San Bernardino County Superintendent of Schools

# FINANCIAL REPORT 2020-21

*Serving Our Client Districts with Selected History and Budgetary Information*

*Transforming lives through education*

**SAN BERNARDINO COUNTY BOARD OF EDUCATION**

**2020-2021**

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## PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2020-21 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 2021-22 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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## With Selected Historical and Budgetary Information

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**School Districts Located in San Bernardino County**

**Ted Alejandre**
**County Superintendent of Schools**

Adelanto School District
Dr. Kennon Mitchell, Superintendent
P.O. Box 70
Adelanto, CA 92301-0070

Alta Loma School District
Ms. Karen Hendricks, Superintendent
9390 Baseline Road.
Alta Loma, CA 91701

Apple Valley Unified School District
Ms. Trenae Nelson, Superintendent
22974 Bear Valley Rd.
Apple Valley, CA 92308

Baker Valley Unified School District
Mr. Cecil Edwards, 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
Dr. Amy Nguyen-Hernandez, Superintendent
10601 Church St., Suite 112
Rancho Cucamonga, CA 91730-3598

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

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

Colton Joint Unified School District
Dr. Frank Miranda, Superintendent
1212 Valencia Drive
Colton, CA 92324-1798

Cucamonga School District
Dr. Michael Chaix, 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. Doug Weller, Interim 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
Ms. Nancy Sirski, 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
Mr. Derrick Delton, Interim 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
Mr. Doc Ervin, 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. Jairo Arellano, Superintendent
83600 Trona Road
Trona, CA 93562

Upland Unified School District
Dr. Lynn Carmen Day, 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
Dr. Shelley Adams, Superintendent
8265 Aspen Avenue, Suite 100
Claremont, CA 91730

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

**College Districts**

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

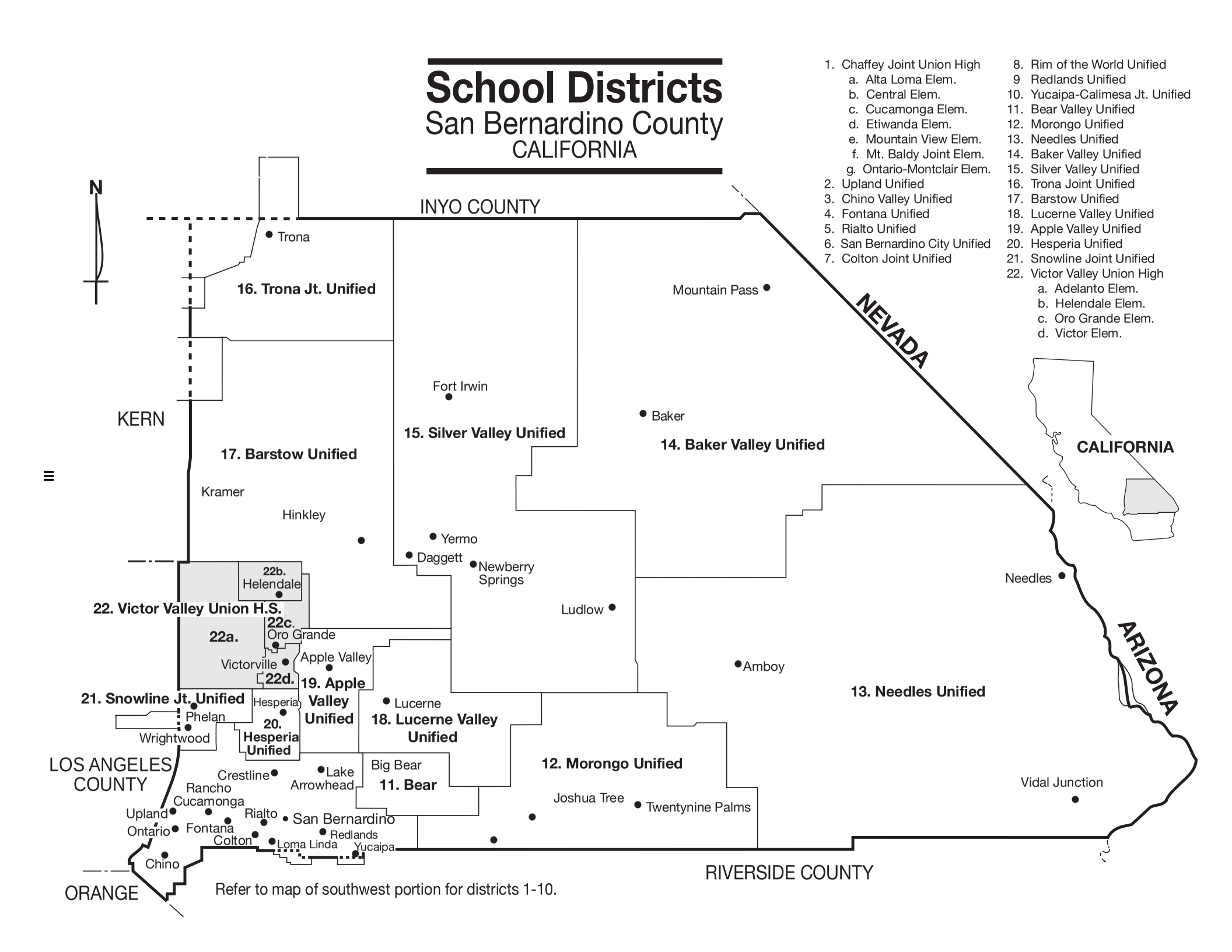
Chaffey Community College District
Dr. Henry Shannon, President
5885 Haven Avenue
Rancho Cucamonga, CA 91701

Copper Mountain Community College District
Dr. Daren M Otten, President
P.O. Box 1398
Joshua Tree, CA 92252

