADA		2,305.69	10,702.42	1,006.14	11,708.55	1,218.20	2,579.00	257.50	15,763.25	0.00	15,763.25
% of Total			67.89%	6.38%	74.28%	7.73%	16.36%	1.63%	100.00%	0.00%	100.00%

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Silver Valley	2,034										
Unrestricted		1,996,581	16,759,151	2,319,039	19,078,190	9,496,110	792,363	196,545	29,563,208	-2,241,406	27,321,802
Restricted		670,926	0	0	0	1,088,143	2,305,192	1,055,168	4,448,503	2,241,417	6,689,920
Total		2,667,507	16,759,151	2,319,039	19,078,190	10,584,253	3,097,555	1,251,713	34,011,711	11	34,011,722
Per ADA		1,311.46	8,239.50	1,140.14	9,379.64	5,203.66	1,522.89	615.39	16,721.59	0.01	16,721.59
% of Total			49.27%	6.82%	56.09%	31.12%	9.11%	3.68%	100.00%	0.00%	100.00%
Snowline Joint	6,986										
Unrestricted		23,162,625	65,288,742	7,362,798	72,651,540	119,786	2,820,947	3,255,139	78,847,412	-11,895,469	66,951,943
Restricted		1,287,223	0	0	0	3,287,996	8,136,466	291,844	11,716,306	11,895,469	23,611,775
Total		24,449,848	65,288,742	7,362,798	72,651,540	3,407,782	10,957,413	3,546,983	90,563,718	0	90,563,718
Per ADA		3,499.84	9,345.65	1,053.94	10,399.59	487.80	1,568.48	507.73	12,963.60	0.00	12,963.60
% of Total			72.09%	8.13%	80.22%	3.76%	12.10%	3.92%	100.00%	0.00%	100.00%
Trona Joint	265										
Unrestricted		15,136,359	3,300,213	258,338	3,558,551	3,812,014	95,548	580,437	8,046,550	-397,917	7,648,633
Restricted		204,036	0	0	0	182,321	326,205	4,531,353	5,039,879	397,917	5,437,796
Total		15,340,395	3,300,213	258,338	3,558,551	3,994,335	421,753	5,111,790	13,086,429	0	13,086,429
Per ADA		57,888.28	12,453.63	974.86	13,428.49	15,072.96	1,591.52	19,289.77	49,382.75	0.00	49,382.75
% of Total			25.22%	1.97%	27.19%	30.52%	3.22%	39.06%	100.00%	0.00%	100.00%
Upland	10,196										
Unrestricted		8,653,226	71,905,118	26,394,772	98,299,890	631,554	4,107,233	3,269,825	106,308,502	-18,584,936	87,723,566
Restricted		3,867,045	0	0	0	6,478,602	7,066,396	5,396,613	18,941,611	18,584,936	37,526,547
Total		12,520,271	71,905,118	26,394,772	98,299,890	7,110,156	11,173,629	8,666,438	125,250,113	0	125,250,113
Per ADA		1,227.96	7,052.29	2,588.74	9,641.02	697.35	1,095.88	849.98	12,284.24	0.00	12,284.24
% of Total			57.41%	21.07%	78.48%	5.68%	8.92%	6.92%	100.00%	0.00%	100.00%
Yucaipa-Calimesa Joint	7,856										
Unrestricted		10,295,906	63,472,496	12,373,264	75,845,760	8,565	3,244,197	750,814	79,849,336	-10,295,151	69,554,185
Restricted		2,674,418	0	0	0	4,994,470	5,575,445	5,215,656	15,785,571	10,299,063	26,084,634
Total		12,970,324	63,472,496	12,373,264	75,845,760	5,003,035	8,819,642	5,966,470	95,634,907	3,912	95,638,819
Per ADA		1,651.01	8,079.49	1,575.01	9,654.50	636.84	1,122.66	759.48	12,173.49	0.50	12,173.98
% of Total			66.37%	12.94%	79.30%	5.23%	9.22%	6.24%	100.00%	0.00%	100.00%

NOTE: A.D.A figures have been rounded.

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
TOTAL UNIFIED:	253,212										
Unrestricted		581,883,496	2,331,827,555	388,496,863	2,720,324,418	24,538,539	102,538,432	41,673,458	2,889,074,847	-361,683,316	2,527,391,531
Restricted		130,801,321	0	0	0	188,363,480	342,172,791	88,514,924	619,051,195	363,550,336	982,601,531
Total		712,684,817	2,331,827,555	388,496,863	2,720,324,418	212,902,019	444,711,223	130,188,382	3,508,126,042	1,867,020	3,509,993,062
Per ADA		2,814.58	9,208.99	1,534.28	10,743.27	840.81	1,756.28	514.15	13,854.50	7.37	13,861.87
% of Total			66.43%	11.07%	77.50%	6.07%	12.67%	3.71%	99.95%	0.05%	100.00%
TOTAL K-12	354,037										
TOTAL											
Unrestricted		826,989,200	3,191,420,908	592,284,799	3,783,705,707	28,353,070	143,300,285	81,239,131	4,036,598,193	-530,845,823	3,505,752,370
Restricted		165,148,130	0	0	0	255,424,025	461,158,182	119,572,726	836,154,933	540,885,088	1,377,040,021
Total		992,137,330	3,191,420,908	592,284,799	3,783,705,707	283,777,095	604,458,467	200,811,857	4,872,753,126	10,039,265	4,882,792,391
Per ADA		2,802.35	9,014.37	1,672.95	10,687.32	801.55	1,707.33	567.21	13,763.40	28.36	13,791.76
% of Total			65.36%	12.13%	77.49%	5.81%	12.38%	4.11%	99.79%	0.21%	100.00%

NOTE: A.D.A figures have been rounded.

*LCFF Less Taxes includes State Aid, EPA, LCFF Transfers, and Charter In-Lieu.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19
LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT

	LCFF Target	LCFF Floor	Difference/Gap	Gap Funding 100%	LCFF Entitlement
ELEMENTARY:					
Adelanto	83,465,484	78,712,369	4,753,115	4,753,115	83,465,484
Alta Loma	50,688,114	47,259,141	3,428,973	3,428,973	50,688,114
Central	41,340,575	37,978,869	3,361,706	3,361,706	41,340,575
Cucamonga	23,950,518	22,623,143	1,327,375	1,327,375	23,950,518
Etiwanda	118,268,060	109,779,387	8,488,673	8,488,673	118,268,060
Helendale	5,538,173	5,169,331	368,842	368,842	5,538,173
Mount Baldy Joint**	786,278	748,114	38,164	38,164	866,704
Mountain View*	23,028,159	21,674,218	1,353,941	1,353,941	22,998,311
Ontario-Montclair	217,041,825	203,471,564	13,570,261	13,570,261	217,041,825
Oro Grande	1,127,557	1,082,754	44,803	44,803	1,127,557
Victor Elementary	126,675,262	117,606,545	9,068,717	9,068,717	126,675,262
TOTAL	691,910,005	646,105,435	45,804,570	45,804,570	691,960,583
HIGH:					
Chaffey Joint Union	249,400,524	230,113,663	19,286,861	19,286,861	249,400,524
Victor Valley Union	117,035,694	107,997,735	9,037,959	9,037,959	117,035,694
TOTAL	366,436,218	338,111,398	28,324,820	28,324,820	366,436,218
UNIFIED:					
Apple Valley	127,866,557	117,629,613	10,236,944	10,236,944	127,866,557
Baker Valley	2,121,481	2,001,944	119,537	119,537	2,121,481
Barstow	63,686,332	58,861,777	4,824,555	4,824,555	63,686,332
Bear Valley	24,613,085	22,762,733	1,850,352	1,850,352	24,613,085
Chino	250,230,739	234,391,750	15,838,989	15,838,989	250,230,739
Colton Joint	234,955,146	218,939,109	16,016,037	16,016,037	234,955,146
Fontana	400,838,289	373,668,829	27,169,460	27,169,460	400,838,289
Hesperia	219,232,620	203,332,322	15,900,298	15,900,298	219,232,620
Lucerne Valley	8,457,357	7,885,496	571,861	571,861	8,457,357
Morongo	82,907,207	76,154,341	6,752,866	6,752,866	82,907,207
Needles	11,435,518	10,556,112	879,406	879,406	11,435,518
Redlands	192,943,268	179,522,256	13,421,012	13,421,012	192,943,268
Rialto	275,843,358	253,287,404	22,555,954	22,555,954	275,843,358
Rim of the World	30,665,883	28,745,633	1,920,250	1,920,250	30,665,883
San Bernardino City	540,012,933	505,623,493	34,389,440	34,389,440	540,012,933
Silver Valley	19,726,323	18,388,334	1,337,989	1,337,989	19,726,323
Snowline Joint	72,669,247	66,628,463	6,040,784	6,040,784	72,669,247
Trona Joint	3,602,367	3,334,928	267,439	267,439	3,602,367
Upland	98,310,121	91,236,084	7,074,037	7,074,037	98,310,121
Yucaipa-Calimesa Joint	75,902,324	70,844,318	5,058,006	5,058,006	75,902,324
TOTAL	2,736,020,155	2,543,794,939	192,225,216	192,225,216	2,736,020,155
TOTAL K-12	3,794,366,378	3,528,011,772	266,354,606	266,354,606	3,794,416,956

NOTE: LCFF Entitlement is before COE transfer and Charter In-Lieu.
*Mountain View total includes Minimum State Aid.
** Mount Baldy total includes Economic Recovery Target.

Source: California Department of Education - LCFF Funding Snapshot, Original Source Data from the P-2 Certified Funding Exhibits as of the 2018-19 Second Principal Apportionment.

2016-17 THROUGH 2018-19
LOTTERY REVENUE

	2016-17 Lottery Revenue	Percent of General Fund Revenue	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue
ELEMENTARY:						
Adelanto	1,627,402	1.77%	1,780,023	1.85%	1,938,158	1.84%
Alta Loma	1,168,416	2.03%	1,297,722	2.21%	1,423,217	2.22%
Central	921,300	2.04%	987,055	2.12%	1,085,265	2.09%
Cucamonga	499,323	1.58%	539,512	1.64%	571,738	1.49%
Etiwanda	2,763,117	1.97%	3,074,723	2.13%	3,382,585	2.17%
Helendale	122,187	1.79%	139,682	1.94%	152,950	1.87%
Mount Baldy Joint	19,973	1.75%	22,021	1.84%	22,153	1.48%
Mountain View	496,778	2.04%	554,409	2.20%	600,961	2.20%
Ontario-Montclair	4,337,650	1.67%	4,702,327	1.76%	4,999,759	1.69%
Oro Grande	19,581	0.19%	23,316	0.22%	23,803	0.19%
Victor Elementary	2,310,985	1.75%	2,640,782	1.92%	2,902,759	1.96%
TOTAL	14,286,712	1.78%	15,761,571	1.90%	17,103,346	1.88%
HIGH:						
Chaffey Joint Union	4,735,933	1.72%	5,142,313	1.86%	5,619,809	1.78%
Victor Valley Union	1,843,384	1.46%	2,119,188	1.60%	2,349,639	1.59%
TOTAL	6,579,317	1.64%	7,261,502	1.78%	7,969,448	1.72%
UNIFIED:						
Apple Valley	2,479,972	1.79%	2,765,135	1.90%	3,016,823	1.87%
Baker Valley	28,001	1.10%	27,202	0.86%	31,109	1.16%
Barstow	1,159,213	1.75%	1,299,881	1.86%	1,425,809	1.81%
Bear Valley	447,433	1.59%	533,683	1.86%	573,623	1.87%
Chino	5,530,542	1.95%	6,048,625	2.08%	6,662,888	2.18%
Colton Joint	4,468,257	1.70%	4,846,758	1.81%	5,248,391	1.86%
Fontana	7,600,677	1.60%	8,202,140	1.72%	8,756,353	1.68%
Hesperia	4,200,972	1.78%	4,598,699	1.89%	5,043,122	1.84%
Lucerne Valley	136,482	1.30%	150,692	1.38%	167,562	1.34%
Morongo	1,585,302	1.64%	1,789,954	1.81%	1,964,788	1.84%
Needles	178,386	1.34%	203,585	1.53%	222,238	1.49%
Redlands	4,105,415	1.86%	4,536,522	1.98%	4,901,248	1.93%
Rialto	5,097,600	1.65%	5,557,472	1.78%	6,008,194	1.75%
Rim of the World	684,954	1.83%	731,439	1.98%	765,223	1.96%
San Bernardino City	9,665,526	1.49%	10,542,616	1.57%	11,461,148	1.58%
Silver Valley	404,745	1.32%	450,133	1.49%	491,610	1.45%
Snowline Joint	1,497,578	1.88%	1,607,526	2.01%	1,734,538	1.92%
Trona Joint	48,170	0.56%	56,564	0.58%	59,153	0.45%
Upland	2,172,154	1.91%	2,399,631	2.02%	2,548,781	2.03%
Yucaipa-Calimesa Joint	1,605,079	1.84%	1,779,376	2.00%	1,970,916	2.06%
TOTAL	53,096,457	1.69%	58,127,634	1.80%	63,053,519	1.80%
TOTAL K-12	73,962,486	1.70%	81,150,707	1.82%	88,126,313	1.80%

NOTE: Lottery Revenue figures do not reflect the first quarter adjustment.
R.O.P.'s Lottery Revenue is included in participating districts.

Source: 2016-17 through 2018-19 State Controller's Office Remittance Advice and FORM 01

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Expenditure Data

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
ELEMENTARY:													
Adelanto	7,707												
Unrestricted		28,105,369	3,686,173	10,354,087	17,323,417	1,376,309	6,652,286	0	2,189,344	69,686,985	0	69,686,985	18,185,829
Restricted		5,247,372	2,489,352	4,037,019	11,709,284	1,278,775	4,682,936	2,608,404	263,376	32,316,518	0	32,316,518	9,141,344
Total		33,352,741	6,175,525	14,391,106	29,032,701	2,655,084	11,335,222	2,608,404	2,452,720	102,003,503	0	102,003,503	27,327,173
Per ADA		4,327.59	801.29	1,867.28	3,767.06	344.50	1,470.77	338.45	318.25	13,235.18	0.00	13,235.18	3,545.76
% of Total		32.70%	6.05%	14.11%	28.46%	2.60%	11.11%	2.56%	2.40%	100.00%	0.00%	100.00%	
Alta Loma	5,824												
Unrestricted		19,714,338	3,238,689	7,133,597	11,895,768	1,468,503	3,545,800	66,852	27,926	47,091,473	175,000	47,266,473	20,536,196
Restricted		3,371,912	828,272	2,386,984	4,621,260	1,081,231	1,520,125	19,394	225,270	14,054,448	0	14,054,448	2,126,959
Total		23,086,250	4,066,961	9,520,581	16,517,028	2,549,734	5,065,925	86,246	253,196	61,145,921	175,000	61,320,921	22,663,155
Per ADA		3,963.99	698.31	1,634.72	2,836.03	437.80	869.84	14.81	43.47	10,498.96	30.05	10,529.00	3,891.34
% of Total		37.65%	6.63%	15.53%	26.94%	4.16%	8.26%	0.14%	0.41%	99.71%	0.29%	100.00%	
Central	4,312												
Unrestricted		14,093,905	3,158,504	5,226,210	7,749,883	881,738	3,848,153	19,863	131,701	35,109,957	0	35,109,957	9,839,165
Restricted		2,894,013	667,025	1,989,491	5,400,780	573,001	1,536,904	294,495	498,610	13,854,319	0	13,854,319	1,298,669
Total		16,987,918	3,825,529	7,215,701	13,150,663	1,454,739	5,385,057	314,358	630,311	48,964,276	0	48,964,276	11,137,834
Per ADA		3,939.68	887.18	1,673.40	3,049.78	337.37	1,248.85	72.90	146.18	11,355.35	0.00	11,355.35	2,582.99
% of Total		34.69%	7.81%	14.74%	26.86%	2.97%	11.00%	0.64%	1.29%	100.00%	0.00%	100.00%	
Cucamonga	2,301												
Unrestricted		10,039,587	1,680,425	2,728,862	4,749,708	381,245	2,588,595	37,521	1,269,409	23,475,352	0	23,475,352	18,469,902
Restricted		1,801,474	417,806	1,228,525	3,582,531	377,501	1,884,291	6,638	179,916	9,478,682	0	9,478,682	787,176
Total		11,841,061	2,098,231	3,957,387	8,332,239	758,746	4,472,886	44,159	1,449,325	32,954,034	0	32,954,034	19,257,078
Per ADA		5,146.05	911.88	1,719.86	3,621.14	329.75	1,943.89	19.19	629.87	14,321.61	0.00	14,321.61	8,369.00
% of Total		35.93%	6.37%	12.01%	25.28%	2.30%	13.57%	0.13%	4.40%	100.00%	0.00%	100.00%	
Etiwanda	13,638												
Unrestricted		50,486,911	6,274,599	14,865,852	23,181,190	2,907,633	12,200,567	58,083	256,340	110,231,175	3,040,324	113,271,499	24,968,548
Restricted		9,195,330	2,899,554	8,261,307	11,949,101	1,335,849	3,698,607	447,009	210,084	37,996,841	3,272,202	41,269,043	4,782,161
Total		59,682,241	9,174,153	23,127,159	35,130,291	4,243,482	15,899,174	505,092	466,424	148,228,016	6,312,526	154,540,542	29,750,709
Per ADA		4,376.17	672.69	1,695.79	2,575.91	311.15	1,165.80	37.04	34.20	10,868.75	462.86	11,331.61	2,181.46
% of Total		38.62%	5.94%	14.97%	22.73%	2.75%	10.29%	0.33%	0.30%	95.92%	4.08%	100.00%	
Helendale	602												
Unrestricted		2,355,789	408,649	822,439	1,416,760	106,003	651,602	0	104,155	5,865,397	258,293	6,123,690	2,618,589
Restricted		234,714	19,832	200,830	750,178	98,316	43,484	190,581	138,741	1,676,676	0	1,676,676	75,050
Total		2,590,503	428,481	1,023,269	2,166,938	204,319	695,086	190,581	242,896	7,542,073	258,293	7,800,366	2,693,639
Per ADA		4,303.16	711.76	1,699.78	3,599.56	339.40	1,154.63	316.58	403.48	12,528.36	429.06	12,957.42	4,474.48
% of Total		33.21%	5.49%	13.12%	27.78%	2.62%	8.91%	2.44%	3.11%	96.69%	3.31%	100.00%	

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Mount Baldy Joint	91												
Unrestricted		310,468	169,410	133,085	154,776	15,369	230,916	0	-12,272	1,001,752	0	1,001,752	303,697
Restricted		37,837	17,365	16,062	87,841	19,349	76,717	166,176	12,272	433,619	0	433,619	110,229
Total		348,305	186,775	149,147	242,617	34,718	307,633	166,176	0	1,435,371	0	1,435,371	413,926
Per ADA		3,827.53	2,052.47	1,638.98	2,666.12	381.52	3,380.58	1,826.11	0.00	15,773.31	0.00	15,773.31	4,548.64
% of Total		24.27%	13.01%	10.39%	16.90%	2.42%	21.43%	11.58%	0.00%	100.00%	0.00%	100.00%	
Mountain View	2,430												
Unrestricted		8,794,680	1,504,788	2,816,998	4,433,017	597,485	1,900,748	63,334	605,888	20,716,938	4,748	20,721,686	3,966,327
Restricted		961,689	688,774	421,669	2,643,117	525,728	1,022,508	401,046	181,562	6,846,093	0	6,846,093	723,699
Total		9,756,369	2,193,562	3,238,667	7,076,134	1,123,213	2,923,256	464,380	787,450	27,563,031	4,748	27,567,779	4,690,026
Per ADA		4,014.97	902.70	1,332.78	2,911.99	462.23	1,202.99	191.10	324.05	11,342.81	1.95	11,344.77	1,930.05
% of Total		35.39%	7.96%	11.75%	25.67%	4.07%	10.60%	1.68%	2.86%	99.98%	0.02%	100.00%	
Ontario-Montclair	19,837												
Unrestricted		80,577,269	13,743,621	25,239,570	42,217,302	8,549,420	12,601,721	1,385,909	-4,080,566	180,234,246	9,873,492	190,107,738	52,575,162
Restricted		21,643,164	4,375,134	16,182,205	36,785,882	3,466,759	12,337,866	2,139,861	4,303,378	101,234,249	2,059,751	103,294,000	4,052,374
Total		102,220,433	18,118,755	41,421,775	79,003,184	12,016,179	24,939,587	3,525,770	222,812	281,468,495	11,933,243	293,401,738	56,627,536
Per ADA		5,153.02	913.38	2,088.11	3,982.62	605.75	1,257.23	177.74	11.23	14,189.07	601.56	14,790.63	2,854.64
% of Total		34.84%	6.18%	14.12%	26.93%	4.10%	8.50%	1.20%	0.08%	95.93%	4.07%	100.00%	
Oro Grande	90												
Unrestricted		377,613	1,338,260	895,845	1,025,951	200,010	813,273	93,914	-240,079	4,504,787	2,974,672	7,479,459	13,536,099
Restricted		676,664	552,901	315,565	1,030,935	118,764	441,478	115,053	200,829	3,452,189	0	3,452,189	1,606,209
Total		1,054,277	1,891,161	1,211,410	2,056,886	318,774	1,254,751	208,967	-39,250	7,956,976	2,974,672	10,931,648	15,142,308
Per ADA		11,714.19	21,012.90	13,460.11	22,854.29	3,541.93	13,941.68	2,321.86	-436.11	88,410.84	33,051.91	121,462.76	168,247.87
% of Total		9.64%	17.30%	11.08%	18.82%	2.92%	11.48%	1.91%	-0.36%	72.79%	27.21%	100.00%	
Victor Elementary	11,612												
Unrestricted		41,750,863	5,199,892	12,693,241	29,696,199	3,078,580	11,997,358	2,479,956	4,394,865	111,290,954	2,287,739	113,578,693	31,748,131
Restricted		5,662,791	2,747,119	3,769,142	10,118,260	1,899,445	4,914,002	90,605	320,489	29,521,853	165,636	29,687,489	2,041,586
Total		47,413,654	7,947,011	16,462,383	39,814,459	4,978,025	16,911,360	2,570,561	4,715,354	140,812,807	2,453,375	143,266,182	33,789,717
Per ADA		4,083.16	684.38	1,417.70	3,428.73	428.70	1,456.37	221.37	406.08	12,126.49	211.28	12,337.77	2,909.90
% of Total		33.09%	5.55%	11.49%	27.79%	3.47%	11.80%	1.79%	3.29%	98.29%	1.71%	100.00%	

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
TOTAL ELEMENTARY:	68,444												
Unrestricted		256,606,792	40,403,010	82,909,786	143,843,971	19,562,295	57,031,019	4,205,432	4,646,711	609,209,016	18,614,268	627,823,284	196,747,645
Restricted		51,726,960	15,703,134	38,808,799	88,679,169	10,774,718	32,158,918	4,205,432	6,534,527	250,865,487	5,497,589	256,363,076	26,745,456
Total		308,333,752	56,106,144	121,718,585	232,523,140	30,337,013	89,189,937	10,684,694	11,181,238	860,074,503	24,111,857	884,186,360	223,493,101
Per ADA		4,504.91	819.74	1,778.37	3,397.28	443.24	1,303.11	156.11	163.36	12,566.11	352.29	12,918.39	3,265.34
% of Total		34.87%	6.35%	13.77%	26.30%	3.43%	10.09%	1.21%	1.26%	97.27%	2.73%	100.00%	
HIGH:													
Chaffey Joint Union	22,608												
Unrestricted		91,554,073	18,733,253	30,224,575	58,346,377	4,733,031	15,794,131	528,212	4,822,730	224,736,382	0	224,736,382	53,885,135
Restricted		17,548,132	1,606,633	13,098,128	35,300,573	4,044,925	8,502,532	7,337,208	2,057,843	89,495,974	0	89,495,974	2,948,878
Total		109,102,205	20,339,886	43,322,703	93,646,950	8,777,956	24,296,663	7,865,420	6,880,573	314,232,356	0	314,232,356	56,834,013
Per ADA		4,825.82	899.68	1,916.26	4,142.20	388.27	1,074.69	347.90	304.34	13,899.17	0.00	13,899.17	2,513.89
% of Total		34.72%	6.47%	13.79%	29.80%	2.79%	7.73%	2.50%	2.19%	100.00%	0.00%	100.00%	
Victor Valley Union	9,773												
Unrestricted		34,140,779	6,586,721	15,477,527	25,817,325	3,641,845	10,571,523	753,084	563,862	97,552,666	1,214,351	98,767,017	21,507,080
Restricted		8,519,007	2,179,123	5,411,591	15,910,689	3,732,272	5,892,666	681,659	1,204,596	43,531,603	2,661,797	46,193,400	7,038,515
Total		42,659,786	8,765,844	20,889,118	41,728,014	7,374,117	16,464,189	1,434,743	1,768,458	141,084,269	3,876,148	144,960,417	28,545,595
Per ADA		4,365.07	896.95	2,137.43	4,269.72	754.54	1,684.66	146.81	180.95	14,436.13	396.62	14,832.75	2,920.86
% of Total		29.43%	6.05%	14.41%	28.79%	5.09%	11.36%	0.99%	1.22%	97.33%	2.67%	100.00%	
TOTAL HIGH:	32,381												
Unrestricted		125,694,852	25,319,974	45,702,102	84,163,702	8,374,876	26,365,654	1,281,296	5,386,592	322,289,048	1,214,351	323,503,399	75,392,215
Restricted		26,067,139	3,785,756	18,509,719	51,211,262	7,777,197	14,395,198	1,281,296	3,262,439	133,027,577	2,661,797	135,689,374	9,987,393
Total		151,761,991	29,105,730	64,211,821	135,374,964	16,152,073	40,760,852	9,300,163	8,649,031	455,316,625	3,876,148	459,192,773	85,379,608
Per ADA		4,686.76	898.85	1,983.01	4,180.69	498.81	1,258.79	287.21	267.10	14,061.23	119.70	14,180.93	2,636.72
% of Total		33.05%	6.34%	13.98%	29.48%	3.52%	8.88%	2.03%	1.88%	99.16%	0.84%	100.00%	
UNIFIED:													
Apple Valley	12,378												
Unrestricted		44,556,307	8,979,685	16,523,971	27,451,700	5,704,008	8,707,585	790,125	1,216,107	113,929,488	1,319,534	115,249,022	20,175,513
Restricted		9,798,001	621,098	8,277,430	17,753,687	2,577,870	6,881,603	668,250	2,121,876	48,699,815	1,155,140	49,854,955	2,151,599
Total		54,354,308	9,600,783	24,801,401	45,205,387	8,281,878	15,589,188	1,458,375	3,337,983	162,629,303	2,474,674	165,103,977	22,327,112
Per ADA		4,391.20	775.63	2,003.67	3,652.08	669.08	1,259.43	117.82	269.67	13,138.58	199.93	13,338.50	1,803.77
% of Total		32.92%	5.81%	15.02%	27.38%	5.02%	9.44%	0.88%	2.02%	98.50%	1.50%	100.00%	

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Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Baker Valley	130												
Unrestricted		600,143	154,201	361,039	505,877	247,420	461,171	23,882	-5,967	2,347,766	117,270	2,465,036	4,448,340
Restricted		77,789	0	93,544	210,076	72,686	93,125	76,895	5,967	630,082	0	630,082	16,695
Total		677,932	154,201	454,583	715,953	320,106	554,296	100,777	0	2,977,848	117,270	3,095,118	4,465,035
Per ADA		5,214.86	1,186.16	3,496.79	5,507.33	2,462.35	4,263.82	775.21	0.00	22,906.52	902.08	23,808.60	34,346.42
% of Total		21.90%	4.98%	14.69%	23.13%	10.34%	17.91%	3.26%	0.00%	96.21%	3.79%	100.00%	
Barstow	5,859												
Unrestricted		19,239,788	3,606,303	7,623,507	11,149,124	1,845,215	8,518,315	243,366	24,926	52,250,544	6,689,808	58,940,352	8,465,702
Restricted		3,585,671	1,946,358	4,129,151	8,105,805	1,278,817	4,135,185	56,076	337,036	23,574,099	0	23,574,099	2,112,862
Total		22,825,459	5,552,661	11,752,658	19,254,929	3,124,032	12,653,500	299,442	361,962	75,824,643	6,689,808	82,514,451	10,578,564
Per ADA		3,895.79	947.71	2,005.92	3,286.38	533.20	2,159.67	51.11	61.78	12,941.57	1,141.80	14,083.37	1,805.52
% of Total		27.66%	6.73%	14.24%	23.34%	3.79%	15.33%	0.36%	0.44%	91.89%	8.11%	100.00%	
Bear Valley	2,282												
Unrestricted		8,653,394	1,686,409	3,275,997	4,831,967	602,383	2,571,673	0	514,706	22,136,529	309,217	22,445,746	1,521,382
Restricted		1,686,606	159,428	1,034,808	2,128,903	389,715	558,834	23,676	46,752	6,028,722	1,539,984	7,568,706	287,905
Total		10,340,000	1,845,837	4,310,805	6,960,870	992,098	3,130,507	23,676	561,458	28,165,251	1,849,201	30,014,452	1,809,287
Per ADA		4,531.11	808.87	1,889.05	3,050.34	434.75	1,371.83	10.38	246.04	12,342.35	810.34	13,152.70	792.85
% of Total		34.45%	6.15%	14.36%	23.19%	3.31%	10.43%	0.08%	1.87%	93.84%	6.16%	100.00%	
Chino	26,517												
Unrestricted		100,011,087	18,501,081	28,209,968	45,702,878	8,249,589	17,996,895	1,674,946	2,145,508	222,491,952	109,555	222,601,507	86,391,991
Restricted		15,050,739	3,822,390	12,407,606	21,869,600	3,303,915	11,741,229	1,598,785	2,139,010	71,933,274	0	71,933,274	10,161,690
Total		115,061,826	22,323,471	40,617,574	67,572,478	11,553,504	29,738,124	3,273,731	4,284,518	294,425,226	109,555	294,534,781	96,553,681
Per ADA		4,339.17	841.86	1,531.76	2,548.27	435.70	1,121.47	123.46	161.58	11,103.26	4.13	11,107.39	3,641.20
% of Total		39.07%	7.58%	13.79%	22.94%	3.92%	10.10%	1.11%	1.45%	99.96%	0.04%	100.00%	
Colton Joint	20,813												
Unrestricted		81,599,827	17,136,411	28,450,725	49,991,846	7,726,322	15,491,757	1,596,259	2,071,630	204,064,777	4,656,207	208,720,984	44,348,552
Restricted		11,828,998	4,472,841	8,811,348	20,041,217	3,815,011	9,648,099	3,399,761	1,541,465	63,558,740	0	63,558,740	9,466,118
Total		93,428,825	21,609,252	37,262,073	70,033,063	11,541,333	25,139,856	4,996,020	3,613,095	267,623,517	4,656,207	272,279,724	53,814,670
Per ADA		4,488.96	1,038.26	1,790.33	3,364.87	554.53	1,207.89	240.04	173.60	12,858.48	223.72	13,082.19	2,585.63
% of Total		34.31%	7.94%	13.69%	25.72%	4.24%	9.23%	1.83%	1.33%	98.29%	1.71%	100.00%	
Fontana	34,878												
Unrestricted		141,458,437	35,157,837	53,370,111	101,835,497	9,879,548	24,834,691	6,565,262	-4,416,455	368,684,928	13,533,724	382,218,652	130,997,234
Restricted		24,607,240	9,786,310	16,596,953	54,358,358	12,937,410	22,053,606	2,047,208	3,134,657	145,521,742	5,183,548	150,705,290	14,755,933
Total		166,065,677	44,944,147	69,967,064	156,193,855	22,816,958	46,888,297	8,612,470	-1,281,798	514,206,670	18,717,272	532,923,942	145,753,167
Per ADA		4,761.33	1,288.61	2,006.05	4,478.29	654.19	1,344.35	246.93	-36.75	14,743.01	536.65	15,279.66	4,178.94
% of Total		31.16%	8.43%	13.13%	29.31%	4.28%	8.80%	1.62%	-0.24%	96.49%	3.51%	100.00%	

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2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Hesperia	20,625												
Unrestricted		75,076,948	13,679,466	25,902,189	44,110,251	3,884,836	21,513,721	490,934	-66,830	184,591,515	7,988,383	192,579,898	30,797,812
Restricted		14,287,478	3,831,686	11,763,013	28,638,510	3,593,792	8,966,458	914,398	518,580	72,513,915	4,513,335	77,027,250	5,835,257
Total		89,364,426	17,511,152	37,665,202	72,748,761	7,478,628	30,480,179	1,405,332	451,750	257,105,430	12,501,718	269,607,148	36,633,069
Per ADA		4,332.82	849.03	1,826.19	3,527.21	362.60	1,477.83	68.14	21.90	12,465.72	606.14	13,071.86	1,776.15
% of Total		33.15%	6.50%	13.97%	26.98%	2.77%	11.31%	0.52%	0.17%	95.36%	4.64%	100.00%	
Lucerne Valley	696												
Unrestricted		2,956,975	580,291	1,618,540	1,958,639	455,763	1,133,065	820,075	546,019	10,069,367	41,000	10,110,367	1,437,206
Restricted		540,168	80,020	367,634	988,270	130,661	450,972	11,950	107,440	2,677,115	0	2,677,115	19,836
Total		3,497,143	660,311	1,986,174	2,946,909	586,424	1,584,037	832,025	653,459	12,746,482	41,000	12,787,482	1,457,042
Per ADA		5,024.63	948.72	2,853.70	4,234.06	842.56	2,275.92	1,195.44	938.88	18,313.91	58.91	18,372.82	2,093.45
% of Total		27.35%	5.16%	15.53%	23.05%	4.59%	12.39%	6.51%	5.11%	99.68%	0.32%	100.00%	
Morongo	7,940												
Unrestricted		28,763,521	5,224,990	9,859,704	16,298,624	3,356,793	10,748,996	610,533	-1,288,984	73,574,177	0	73,574,177	20,480,257
Restricted		5,796,309	2,824,608	5,080,958	11,418,738	1,822,081	3,108,113	1,239,403	1,184,962	32,475,172	0	32,475,172	3,728,256
Total		34,559,830	8,049,598	14,940,662	27,717,362	5,178,874	13,857,109	1,849,936	-104,022	106,049,349	0	106,049,349	24,208,513
Per ADA		4,352.62	1,013.80	1,881.70	3,490.85	652.25	1,745.23	232.99	-13.10	13,356.34	0.00	13,356.34	3,048.93
% of Total		32.59%	7.59%	14.09%	26.14%	4.88%	13.07%	1.74%	-0.10%	100.00%	0.00%	100.00%	
Needles	917												
Unrestricted		3,554,084	734,276	1,540,549	2,559,113	335,627	1,184,541	91,462	1,210,626	11,210,278	183,939	11,394,217	1,038,104
Restricted		688,869	103,651	485,830	960,780	92,875	306,551	374,466	5,354	3,018,376	0	3,018,376	145,330
Total		4,242,953	837,927	2,026,379	3,519,893	428,502	1,491,092	465,928	1,215,980	14,228,654	183,939	14,412,593	1,183,434
Per ADA		4,626.99	913.77	2,209.79	3,838.49	467.29	1,626.05	508.10	1,326.04	15,516.53	200.59	15,717.11	1,290.55
% of Total		29.44%	5.81%	14.06%	24.42%	2.97%	10.35%	3.23%	8.44%	98.72%	1.28%	100.00%	
Redlands	19,876												
Unrestricted		73,100,958	19,382,552	22,962,910	38,498,259	3,809,225	16,495,430	10,306,402	1,971,830	186,527,566	138,106	186,665,672	47,139,836
Restricted		11,711,236	4,415,863	8,402,624	26,110,848	3,230,774	6,819,314	2,232,300	130,409	63,053,368	0	63,053,368	23,459,262
Total		84,812,194	23,798,415	31,365,534	64,609,107	7,039,999	23,314,744	12,538,702	2,102,239	249,580,934	138,106	249,719,040	70,599,098
Per ADA		4,267.07	1,197.34	1,578.06	3,250.61	354.20	1,173.01	630.85	105.77	12,556.90	6.95	12,563.85	3,551.98
% of Total		33.96%	9.53%	12.56%	25.87%	2.82%	9.34%	5.02%	0.84%	99.94%	0.06%	100.00%	
Rialto	23,991												
Unrestricted		91,476,068	16,948,604	37,603,267	63,752,101	9,875,230	24,658,732	4,099,341	1,912,170	250,325,513	2,115,814	252,441,327	59,596,343
Restricted		15,218,087	6,797,270	9,122,666	33,427,934	3,380,932	16,044,939	3,931,541	2,826,247	90,749,616	2,781,968	93,531,584	10,019,176
Total		106,694,155	23,745,874	46,725,933	97,180,035	13,256,162	40,703,671	8,030,882	4,738,417	341,075,129	4,897,782	345,972,911	69,615,519
Per ADA		4,447.26	989.78	1,947.64	4,050.69	552.55	1,696.62	334.75	197.51	14,216.80	204.15	14,420.95	2,901.73
% of Total		30.84%	6.86%	13.51%	28.09%	3.83%	11.76%	2.32%	1.37%	98.58%	1.42%	100.00%	

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2018-19

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Rim of the World	3,015												
Unrestricted		9,260,758	1,768,884	4,106,783	8,477,286	967,151	2,653,388	234,187	16,978	27,485,415	146,655	27,632,070	6,994,285
Restricted		2,097,495	303,809	1,628,373	2,862,580	801,931	1,845,855	772,392	81,439	10,393,874	0	10,393,874	2,733,068
Total		11,358,253	2,072,693	5,735,156	11,339,866	1,769,082	4,499,243	1,006,579	98,417	37,879,289	146,655	38,025,944	9,727,353
Per ADA		3,767.25	687.46	1,902.21	3,761.15	586.76	1,492.29	333.86	32.64	12,563.61	48.64	12,612.25	3,226.32
% of Total		29.87%	5.45%	15.08%	29.82%	4.65%	11.83%	2.65%	0.26%	99.61%	0.39%	100.00%	
San Bernardino City	45,958												
Unrestricted		184,599,992	46,135,364	63,483,838	115,719,444	31,174,435	67,446,051	3,527,860	-6,377,605	505,709,379	533,031	506,242,410	53,716,207
Restricted		41,028,511	21,626,340	23,428,033	80,848,646	12,775,508	32,445,256	16,150,567	5,391,299	233,694,160	0	233,694,160	36,759,500
Total		225,628,503	67,761,704	86,911,871	196,568,090	43,949,943	99,891,307	19,678,427	-986,306	739,403,539	533,031	739,936,570	90,475,707
Per ADA		4,909.45	1,474.43	1,891.12	4,277.12	956.31	2,173.53	428.18	-21.46	16,088.68	11.60	16,100.28	1,968.66
% of Total		30.49%	9.16%	11.75%	26.57%	5.94%	13.50%	2.66%	-0.13%	99.93%	0.07%	100.00%	
Silver Valley	2,034												
Unrestricted		7,720,416	1,297,982	3,368,760	6,003,562	973,501	4,443,472	23,181	13,135	23,844,009	250,000	24,094,009	5,224,374
Restricted		1,049,467	902,795	659,225	2,986,141	201,384	865,374	0	0	6,664,386	494,516	7,158,902	201,944
Total		8,769,883	2,200,777	4,027,985	8,989,703	1,174,885	5,308,846	23,181	13,135	30,508,395	744,516	31,252,911	5,426,318
Per ADA		4,311.64	1,081.99	1,980.33	4,419.72	577.62	2,610.05	11.40	6.46	14,999.21	366.04	15,365.25	2,667.81
% of Total		28.06%	7.04%	12.89%	28.76%	3.76%	16.99%	0.07%	0.04%	97.62%	2.38%	100.00%	
Snowline Joint	6,986												
Unrestricted		25,819,919	5,116,441	11,738,610	15,110,929	2,235,136	4,783,039	771,975	529,460	66,105,509	301,171	66,406,680	23,707,888
Restricted		4,399,783	1,643,461	3,508,916	9,187,059	2,241,777	2,213,108	137,127	592,805	23,924,036	0	23,924,036	974,962
Total		30,219,702	6,759,902	15,247,526	24,297,988	4,476,913	6,996,147	909,102	1,122,265	90,029,545	301,171	90,330,716	24,682,850
Per ADA		4,325.75	967.64	2,182.58	3,478.10	640.84	1,001.45	130.13	160.64	12,887.14	43.11	12,930.25	3,533.19
% of Total		33.45%	7.48%	16.88%	26.90%	4.96%	7.75%	1.01%	1.24%	99.67%	0.33%	100.00%	
Trona Joint	265												
Unrestricted		1,598,026	443,316	1,112,817	1,731,268	400,154	1,218,854	616,223	65,396	7,186,054	11,057	7,197,111	15,587,881
Restricted		202,817	17,192	297,992	583,097	51,980	195,474	0	3,061,518	4,410,070	61,554	4,471,624	1,170,208
Total		1,800,843	460,508	1,410,809	2,314,365	452,134	1,414,328	616,223	3,126,914	11,596,124	72,611	11,668,735	16,758,089
Per ADA		6,795.63	1,737.77	5,323.81	8,733.45	1,706.17	5,337.09	2,325.37	11,799.68	43,758.96	274.00	44,032.96	63,238.07
% of Total		15.43%	3.95%	12.09%	19.83%	3.87%	12.12%	5.28%	26.80%	99.38%	0.62%	100.00%	
Upland	10,196												
Unrestricted		36,872,502	5,653,930	10,353,998	21,808,511	2,253,947	8,601,326	100,551	885,165	86,529,930	89,457	86,619,387	9,757,405
Restricted		8,911,976	2,407,989	5,327,110	11,161,293	2,053,655	5,716,366	644,861	745,226	36,968,476	0	36,968,476	4,425,116
Total		45,784,478	8,061,919	15,681,108	32,969,804	4,307,602	14,317,692	745,412	1,630,391	123,498,406	89,457	123,587,863	14,182,521
Per ADA		4,490.44	790.69	1,537.97	3,233.60	422.48	1,404.25	73.11	159.90	12,112.44	8.77	12,121.21	1,390.99
% of Total		37.05%	6.52%	12.69%	26.68%	3.49%	11.59%	0.60%	1.32%	99.93%	0.07%	100.00%	