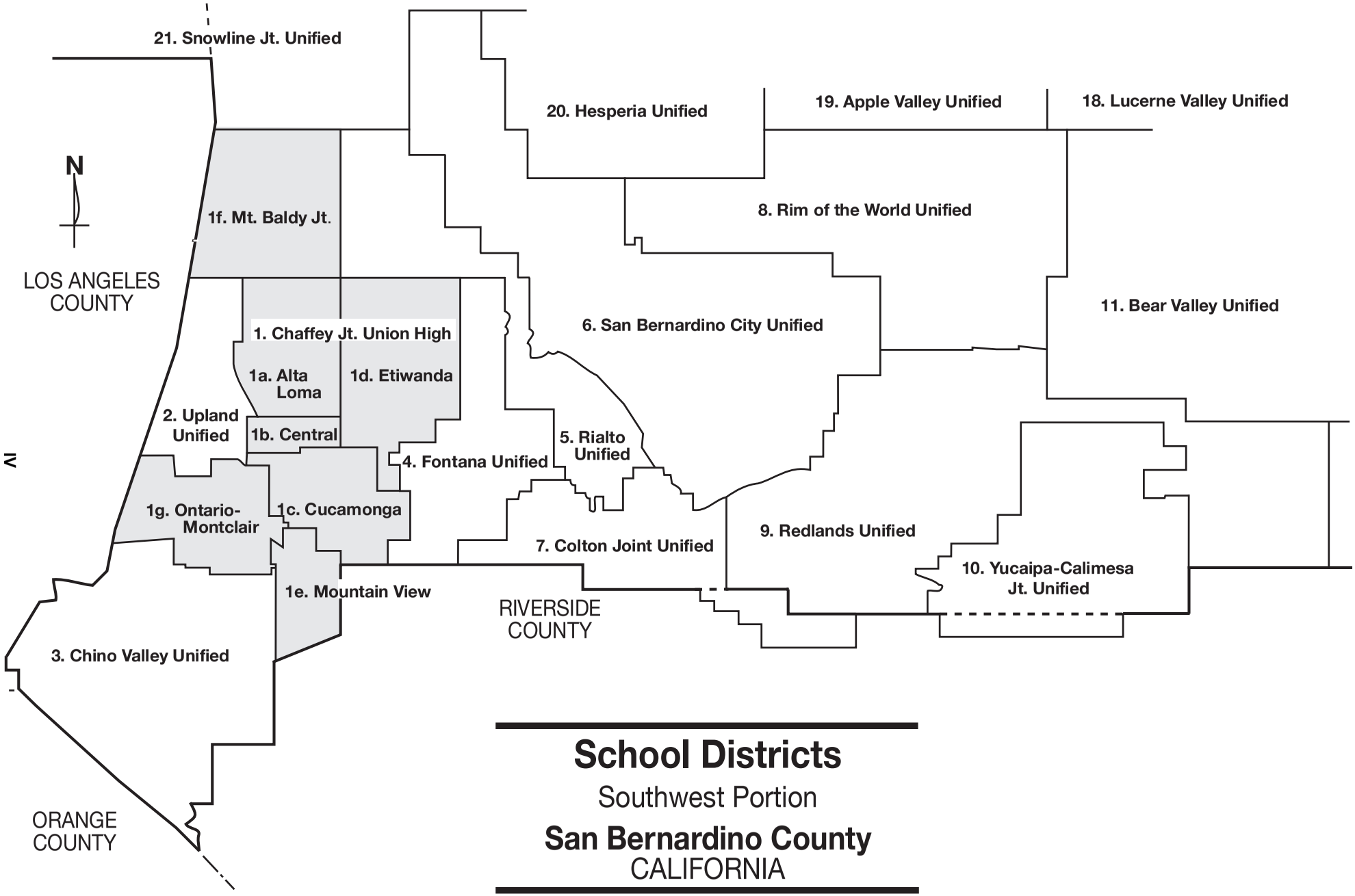
San Bernardino Community College District
Ms. Diane Z. Rodriguez, Chancellor
144 South Del Rosa Drive
San Bernardino, CA 92408

Victor Valley Community College District
Dr. Daniel Walden, 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 - 2016 estimate | 2,131,737 |
| Population - 2017 estimate | 2,147,398 |
| Population - 2018 estimate | 2,160,791 |
| Population - 2019 estimate | 2,176,150 |
| Population - 2020 estimate | 2,175,424 |
| Population - 2021 estimate | 2,175,909 |

State of California, Department of Finance, E-1 California Population Estimates with Annual Percent Change. Revised May 2021.

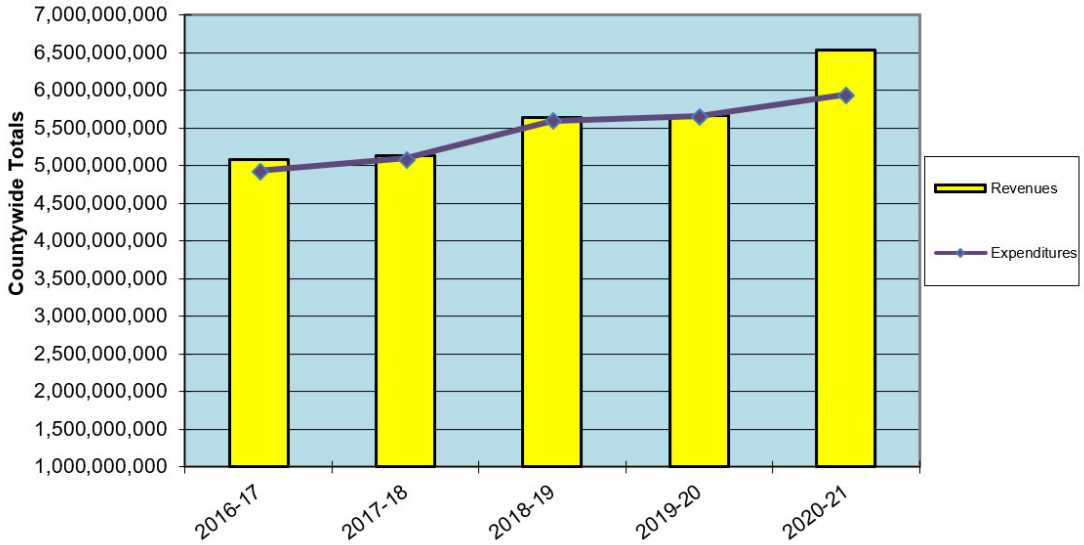
### County Information

| | |
|---|---|
| Number of Cities | 24 |
| Area Covered by San Bernardino County | 20,160 square miles |
| Area Covered by San Bernardino County School Districts | 22,659 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.

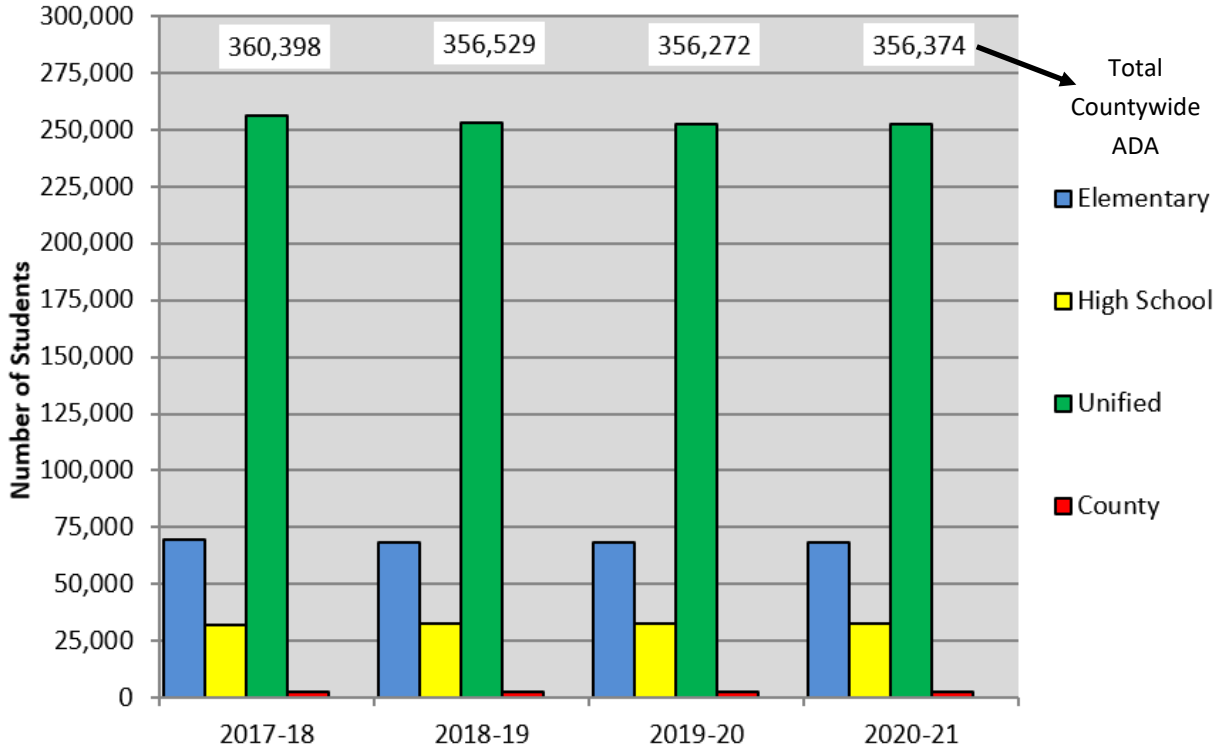
## Regional Occupational Programs within San Bernardino County