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2018-19

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Yucaipa-Calimesa Joint	7,856												
Unrestricted		28,579,413	7,111,863	9,119,382	15,559,825	1,523,914	6,158,904	255,735	-242,907	68,066,129	285,944	68,352,073	11,498,018
Restricted		5,429,195	2,934,707	4,117,698	8,191,674	1,194,591	2,399,389	1,832,471	995,728	27,095,453	109,604	27,205,057	1,553,995
Total		34,008,608	10,046,570	13,237,080	23,751,499	2,718,505	8,558,293	2,088,206	752,821	95,161,582	395,548	95,557,130	13,052,013
Per ADA		4,329.00	1,278.84	1,684.96	3,023.36	346.04	1,089.40	265.81	95.83	12,113.24	50.35	12,163.59	1,661.41
% of Total		35.59%	10.51%	13.85%	24.86%	2.84%	8.96%	2.19%	0.79%	99.59%	0.41%	100.00%	
TOTAL UNIFIED:	253,212												
Unrestricted		965,498,563	209,299,886	340,586,665	593,056,701	95,500,197	249,621,606	32,842,299	724,908	2,487,130,825	38,819,872	2,525,950,697	583,324,330
Restricted		177,996,435	68,697,816	125,540,912	341,833,216	55,947,365	136,488,850	32,842,299	24,967,770	967,584,491	15,839,649	983,424,140	129,978,712
Total		1,143,494,998	277,997,702	466,127,577	934,889,917	151,447,562	386,110,456	68,954,426	25,692,678	3,454,715,316	54,659,521	3,509,374,837	713,303,042
Per ADA		4,515.96	1,097.89	1,840.86	3,692.12	598.11	1,524.85	272.32	101.47	13,643.57	215.86	13,859.43	2,817.02
% of Total		32.58%	7.92%	13.28%	26.64%	4.32%	11.00%	1.96%	0.73%	98.44%	1.56%	100.00%	
TOTAL K-12	354,037												
TOTAL													
Unrestricted		1,347,800,207	275,022,870	469,198,553	821,064,374	123,437,368	333,018,279	38,329,027	10,758,211	3,418,628,889	58,648,491	3,477,277,380	855,464,190
Restricted		255,790,534	88,186,706	182,859,430	481,723,647	74,499,280	183,042,966	38,329,027	34,764,736	1,351,477,555	23,999,035	1,375,476,590	166,711,561
Total		1,603,590,741	363,209,576	652,057,983	1,302,788,021	197,936,648	516,061,245	88,939,283	45,522,947	4,770,106,444	82,647,526	4,852,753,970	1,022,175,751
Per ADA		4,529.44	1,025.91	1,841.78	3,679.81	559.08	1,457.65	251.21	128.58	13,473.47	233.44	13,706.91	2,887.20
% of Total		33.04%	7.48%	13.44%	26.85%	4.08%	10.63%	1.83%	0.94%	98.30%	1.70%	100.00%	

NOTE: A.D.A figures have been rounded.

Source: 2018-19 FORM 01 and Report of School District Attendance (Annual)

2014-15 THROUGH 2018-19
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

	2014-15	2015-16	2016-17	2017-18	2018-19	5 Year % Change
ELEMENTARY:						
Adelanto	9,072.05	9,378.29	10,508.28	11,590.66	12,448.27	37.22%
Alta Loma	8,199.57	8,660.81	9,369.17	9,600.77	10,297.52	25.59%
Central	7,985.89	8,909.90	9,636.88	9,445.26	10,619.05	32.97%
Cucamonga	10,391.69	11,330.79	12,519.45	12,935.57	13,543.20	30.33%
Etiwanda	8,185.68	9,105.89	9,649.18	9,964.42	10,741.78	31.23%
Helendale	8,301.34	8,839.79	9,483.45	10,130.07	11,782.05	41.93%
Mount Baldy Joint	9,446.33	11,387.53	11,589.98	12,832.04	13,780.70	45.88%
Mountain View	7,851.22	8,939.33	9,305.38	9,687.23	10,610.75	35.15%
Ontario-Montclair	10,182.44	11,216.44	11,759.43	13,012.95	13,939.76	36.90%
Oro Grande	43,041.53	51,069.05	48,063.47	53,558.52	60,024.49	39.46%
Victor Elementary	8,394.64	9,183.63	10,029.03	10,653.07	11,305.68	34.68%
AVERAGE	11,913.85	13,456.50	13,810.34	14,855.51	16,281.20	36.66%
HIGH:						
Chaffey Joint Union	9,325.32	10,401.92	11,945.73	11,625.16	12,965.35	39.03%
Victor Valley Union	10,414.34	11,172.64	12,022.39	12,959.52	13,934.63	33.80%
AVERAGE	9,869.83	10,787.28	11,984.06	12,292.34	13,449.99	36.27%
UNIFIED:						
Apple Valley	8,746.78	9,581.08	10,559.86	11,654.00	12,696.81	45.16%
Baker Valley	20,412.48	21,382.04	22,215.28	19,249.61	21,815.62	6.87%
Barstow	9,040.49	9,499.77	10,559.72	11,223.62	12,802.00	41.61%
Bear Valley	9,927.69	10,840.74	11,194.40	11,783.29	12,017.51	21.05%
Chino	8,839.22	9,157.64	9,821.27	10,133.30	10,706.37	21.12%
Colton Joint	9,552.04	10,689.75	11,685.73	11,811.62	12,399.24	29.81%
Fontana	9,086.34	10,597.20	11,699.98	12,023.81	14,068.94	54.84%
Hesperia	8,559.33	9,815.91	10,632.62	11,283.76	12,266.24	43.31%
Lucerne Valley	12,132.16	13,439.91	14,107.74	14,583.22	16,183.35	33.39%
Morongo	11,008.68	11,171.20	11,917.45	11,820.17	13,076.09	18.78%
Needles	13,165.26	12,810.31	13,410.72	13,181.93	13,575.93	3.12%
Redlands	8,774.28	9,387.95	10,289.94	10,507.29	11,782.42	34.28%
Rialto	9,292.56	10,269.37	11,411.32	11,740.15	13,516.39	45.45%
Rim of the World	9,606.68	10,808.37	11,231.59	11,123.38	11,870.66	23.57%
San Bernardino City	11,306.99	12,127.05	13,107.87	13,991.66	15,490.33	37.00%
Silver Valley	16,719.63	16,340.56	15,726.23	14,336.12	14,900.48	-10.88%
Snowline Joint	8,973.05	9,521.42	11,045.64	11,205.23	12,548.87	39.85%
Trona Joint	21,454.16	22,147.35	22,283.15	24,256.73	27,987.94	30.45%
Upland	8,965.31	10,382.23	10,698.11	11,102.00	11,721.51	30.74%
Yucaipa-Calimesa Joint	8,938.06	9,481.09	10,444.49	10,933.48	11,628.46	30.10%
AVERAGE	11,225.06	11,972.55	12,702.16	12,897.22	14,152.76	26.08%

NOTES: Calculation includes Adult ADA for 2014-15. After 2014-15, Adult ADA is excluded.

Source: 2018-19 FORM CEA and Report of School District Attendance (A) as of 11/6/2019. 2014-15 through 2017-18 data is from the CDE website's Current Expense of Education page spreadsheets.

2014-15 THROUGH 2018-19
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA
CONVERTED INTO 1977-78 CONSTANT DOLLARS

FACTORS:		**2.325**	**2.341**	**2.384**	**2.438**	**2.488**
	1977-78	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**
ELEMENTARY:						
Adelanto	1,773.86	3,901.96	4,006.10	4,407.84	4,754.17	5,003.32
Alta Loma	1,295.01	3,526.70	3,699.62	3,930.02	3,937.97	4,138.87
Central	1,366.99	3,434.79	3,806.02	4,042.32	3,874.18	4,268.11
Cucamonga	1,824.74	4,469.54	4,840.15	5,251.45	5,305.81	5,443.41
Etiwanda	1,868.63	3,520.72	3,889.74	4,047.47	4,087.13	4,317.44
Helendale	1,886.52	3,570.47	3,776.07	3,977.96	4,155.07	4,735.55
Mount Baldy Joint	2,115.36	4,062.94	4,864.39	4,861.57	5,263.35	5,538.87
Mountain View	1,385.22	3,376.87	3,818.59	3,903.26	3,973.43	4,264.77
Ontario-Montclair	1,420.28	4,379.54	4,791.30	4,932.65	5,337.55	5,602.80
Oro Grande	1,805.95	18,512.49	21,815.06	20,160.85	21,968.22	24,125.60
Victor Elementary	1,540.40	3,610.60	3,922.95	4,206.81	4,369.59	4,544.08
AVERAGE	1,662.09	5,124.24	5,748.18	5,792.93	6,093.32	6,543.89
HIGH:						
Chaffey Joint Union	1,731.21	4,010.89	4,443.37	5,010.79	4,768.32	5,211.15
Victor Valley Union	1,823.12	4,479.29	4,772.59	5,042.95	5,315.64	5,600.74
AVERAGE	1,777.17	4,245.09	4,607.98	5,026.87	5,041.98	5,405.94
UNIFIED:						
Apple Valley	1,509.12	3,762.06	4,092.73	4,429.47	4,780.15	5,103.22
Baker Valley	2,903.10	8,779.56	9,133.72	9,318.49	7,895.66	8,768.34
Barstow	1,593.90	3,888.38	4,058.00	4,429.41	4,603.62	5,145.50
Bear Valley	1,654.23	4,269.97	4,630.82	4,695.64	4,833.18	4,830.19
Chino	1,388.14	3,801.82	3,911.85	4,119.66	4,156.40	4,303.20
Colton Joint	1,538.09	4,108.40	4,566.32	4,901.73	4,844.80	4,983.62
Fontana	1,509.83	3,908.10	4,526.78	4,907.71	4,931.83	5,654.72
Hesperia	1,298.75	3,681.43	4,193.04	4,459.99	4,628.29	4,930.16
Lucerne Valley	1,597.72	5,218.13	5,741.10	5,917.68	5,981.63	6,504.56
Morongo	1,570.31	4,734.92	4,771.98	4,998.93	4,848.31	5,255.66
Needles	2,139.09	5,662.48	5,472.15	5,625.30	5,406.86	5,456.56
Redlands	1,537.09	3,773.88	4,010.23	4,316.25	4,309.80	4,735.70
Rialto	1,516.50	3,996.80	4,386.74	4,786.63	4,815.48	5,432.63
Rim of the World	1,661.27	4,131.91	4,616.99	4,711.24	4,562.50	4,771.17
San Bernardino City	1,638.35	4,863.22	5,180.29	5,498.27	5,738.99	6,226.02
Silver Valley		7,191.24	6,980.16	6,596.57	5,880.28	5,988.94
Snowline Joint		3,859.38	4,067.24	4,633.24	4,596.07	5,043.76
Trona Joint	2,777.40	9,227.60	9,460.64	9,346.96	9,949.44	11,249.17
Upland	1,310.95	3,856.05	4,434.96	4,487.46	4,553.73	4,711.22
Yucaipa-Calimesa Joint	1,338.70	3,844.33	4,050.02	4,381.08	4,484.61	4,673.82
AVERAGE	1,693.47	4,827.98	5,114.29	5,328.09	5,290.08	5,688.41

NOTES: Silver Valley Unified and Snowline Joint Unified School Districts did not exist in 1977-78. Base year has changed to 1982-84.
Calculation includes Adult ADA for 2014-15. After 2014-15, Adult ADA is excluded. 1977-78 dollars are used because that was the last year before Proposition 13 affected school funding.

Source: 2014-15 through 2018-19 FORM CEA, Report of School District Attendance (A) as of 10/31/2019, and U.S. Department of Labor Consumer Price Index

2018-19
ANALYSIS OF TEACHERS' SALARIES COMPLIANCE

	Total Salaries And Benefits (E.C. 41372)	Current Expense Applicable to Teachers' Salaries Limitation	Percent of Current Cost of Education	Average Enrollment per Teacher		
				Kindergarten	One - Three	Four - Eight
ELEMENTARY:						
Adelanto	54,984,199	89,561,719	61.39%	23.4	22.6	26.0
Alta Loma	36,140,493	56,835,754	63.59%	27.0	25.4	28.9
Central	27,529,422	43,270,306	63.62%	24.3	24.5	26.1
Cucamonga	18,658,199	29,489,013	63.27%	19.0	22.6	24.2
Etiwanda	92,737,604	139,708,767	66.38%	24.2	22.8	27.4
Helendale	4,381,050	6,789,773	64.52%	22.3	22.1	23.1
Mount Baldy Joint*	520,105	1,138,160	45.70%	13.0	22.0	21.0
Mountain View	15,238,448	24,518,865	62.15%	26.4	27.4	26.2
Ontario-Montclair	168,129,574	255,976,984	65.68%	22.4	23.3	27.6
Oro Grande**	1,756,933	5,209,094	33.73%	2.1	2.3	2.4
Victor Elementary	76,953,162	122,372,719	62.88%	22.3	23.4	30.2
TOTAL	497,029,189	774,871,154	64.00%	20.6	21.7	23.9
HIGH:						
Chaffey Joint Union	179,966,741	275,878,806	65.23%	N/A	N/A	N/A
Victor Valley Union	72,446,927	128,712,005	56.29%	N/A	N/A	N/A
TOTAL	252,413,668	404,590,811	62.00%	N/A	N/A	N/A
UNIFIED:						
Apple Valley	91,807,831	146,160,709	62.81%	23.2	23.2	30.9
Baker Valley*	1,062,787	2,664,079	39.89%	0.0	21.0	19.0
Barstow	38,516,034	67,861,646	56.76%	25.2	25.4	26.6
Bear Valley	15,509,778	26,007,964	59.63%	20.4	23.6	31.7
Chino	164,052,556	270,449,424	60.66%	24.0	25.5	28.7
Colton Joint	142,086,432	245,138,618	57.96%	22.4	22.7	27.0
Fontana	269,001,918	460,811,372	58.38%	14.5	24.8	25.1
Hesperia	149,398,195	241,971,110	61.74%	23.1	23.0	29.3
Lucerne Valley	5,593,484	10,152,638	55.09%	24.0	21.5	27.4
Morongo	57,118,890	95,856,985	59.59%	22.1	21.8	23.9
Needles	7,011,719	11,408,866	61.46%	21.7	21.9	27.3
Redlands	132,422,950	222,306,882	59.57%	15.6	23.4	29.7
Rialto	171,670,906	304,394,627	56.40%	22.9	23.6	26.8
Rim of the World	18,611,155	32,359,581	57.51%	23.7	25.8	28.9
San Bernardino City	362,797,527	659,673,656	55.00%	21.4	22.2	27.5
Silver Valley	14,666,054	26,155,034	56.07%	23.4	26.1	23.5
Snowline Joint	49,705,368	80,901,008	61.44%	21.6	22.6	24.3
Trona Joint*	3,297,415	7,078,486	46.58%	0.0	25.0	24.6
Upland	71,318,883	112,069,203	63.64%	23.4	22.9	24.1
Yucaipa-Calimesa Joint	51,913,765	86,456,031	60.05%	21.8	22.9	27.5
TOTAL	1,817,563,647	3,109,877,919	58.00%	19.7	23.4	26.7
TOTAL K-12	2,567,006,504	4,289,339,884	60.00%	20.0	22.8	25.7

NOTE: Elementary Districts are required to expend 60% of Current Expense for Teachers' Salaries and Benefits, High School Districts are required to expend 50% of Current Expense for Teachers' Salaries and Benefits, and Unified Districts are required to expend 55% of Current Expense for Teachers' Salaries and Benefits.

*Mount Baldy, Baker Valley, Trona, and Oro Grande are exempt from reporting salary compliance under EC. 41374 or reporting ADA of 101 or less in prior year.

**Oro Grande FTEs shared with District dependent Charters.

Baker Kindergarten is a combined K-1 class and is reported with grades 1-3.

Source: 2018-19 FORM CEA and Class Size Penalties (P-2)

2018-19

SCHEDULE OF OUTSTANDING NON-VOTER APPROVED LONG TERM DEBT
FOR CERTIFICATES OF PARTICIPATION AND CAPITAL LEASES

	Certificates of Participation					
	Original Amount of Issue	Remaining Principal Balance	Remaining Interest Payable	Total Remaining Payments	Capital Leases	Total Remaining Debt Service
ELEMENTARY:						
Adelanto	9,495,000	8,360,000	3,971,853	12,331,853	822,804	13,154,657
Alta Loma	0	0	0	0	0	0
Central	0	0	0	0	0	0
Cucamonga	0	0	0	0	5,686,000	5,686,000
Etiwanda	0	0	0	0	0	0
Helendale	4,120,000	3,725,000	1,802,466	5,527,466	2,421,740	7,949,206
Mount Baldy Joint	0	0	0	0	0	0
Mountain View	0	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0	0
Oro Grande	42,225,000	37,250,000	28,713,803	65,963,803	0	65,963,803
Victor Elementary	0	0	0	0	0	0
TOTAL	55,840,000	49,335,000	34,488,122	83,823,122	8,930,544	92,753,666
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	26,895,000	23,125,000	5,315,194	28,440,194	2,293,586	30,733,780
TOTAL	26,895,000	23,125,000	5,315,194	28,440,194	2,293,586	30,733,780
UNIFIED:						
Apple Valley	14,460,000	4,535,000	345,435	4,880,435	0	4,880,435
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	15,205,000	11,426,441	26,631,441	0	26,631,441
Bear Valley	5,810,000	5,585,000	3,182,157	8,767,157	1,841,390	10,608,547
Chino	35,515,000	7,705,000	572,002	8,277,002	330,206	8,607,208
Colton Joint	5,271,757	1,188,371	41,073	1,229,444	6,920,217	8,149,661
Fontana	2,889,000	495,256	267,472	762,728	477,013	1,239,741
Hesperia	96,945,000	94,120,000	67,257,452	161,377,452	6,664,159	168,041,611
Lucerne Valley	5,405,000	5,030,000	1,972,913	7,002,913	1,643,343	8,646,256
Morongo	0	0	0	0	369,880	369,880
Needles	0	0	0	0	791,565	791,565
Redlands	5,000,000	5,000,000		5,000,000	0	5,000,000
Rialto	0	0	0	0	5,886,275	5,886,275
Rim of the World	0	0	0	0	0	0
San Bernardino City	128,080,000	104,995,000	53,634,180	158,629,180	39,495	158,668,675
Silver Valley	0	0	0	0	3,314,159	3,314,159
Snowline Joint	58,460,000	58,460,000	21,786,460	80,246,460	4,985,000	85,231,460
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	0	0
Yucaipa-Calimesa Joint	12,225,000	7,275,000	1,744,688	9,019,688	0	9,019,688
TOTAL	385,265,757	309,593,627	162,230,273	471,823,900	33,262,702	505,086,602
TOTAL K-12	468,000,757	382,053,627	202,033,589	584,087,216	44,486,832	628,574,048

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2019. Does not include other types of non-voter approved debt (i.e. Post Employment Benefits, Compensated Absences). Information shown under the caption "capital lease" is the present value of minimum lease payments.

2) Fontana has a Certificate of Participation which is not included because it is funded with Community Facility District funds.

Source: 2018-19 Annual Audit Report for each district

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2016-17	2017-18	2018-19	2019-20	2020-21
ELEMENTARY:					
Adelanto	9.22%	7.13%	6.14%	5.33%	5.74%
Alta Loma	5.20%	6.12%	5.79%	5.16%	4.98%
Central	4.95%	5.33%	5.72%	5.57%	5.73%
Cucamonga	3.84%	4.12%	6.65%	4.98%	4.06%
Etiwanda	4.76%	4.43%	3.88%	4.14%	3.80%
Helendale	6.84%	6.56%	6.42%	5.95%	5.84%
Mount Baldy Joint	4.06%	10.22%	10.24%	9.41%	7.39%
Mountain View	4.79%	5.40%	6.51%	7.17%	6.69%
Ontario-Montclair	5.93%	4.33%	5.75%	7.27%	5.06%
Oro Grande	8.86%	8.68%	8.09%	8.30%	8.96%
Victor Elementary	4.72%	4.74%	3.62%	4.81%	5.83%
Average Rate	5.74%	6.10%	6.26%	6.19%	5.83%
HIGH:					
Chaffey Joint Union	3.52%	3.92%	5.16%	3.96%	3.01%
Victor Valley Union	4.36%	6.05%	5.92%	3.73%	5.02%
Average Rate	3.94%	4.99%	5.54%	3.85%	4.01%
UNIFIED:					
Apple Valley	9.30%	6.90%	5.71%	7.03%	6.73%
Baker Valley	11.98%	7.62%	7.74%	8.34%	12.36%
Barstow	8.98%	5.28%	7.24%	7.76%	6.23%
Bear Valley	7.04%	7.46%	6.70%	7.33%	7.39%
Chino	1.50%	2.44%	4.45%	4.55%	4.09%
Colton Joint	6.98%	7.64%	6.90%	5.90%	6.25%
Fontana	3.51%	5.60%	4.23%	3.51%	4.33%
Hesperia	7.29%	8.33%	6.52%	6.66%	7.08%
Lucerne Valley	9.31%	6.58%	9.11%	11.30%	7.95%
Morongo	6.20%	5.91%	6.14%	6.04%	5.29%
Needles	6.27%	4.72%	7.71%	9.21%	6.40%
Redlands	3.44%	2.12%	3.71%	3.93%	5.43%
Rialto	5.58%	5.48%	4.91%	5.41%	4.43%
Rim of the World	6.13%	7.48%	8.93%	5.95%	4.87%
San Bernardino City	4.92%	4.03%	4.22%	4.00%	3.71%
Silver Valley	8.17%	8.10%	8.88%	8.68%	8.22%
Snowline Joint	5.11%	7.36%	7.81%	7.28%	6.21%
Trona Joint	7.81%	6.41%	5.61%	2.20%	5.81%
Upland	3.42%	2.82%	3.00%	2.98%	3.25%
Yucaipa-Calimesa Joint	5.73%	5.97%	5.37%	5.77%	5.27%
Average Rate	6.43%	5.91%	6.24%	6.19%	6.06%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2020-21.
New Cost Plan Negotiated with Federal Government has required accounting revisions to be made that may result in changes to the SACS calculated estimates.

Source: 2018-19 FORM ICR

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
ELEMENTARY:									
Adelanto	7,707								
Direct & Allocated Costs		70,345,058	20,055,013	0	5,816	236,532	0	90,642,419	11,761
Central Admin/Other Costs		4,624,296	1,318,363	0	382	15,549	5,402,493	11,361,083	1,474
Total		74,969,354	21,373,376	0	6,198	252,081	5,402,493	102,003,502	13,235
Percent		73.50%	20.95%	0.00%	0.01%	0.25%	5.30%	100.00%	
Alta Loma	5,824								
Direct & Allocated Costs		42,838,193	11,713,562	214,920	0	2,483,874	0	57,250,549	9,830
Central Admin/Other Costs		2,590,352	708,299	12,996	0	150,196	608,529	4,070,372	699
Total		45,428,545	12,421,861	227,916	0	2,634,070	608,529	61,320,921	10,529
Percent		74.08%	20.26%	0.37%	0.00%	4.30%	0.99%	100.00%	
Central	4,312								
Direct & Allocated Costs		33,906,940	9,467,852	0	0	1,561,679	0	44,936,471	10,421
Central Admin/Other Costs		2,214,632	618,393	0	0	102,001	1,092,778	4,027,804	934
Total		36,121,572	10,086,245	0	0	1,663,680	1,092,778	48,964,275	11,355
Percent		73.77%	20.60%	0.00%	0.00%	3.40%	2.23%	100.00%	
Cucamonga	2,301								
Direct & Allocated Costs		22,264,391	6,202,904	880,086	0	0	91,058	29,438,439	12,794
Central Admin/Other Costs		1,451,363	404,353	57,371	0	0	1,602,508	3,515,595	1,528
Total		23,715,754	6,607,257	937,457	0	0	1,693,566	32,954,034	14,322
Percent		71.97%	20.05%	2.84%	0.00%	0.00%	5.14%	100.00%	
Etiwanda	13,638								
Direct & Allocated Costs		106,083,488	29,737,423	170,396	174,442	4,659,398	211,637	141,036,784	10,341
Central Admin/Other Costs		4,429,805	1,241,767	7,115	7,284	194,566	7,623,220	13,503,757	990
Total		110,513,293	30,979,190	177,511	181,726	4,853,964	7,834,857	154,540,541	11,332
Percent		71.51%	20.05%	0.11%	0.12%	3.14%	5.07%	100.00%	
Helendale	602								
Direct & Allocated Costs		8,948,226	1,268,139	48,795	153,321	0	0	10,418,481	17,306
Central Admin/Other Costs		982,464	139,234	5,357	16,834	0	1,064,404	2,208,293	3,668
Total		9,930,690	1,407,373	54,152	170,155	0	1,064,404	12,626,774	20,975
Percent		78.65%	11.15%	0.43%	1.35%	0.00%	8.43%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Mount Baldy Joint	91								
Direct & Allocated Costs		921,814	176,041	3,735	0	0	0	1,101,590	12,105
Central Admin/Other Costs		127,573	24,363	517	0	0	181,326	333,779	3,668
Total		1,049,387	200,404	4,252	0	0	181,326	1,435,369	15,773
Percent		73.11%	13.96%	0.30%	0.00%	0.00%	12.63%	100.00%	
Mountain View	2,430								
Direct & Allocated Costs		19,418,518	4,591,347	221,493	0	0	0	24,231,358	9,972
Central Admin/Other Costs		1,634,194	386,392	18,640	0	0	1,297,195	3,336,421	1,373
Total		21,052,712	4,977,739	240,133	0	0	1,297,195	27,567,779	11,345
Percent		76.37%	18.06%	0.87%	0.00%	0.00%	4.71%	100.00%	
Ontario-Montclair	19,837								
Direct & Allocated Costs		193,810,102	65,515,110	1,554,857	0	1,054,051	0	261,934,120	13,204
Central Admin/Other Costs		11,605,805	3,923,199	93,108	0	63,119	15,782,389	31,467,620	1,586
Total		205,415,907	69,438,309	1,647,965	0	1,117,170	15,782,389	293,401,740	14,791
Percent		70.01%	23.67%	0.56%	0.00%	0.38%	5.38%	100.00%	
Oro Grande	90								
Direct & Allocated Costs		1,777,553	2,669,140	0	2,269,991	0	0	6,716,684	74,630
Central Admin/Other Costs		246,630	370,334	0	314,954	0	3,283,047	4,214,965	46,833
Total		2,024,183	3,039,474	0	2,584,945	0	3,283,047	10,931,649	121,463
Percent		18.52%	27.80%	0.00%	23.65%	0.00%	30.03%	100.00%	
Victor Elementary	11,612								
Direct & Allocated Costs		110,457,978	21,716,444	0	0	539,184	501,302	133,214,908	11,472
Central Admin/Other Costs		5,637,713	1,108,395	0	0	27,520	7,936,301	14,709,929	1,267
Total		116,095,691	22,824,839	0	0	566,704	8,437,603	147,924,837	12,739
Percent		78.48%	15.43%	0.00%	0.00%	0.38%	5.70%	100.00%	
TOTAL ELEMENTARY	68,444								
Direct & Allocated Costs		610,772,261	173,112,975	3,094,282	2,603,570	10,534,718	803,997	800,921,803	11,702
Central Admin/Other Costs		35,544,827	10,243,092	195,104	339,454	552,951	45,874,190	92,749,618	1,355
Total		646,317,088	183,356,067	3,289,386	2,943,024	11,087,669	46,678,187	893,671,421	13,057
Percent		72.32%	20.52%	0.37%	0.33%	1.24%	5.22%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
HIGH:									
Chaffey Joint Union	22,608								
Direct & Allocated Costs		205,316,158	55,707,496	2,857,747	23,202,713	196,826	1,893,038	289,173,978	12,791
Central Admin/Other Costs		7,821,313	2,122,121	108,863	883,884	7,498	14,114,701	25,058,380	1,108
Total		213,137,471	57,829,617	2,966,610	24,086,597	204,324	16,007,739	314,232,358	13,899
Percent		67.83%	18.40%	0.94%	7.67%	0.07%	5.09%	100.00%	
Victor Valley Union	9,773								
Direct & Allocated Costs		92,145,675	27,764,879	3,051,792	7,223,508	0	0	130,185,854	13,321
Central Admin/Other Costs		5,845,329	1,761,286	193,593	458,229	0	6,516,124	14,774,561	1,512
Total		97,991,004	29,526,165	3,245,385	7,681,737	0	6,516,124	144,960,415	14,833
Percent		67.60%	20.37%	2.24%	5.30%	0.00%	4.50%	100.00%	
TOTAL HIGH	32,381								
Direct & Allocated Costs		297,461,833	83,472,375	5,909,539	30,426,221	196,826	1,893,038	419,359,832	12,951
Central Admin/Other Costs		13,666,642	3,883,407	302,456	1,342,113	7,498	20,630,825	39,832,941	1,230
Total		311,128,475	87,355,782	6,211,995	31,768,334	204,324	22,523,863	459,192,773	14,181
Percent		67.76%	19.02%	1.35%	6.92%	0.04%	4.91%	100.00%	
UNIFIED:									
Apple Valley	12,378								
Direct & Allocated Costs		84,554,286	24,057,691	0	7,137,090	31,534,892	705,867	147,989,826	11,956
Central Admin/Other Costs		5,971,896	1,699,146	0	504,078	2,227,245	6,675,129	17,077,494	1,380
Total		90,526,182	25,756,837	0	7,641,168	33,762,137	7,380,996	165,067,320	13,336
Percent		54.84%	15.60%	0.00%	4.63%	20.45%	4.47%	100.00%	
Baker Valley	130								
Direct & Allocated Costs		1,935,324	266,514	0	0	485	90,105	2,292,428	17,634
Central Admin/Other Costs		433,782	59,736	0	0	109	309,062	802,689	6,175
Total		2,369,106	326,250	0	0	594	399,167	3,095,117	23,809
Percent		76.54%	10.54%	0.00%	0.00%	0.02%	12.90%	100.00%	
Barstow	5,859								
Direct & Allocated Costs		51,190,520	14,792,697	678,244	3,408,120	0	0	70,069,581	11,959
Central Admin/Other Costs		3,584,214	1,035,742	47,489	238,627	0	7,521,319	12,427,391	2,121
Total		54,774,734	15,828,439	725,733	3,646,747	0	7,521,319	82,496,972	14,080
Percent		66.40%	19.19%	0.88%	4.42%	0.00%	9.12%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Bear Valley	2,282								
Direct & Allocated Costs		19,891,657	4,162,482	133,858	571,671	0	481,419	25,241,087	11,061
Central Admin/Other Costs		1,775,161	371,466	11,946	51,017	0	2,563,778	4,773,368	2,092
Total		21,666,818	4,533,948	145,804	622,688	0	3,045,197	30,014,455	13,153
Percent		72.19%	15.11%	0.49%	2.07%	0.00%	10.15%	100.00%	
Chino	26,517								
Direct & Allocated Costs		211,441,560	51,832,563	992,066	6,265,342	2,758,656	270,916	273,561,103	10,316
Central Admin/Other Costs		9,692,094	2,375,910	45,475	287,192	126,452	8,436,426	20,963,549	791
Total		221,133,654	54,208,473	1,037,541	6,552,534	2,885,108	8,707,342	294,524,652	11,107
Percent		75.08%	18.41%	0.35%	2.22%	0.98%	2.96%	100.00%	
Colton Joint	20,813								
Direct & Allocated Costs		196,097,495	35,363,781	3,101,832	5,799,055	1,083,090	0	241,445,253	11,601
Central Admin/Other Costs		12,792,190	2,306,915	202,344	378,295	70,654	15,081,560	30,831,958	1,481
Total		208,889,685	37,670,696	3,304,176	6,177,350	1,153,744	15,081,560	272,277,211	13,082
Percent		76.72%	13.84%	1.21%	2.27%	0.42%	5.54%	100.00%	
Fontana	34,878								
Direct & Allocated Costs		370,001,544	81,714,343	7,602,240	22,316,247	514,471	0	482,148,845	13,824
Central Admin/Other Costs		17,132,772	3,783,750	352,019	1,033,345	23,822	28,391,301	50,717,009	1,454
Total		387,134,316	85,498,093	7,954,259	23,349,592	538,293	28,391,301	532,865,854	15,278
Percent		72.65%	16.04%	1.49%	4.38%	0.10%	5.33%	100.00%	
Hesperia	20,625								
Direct & Allocated Costs		179,446,567	44,928,810	330,310	11,898,660	818,769	0	237,423,116	11,511
Central Admin/Other Costs		12,950,826	3,242,554	23,839	858,737	59,091	15,048,982	32,184,029	1,560
Total		192,397,393	48,171,364	354,149	12,757,397	877,860	15,048,982	269,607,145	13,072
Percent		71.36%	17.87%	0.13%	4.73%	0.33%	5.58%	100.00%	
Lucerne Valley	696								
Direct & Allocated Costs		7,143,430	1,567,830	0	1,267,917	0	0	9,979,177	14,338
Central Admin/Other Costs		904,898	198,606	0	160,614	0	1,544,187	2,808,305	4,035
Total		8,048,328	1,766,436	0	1,428,531	0	1,544,187	12,787,482	18,373
Percent		62.94%	13.81%	0.00%	11.17%	0.00%	12.08%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Morongo	7,940								
Direct & Allocated Costs		70,068,315	22,357,321	145,787	5,717,278	184,766	0	98,473,467	12,402
Central Admin/Other Costs		4,182,758	1,334,630	8,703	341,295	11,030	1,697,466	7,575,882	954
Total		74,251,073	23,691,951	154,490	6,058,573	195,796	1,697,466	106,049,349	13,356
Percent		70.02%	22.34%	0.15%	5.71%	0.18%	1.60%	100.00%	
Needles	917								
Direct & Allocated Costs		9,808,605	1,255,358	0	1,311	0	203,768	11,269,042	12,289
Central Admin/Other Costs		1,010,152	129,285	0	135	0	2,003,978	3,143,550	3,428
Total		10,818,757	1,384,643	0	1,446	0	2,207,746	14,412,592	15,717
Percent		75.06%	9.61%	0.00%	0.01%	0.00%	15.32%	100.00%	
Redlands	19,876								
Direct & Allocated Costs		186,402,594	38,041,376	907,011	7,050,772	1,446,970	0	233,848,723	11,765
Central Admin/Other Costs		8,857,938	1,807,744	43,102	335,056	68,761	4,752,970	15,865,571	798
Total		195,260,532	39,849,120	950,113	7,385,828	1,515,731	4,752,970	249,714,294	12,564
Percent		78.19%	15.96%	0.38%	2.96%	0.61%	1.90%	100.00%	
Rialto	23,991								
Direct & Allocated Costs		234,769,929	59,373,552	2,777,451	11,140,147	426,393	1,790,439	310,277,911	12,933
Central Admin/Other Costs		13,580,348	3,434,484	160,663	644,406	24,665	17,498,291	35,342,857	1,473
Total		248,350,277	62,808,036	2,938,114	11,784,553	451,058	19,288,730	345,620,768	14,406
Percent		71.86%	18.17%	0.85%	3.41%	0.13%	5.58%	100.00%	
Rim of the World	3,015								
Direct & Allocated Costs		25,687,416	6,735,576	29,298	1,866,612	49,353	0	34,368,255	11,399
Central Admin/Other Costs		1,912,021	501,357	2,181	138,940	3,674	1,099,516	3,657,689	1,213
Total		27,599,437	7,236,933	31,479	2,005,552	53,027	1,099,516	38,025,944	12,612
Percent		72.58%	19.03%	0.08%	5.27%	0.14%	2.89%	100.00%	
San Bernardino City	45,958								
Direct & Allocated Costs		513,380,166	143,243,848	0	25,672,135	1,712,671	4,602,688	688,611,508	14,983
Central Admin/Other Costs		23,627,343	6,592,525	0	1,181,511	78,822	19,844,859	51,325,060	1,117
Total		537,007,509	149,836,373	0	26,853,646	1,791,493	24,447,547	739,936,568	16,100
Percent		72.57%	20.25%	0.00%	3.63%	0.24%	3.30%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Silver Valley	2,034								
Direct & Allocated Costs		22,188,634	4,378,138	0	777,709	226,854	78,896	27,650,231	13,594
Central Admin/Other Costs		2,165,560	427,296	0	75,903	22,140	911,780	3,602,679	1,771
Total		24,354,194	4,805,434	0	853,612	248,994	990,676	31,252,910	15,365
Percent		77.93%	15.38%	0.00%	2.73%	0.80%	3.17%	100.00%	
Snowline Joint	6,986								
Direct & Allocated Costs		62,107,879	13,640,929	612,153	6,303,413	4,566	31,443	82,700,383	11,838
Central Admin/Other Costs		4,072,582	894,473	40,141	413,332	299	2,209,507	7,630,334	1,092
Total		66,180,461	14,535,402	652,294	6,716,745	4,865	2,240,950	90,330,717	12,930
Percent		73.26%	16.09%	0.72%	7.44%	0.01%	2.48%	100.00%	
Trona Joint	265								
Direct & Allocated Costs		5,575,477	657,994	0	175,914	204,139	200,398	6,813,922	25,713
Central Admin/Other Costs		825,077	97,372	0	26,032	30,209	3,876,123	4,854,813	18,320
Total		6,400,554	755,366	0	201,946	234,348	4,076,521	11,668,735	44,033
Percent		54.85%	6.47%	0.00%	1.73%	2.01%	34.94%	100.00%	
Upland	10,196								
Direct & Allocated Costs		83,879,573	26,680,745	1,001,964	2,946,606	1,699,173	0	116,208,061	11,397
Central Admin/Other Costs		3,420,180	1,087,904	40,855	120,148	69,284	2,641,432	7,379,803	724
Total		87,299,753	27,768,649	1,042,819	3,066,754	1,768,457	2,641,432	123,587,864	12,121
Percent		70.64%	22.47%	0.84%	2.48%	1.43%	2.14%	100.00%	
Yucaipa-Calimesa Joint	7,856								
Direct & Allocated Costs		72,607,663	19,992,706	0	155,293	279,572	0	93,035,234	11,843
Central Admin/Other Costs		4,178,591	1,150,586	0	8,937	16,089	3,759,071	9,113,274	1,160
Total		76,786,254	21,143,292	0	164,230	295,661	3,759,071	102,148,508	13,003
Percent		75.17%	20.70%	0.00%	0.16%	0.29%	3.68%	100.00%	
TOTAL UNIFIED	253,212								
Direct & Allocated Costs		2,408,178,634	595,044,254	18,312,214	120,471,292	42,944,820	8,455,939	3,193,407,153	12,612
Central Admin/Other Costs		133,070,383	32,531,481	978,757	6,797,600	2,832,346	145,866,737	322,077,304	1,272
Total		2,541,249,017	627,575,735	19,290,971	127,268,892	45,777,166	154,322,676	3,515,484,457	13,884
Percent		72.29%	17.85%	0.55%	3.62%	1.30%	4.39%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

2018-19
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
TOTAL K-12	354,037								
Direct & Allocated Costs		3,316,412,728	851,629,604	27,316,035	153,501,083	53,676,364	11,152,974	4,413,688,788	12,467
Central Admin/Other Costs		182,281,852	46,657,980	1,476,317	8,479,167	3,392,795	212,371,752	454,659,863	1,284
Total		3,498,694,580	898,287,584	28,792,352	161,980,250	57,069,159	223,524,726	4,868,348,651	13,751
Percent		71.87%	18.45%	0.59%	3.33%	1.17%	4.59%	100.00%	

NOTES: A.D.A figures have been rounded. Adult Ed is excluded.