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.

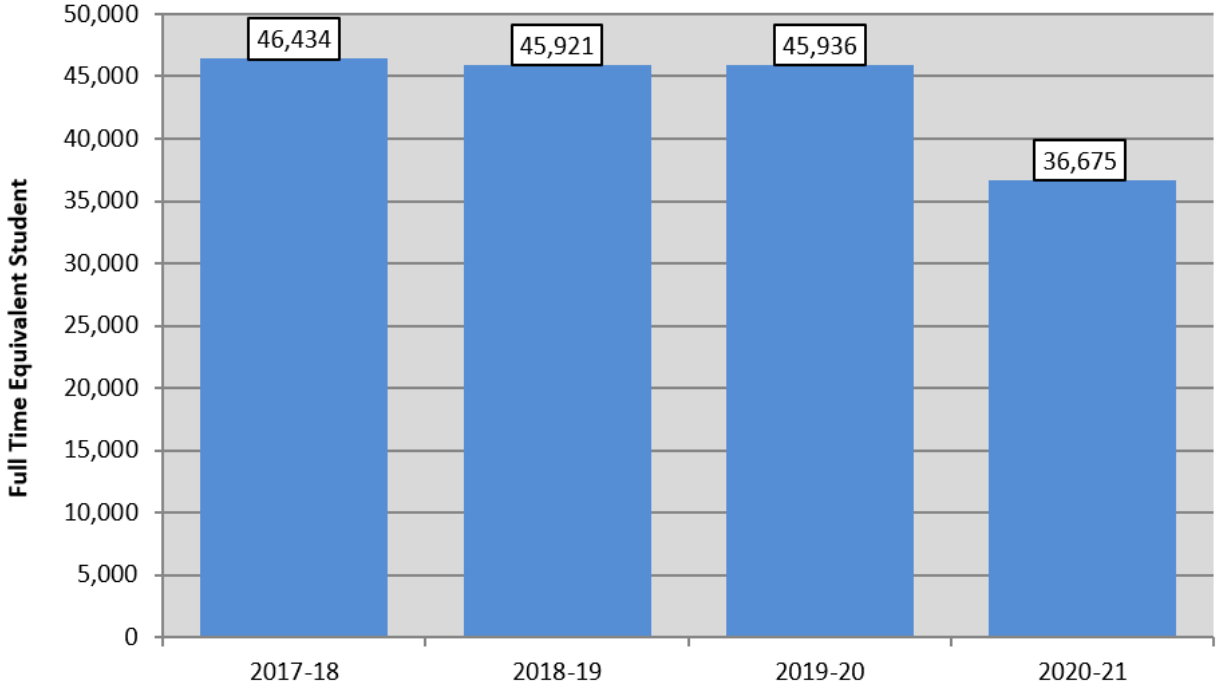
## Counting Students in San Bernardino County

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.

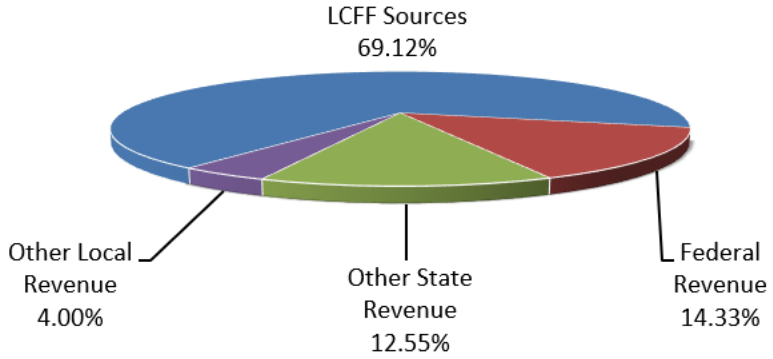


## Understanding School District Revenues and Expenditures

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.

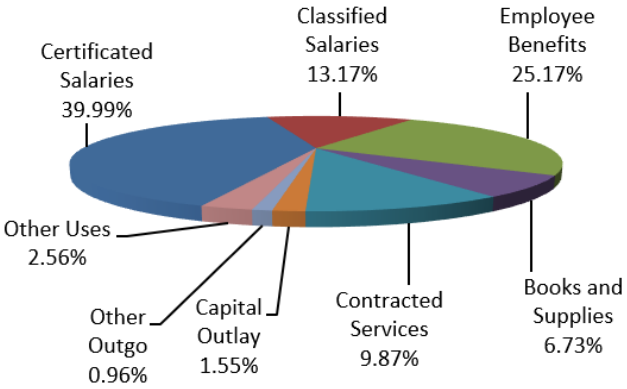
### 2020-21 Actual Average Revenues per K-12 Average Daily Attendance

| | Dollars Per ADA | Percentage of Total |
|---|---|---|
| LCFF Sources | $ 10,977.39 | 69.12% |
| Federal Revenue | $ 2,276.64 | 14.33% |
| Other State Revenue | $ 1,993.82 | 12.55% |
| Other Local Revenue | $ 635.37 | 4.00% |
| Total Revenues | $ 15,883.22 | 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 | $ 5,847.40 | 39.99% |
| Classified Salaries | $ 1,925.43 | 13.17% |
| Employee Benefits | $ 3,680.84 | 25.17% |
| Books and Supplies | $ 983.81 | 6.73% |
| Contracted Services | $ 1,443.63 | 9.87% |
| Capital Outlay | $ 226.85 | 1.55% |
| Other Outgo | $ 139.74 | 0.96% |
| Other Uses | $ 373.95 | 2.56% |
| Total Expenditures | $ 14,621.65 | 100.00% |

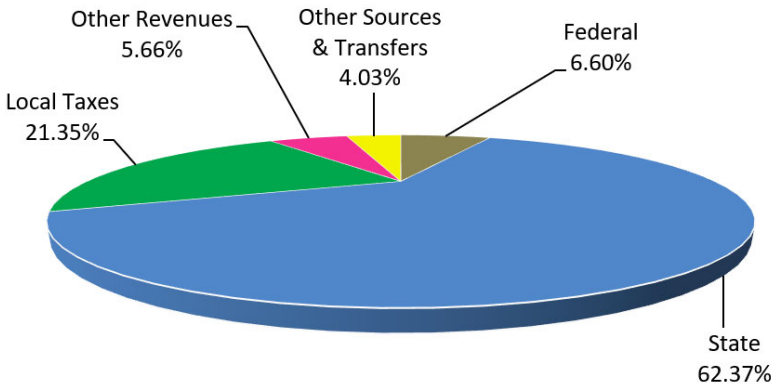


## Understanding Community College Revenues and Expenditures

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.