Source: 2018-19 FORM PCR and Report of School District Attendance (Annual)

TK – 12

Assessed Valuations

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2019-20

ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT

	Local Secured Tax Roll Value	Secured Utility	Total Secured Tax Roll Value	Homeowners Exemption	Net Secured Value After RDA	Net Value Unsecured	Total Net Value After RDA
ELEMENTARY:							
Adelanto	1,973,887,793	278,251	1,974,166,044	37,921,800	2,011,809,593	52,146,293	2,064,234,137
Alta Loma	6,787,691,268	0	6,787,691,268	64,878,800	6,852,570,068	45,700,341	6,898,270,409
Central	2,343,315,890	2,500	2,343,318,390	33,243,000	2,376,558,890	39,002,797	2,415,564,187
Cucamonga	4,870,660,614	535,620	4,871,196,234	15,190,000	4,885,850,614	583,589,509	5,469,975,743
Etiwanda	5,846,161,646	506,444	5,846,668,090	89,860,400	5,936,022,046	12,364,331	5,948,892,821
Helendale	665,107,273	30,928	665,138,201	7,051,800	672,159,073	26,509,323	698,699,324
Mount Baldy Joint	53,397,056	0	53,397,056	511,000	53,908,056	821,606	54,729,662
Mountain View	5,985,855,406	181,059	5,986,036,465	22,955,800	6,008,811,206	789,851,568	6,798,843,833
Ontario-Montclair	10,306,081,628	173,550	10,306,255,178	101,586,897	10,407,668,525	813,058,971	11,220,901,046
Oro Grande	116,628,800	286,146	116,914,946	789,600	117,418,400	14,546,041	132,250,587
Victor Elementary	4,107,311,573	262,766	4,107,574,339	71,749,944	4,179,061,517	126,472,717	4,305,797,000
TOTAL	43,056,098,947	2,257,264	43,058,356,211	445,739,041	43,501,837,988	2,504,063,497	46,008,158,749
HIGH:							
Chaffey Joint Union	36,193,163,508	1,399,173	36,194,562,681	328,225,897	36,521,389,405	2,284,389,123	38,807,177,701
Victor Valley Union	6,853,002,521	1,645,173	6,854,647,694	117,513,144	6,970,515,665	228,820,210	7,200,981,048
TOTAL	43,046,166,029	3,044,346	43,049,210,375	445,739,041	43,491,905,070	2,513,209,333	46,008,158,749
UNIFIED:							
Apple Valley	5,801,470,954	2,289,105	5,803,760,059	90,701,298	5,892,172,252	178,154,807	6,072,616,164
Baker Valley	615,494,824	52,368	615,547,192	266,000	615,760,824	96,688,884	712,502,076
Barstow	1,452,830,180	19,663,351	1,472,493,531	27,041,572	1,479,871,752	154,392,702	1,653,927,805
Bear Valley	6,001,888,255	502,200	6,002,390,455	24,764,600	6,026,652,855	44,128,513	6,071,283,568
Chino	25,091,804,646	1,713,411	25,093,518,057	176,061,200	25,267,865,846	670,940,144	25,940,519,401
Colton Joint	4,603,433,823	10,624,451	4,614,058,274	81,694,597	4,685,128,420	269,561,343	4,965,314,214
Fontana	6,703,771,615	1,739,129	6,705,510,744	112,879,200	6,816,650,815	302,402,249	7,120,792,193
Hesperia	3,107,625,004	4,981,782	3,112,606,786	87,275,716	3,194,900,720	65,344,314	3,265,226,816
Lucerne Valley	794,789,541	1,709,770	796,499,311	6,953,632	801,743,173	34,152,199	837,605,142
Morongo	3,711,044,122	2,268,660	3,713,312,782	67,321,533	3,778,365,655	91,085,182	3,871,719,497
Needles	545,815,554	1,323,994	547,139,548	6,348,530	552,164,084	36,247,496	589,735,574
Redlands	12,335,684,426	5,034,206	12,340,718,632	126,042,510	12,461,726,936	333,482,212	12,800,243,354
Rialto	5,560,496,354	2,384,285	5,562,880,639	90,834,130	5,651,330,484	139,231,425	5,792,946,194
Rim of the World	6,864,408,604	224,393	6,864,632,997	38,369,757	6,902,778,361	67,808,739	6,970,811,493
San Bernardino City	9,186,328,445	1,767,552	9,188,095,997	154,013,567	9,340,342,012	424,444,431	9,766,553,995
Silver Valley	396,302,207	4,022,194	400,324,401	4,380,600	400,682,807	35,455,185	440,160,186
Snowline Joint	3,437,067,275	95,392	3,437,162,667	39,839,800	3,476,907,075	18,419,612	3,495,422,079
Trona Joint	276,654,711	32,577	276,687,288	1,876,642	278,531,353	3,684,400	282,248,330
Upland	8,206,285,857	171,626	8,206,457,483	75,003,600	8,281,289,457	171,589,214	8,453,050,297
Yucaipa-Calimesa Joint	4,560,909,130	10,270	4,560,919,400	57,868,264	4,618,777,394	44,346,460	4,663,134,124
TOTAL	109,254,105,527	60,610,716	109,314,716,243	1,269,536,748	110,523,642,275	3,181,559,511	113,765,812,502

Source: 2019-20 Agency Net Valuations - Property Tax Division

2015-16 THROUGH 2019-20
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

	2015-16	2016-17	2017-18	2018-19	2019-20
ELEMENTARY:					
Adelanto	1,892,030,371	1,906,494,594	1,924,907,512	2,004,369,704	2,064,234,137
Alta Loma	5,750,442,523	5,993,876,157	6,305,912,542	6,609,942,458	6,898,270,409
Central	2,008,363,039	2,100,839,987	2,206,922,450	2,312,599,062	2,415,564,187
Cucamonga	4,283,077,898	4,417,695,861	4,707,506,682	5,190,372,021	5,469,975,743
Etiwanda	4,830,962,702	5,127,203,840	5,405,505,944	5,702,147,649	5,948,892,821
Helendale	595,390,389	648,536,712	670,438,615	674,914,658	698,699,324
Mount Baldy Joint	44,072,420	44,843,053	48,127,637	51,929,953	54,729,662
Mountain View	4,471,451,075	4,583,502,131	5,086,458,066	5,912,679,890	6,798,843,833
Ontario-Montclair	9,336,471,157	9,749,991,420	10,190,336,088	10,738,742,176	11,220,901,046
Oro Grande	123,758,733	114,979,422	128,063,803	130,197,617	132,250,587
Victor Elementary	3,879,331,813	3,975,418,968	4,070,917,591	4,187,429,736	4,305,797,000
TOTAL	37,215,352,120	38,663,382,145	40,745,096,930	43,515,324,924	46,008,158,749
HIGH:					
Chaffey Joint Union	30,724,840,814	32,017,952,449	33,950,769,409	36,518,413,209	38,807,177,701
Victor Valley Union	6,490,511,306	6,657,527,071	6,794,327,521	6,996,911,715	7,200,981,048
TOTAL	37,215,352,120	38,675,479,520	40,745,096,930	43,515,324,924	46,008,158,749
UNIFIED:					
Apple Valley	5,052,386,655	5,340,131,816	5,550,882,377	5,788,104,508	6,072,616,164
Baker Valley	1,182,040,256	613,433,483	656,734,305	679,428,835	712,502,076
Barstow	1,582,713,702	1,607,217,887	1,615,942,069	1,608,423,097	1,653,927,805
Bear Valley	5,129,593,025	5,290,455,789	5,520,778,624	5,791,387,989	6,071,283,568
Chino	20,112,078,640	21,101,419,401	22,525,554,664	24,313,805,438	25,940,519,401
Colton Joint	3,933,185,536	4,092,789,915	4,362,939,426	4,653,293,775	4,965,314,214
Fontana	5,738,517,132	5,954,826,484	6,147,480,244	6,728,027,358	7,120,792,193
Hesperia	2,956,084,361	3,009,675,068	3,078,799,354	3,161,274,685	3,265,226,816
Lucerne Valley	695,401,161	724,237,165	767,639,123	784,403,344	837,605,142
Morongo	3,240,530,332	3,308,439,452	3,430,457,507	3,605,398,022	3,871,719,497
Needles	551,618,863	551,671,466	557,359,859	588,014,013	589,735,574
Redlands	10,397,437,236	10,994,441,240	11,580,386,572	12,103,145,998	12,800,243,354
Rialto	4,717,549,733	4,953,839,886	5,218,823,593	5,528,282,689	5,792,946,194
Rim of the World	5,972,925,305	6,159,203,555	6,380,292,153	6,654,878,417	6,970,811,493
San Bernardino City	7,668,394,829	8,044,888,509	8,534,099,582	9,052,861,034	9,766,553,995
Silver Valley	413,794,382	407,533,357	397,158,860	415,057,152	440,160,186
Snowline Joint	2,936,749,203	3,043,355,535	3,177,430,498	3,316,073,602	3,495,422,079
Trona Joint	208,362,899	272,898,688	268,702,009	256,369,327	282,248,330
Upland	7,194,791,287	7,510,337,024	7,794,724,447	8,149,935,043	8,453,050,297
Yucaipa-Calimesa Joint	3,841,022,137	4,050,724,232	4,267,087,583	4,448,205,272	4,663,134,124
TOTAL	93,525,176,674	97,031,519,952	101,833,272,849	107,626,369,598	113,765,812,502

Source: 2015-16 through 2019-20 Agency Net Valuations - Property Tax Division

2019-20 ASSESSED VALUATIONS PER 2018-19 ANNUAL A.D.A.

	Grade Level	2018-19 Annual A.D.A.	2019-20 Assessed Valuations	
			Total	Per A.D.A.
ELEMENTARY:				
Adelanto	TK-8	7,691	2,064,234,137	268,396
Alta Loma	TK-8	5,809	6,898,270,409	1,187,514
Central	TK-8	4,307	2,415,564,187	560,846
Cucamonga	TK-8	2,298	5,469,975,743	2,380,320
Etiwanda	TK-8	13,616	5,948,892,821	436,905
Helendale	TK-8	602	698,699,324	1,160,630
Mount Baldy Joint	TK-8	91	54,729,662	601,425
Mountain View	TK-8	2,429	6,798,843,833	2,799,030
Ontario-Montclair	TK-8	19,761	11,220,901,046	567,831
Oro Grande	TK-6	90	132,250,587	1,469,451
Victor Elementary	TK-6	11,601	4,305,797,000	371,157
TOTAL		68,295	46,008,158,749	673,668
HIGH:				
Chaffey Joint Union	9-12	22,498	38,807,177,701	1,724,917
Victor Valley Union	7-12	9,727	7,200,981,048	740,309
TOTAL		32,225	46,008,158,749	1,427,716
UNIFIED:				
Apple Valley	TK-12	12,351	6,072,616,164	491,670
Baker Valley	TK-12	130	712,502,076	5,480,785
Barstow	TK-12	5,818	1,653,927,805	284,278
Bear Valley	TK-12	2,279	6,071,283,568	2,664,012
Chino	TK-12	26,431	25,940,519,401	981,443
Colton Joint	TK-12	20,787	4,965,314,214	238,866
Fontana	TK-12	34,805	7,120,792,193	204,591
Hesperia	TK-12	20,589	3,265,226,816	158,591
Lucerne Valley	TK-12	694	837,605,142	1,206,924
Morongo	TK-12	7,927	3,871,719,497	488,422
Needles	TK-12	905	589,735,574	651,642
Redlands	TK-12	19,847	12,800,243,354	644,946
Rialto	TK-12	23,942	5,792,946,194	241,957
Rim of the World	TK-12	3,006	6,970,811,493	2,318,966
San Bernardino City	TK-12	45,813	9,766,553,995	213,183
Silver Valley	TK-12	2,026	440,160,186	217,256
Snowline Joint	TK-12	6,947	3,495,422,079	503,156
Trona Joint	TK-12	265	282,248,330	1,065,088
Upland	TK-12	10,176	8,453,050,297	830,685
Yucaipa-Calimesa Joint	TK-12	7,772	4,663,134,124	599,992
TOTAL		252,510	113,765,812,502	450,540

NOTE: A.D.A figures have been rounded.

Source: 2019-20 Agency Net Valuations - Property Tax Division and 2018-19 Report of School District Attendance (A)

2019-20
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Chaffey Joint Union				
Alta Loma	443,044,932	0	4,667,687	447,712,619
Central	1,744,852,303	0	69,732,265	1,814,584,568
Cucamonga	9,886,999,904	0	1,608,111,484	11,495,111,388
Etiwanda	7,356,016,062	0	267,342,180	7,623,358,242
Mountain View	65,449,732	0	0	65,449,732
Ontario-Montclair	2,966,286,542	0	129,419,196	3,095,705,738
TOTAL	22,462,649,475	0	2,079,272,812	24,541,922,287
Victor Valley Union				
Adelanto	2,253,258,549	97,981,379	308,052,314	2,659,292,242
Oro Grande	321,093,548	0	0	321,093,548
Victor Elementary	2,912,409,432	0	204,098,812	3,116,508,244
TOTAL	5,486,761,529	97,981,379	512,151,126	6,096,894,034
Unified				
Apple Valley	1,402,114,458	147,654	6,976,950	1,409,239,062
Barstow	547,311,965	0	39,296,792	586,608,757
Bear Valley	750,042,984	106,875	18,365,668	768,515,527
Chino	3,271,392,669	0	383,876,831	3,655,269,500
Colton Joint	5,302,589,334	0	471,236,099	5,773,825,433
Fontana	9,748,806,521	618,865	718,878,956	10,468,304,342
Hesperia	4,172,197,658	258,746	104,038,379	4,276,494,783
Morongo	545,338,504	0	17,740,522	563,079,026
Needles	49,467,532	0	3,072,146	52,539,678
Redlands	4,476,073,213	684,052,999	365,487,078	5,525,613,290
Rialto	3,443,223,317	2,366,808	489,324,928	3,934,915,053
Rim of the World	109,899,678	0	0	109,899,678
San Bernardino City	6,755,484,106	0	623,801,208	7,379,285,314
Snowline Joint	129,598,206	3,005	1,369,116	130,970,327
Upland	1,532,389,110	8,382	60,696,552	1,593,094,044
Yucaipa-Calimesa Joint	210,473,835	0	30,656,054	241,129,889
TOTAL	42,446,403,090	687,563,334	3,334,817,279	46,468,783,703

NOTE: Reflects only the districts with an RDA valuation

Source: 2019-20 Agency Net Valuations - Property Tax Division

2018-19
BONDED INDEBTEDNESS TAX RATE APPLIED TO
PROPERTY WITHIN EACH SCHOOL DISTRICT

	Facility Improvement G.C. 53321	Elementary Bonds E.C. 15250	High School Bonds E.C. 15250	Unified Bonds E.C. 15250	Community College Bonds E.C. 15250	Total District Special Purpose Tax Rate
ELEMENTARY:						
Adelanto		0.0970	0.0958		0.0181	0.2109
Alta Loma		0.0680	0.0402		0.0153	0.1235
Central		0.0465	0.0402		0.0153	0.1020
Cucamonga			0.0402		0.0153	0.0555
Guasti Component			0.0402		0.0153	0.0555
Etiwanda		0.0286	0.0402		0.0153	0.0841
Helendale		0.0946	0.0958		0.0181	0.2085
Mount Baldy Joint			0.0402		0.0153	0.0555
Mountain View	0.0206		0.0402		0.0153	0.0761
Ontario-Montclair		0.0555	0.0402		0.0153	0.1110
Oro Grande			0.0958		0.0181	0.1139
Victor Elementary		0.1204	0.0958		0.0181	0.2343
UNIFIED:						
Apple Valley				0.0257	0.0181	0.0438
Baker Valley				0.0045		0.0045
Barstow				0.1245		0.1245
Bear Valley				0.0302	0.0407	0.0709
Chino				0.0849	0.0153	0.1002
Colton Joint				0.1116	0.0407	0.1523
Fontana				0.0890	0.0153	0.1043
Hesperia					0.0181	0.0181
Lucerne Valley					0.0181	0.0181
Morongo				0.0358	0.0267	0.0625
Needles				0.2716	0.0510	0.3226
Redlands				0.0324	0.0407	0.0731
Rialto				0.0771	0.0407	0.1178
Rim of the World				0.0141	0.0407	0.0548
San Bernardino City				0.1126	0.0407	0.1533
Snowline Joint					0.0181	0.0181
Wrightwood Component					0.0181	0.0181
Phelan Component					0.0181	0.0181
Trona Joint				0.0231	0.0337	0.0568
Upland				0.0587	0.0153	0.0740
Yucaipa-Calimesa Joint					0.0407	0.0407
COMMUNITY COLLEGE:						
Barstow					0.0000	0.0000
Chaffey					0.0153	0.0153
Copper Mountain					0.0267	0.0267
San Bernardino					0.0407	0.0407
Victor Valley					0.0181	0.0181

Source: 2018-19 San Bernardino County Property Tax Publications, Tax Book

Community Colleges Financial and Statistical Information

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19
ANNUAL FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
TWO YEAR TREND ANALYSIS

	TOTAL 2018-19	TOTAL 2017-18	Increase/ Decrease	Deviation Percent
Barstow	2,665	2,434	231	9.49%
Chaffey	17,313	14,925	2,388	16.00%
Copper Mountain	1,482	1,520	-38	-2.50%
San Bernardino	15,233	15,402	-169	-1.10%
Victor Valley	9,654	10,023	-369	-3.68%
TOTAL	46,347	44,304	2,043	4.61%

2014-15 THROUGH 2018-19
ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
FIVE YEAR COMPARISON

	2014-15	2015-17	2016-17	2017-18	2018-19
Barstow	2,641	2,566	2,583	2,434	2,665
Chaffey	14,937	16,167	16,725	14,925	17,313
Copper Mountain	1,432	1,490	1,414	1,520	1,482
San Bernardino	14,817	15,472	14,656	15,402	15,233
Victor Valley	9,079	9,559	9,851	10,023	9,654
TOTAL	42,906	45,254	45,229	44,304	46,347

NOTE: F.T.E.S. figures have been rounded.

Source: 2014-15 through 2018-19 FORM CCFS-320 (Annual)

2018-19

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER FULL TIME EQUIVALENT STUDENT

COLLEGES:	Annual FTES	Beginning Balance	Per FTES	Total Revenues* & Other Sources	Per FTES	Revenues+ Beg. Balance	Per FTES	Total Expenditures & Outgo	Per FTES	Ending Balance	Per FTES	Expenditures + End. Balance	Per FTES
Barstow	2,665												
Unrestricted		5,990,137	2,247	22,705,068	8,519	28,695,205	10,767	24,474,844	9,183	4,220,361	1,583	28,695,205	10,767
Restricted		2,746,989	1,030	7,454,827	2,797	10,201,816	3,828	7,492,083	2,811	2,709,733	1,016	10,201,816	3,828
Total		8,737,126	3,277	30,159,895	11,316	38,897,021	14,595	31,966,927	11,994	6,930,094	2,599	38,897,021	14,595
Chaffey	17,313												
Unrestricted		20,845,715	1,204	112,635,314	6,505	133,481,029	7,709	111,735,004	6,453	21,746,025	1,256	133,481,029	7,709
Restricted		3,206,301	185	32,072,336	1,852	35,278,637	2,037	32,110,577	1,854	3,168,060	182	35,278,637	2,037
Total		24,052,016	1,389	144,707,650	8,357	168,759,666	9,746	143,845,581	8,307	24,914,085	1,438	168,759,666	9,746
Copper Mountain	1,482												
Unrestricted		2,160,451	1,457	15,963,152	10,771	18,123,603	12,229	15,686,507	10,584	2,437,096	1,644	18,123,603	12,229
Restricted		-179,016	-121	4,765,569	3,215	4,586,553	3,094	4,769,646	3,218	-183,093	-124	4,586,553	3,094
Total		1,981,435	1,336	20,728,721	13,986	22,710,156	15,323	20,456,153	13,802	2,254,003	1,520	22,710,156	15,323
San Bernardino	15,233												
Unrestricted		24,703,248	1,621	108,155,831	7,100	132,859,079	8,721	108,799,978	7,142	24,059,101	1,579	132,859,079	8,721
Restricted		1,018,997	66	42,121,636	2,765	43,140,633	2,832	41,917,843	2,751	1,222,790	80	43,140,633	2,832
Total		25,722,245	1,687	150,277,467	9,865	175,999,712	11,553	150,717,821	9,893	25,281,891	1,659	175,999,712	11,553
Victor Valley	9,654												
Unrestricted		6,347,749	657	68,694,862	7,115	75,042,611	7,773	68,651,264	7,111	6,391,347	662	75,042,611	7,773
Restricted		327,679	33	22,688,587	2,350	23,016,266	2,384	22,723,106	2,353	293,160	30	23,016,266	2,384
Total		6,675,428	690	91,383,449	9,465	98,058,877	10,157	91,374,370	9,464	6,684,507	692	98,058,877	10,157
TOTAL	46,347												
Unrestricted		60,047,300	1,295	328,154,227	7,080	388,201,527	8,375	329,347,597	7,106	58,853,930	1,269	388,201,527	8,375
Restricted		7,120,950	153	109,102,955	2,354	116,223,905	2,507	109,013,255	2,352	7,210,650	155	116,223,905	2,507
Total		67,168,250	1,448	437,257,182	9,434	504,425,432	10,882	438,360,852	9,458	66,064,580	1,424	504,425,432	10,882

* Includes INTRA FUND TRANSFERS (Within General Fund Only)
NOTE: F.T.E.S. figures have been rounded.