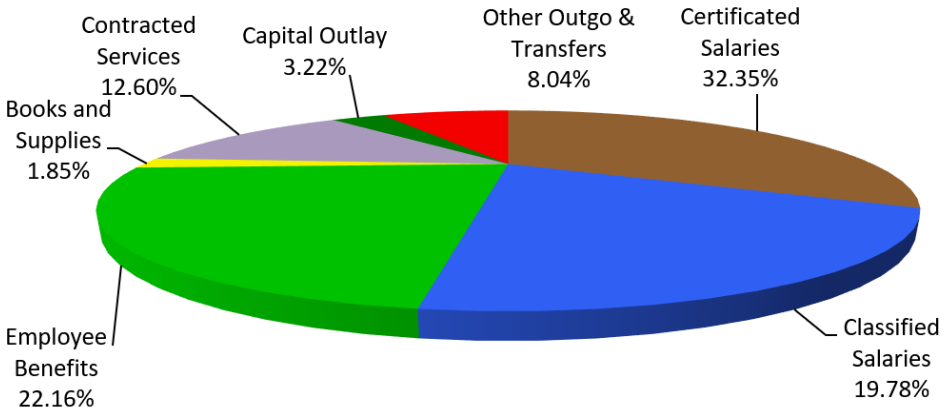
### 2020-21 Community College Average Revenues Per Full Time Equivalent Student

| | Dollars Per FTES | Percentage of Total |
|---|---|---|
| Federal | $ 872.63 | 6.60% |
| State | $ 8,245.96 | 62.37% |
| Local Taxes | $ 2,823.11 | 21.35% |
| Other Revenues | $ 748.01 | 5.66% |
| Other Sources & Transfers | $ 532.29 | 4.03% |
| Total Revenues | $ 13,222.00 | 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 | $ 3,981.26 | 32.35% |
| Classified Salaries | $ 2,434.92 | 19.78% |
| Employee Benefits | $ 2,727.63 | 22.16% |
| Books and Supplies | $ 227.96 | 1.85% |
| Contracted Services | $ 1,550.99 | 12.60% |
| Capital Outlay | $ 396.52 | 3.22% |
| Other Outgo & Transfers | $ 989.38 | 8.04% |
| Total Expenditures | $ 12,308.66 | 100.00% |

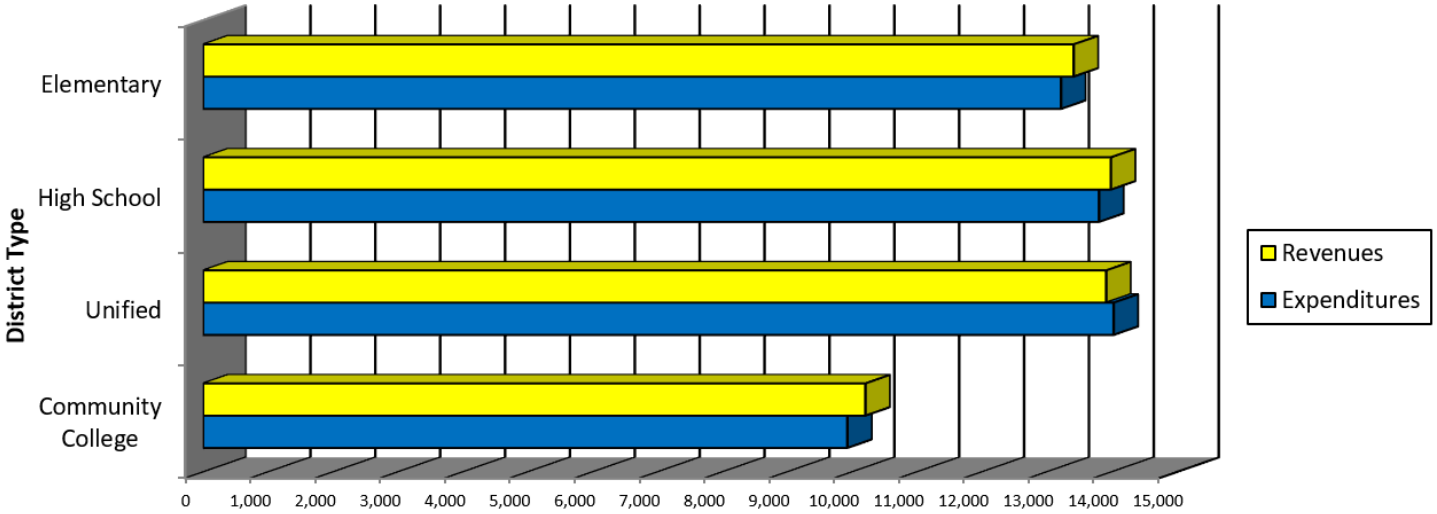


## 2020-21 Actual Revenue and Expenditure Comparison

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

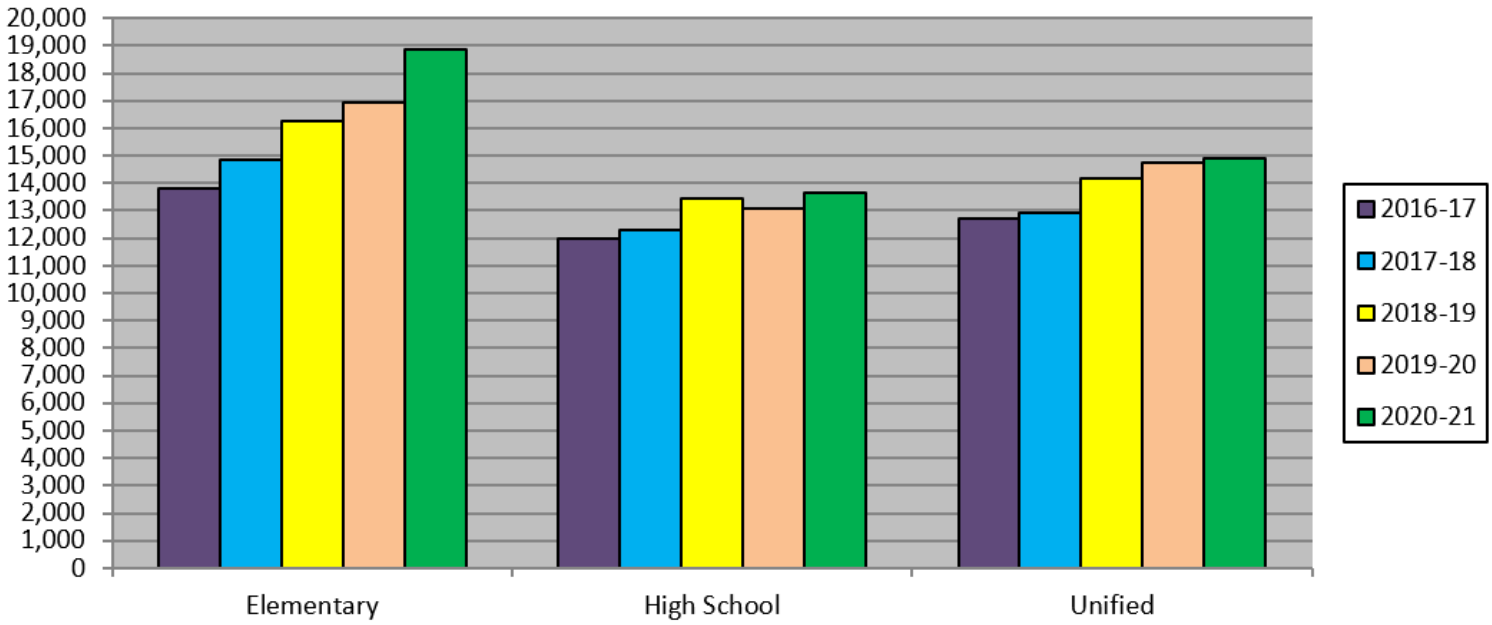
**Dollars per ADA/FTES**

| | Revenues | Expenditures | Page |
|---|---|---|---|
| Elementary | 15,186 | 14,246 | B-1 |
| High School | 16,014 | 14,470 | B-2 |
| Unified | 16,071 | 14,743 | B-3 |
| Community College | 13,222 | 12,309 | F-2 |



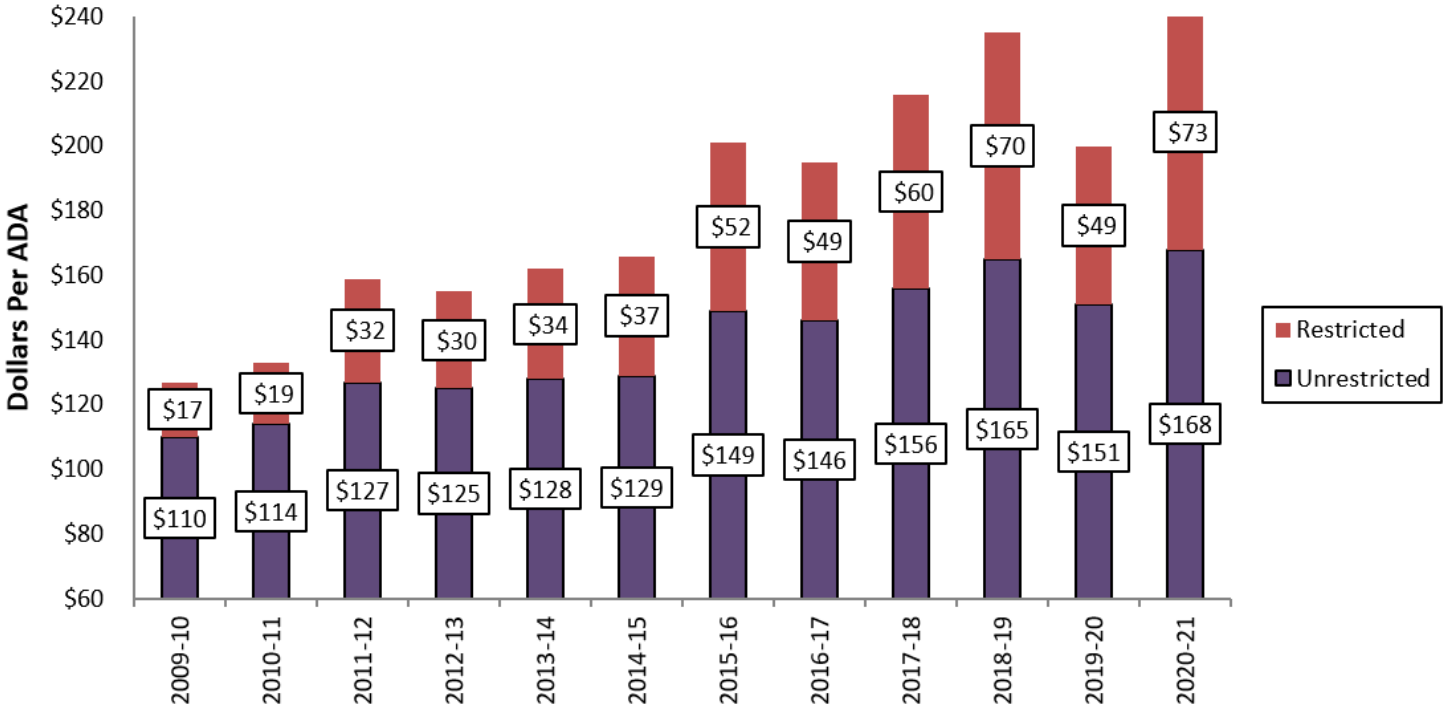

**Current Expense of Education**

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.

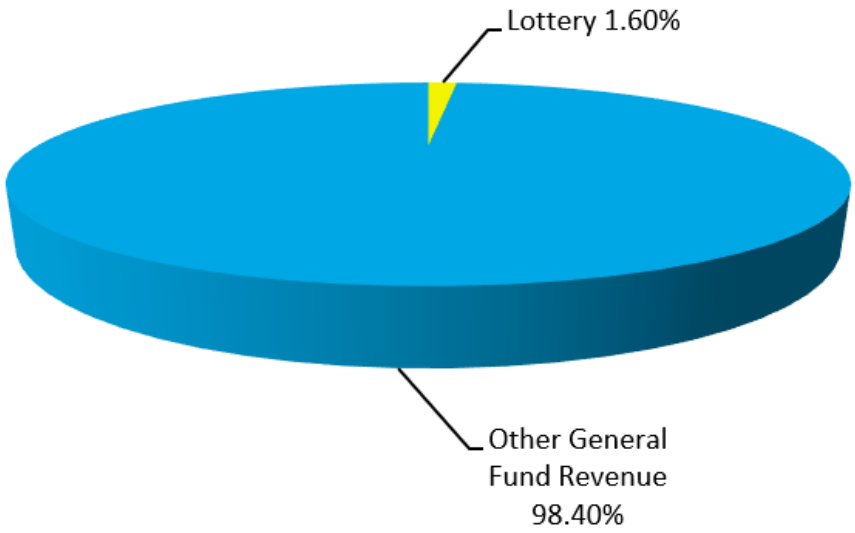


## Lottery

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.