Source: 2018-19 FORM CCFS-320 (Annual) and FORM CCFS-311

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER FULL TIME EQUIVALENT STUDENT

COLLEGES:	Annual FTES	Beginning Balance	Per FTES	Revenues	Per FTES	Revenues+ Beg. Balance	Per FTES	Expenditures	Per FTES	Ending Balance	Per FTES	Expenditures+ End. Balance	Per FTES
Barstow	2,693												
Unrestricted		4,220,361	1,567	22,592,957	8,389	26,813,318	9,956	22,592,957	8,389	4,220,361	1,567	26,813,318	9,956
Restricted		2,709,733	1,006	7,387,696	2,743	10,097,429	3,749	10,097,429	3,749	0	0	10,097,429	3,749
Total		6,930,094	2,573	29,980,653	11,132	36,910,747	13,705	32,690,386	12,138	4,220,361	1,567	36,910,747	13,705
Chaffey	17,486												
Unrestricted		21,746,025	1,243	118,919,834	6,800	140,665,859	8,044	124,319,583	7,109	16,346,276	934	140,665,859	8,044
Restricted		3,168,060	181	41,566,330	2,377	44,734,390	2,558	44,734,391	2,558	-1	-1	44,734,390	2,558
Total		24,914,085	1,424	160,486,164	9,177	185,400,249	10,602	169,053,974	9,667	16,346,275	933	185,400,249	10,602
Copper Mountain	1,482												
Unrestricted		2,437,096	1,644	14,766,891	9,964	17,203,987	11,608	15,267,261	10,301	1,936,726	1,306	17,203,987	11,608
Restricted		-183,093	-124	6,667,600	4,499	6,484,507	4,375	6,667,599	4,499	-183,092	-124	6,484,507	4,375
Total		2,254,003	1,520	21,434,491	14,463	23,688,494	15,983	21,934,860	14,800	1,753,634	1,182	23,688,494	15,983
San Bernardino	15,364												
Unrestricted		24,059,101	1,565	108,598,878	7,068	132,657,979	8,634	113,631,901	7,395	19,026,078	1,238	132,657,979	8,634
Restricted		1,222,790	79	66,555,420	4,331	67,778,210	4,411	66,822,821	4,349	955,389	62	67,778,210	4,411
Total		25,281,891	1,644	175,154,298	11,399	200,436,189	13,045	180,454,722	11,744	19,981,467	1,300	200,436,189	13,045
Victor Valley	9,528												
Unrestricted		6,391,347	670	69,514,907	7,295	75,906,254	7,966	68,970,807	7,238	6,935,447	727	75,906,254	7,966
Restricted		293,160	30	28,343,814	2,974	28,636,974	3,005	28,384,235	2,979	252,739	26	28,636,974	3,005
Total		6,684,507	700	97,858,721	10,269	104,543,228	10,971	97,355,042	10,217	7,188,186	753	104,543,228	10,971
TOTAL	46,553												
Unrestricted		58,853,930	1,264	334,393,467	7,183	393,247,397	8,447	344,782,509	7,406	48,464,888	1,041	393,247,397	8,447
Restricted		7,210,650	154	150,520,860	3,233	157,731,510	3,388	156,706,475	3,366	1,025,035	22	157,731,510	3,388
Total		66,064,580	1,418	484,914,327	10,416	550,978,907	11,835	501,488,984	10,772	49,489,923	1,063	550,978,907	11,835

NOTE: F.T.E.S. figures have been rounded.

Source: 2019-20 FORM CCFS-311 Supplemental Data: Student Enrollment Form

2018-19
GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual FTES	Adjusted Net Beginning Balance	Federal Revenue	State Revenue	LOCAL REVENUE		Total Revenues	Other Sources & Transfers	Revenues, Sources, & Transfers
					Taxes	Other			
COLLEGES:									
Barstow	2,665								
Unrestricted		5,990,137	15,944	17,130,808	3,377,822	2,163,103	22,687,677	17,391	22,705,068
Restricted		2,746,989	429,899	5,705,489	0	124,579	6,259,967	1,194,860	7,454,827
Total		8,737,126	445,843	22,836,297	3,377,822	2,287,682	28,947,644	1,212,251	30,159,895
Per FTES		3,278.47	167.30	8,568.97	1,267.48	858.42	10,862.16	454.88	11,317.03
% of Total			1.48%	75.72%	11.20%	7.59%	95.98%	4.02%	100.00%
Chaffey	17,313								
Unrestricted		20,845,715	140,941	58,323,826	42,942,362	11,213,551	112,620,680	14,634	112,635,314
Restricted		3,206,301	4,504,775	24,955,782	0	2,611,779	32,072,336	0	32,072,336
Total		24,052,016	4,645,716	83,279,608	42,942,362	13,825,330	144,693,016	14,634	144,707,650
Per FTES		1,389.25	268.34	4,810.24	2,480.35	798.55	8,357.48	0.85	8,358.32
% of Total			3.21%	57.55%	29.68%	9.55%	99.99%	0.01%	100.00%
Copper Mountain	1,482								
Unrestricted		2,160,451	5,795	13,640,818	1,652,087	664,452	15,963,152	0	15,963,152
Restricted		-179,016	386,260	4,203,314	0	175,995	4,765,569	0	4,765,569
Total		1,981,435	392,055	17,844,132	1,652,087	840,447	20,728,721	0	20,728,721
Per FTES		1,337.00	264.54	12,040.57	1,114.77	567.10	13,986.99	0.00	13,986.99
% of Total			1.89%	86.08%	7.97%	4.05%	100.00%	0.00%	100.00%
San Bernardino	15,233								
Unrestricted		24,703,248	129,055	68,650,118	31,813,170	7,561,182	108,153,525	2,306	108,155,831
Restricted		1,018,997	2,095,652	25,121,784	0	3,522,926	30,740,362	11,381,274	42,121,636
Total		25,722,245	2,224,707	93,771,902	31,813,170	11,084,108	138,893,887	11,383,580	150,277,467
Per FTES		1,688.59	146.05	6,155.84	2,088.44	727.64	9,117.96	747.30	9,865.26
% of Total			1.48%	62.40%	21.17%	7.38%	92.42%	7.58%	100.00%
Victor Valley	9,654								
Unrestricted		6,347,749	0	50,976,583	13,853,372	3,464,907	68,294,862	400,000	68,694,862
Restricted		327,679	1,543,136	17,692,054	0	1,985,433	21,220,623	1,467,964	22,688,587
Total		6,675,428	1,543,136	68,668,637	13,853,372	5,450,340	89,515,485	1,867,964	91,383,449
Per FTES		691.47	159.84	7,112.97	1,434.99	564.57	9,272.37	193.49	9,465.86
% of Total			1.69%	75.14%	15.16%	5.96%	97.96%	2.04%	100.00%
TOTAL	46,347								
Unrestricted		60,047,300	291,735	208,722,153	93,638,813	25,067,195	327,719,896	434,331	328,154,227
Restricted		7,120,950	8,959,722	77,678,423	0	8,420,712	95,058,857	14,044,098	109,102,955
Total		67,168,250	9,251,457	286,400,576	93,638,813	33,487,907	422,778,753	14,478,429	437,257,182
Per FTES		1,449.25	199.61	6,179.48	2,020.39	722.55	9,122.03	312.39	9,434.42
% of Total			2.12%	65.50%	21.42%	7.66%	96.69%	3.31%	100.00%

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

NOTE: F.T.E. figures have been rounded.

Source: 2018-19 FORM CCFS-320 (Annual) and FORM CCFS-311

2014-15 THROUGH 2019-20
UNIQUE DISTRICT PERCENTAGE INCREASE IN
STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	Actual 14-15	% Increase/ Decrease	Actual 15-16	% Increase/ Decrease	Actual 16-17	% Increase/ Decrease	Actual 17-18	% Increase/ Decrease	Actual 18-19	% Increase/ Decrease	Estimated 19-20	% Increase/ Decrease
Barstow	3,576.53	-0.43%	4,252.23	18.89%	4,405.76	3.61%	4,966.83	12.73%	5,458.65	9.90%	4,967.97	-8.99%
Chaffey	2,007.01	34.85%	2,046.03	1.94%	2,169.00	6.01%	2,486.80	14.65%	2,438.07	-1.96%	2,216.51	-9.09%
Copper Mountain	5,171.08	-3.23%	5,735.13	10.90%	6,062.89	5.71%	6,056.10	-0.12%	7,193.39	18.77%	7,152.02	-0.58%
San Bernardino	2,670.58	-1.46%	2,955.22	10.65%	2,907.78	-1.61%	2,810.47	-3.35%	3,149.50	12.06%	3,060.38	-2.83%
Victor Valley	3,302.03	9.73%	3,370.90	2.08%	3,350.30	-0.62%	3,408.00	1.72%	3,651.93	7.15%	3,621.83	-0.83%
AVERAGE	3,345.45	7.89%	3,671.90	8.89%	3,779.15	2.62%	3,945.64	5.13%	4,378.31	9.18%	4,203.74	-4.46%

Source: 2014-15 through 2017-18 Exhibit E, 2018-19 Exhibit C, Exhibit A September 2019, and Community College reported budgeted FTES.

2016-17 THROUGH 2018-19
LOTTERY REVENUE
COMMUNITY COLLEGES

	2016-17 Lottery Revenue	Percent of General Fund Revenue	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue
Barstow	502,456	1.92%	577,077	2.25%	573,623	1.98%
Chaffey	3,165,709	1.99%	3,610,781	2.74%	3,517,389	2.43%
Copper Mountain	291,761	1.84%	307,645	1.61%	365,290	1.76%
San Bernardino	3,031,381	1.94%	3,164,102	2.56%	3,629,804	2.61%
Victor Valley	1,906,435	2.22%	2,126,745	2.73%	2,362,130	2.64%
TOTAL	8,897,742	2.01%	9,786,350	2.59%	10,448,236	2.47%

NOTE: Lottery Revenue figures do not reflect the first quarter adjustment.

Source: 2016-17 through 2018-19 State Controller's Office Remittance Advice and CCFS 311

2018-19
GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual FTES	Certificated Teacher Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Contracted Services	Capital Outlay	Total Expenditures	Other Outgo & Transfers	Total Expenditures & Other Outgo	Net Ending Balance
COLLEGES:											
Barstow	2,665										
Unrestricted		7,000,240	4,455,019	4,876,150	309,602	2,704,613	331,783	19,677,407	4,797,437	24,474,844	4,220,361
Restricted		934,196	1,600,758	956,855	258,545	1,018,690	575,194	5,344,238	2,147,845	7,492,083	2,709,733
Total		7,934,436	6,055,777	5,833,005	568,147	3,723,303	906,977	25,021,645	6,945,282	31,966,927	6,930,094
Per FTES		2,977.27	2,272.34	2,188.74	213.19	1,397.11	340.33	9,388.98	2,606.11	11,995.09	2,600.41
% of Total		24.82%	18.94%	18.25%	1.78%	11.65%	2.84%	78.27%	21.73%	100.00%	
Chaffey	17,313										
Unrestricted		45,750,762	21,850,756	27,804,561	1,446,782	10,576,604	2,023,326	109,452,791	2,282,213	111,735,004	21,746,025
Restricted		4,866,950	7,730,186	4,370,280	1,395,053	5,781,055	4,583,520	28,727,044	3,383,533	32,110,577	3,168,060
Total		50,617,712	29,580,942	32,174,841	2,841,835	16,357,659	6,606,846	138,179,835	5,665,746	143,845,581	24,914,085
Per FTES		2,923.68	1,708.60	1,858.42	164.14	944.82	381.61	7,981.28	327.25	8,308.53	1,439.04
% of Total		35.19%	20.56%	22.37%	1.98%	11.37%	4.59%	96.06%	3.94%	100.00%	
Copper Mountain	1,482										
Unrestricted		5,677,350	3,358,932	4,519,706	130,528	1,868,116	131,875	15,686,507	0	15,686,507	2,437,096
Restricted		1,026,342	914,060	738,912	194,210	695,836	675,467	4,244,827	524,819	4,769,646	-183,093
Total		6,703,692	4,272,992	5,258,618	324,738	2,563,952	807,342	19,931,334	524,819	20,456,153	2,254,003
Per FTES		4,523.41	2,883.26	3,548.33	219.12	1,730.06	544.77	13,448.94	354.13	13,803.07	1,520.92
% of Total		32.77%	20.89%	25.71%	1.59%	12.53%	3.95%	97.43%	2.57%	100.00%	
San Bernardino	15,233										
Unrestricted		42,597,480	26,321,978	26,006,084	846,993	9,970,939	2,244,958	107,988,432	811,546	108,799,978	24,059,101
Restricted		5,214,945	8,023,173	4,734,736	1,199,135	8,303,239	3,801,908	31,277,136	10,640,707	41,917,843	1,222,790
Total		47,812,425	34,345,151	30,740,820	2,046,128	18,274,178	6,046,866	139,265,568	11,452,253	150,717,821	25,281,891
Per FTES		3,138.74	2,254.65	2,018.04	134.32	1,199.64	396.96	9,142.36	751.81	9,894.17	1,659.68
% of Total		31.72%	22.79%	20.40%	1.36%	12.12%	4.01%	92.40%	7.60%	100.00%	
Victor Valley	9,654										
Unrestricted		28,778,993	12,601,094	19,315,784	378,690	6,876,703	674,800	68,626,064	25,200	68,651,264	6,391,347
Restricted		4,329,754	3,221,307	2,974,835	1,992,009	7,670,110	1,432,978	21,620,993	1,102,113	22,723,106	293,160
Total		33,108,747	15,822,401	22,290,619	2,370,699	14,546,813	2,107,778	90,247,057	1,127,313	91,374,370	6,684,507
Per FTES		3,429.54	1,638.95	2,308.95	245.57	1,506.82	218.33	9,348.15	116.77	9,464.92	692.41
% of Total		36.23%	17.32%	24.39%	2.59%	15.92%	2.31%	98.77%	1.23%	100.00%	
TOTAL	46,347										
Unrestricted		129,804,825	68,587,779	82,522,285	3,112,595	31,996,975	5,406,742	321,431,201	7,916,396	329,347,597	58,853,930
Restricted		16,372,187	21,489,484	13,775,618	5,038,952	23,468,930	11,069,067	91,214,238	17,799,017	109,013,255	7,210,650
Total		146,177,012	90,077,263	96,297,903	8,151,547	55,465,905	16,475,809	412,645,439	25,715,413	438,360,852	66,064,580
Per FTES		3,153.97	1,943.54	2,077.76	175.88	1,196.75	355.49	8,903.39	554.85	9,458.24	1,425.43
% of Total		33.35%	20.55%	21.97%	1.86%	12.65%	3.76%	94.13%	5.87%	100.00%	

NOTE: F.T.E.S. figures have been rounded.

Source: 2018-19 FORM CCFS-320 (Annual) and FORM CCFS-311

2014-15 THROUGH 2018-19
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	2014-15	2015-16	2016-17	2017-18	2018-19	5 Year % Change
Barstow	4,594.17	4,622.38	4,840.11	5,639.19	5,906.81	28.57%
Chaffey	5,113.02	5,323.73	5,437.94	6,370.31	5,914.98	15.68%
Copper Mountain	7,725.82	7,602.58	8,711.48	8,255.96	9,419.80	21.93%
San Bernardino	4,917.88	5,062.50	5,678.95	5,749.83	6,452.32	31.20%
Victor Valley	6,070.31	5,558.77	5,847.07	5,812.30	6,643.89	9.45%
AVERAGE	5,684.24	5,633.99	6,103.11	6,365.52	6,867.56	20.82%

NOTE: FTES figures have been rounded.

Source: 2014-15 through 2018-19 FORM CCFS-311

2014-15 THROUGH 2018-19
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
CONVERTED INTO 1977-78 CONSTANT DOLLARS
COMMUNITY COLLEGES

FACTORS:		**2.325**	**2.341**	**2.384**	**2.438**	**2.488**
	1977-78	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**
Barstow	3,222.25	1,975.99	1,974.53	2,030.25	2,313.04	2,374.12
Chaffey	1,614.02	2,199.15	2,274.13	2,281.02	2,612.92	2,377.40
Copper Mountain		3,322.93	3,247.58	3,654.14	3,386.37	3,786.09
San Bernardino	1,348.19	2,115.22	2,162.54	2,382.11	2,358.42	2,593.38
Victor Valley	1,722.38	2,610.89	2,374.53	2,452.63	2,384.04	2,670.37
AVERAGE	1,976.71	2,444.83	2,406.66	2,560.03	2,610.96	2,760.27

NOTES: 1) FTES figures have been rounded. 2) Base year for the factor calculation has changed from 1967 to 1982-84.

Source: 2014-15 through 2018-19 FORM CCFS-311 and Department of Labor Consumer Price Index

2015-16 THROUGH 2019-20
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
FIVE YEAR COMPARISON

	2015-16	2016-17	2017-18	2018-19	2019-20
Barstow	3,270,602,870	2,720,785,961	2,763,570,600	2,807,122,854	2,920,467,694
Chaffey	63,770,227,873	66,584,535,358	70,418,528,764	75,710,181,048	80,321,539,592
Copper Mountain	3,240,530,332	3,308,439,452	3,430,457,507	3,605,398,022	3,871,719,497
San Bernardino	41,663,957,592	43,590,751,887	45,868,525,065	48,236,261,930	51,034,924,305
Victor Valley	18,130,420,492	18,773,761,240	19,368,345,934	20,046,030,711	20,870,899,039
TOTAL	130,075,739,159	134,978,273,898	141,849,427,870	150,404,994,565	159,019,550,127

2019-20
ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT

	Local Secured Tax Roll Value	Secured Utility	Total Secured Tax Roll Value	Homeowners Exemption	Net Secured Value After RDA	Net Value Unsecured	Total Net Value After RDA
Barstow	2,523,620,757	23,758,528	2,547,379,285	31,702,172	2,579,081,457	341,386,237	2,920,467,694
Chaffey	76,194,398,379	5,650,586	76,200,048,965	692,169,897	76,892,218,862	3,429,320,730	80,321,539,592
Copper Mountain	3,711,044,122	2,268,660	3,713,312,782	67,321,533	3,780,634,315	91,085,182	3,871,719,497
San Bernardino	49,111,409,133	25,610,809	49,137,019,942	573,594,425	49,710,614,367	1,324,309,938	51,034,924,305
Victor Valley	19,993,003,085	10,721,222	20,003,724,307	342,283,590	20,346,007,897	524,891,142	20,870,899,039
TOTAL	151,533,475,476	68,009,805	151,601,485,281	1,707,071,617	153,308,556,898	5,710,993,229	159,019,550,127

2019-20
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Barstow	547,311,965	0	39,296,792	586,608,757
Chaffey	37,015,865,022	0	3,242,725,151	40,258,590,173
Copper Mountain	545,338,504	0	17,740,522	563,079,026
San Bernardino	21,054,156,734	681,463,230	1,997,564,220	23,733,184,184
Victor Valley	11,200,604,769	97,603,702	615,389,735	11,913,598,206
TOTAL	70,363,276,994	779,066,932	5,912,716,420	77,055,060,346

2019-20 ASSESSED VALUATIONS PER 2018-19 ANNUAL FULL TIME EQUIVALENT STUDENT

	2018-19 Annual F.T.E.S.	2019-20 Assessed Valuations	
		Total	Per F.T.E.S.
Barstow	2,434	2,920,467,694	1,199,863
Chaffey	14,925	80,321,539,592	5,381,678
Copper Mountain	1,520	3,871,719,497	2,547,184
San Bernardino	15,402	51,034,924,305	3,313,526
Victor Valley	10,023	20,870,899,039	2,082,301
TOTAL	44,304	159,019,550,127	3,589,282

Note: F.T.E.S. figures have been rounded.