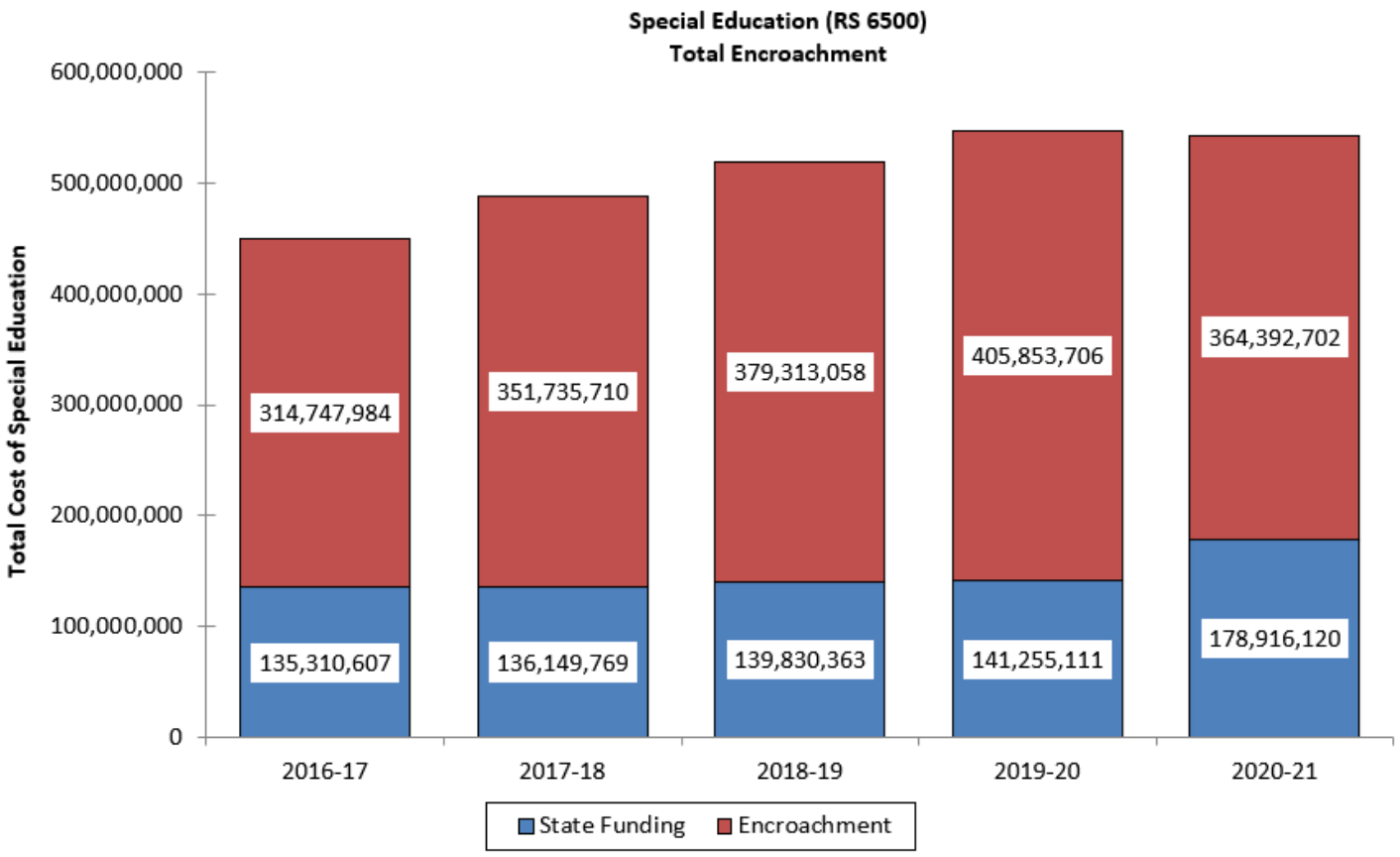

The graph below depicts lottery funding as a percentage of 2020-21 combined San Bernardino County districts and community college General Fund revenues.




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.