Source: 2015-16 through 2019-20 Agency Net Valuations - Property Tax Division and 2018-19 FORM CCFS-320

Regional Occupational Programs Financial and Statistical Information

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES

REGIONAL OCCUPATIONAL PROGRAMS

	Beginning Balance	Revenues & Other Sources	Revenues + Beg.	Expenditures & Other Uses	Ending Balance	Expenditures + End. Balance
R.O.P.						
Baldy View	4,908,825	20,945,318	25,854,143	19,791,257	6,062,886	25,854,143
Colton-Redlands-Yucaipa	6,205,732	11,323,775	17,529,507	11,465,939	6,063,568	17,529,507
TOTAL	11,114,557	32,269,093	43,383,650	31,257,196	12,126,454	43,383,650

NOTE: ROPs are funded through agreements with member districts.

Source: 2018-19 FORM 01 Unaudited Actuals

2019-20

ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES

REGIONAL OCCUPATIONAL PROGRAMS

	Beginning Balance	Revenues & Other Sources	Revenues + Beg. Balance	Expenditures & Other Uses	Ending Balance	Expenditures + End. Balance
R.O.P.						
Baldy View	5,498,529	12,374,711	17,873,240	12,209,127	5,664,113	17,873,240
Colton-Redlands-Yucaipa	5,956,288	12,912,884	18,869,172	12,736,351	6,132,821	18,869,172
TOTAL	11,454,817	25,287,595	36,742,412	24,945,478	11,796,934	36,742,412

NOTE: ROPs are funded through agreements with member districts.

Source: 2019-20 FORM 01 - Adopted Budget

2018-19
GENERAL FUND UNAUDITED ACTUAL REVENUE DATA
REGIONAL OCCUPATIONAL PROGRAMS

	Adjusted Net Beginning Balance	Federal Revenue	State Revenue	Local Revenue	Total Revenues	Other Financing Sources	Total Revenues + Other Sources
Baldy View	4,908,825	455,348	12,554,421	7,935,549	20,945,318	0	20,945,318
Colton-Redlands-Yucaipa	6,205,732	488,017	4,337,498	6,498,260	11,323,775	0	11,323,775
TOTAL	11,114,557	943,365	16,891,919	14,433,809	32,269,093	0	32,269,093

NOTE: ROPs are funded through agreements with member districts.
Source: 2018-19 FORM 01

2018-19
GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA
REGIONAL OCCUPATIONAL PROGRAMS

	Certificated Teachers Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Baldy View	1,667,634	867,644	1,257,775	1,701,487	516,236	4,265,621	334,000	180,860	19,791,257	0	19,791,257	6,062,886
Colton-Redlands-Yucaipa	2,650,469	891,431	2,948,489	3,022,950	355,221	1,576,613	7,293	13,473	11,465,939	0	11,465,939	6,063,568
	4,318,103	1,759,075	4,206,264	4,724,437	871,457	5,842,234	341,293	194,333	31,257,196	0	31,257,196	12,126,454

Source: 2018-19 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2016-17	2017-18	2018-19	2019-20	2020-21
Baldy View	18.17%	14.67%	11.74%	10.33%	11.37%
Colton-Redlands-Yucaipa	11.71%	4.39%	9.26%	9.23%	11.06%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2020-21.
New Cost Plan Negotiated with Federal Government has required accounting revisions to be made that may result in changes to the SACS calculated estimates.

Source: 2018-19 FORM ICR

2018-19
PROGRAM COST REPORT
REGIONAL OCCUPATIONAL PROGRAM

District	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Costs	Total Expenditures
Baldy View							
Direct & Allocated Costs	0	0	0	9,094,589	0	0	9,094,589
Central Administration Costs	0	0	0	1,409,609	0	9,287,062	10,696,671
Total	0	0	0	10,504,198	0	9,287,062	19,791,260
Percent	0.00%	0.00%	0.00%	53.07%	0.00%	46.93%	100.00%
Colton-Redlands-Yucaipa							
Direct & Allocated Costs	0	122,223	0	9,850,300	0	0	9,972,523
Central Administration Costs	0	18,138	0	1,461,805	0	13,473	1,493,416
Total	0	140,361	0	11,312,105	0	13,473	11,465,939
Percent	0.00%	1.22%	0.00%	98.66%	0.00%	0.12%	100.00%
TOTAL K-12							
Direct & Allocated Costs	0	122,223	0	18,944,889	0	0	19,067,112
Central Administration Costs	0	18,138	0	2,871,414	0	9,300,535	12,190,087
Total	0	140,361	0	21,816,303	0	9,300,535	31,257,199
Percent	0.00%	0.45%	0.00%	69.80%	0.00%	29.75%	100.00%

Source: 2018-19 FORM PCR

County Superintendent Of Schools Financial and Statistical Information

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

2018-19
ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
COUNTY SCHOOLS

	Grades K-8	Grades 9-12	Special Ed./ Extended Year	TOTAL 2018-19	TOTAL 2017-18	Increase/ Decrease	Deviation Percent
County Tuition	77	27	0	104	111	-7	-6.31%
Juvenile Hall	7	178	0	185	198	-13	-6.57%
Community Schools/Community Day Schools	72	451	0	523	546	-23	-4.21%
Adults in Correctional Facilities	0	365	0	365	350	15	4.29%
Desert Mountain SELPA	0	0	673	673	647	26	4.02%
East Valley SELPA	0	0	167	167	158	9	5.70%
West End SELPA	0	0	465	465	466	-1	-0.21%
TOTAL	156	1,021	1,305	2,482	2,476	6	0.24%

NOTE: A.D.A. figures have been rounded.

Source: 2017-18 and 2018-19 Report of County Office of Education Attendance (Annual)

2014-15 THROUGH 2018-19
FIVE YEAR COMPARISON
COUNTY SCHOOLS

	2014-15	2015-16	2016-17	2017-18	2018-19
County Tuition	189	124	103	111	104
Juvenile Hall	346	327	243	198	185
Community Schools/Community Day Schools	421	445	501	546	523
Adults in Correctional Facilities	233	325	348	350	365
Desert Mountain SELPA	657	639	636	647	673
East Valley SELPA	275	250	225	158	167
West End SELPA	585	526	498	466	465
TOTAL	2,706	2,636	2,554	2,476	2,482

NOTE: A.D.A. figures have been rounded.

Source: 2014-15 through 2018-19 Report of County Office of Education Attendance (Annual)

2018-19
ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER A.D.A.
COUNTY SCHOOLS

	Annual	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
County Schools	2,117												
Unrestricted		50,630,063	23,915.95	66,603,329	31,461.19	117,233,392	55,377.13	66,557,190	31,439.39	50,676,202	23,937.74	117,233,392	55,377.13
Restricted		38,349,728	18,115.13	246,712,204	116,538.59	285,061,932	134,653.72	241,061,496	113,869.39	44,000,436	20,784.33	285,061,932	134,653.72
Total		88,979,791	42,031.08	313,315,533	147,999.78	402,295,324	190,030.85	307,618,686	145,308.78	94,676,638	44,722.07	402,295,324	190,030.85

NOTE: Annual A.D.A. excludes all Adult A.D.A. and A.D.A figures have been rounded.

Source: 2018-19 FORM 01, 2018-19 Report of County Office of Education Attendance (Annual)

2019-20
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER A.D.A.
COUNTY SCHOOLS

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA	Expenditures + End. Balance	Per ADA
County Schools	2,179												
Unrestricted		44,859,422	20,587.16	66,528,256	30,531.55	111,387,678	51,118.71	66,422,658	30,483.09	44,965,020	20,635.62	111,387,678	51,118.71
Restricted		40,246,862	18,470.34	243,111,067	111,570.02	283,357,929	130,040.35	243,791,231	111,882.16	39,566,698	18,158.19	283,357,929	130,040.35
Total		85,106,284	39,057.50	309,639,323	142,101.57	394,745,607	181,159.06	310,213,889	142,365.25	84,531,718	38,793.81	394,745,607	181,159.06

NOTE: Annual A.D.A. excludes all Adult A.D.A. and A.D.A figures have been rounded.

Source: 2019-20 FORM 01 and FORM A - Adopted Budget

2018-19
GENERAL FUND UNAUDITED ACTUAL REVENUE DATA
COUNTY SCHOOLS

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
County Schools	2,117										
Unrestricted		50,630,063	22,677,300	19,209,498	41,886,798	17,394,549	1,528,884	14,031,915	74,842,146	-8,238,818	66,603,328
Restricted		38,349,728	11,943,928	0	11,943,928	16,965,322	12,112,964	97,413,243	238,435,457	8,276,747	246,712,204
Total		88,979,791	34,621,228	19,209,498	53,830,726	34,359,871	13,641,848	111,445,158	313,277,603	37,929	313,315,532
Per ADA		42,031.08	16,353.91	9,073.92	25,427.83	16,230.45	53,680.61	52,642.97	147,981.86	17.92	147,999.78
% of Total			11.05%	6.13%	17.18%	10.97%	36.27%	35.57%	99.99%	0.01%	100.00%

NOTE: Annual A.D.A. excludes all Adult A.D.A. and A.D.A figures have been rounded.

Source: 2018-19 FORM 01, 2018-19 Report of County Office of Education Attendance (Annual)

2016-17 THROUGH 2018-19
LOTTERY DATA
COUNTY SCHOOLS

	2016-17 Lottery Revenue	Percent of General Fund Revenue	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue
County Schools	538,877	0.21%	574,702	0.21%	609,445	0.19%

NOTE: Lottery Revenue reflects the actual apportionments for the four quarters applicable to the fiscal year.

Source: 2016-17 through 2018-19 State Controller's Office Remittance Advice

2018-19
GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA
COUNTY SCHOOLS

	Annual ADA	Certificated Teachers Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
County Schools	2,117												
Unrestricted		4,276,837	7,829,694	21,376,899	13,351,123	2,076,564	14,775,590	1,297,857	1,572,627	66,557,191	0	66,557,191	50,676,200
Restricted		27,137,324	11,371,939	57,256,305	53,390,175	3,273,192	60,395,100	9,141,402	19,096,058	241,061,495	0	241,061,495	44,000,437
Total		31,414,161	19,201,633	78,633,204	66,741,298	5,349,756	75,170,690	10,439,259	20,668,685	307,618,686	0	307,618,686	94,676,637
Per ADA		14,839.00	9,070.21	37,143.70	31,526.36	2,527.05	35,508.12	4,931.16	9,763.20	145,308.78	0.00	145,308.78	44,722.08
% of Total			6.24%	25.56%	21.70%	1.74%	24.44%	3.39%	6.72%	100.00%	0.00%	100.00%	

NOTE: Annual A.D.A. excludes all Adult A.D.A. and A.D.A figures have been rounded.

Source: 2018-19 FORM 01, 2018-19 Report of County Office of Education Attendance (Annual)

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS
COUNTY SCHOOLS

	Approved Rates				*Estimated
	2016-17	20117-18	2018-19	2019-20	2020-21
County Schools	8.60%	8.89%	10.68%	9.70%	8.00%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2019-20.
New Cost Plan Negotiated with Federal Government has required accounting revisions to be made that my result in changes to the SACS calculated estimates.

Source: 2018-19 FORM ICR

2018-19
PROGRAM COST REPORT
COUNTY SCHOOLS

	Annual ADA	Regular Education	Special Education	Technical, Adult, & ROP	Juvenile, Community, & Alternative Schools	Community Services, Child Care, PreK & Nonagency	Other Programs	Total Expenditures	Per ADA
County Schools	2,482								
Direct & Allocated Costs		108	129,920,740	4,520,843	181,364	62,181,828	30,949,841	227,754,724	91,763
Central Administration Costs		13	15,828,892	550,797	22,097	7,575,922	20,071	23,997,792	9,669
Total		121	145,749,632	5,071,640	203,461	69,757,750	30,969,912	251,752,516	101,431
Percent		0.00%	57.89%	2.01%	0.08%	27.71%	12.30%	100.00%	

NOTE: Adult A.D.A. is included for this report. ADA figures have been rounded.

Source: 2018-19 FORM PCR

Charter Schools Information

San Bernardino County Superintendent of Schools
601 North E. Street, San Bernardino, CA 92415-0020

CHARTER SCHOOLS

Charter schools are public schools, and they may provide instruction in grades TK-12. A charter school is typically created or organized by a group of teachers, parents, or a community-based organization and is authorized by an existing local public school board, county board of education, or the State Board of Education (SBE). Specific goals, operating procedures, and a thorough description of the educational program for the charter school are detailed in a legally binding agreement or "charter" between the authorizing board and charter organizers.

A charter school is generally exempt from most laws governing school districts except where specifically noted in the law. California public charter schools are required to participate in statewide assessment tests, comply with minimum age for public school attendance, and meet the instructional minute requirements, and maintain an instructional track of no less than 175 days The law also requires that a public charter school be nonsectarian in its programs, admission policies, employment practices, and all other operations, and prohibits the conversion of a private school to a charter school. Public charter schools may not charge tuition and may not discriminate against any pupil on the basis of ethnicity, national origin, gender, or disability.

Effective 2001/02, Senate Bill 740 amended E.C. 47612.5 and added E.C. 47634.2 which made significant changes to the funding process. A charter school is prohibited from receiving any funding for non-classroom-based instruction, unless the State Board of Education (SBE) determines its eligibility for funding. The law also provides the SBE with the authority to adjust the apportionment of charter schools for average daily attendance (ADA) generated through non-classroom-based instruction in the current and subsequent fiscal years.

With the establishment of the Local Control Funding Formula (LCFF), charter school funding is largely identical to district funding, except that in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. Charters will receive supplemental and concentration grants, but a charter school's concentration grant will be limited to the percentage associated with the district where the charter school resides. Charter schools that offer non-classroom based instruction must meet the specific legal requirements pursuant to E.C. 47612.5 and E.C. 47634.2 in order to receive funding.

A charter school's authorizing entity is responsible for ensuring the charter school operates in compliance with all applicable laws and the terms of its charter. Charter schools are required to complete budgets and financial reports. The authorizing entity is responsible to ensure the charter complies with all reports required of the charter school by law, including the Local Control and Accountability Plan (LCAP) and annual updates to the LCAP.

Source: California Department of Education

2017-18 LISTING OF ACTIVE CHARTER SCHOOLS IN SAN BERNARDINO COUNTY SELECTED DATA

	Start Date	Charter #	Grade Levels	Chartering Agency	2016-17 P-2 ADA	LCFF Funding	2017-18 P-2 ADA	LCFF Funding	2018-19 P-2 ADA	LCFF Funding
Academy For Academic Excellence	8/4/1997	0127	K-12	Apple Valley	1,402	11,220,236	1,388	11,395,580	1,389	12,274,363
Academy Of Careers And Exploration	8/25/2008	0968	K-12	Helendale	283	2,640,258	284	2,713,293	296	3,009,431
Allegiance STEAM Academy	8/27/2018	1945	K-8	Chino	-	-	-	-	459	3,988,354
Alta Vista Innovation High	7/1/2017	1895	8-12	Lucerne Valley	-	-	963	11,072,001	1,544	19,401,965
ASA Charter	9/27/2004	0677	K-12	San Bernardino City	205	2,074,127	195	2,030,527	227	2,565,677
Ballington Academy	8/22/2016	1795	K-5	San Bernardino City	68	708,433	152	1,575,621	181	1,877,472
California STEAM San Bernardino	7/1/2016	1824	K-12	Trona Joint	1,434	17,053,360	2,031	24,154,685	5,210	61,962,023
Community Collaborative Virtual	7/1/2017	1885	K-12	Helendale	-	-	302	2,473,687	2,468	21,290,329
Competitive Edge Charter	8/18/2011	1291	K-8	Yucaipa-Calimesa Joint	648	4,959,634	647	5,055,909	649	5,403,177
Desert Trails Prepatory Academy	7/1/1994	1522	K-6	County Schools	489	4,718,628	479	4,758,814	500	5,277,599
Elite Academic Academy-AWFI	7/1/2018	1975	9-12	Lucerne Valley	-	-	-	-	51	608,934
Elite Academic Academy-Lucerne	7/1/2018	1923	K-12	Lucerne Valley	-	-	-	-	232	2,551,801
Empire Springs Charter	8/27/2013	1592	K-12	Helendale	922	7,343,230	1,104	8,994,552	1,205	10,667,971
Encore High School	8/8/2008	0971	7-12	Hesperia	998	8,715,191	957	8,609,705	940	9,277,305
Entrepreneur High	8/6/2018	1922	9-12	San Bernardino City	-	-	-	-	208	2,462,454
Excel Prep Charter	9/7/2010	1153	K-5	San Bernardino City	168	1,578,119	185	1,760,754	348	3,448,348
Excelsior Charter	1/13/1995	0074	7-12	County Schools	1,943	17,302,546	1,897	17,305,309	1,877	20,511,165
Gorman Learning Center	7/1/2018	1977	K-12	Lucerne Valley	-	-	-	-	1,268	13,931,630
Grove	9/1/1999	0180	7-12	Redlands	207	1,724,479	215	1,823,024	221	1,987,431
Hardy Brown College Prep	8/18/2010	1155	K-6	San Bernardino City	349	3,441,751	341	3,457,319	298	3,248,432
Independence Charter Academy	8/1/2014	1679	K-12	Helendale	188	1,639,753	177	1,598,588	105	1,049,287
Inland Leaders Charter	8/27/2007	0889	K-9	Yucaipa-Calimesa Joint	928	7,069,948	919	7,172,004	989	8,323,908
Laverne Elementary Preparatory	8/11/2008	1034	K-6	Hesperia	429	3,732,461	423	3,724,075	440	4,117,851
Mirus Secondary	5/15/2007	0885	7-12	Hesperia	293	2,978,806	237	2,452,286	250	2,709,269
Mojave River Academy	9/5/2006	0762	K-12	Oro Grande	1,493	15,107,224	1,596	16,596,499	19	214,330
Mojave River-Gold Canyon	8/21/2018	1937	K-12	Oro Grande	-	-	-	-	126	1,508,848
Mojave River-Marble City	8/21/2018	1943	K-12	Oro Grande	-	-	-	-	102	1,144,585
Mojave River-National Trails	8/21/2018	1938	K-12	Oro Grande	-	-	-	-	384	4,285,243
Mojave River-Oro Grande	8/21/2018	1939	K-12	Oro Grande	-	-	-	-	585	7,029,110
Mojave River-Rockview Park	8/21/2018	1941	K-12	Oro Grande	-	-	-	-	115	1,356,040
Mojave River-Route 66	8/21/2018	1940	K-12	Oro Grande	-	-	-	-	338	3,936,410
Mojave River-Silver Mountain	8/21/2018	1942	K-12	Oro Grande	-	-	-	-	380	4,147,347
Mountain View Montessori	9/5/2000	0296	K-6	Victor Elementary	176	1,490,316	202	1,735,858	222	2,041,304
New Vision Middle	9/1/2009	1089	6-8	San Bernardino City	295	2,737,808	271	2,544,108	339	3,325,120
Norton Academy	8/25/2008	0903	K-10	County Schools	751	6,833,129	747	7,010,688	750	7,607,313
Options For Youth-San Bernardino	9/25/2009	1132	7-12	San Bernardino City	742	8,054,103	1,036	11,542,284	1,040	12,090,319
Options For Youth-Victorville	6/11/1993	0013	7-12	Victor Valley Union	2,961	31,462,557	1,261	13,963,231	1,055	12,459,618
Pathways To College	8/7/2006	0801	K-8	Hesperia	330	3,029,906	319	3,033,367	317	3,223,395
Provisional Accelerated Learning	11/1/2000	0335	9-12	San Bernardino City	172	1,958,845	246	2,859,800	273	3,380,201
Public Safety Academy	8/30/2005	0731	6-12	San Bernardino City	398	3,897,879	397	4,039,407	388	4,406,220
Riverside Preparatory	8/6/2007	0855	K-12	Oro Grande	2,208	19,791,604	2,205	20,236,634	2,183	22,162,896
Savant Preparatory	8/6/2018	1971	K-6	San Bernardino City	-	-	-	-	71	770,133
Sixth Street Prep	7/1/1980	0309	K-6	Victor Elementary	232	2,186,712	242	2,326,422	233	2,372,386
Sky Mountain Charter	9/4/2007	0905	K-12	Lucerne Valley	1,917	14,725,115	1,761	13,987,318	1,725	15,008,149
Soar Charter Academy	8/11/2008	0982	K-8	San Bernardino City	435	3,920,166	441	4,095,518	440	4,481,032
Summit Leadership Academy	9/13/2004	0671	9-12	Hesperia	202	2,107,586	377	3,989,853	295	3,252,778
Taft T. Newman	9/4/2012	1437	K-6	San Bernardino City	92	901,149	73	795,388	53	271,575
Taylion High Desert	8/14/2013	1520	K-12	Adelanto	318	3,301,416	334	3,636,915	349	4,144,220
University Prep-San Bernardino	7/9/2018	2008	K-12	Trona Joint	-	-	-	-	2,102	25,900,313
Vista Norte Public Charter	7/1/2018	1919	K-12	Helendale	-	-	-	-	441	5,431,121
Woodward Leadership Academy	9/4/2012	1438	K-6	San Bernardino City	82	796,894	64	640,638	76	812,969
TOTAL					23,758	221,203,369	24,468	235,161,661	35,756	378,709,151