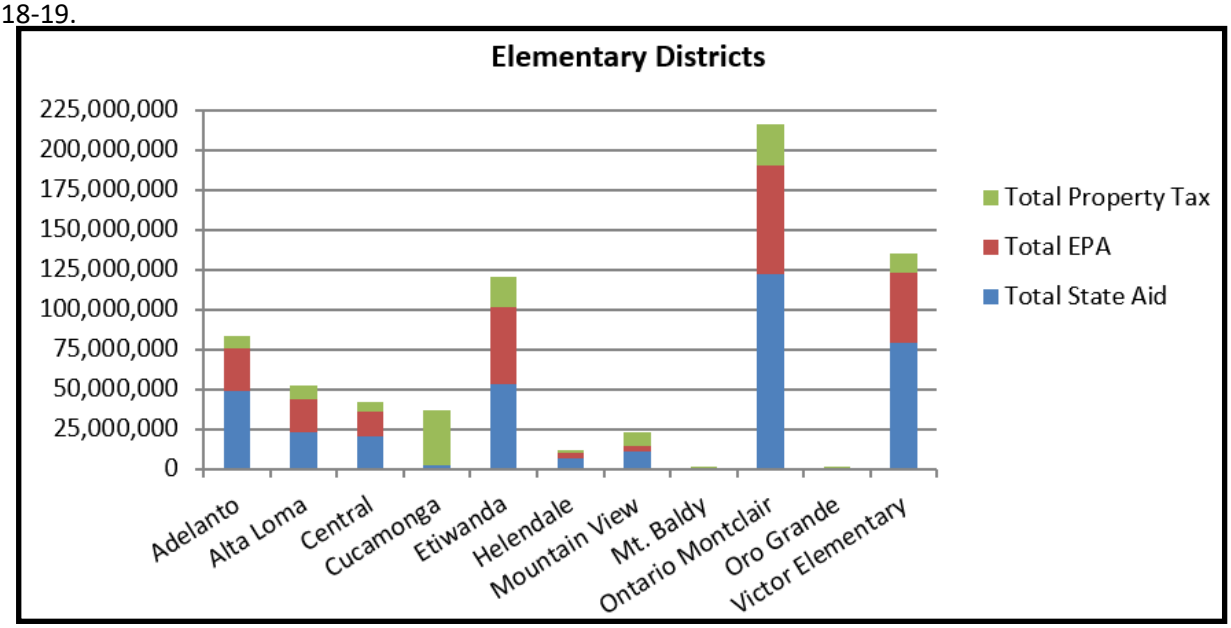
## Special Education Encroachments

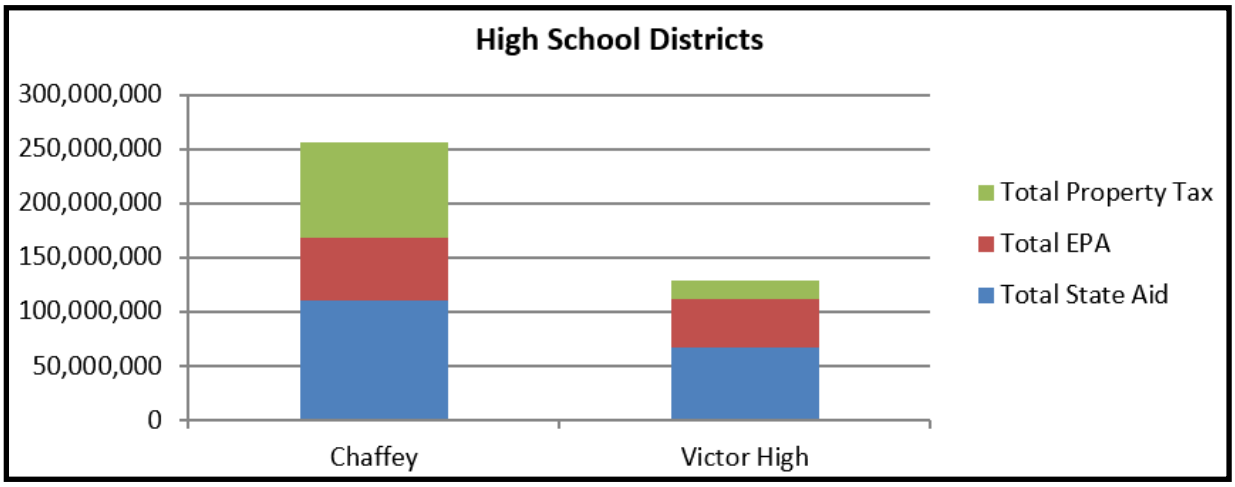


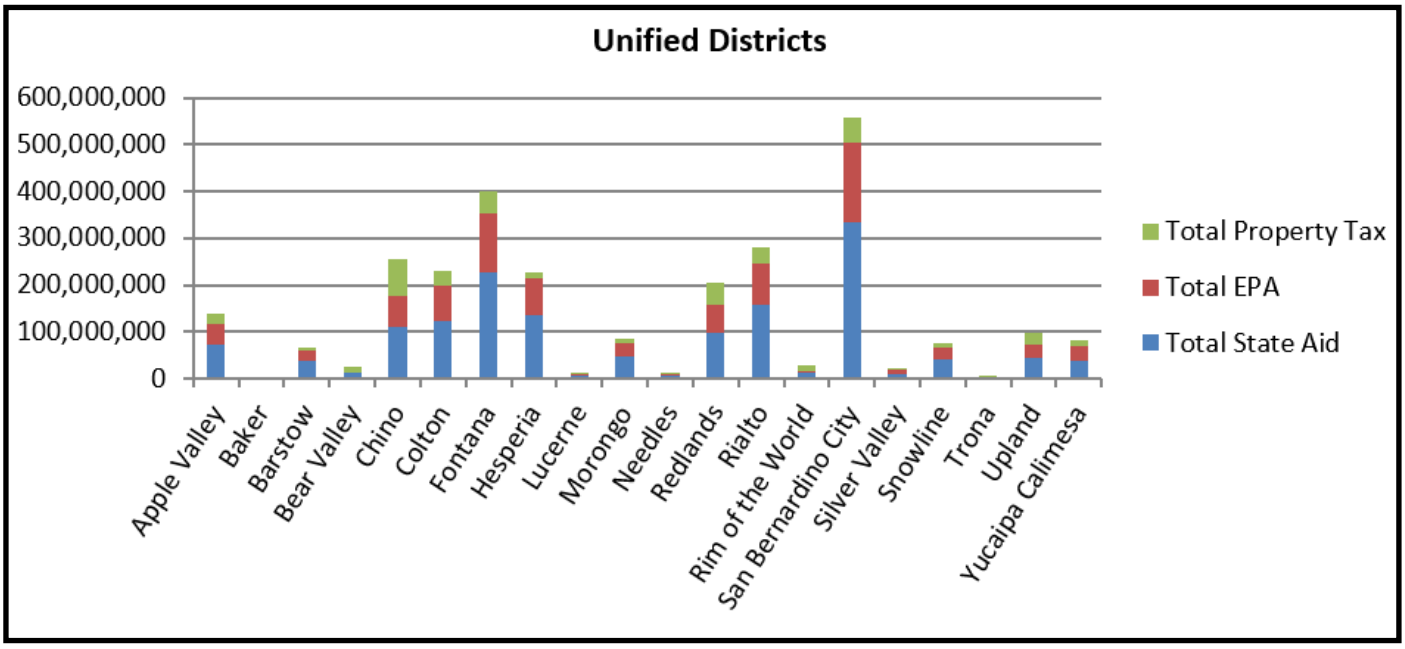

Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance. 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. The formula is relatively straightforward, though until 2018-19 there was a funding gap due to the state commitment to fund LEAs at no less than they received in 2012-13. The gap was fully closed in 2018-19.