Source: California Department of Education (CDE) website (LCFF Funding Snapshot) and 2016-17 through 2018-19 Report of School District Attendance (P-2) as of 10/31/2019

2004 THROUGH 2018
CBEDS/CALPADS ENROLLMENT COUNT BY GRADE LEVEL
CHARTER SCHOOLS

	KINDERGARTEN - EIGHT			NINE - TWELVE			TOTAL K - 12		
		Change From Prior Year			Change From Prior Year			Change From Prior Year	
Year	Total	Students	Percent	Total	Students	Percent	Total	Students	Percent
2018	18,559	4,503	32.04%	12,228	2,189	21.80%	30,787	6,692	27.77%
2017	14,056	-921	-6.15%	10,039	-1,142	-10.21%	24,095	-2,063	-7.89%
2016	14,977	-566	-3.64%	11,181	-175	-1.54%	26,158	-741	-2.75%
2015	15,543	1,602	11.49%	11,356	538	4.97%	26,899	2,140	8.64%
2014	13,941	994	7.68%	10,818	404	3.88%	24,759	1,398	5.98%
2013	12,947	1,304	11.20%	10,414	631	6.45%	23,361	1,935	9.03%
2012	11,643	1,146	10.92%	9,783	369	3.92%	21,426	1,515	7.61%
2011	10,497	1,746	19.95%	9,414	2,390	34.03%	19,911	4,136	26.22%
2010	8,751	1,929	28.28%	7,024	839	13.57%	15,775	2,768	21.28%
2009	6,822	1,583	30.22%	6,185	1,319	27.11%	13,007	2,902	28.72%
2008	5,239	1,556	42.25%	4,866	449	10.17%	10,105	2,005	24.75%
2007	3,683	1,366	58.96%	4,417	306	7.44%	8,100	1,672	26.01%
2006	2,317	359	18.34%	4,111	633	18.20%	6,428	992	18.25%
2005	1,958	124	6.76%	3,478	111	3.30%	5,436	235	4.52%
2004	1,834	-103	-5.32%	3,367	847	33.61%	5,201	744	16.69%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2019
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2011 THROUGH 2018
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
CHARTER SCHOOLS
TRENDS BY GRADE LEVEL

GRADES K-8

	2011	2012	2013	2014	2015	2016	2017	2018
K	1,358	1,420	1,674	1,778	1,713	1,769	1,764	2,227
1	1,291	1,413	1,446	1,589	1,587	1,459	1,361	1,865
2	1,272	1,314	1,489	1,471	1,563	1,481	1,308	1,804
3	1,210	1,348	1,441	1,546	1,495	1,424	1,359	1,776
4	1,142	1,254	1,437	1,504	1,568	1,400	1,323	1,781
5	1,065	1,214	1,348	1,455	1,481	1,420	1,285	1,729
6	1,170	1,243	1,339	1,538	1,587	1,507	1,451	1,905
7	1,604	1,799	1,990	2,139	2,297	2,200	2,009	2,744
8	1,530	1,785	1,971	2,115	2,252	2,317	2,196	2,728
Other	0	0	0	0	0	0	0	0
TOTAL	11,642	12,790	14,135	15,135	15,543	14,977	14,056	18,559
ANNUAL GROWTH	29.21%	9.86%	10.52%	7.07%	2.70%	-3.64%	-6.15%	32.04%

GRADES 9-12

	2011	2012	2013	2014	2015	2016	2017	2018
9	2,325	2,233	2,307	2,171	2,445	2,732	2,567	3,246
10	2,755	2,659	2,684	2,722	2,661	2,985	2,698	3,139
11	2,307	2,533	2,533	2,594	2,802	2,902	2,423	3,116
12	2,682	2,926	3,479	3,395	3,407	2,543	2,304	2,727
Other	1	0	0	0	41	19	47	0
TOTAL	10,070	10,351	11,003	10,882	11,356	11,181	10,039	12,228
ANNUAL GROWTH	6.71%	2.79%	6.30%	-1.10%	4.36%	-1.54%	-10.21%	21.80%

TOTAL

	2011	2012	2013	2014	2015	2016	2017	2018
	21,712	23,141	25,138	26,017	26,899	26,158	24,095	30,787
ANNUAL GROWTH	17.70%	6.58%	8.63%	3.50%	3.39%	-2.75%	-7.89%	27.77%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2019.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2011 THROUGH 2018
CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT
EIGHT YEAR COMPARISON

	2011	2012	2013	2014	2015	2016	2017	2018
ELEMENTARY:								
Adelanto	1,343	1,349	1,843	2,135	2,094	1,936	333	437
Alta Loma	0	0	0	0	0	0	0	0
Central	0	0	0	0	0	0	0	0
Cucamonga	0	0	0	0	0	0	0	0
Etiwanda	0	0	0	0	0	0	0	0
Helendale	211	185	926	1,337	1,762	2,005	2,558	4,438
Mount Baldy Joint	0	0	0	0	0	0	0	0
Mountain View	0	0	0	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0	0	0	0
Oro Grande	3,253	3,476	3,663	3,753	3,613	3,717	3,738	4,233
Victor Elementary	412	408	420	428	420	421	455	471
TOTAL	5,219	5,418	6,852	7,653	7,889	8,079	7,084	9,579
HIGH:								
Chaffey Joint Union	0	0	0	0	0	0	0	0
Victor Valley Union	4,700	4,561	4,530	4,385	4,223	4,030	2,708	856
TOTAL	4,700	4,561	4,530	4,385	4,223	4,030	2,708	856
UNIFIED:								
Apple Valley	1,370	1,354	1,364	1,371	1,412	1,453	1,435	1,447
Baker Valley	0	0	0	0	0	0	0	0
Barstow	0	0	0	0	0	0	0	0
Bear Valley	0	0	0	0	0	0	0	0
Chino	1,068	1,069	1,103	1,166	1,195	1,213	0	473
Colton Joint	0	0	0	0	0	0	0	0
Fontana	0	0	0	0	0	0	0	0
Hesperia	2,071	2,249	2,446	2,427	2,433	2,335	2,479	2,326
Lucerne Valley	1,749	1,881	2,032	2,219	1,646	1,910	2,732	4,675
Morongo	236	309	541	1,203	1,935	0	0	0
Needles	0	0	0	0	0	0	0	0
Redlands	194	195	200	212	214	216	224	228
Rialto	0	0	0	0	0	0	0	0
Rim of the World	0	0	0	0	0	0	0	0
San Bernardino City	3,458	4,113	3,896	3,123	3,092	3,312	3,573	3,837
Silver Valley	0	0	0	0	0	0	0	0
Snowline Joint	0	0	0	0	0	0	0	0
Trona Joint	0	0	0	0	0	679	945	2,456
Upland	0	0	0	0	0	0	0	0
Yucaipa-Calimesa Joint	1,125	1,406	1,504	1,544	1,592	1,633	1,636	1,700
TOTAL	11,271	12,576	13,086	13,265	13,519	12,751	13,024	17,142
COUNTY:								
County Schools	522	586	670	714	1,268	1,298	1,279	3,210
TOTAL COUNTY	21,712	23,141	25,138	26,017	26,899	26,158	24,095	30,787

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2019.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2018-19

CHARTER SCHOOL CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES 9-12	TOTAL
Elementary:					
Adelanto	6	7	54	370	437
Alta Loma	0	0	0	0	0
Central	0	0	0	0	0
Cucamonga	0	0	0	0	0
Etiwanda	0	0	0	0	0
Helendale	384	1,026	1,743	1,285	4,438
Mount Baldy Joint	0	0	0	0	0
Mountain View	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0
Oro Grande	177	549	1,424	2,083	4,233
Victor Elementary	96	221	154	0	471
TOTAL	663	1,803	3,375	3,738	9,579
High:					
Chaffey Joint Union	0	0	0	0	0
Victor Valley Union	0	0	143	713	856
TOTAL	0	0	143	713	856
Unified:					
Apple Valley	126	312	598	411	1,447
Baker Valley	0	0	0	0	0
Barstow	0	0	0	0	0
Bear Valley	0	0	0	0	0
Chino	59	180	234	0	473
Colton Joint	0	0	0	0	0
Fontana	0	0	0	0	0
Hesperia	156	315	861	994	2,326
Lucerne Valley	235	599	1,314	2,527	4,675
Morongo	0	0	0	0	0
Needles	0	0	0	0	0
Redlands	0	0	82	146	228
Rialto	0	0	0	0	0
Rim of the World	0	0	0	0	0
San Bernardino City	376	725	1,279	1,457	3,837
Silver Valley	0	0	0	0	0
Snowline Joint	0	0	0	0	0
Trona Joint	136	449	910	961	2,456
Upland	0	0	0	0	0
Yucaipa-Calimesa Joint	259	535	906	0	1,700
TOTAL	1,347	3,115	6,184	6,496	17,142
County:					
County Schools	217	527	1,185	1,281	3,210
TOTAL COUNTY	2,227	5,445	10,887	12,228	30,787

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2019.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

General Information

GLOSSARY OF ACCOUNTING AND FINANCE TERMS

AB 1200: This imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative review for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accounting Period: A period of time for which records are maintained and at the end of which financial statements are prepared covering the specified period of time.

Accounts Payable: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency (LEA).

Accounts Receivable: Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Apportionment: State aid given to a school district, charter school, or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Apportionment Notice: A document notifying LEAs when moneys were deposited with the county treasurer.

Appropriation: An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Assessed Valuation (also, Assessed Value): The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The percentage growth in statewide Assessed Value from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding districts and counties, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed values of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Assets: Resources that are held or owned by an LEA that have monetary value.

Attendance Reports: Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs and nonpublic school funding which use Annual ADA. Also, under certain circumstances, when a district has a very large influx of migrant students in the spring, a district may request the use of Annual ADA in lieu of the P-2 ADA.

Audit: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Average Daily Attendance (ADA): There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Excused absences are not counted towards ADA. A ttendance is counted every day of the school year and is reported to the California Department of Education three times a year. (Refer to *Education Code* Section 46300 and *California Code of Regulations, Title 5, Education,* sections 400-424).

Basic Aid: The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' Local Control Funding Formula (LCFF) base grant is funded by local property taxes.

Bonded Indebtedness: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents districts from incurring new indebtedness without voter approval.

Budget: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgetary Accounts: Those accounts which make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations, and encumbrances.

Budgetary Control: The management of financial transactions in accordance with an approved plan of estimated revenue and expenditures.

Budgeting: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization planning for the use of resources.

California Assessment of Student Performance and Progress (CAASPP): The CAASPP System was established on January 1, 2014. The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013. CAASPP tests English Language Arts, mathematics, science, and includes standards-based tests in Spanish as needed.

California Basic Education Data System (CBEDS): The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

California Longitudinal Pupil Achievement Data System (CALPADS): A longitudinal system used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

Capital Leases: Debt incurred for capital outlay purchases.

Capital Outlay: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Categorical Aid: During the Revenue Limit years, funds from the state or federal government were granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Most categorical funding was folded into LCFF.

Certificated Personnel: School employees who hold positions for which a credential is required by the state.

Certificates of Participation: A financing technique that provides long-term financing through an LEA (with an option to purchase or a conditional sale agreement).

Classification: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classified Personnel: School employees who hold positions that do not require a credential.

Cost: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

Cost of Living Adjustment (COLA): An increase in funding for government programs, including the LCFF base grant. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments - a government price index. (See Education Code Section 42238.1.)

Current Expense of Education: The current General Fund operating expenditures of an LEA for transitional kindergarten through grade twelve, *excluding* expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, or the acquisition and construction of facilities. This is becoming an issue because several categorical funding sources that were previously excluded were folded into LCFF, which changes the calculations.

Education Code: The body of law that regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

Elementary School District: A school district serving students from transitional kindergarten through 6th or 8th grade.

Employee Benefits: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above that amount. They are fringe benefit payments and, while not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation system; and (5) payments made to personnel on sabbatical leave.

Enrollment: A count of the students enrolled in each school and district on the first Wednesday in October. This is different from average daily attendance (ADA), which is the average number of students who attended school over the course of the year. The number of pupils enrolled in the school is usually larger than the ADA due to transiency, dropouts, and illnesses. Enrollment and ADA are both used for funding purposes.

Entitlement: An apportionment that is based on specific qualifications.

Education Revenue Augmentation Fund (ERAF): The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

Expenditures: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses and capital outlay.

Flexibility: Each year the Legislature may provide districts with the option to transfer funds from and to specified state programs.

Fiscal Year: A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning July 1 and ending June 30.

Full-time Equivalent: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

***Full-time Equivalent Students* (FTES):** An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. FTES is one of the workload measures used in the computation of state aid for California Community Colleges. (See form CCFS-320, "Apportionment Attendance Report.")

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between assets and liabilities. The fund equity of governmental and trust funds.

Gann Spending Limit: A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent year limits have been adjusted for (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capital personal income.

General Fund: (school districts and Joint Powers Authorities (JPAs)/County School Service Fund for county offices). The General Fund and the County School Service Fund (CSSF) are used to account for the ordinary operations of an LEA. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities. The LEA has the option of using one general fund or of separating transactions into two general funds: restricted and unrestricted.

General Fund Unrestricted Balance: The General Fund Unrestricted Balance is used to account for those projects and activities that are funded with unrestricted revenues.

General Fund Restricted Balance: The General Fund Restricted Balance is used to account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to fund a specific purposes.

General Long-Term Debt: Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Governmental Accounting Standards Board (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting.

Grade Level: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

High School District: A school district serving students from 7th, or 8th, or 9th grade through the 12th grade. Generally High School Districts comprise grade levels 9 through 12.

Indirect Costs: Indirect costs are the General Fund costs of general management (i.e., activities that are for the direction and control of the LEA's affairs) that are organization-wide. Indirect costs consist of expenditures for administrative activities that are not readily identifiable to a particular goal but are necessary for the general operation of the LEA (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and data processing). Also included in indirect costs are a proportionate share of any maintenance and operations costs and facilities rents and leases attributable, based on space occupied, to these administrative activities. This also includes carry-forward adjustments that are an integral part of the indirect cost rate calculation method.

***Indirect Support Charges*:** Charges for routine services not performed as a special service for a particular program but allocated to user programs.

Joint Powers Authority (JPA): In the mid-1970s, the California Legislature amended the Government Code to add the ability for two or more public agencies to join together, under a joint powers authority (JPA), to provide more effective or efficient government services or to solve a service delivery problem. These public-sector risk pools allow for lower costs to government entities.

***Local Control Funding Formula (LCFF)*:** The Local Control Funding formula, enacted in 2013-14, replaced the previous transitional kindergarten through grade 12 (K-12) finance systems which had been in existence for roughly 40 years. For school districts and charter schools, LCFF establishes base, supplemental and concentration grants in place of the myriad of previously existing K-12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs under the Revenue Limit funding system. For county offices of education (COEs), LCFF establishes separate funding streams for oversight activities and instructional programs.

Long-term Debt: Debt that matures more than one year after the date of issuance. Capital Leases and Certificates of Participation are two common debts issued by School Districts.

Mandated Costs: School district expenses that occur because of federal or state laws, decisions of state or federal courts, or federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court, or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Necessary Small Schools: Elementary schools with less than 101 ADA or high schools with less than 301 ADA which are separately funded if they meet scarcity and distance standards.

Net Income: A proprietary fund's excess of revenues and operating transfers in over expenses and operating transfers out.

Other Financing Sources: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Financing Uses: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

Pupil-Teacher Ratio: The total student enrollment divided by the number of full-time equivalent teachers.

Reserves: Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Restricted Funds: Money whose use is restricted by legal requirement or by the donor.

Revenue Limit: This was the finance system that school funding was based on prior to being replaced by LCFF in 2013-14. The amount of revenue that a district could collect annually for general purposes from local property taxes and state aid was the revenue limit. The revenue limit was composed of a base revenue limit - a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit - and any of a number of revenue limit adjustments computed each year.

Revenues: The increase in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

ROC/P: Regional Occupational Center or Program - a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a JPA, or by a county office of education for the districts within the county.

Serrano Decision: In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Small School Districts (Direct Service): An elementary district with fewer than 101 ADA; a high school district with fewer than 301 ADA; and a unified (K-12) district with fewer than 1,501 ADA.

Special Education: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical disabilities. PL 94-142 requires that all children with disabilities between 3 and 21 years be provided free and appropriate education.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Unearned Revenue: Grant revenue that has been received but is unearned at June 30 or year end.

Unified School District: A school district serving students from transitional kindergarten through 12th grade.

Sources: California School Accounting Manual
School Services of California, Inc.
California Department of Education

Local Control Funding Formula

The 2013-14 Budget replaced the Revenue Limit finance system with the Local Control Funding Formula (LCFF). For school districts and charter schools, LCFF creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs. For COEs, LCFF creates separate funding streams for oversight activities and instructional programs.

Prior to the adoption of the Local Control Funding Formula, California's school finance system had become overly complex, administratively costly, and inequitable. There were many different funding streams, each with their own allocation formula and spending restrictions. The system was state-driven, interfering with the ability of local officials to decide how best to meet the needs of students. Further, scholarly research and practical experience both indicated that low-income students and English language learners come to school with unique challenges and often require supplemental instruction and other support services to be successful in school; the Revenue Limit system did not address these issues.

2017-18 Budget

On June 27, 2017, the Governor signed the 2017 Budget Act and related trailer bills, putting into place a spending plan for 2017-18 and a revised spending plan for 2016-17. The 2017 Budget paid down debt and added money to the rainy day fund.

The budget package reflected Proposition 98 funding of $74.5 billion in 2017-18, a $2.6 billion increase over the 2016-17 Budget Act level.

This budget included a 1.56% cost-of-living adjustment (COLA). Districts were funded at 42.96% of the difference between 2016-17 revenues and 2017-18 Local Control Funding Formula Target amounts. This puts the state ahead of the originally projected eight year implementation schedule for LCFF. The requirement to develop, adopt, and annually update a three-year LCAP remained unchanged.

2018-19 Budget

On June 27, 2018, the Governor signed the 2018 Budget Act and related trailer bills, putting into place a spending plan for 2018-19 and a revised spending plan for 2017-18. The 2018 Budget paid down debt and increased LCFF funding.

The budget package reflected Proposition 98 funding of $78.4 billion in 2018-19, a $3.9 billion increase over the 2016-17 Budget Act level.

This budget included a 2.71% cost-of-living adjustment (COLA). School districts and charter schools are now funded at the target Local Control Funding Formula amounts. This puts the state ahead of the originally projected eight year implementation schedule for LCFF. The requirement to develop, adopt, and annually update a three-year LCAP remained unchanged.



San Bernardino County Superintendent of Schools

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County Superintendent

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The San Bernardino County Superintendent of Schools mission is to transform lives through education. County Schools serves as a link between the California Department of Education and the 33 K-12 school districts in the county to ensure the success of every child—cradle to career.

We deliver innovative and inspiring educational practices and direct instruction to alternative, juvenile court, special education and state preschool students. The office of the superintendent is committed to working in collaboration with school districts, other agencies, families and the community at-large, providing leadership, advocacy and services — always with the focus on students.