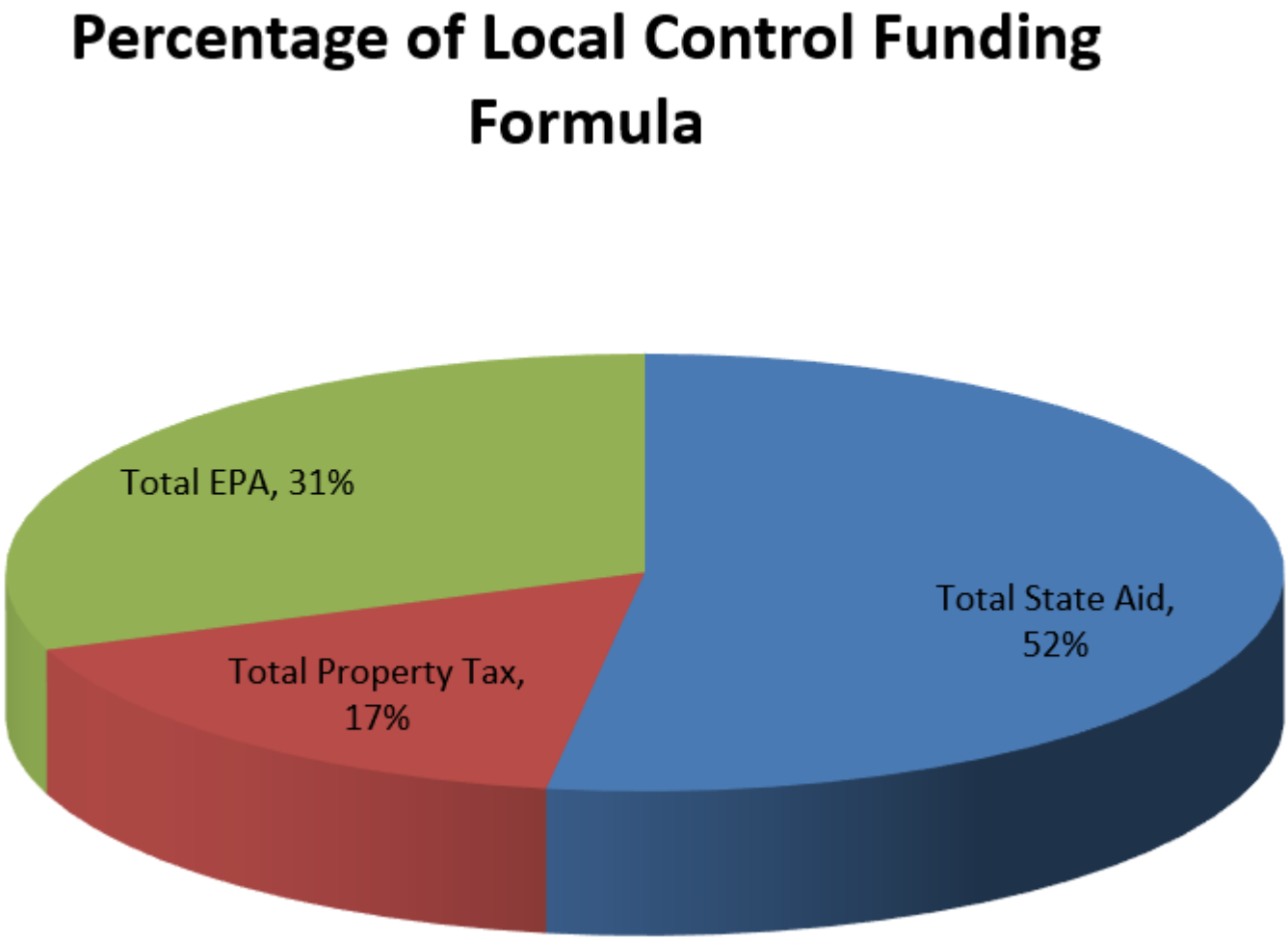


Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate 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

## 2006-07 THROUGH 2020-21
## 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 |
| 2020-21 | 246,163 | -11,521 | -4.47% | 114,204 | 21 | 0.02% | 360,367 | -11,500 | -3.09% |
| 2019-20 | 257,684 | -2,145 | -0.83% | 114,183 | 763 | 0.67% | 371,867 | -1,382 | -0.37% |
| 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% |

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 11/30/2021.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2013 THROUGH 2020**
**CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT**
**TRENDS BY GRADE LEVEL**

**GRADES TK-8**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| TK/K | 30,394 | 30,829 | 31,975 | 31,817 | 31,377 | 30,723 | 31,012 | 27,000 |
| 1 | 29,184 | 28,674 | 27,656 | 28,097 | 28,243 | 27,409 | 27,078 | 26,098 |
| 2 | 30,564 | 29,132 | 28,668 | 27,773 | 28,192 | 28,116 | 27,543 | 26,532 |
| 3 | 29,548 | 30,499 | 29,046 | 28,765 | 27,948 | 28,241 | 28,208 | 27,036 |
| 4 | 29,123 | 29,709 | 30,492 | 29,190 | 28,899 | 28,002 | 28,391 | 27,776 |
| 5 | 29,341 | 29,200 | 29,813 | 30,797 | 29,456 | 29,033 | 28,101 | 27,960 |
| 6 | 28,971 | 29,265 | 29,111 | 29,823 | 30,728 | 29,213 | 28,871 | 27,655 |
| 7 | 28,709 | 28,621 | 28,650 | 28,667 | 29,353 | 29,999 | 28,654 | 27,907 |
| 8 | 29,289 | 28,752 | 28,407 | 28,474 | 28,593 | 29,093 | 29,826 | 28,199 |
| Other | 9 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| **TOTAL** | 265,132 | 264,681 | 263,818 | 263,403 | 262,791 | 259,829 | 257,684 | 246,163 |
| **ANNUAL GROWTH** | -0.26% | -0.17% | -0.33% | -0.16% | -0.23% | -1.13% | -0.83% | -4.47% |

**GRADES 9-12**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| 9 | 29,767 | 29,446 | 29,095 | 28,938 | 29,023 | 28,755 | 29,445 | 29,765 |
| 10 | 29,662 | 29,200 | 28,955 | 28,554 | 28,467 | 28,566 | 28,362 | 28,628 |
| 11 | 29,036 | 28,955 | 28,408 | 28,236 | 27,851 | 27,585 | 28,026 | 27,404 |
| 12 | 30,343 | 30,082 | 29,645 | 29,099 | 28,758 | 28,514 | 28,350 | 28,407 |
| Other | 0 | 0 | 0 | 0 | 129 | 0 | 0 | 0 |
| **TOTAL** | 118,808 | 117,683 | 116,103 | 114,827 | 114,228 | 113,420 | 114,183 | 114,204 |
| **ANNUAL GROWTH** | -1.50% | -0.95% | -1.34% | -1.10% | -0.52% | -0.71% | 0.67% | 0.02% |

**TOTAL**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| | 383,940 | 382,364 | 379,921 | 378,230 | 377,019 | 373,249 | 371,867 | 360,367 |
| **ANNUAL GROWTH** | -0.65% | -0.41% | -0.64% | -0.45% | -0.32% | -1.00% | -0.37% | -3.09% |

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 11/30/2021.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2013 THROUGH 2020**

**CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT**

**EIGHT YEAR COMPARISON**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | | | | |
| Adelanto | 7,926 | 8,243 | 8,352 | 8,352 | 8,374 | 8,234 | 8,208 | 7,817 |
| Alta Loma | 6,004 | 5,917 | 5,906 | 5,988 | 5,987 | 6,050 | 6,059 | 5,659 |
| Central | 4,708 | 4,701 | 4,682 | 4,539 | 4,555 | 4,487 | 4,449 | 4,219 |
| Cucamonga | 2,487 | 2,517 | 2,563 | 2,516 | 2,458 | 2,431 | 2,443 | 2,359 |
| Etiwanda | 13,608 | 13,652 | 13,866 | 13,992 | 14,111 | 14,082 | 14,020 | 13,478 |
| Helendale | 563 | 622 | 638 | 664 | 663 | 624 | 670 | 623 |
| Mount Baldy Joint | 135 | 167 | 103 | 106 | 94 | 94 | 109 | 87 |
| Mountain View | 2,671 | 2,611 | 2,528 | 2,558 | 2,559 | 2,532 | 2,540 | 2,625 |
| Ontario-Montclair | 22,767 | 22,521 | 21,952 | 21,665 | 21,100 | 20,606 | 20,147 | 19,286 |
| Oro Grande | 126 | 104 | 98 | 105 | 109 | 99 | 93 | 89 |
| Victor Elementary | 11,608 | 11,753 | 11,886 | 12,330 | 12,484 | 12,301 | 12,373 | 11,895 |
| **TOTAL** | 72,603 | 72,808 | 72,574 | 72,815 | 72,494 | 71,540 | 71,111 | 68,137 |
| **HIGH:** | | | | | | | | |
| Chaffey Joint Union | 24,747 | 24,598 | 24,361 | 23,894 | 23,969 | 23,883 | 23,724 | 23,854 |
| Victor Valley Union | 9,670 | 9,504 | 9,589 | 10,013 | 10,261 | 10,471 | 10,820 | 10,641 |
| **TOTAL** | 34,417 | 34,102 | 33,950 | 33,907 | 34,230 | 34,354 | 34,544 | 34,495 |
| **UNIFIED:** | | | | | | | | |
| Apple Valley | 13,126 | 13,030 | 12,826 | 12,917 | 12,980 | 13,196 | 13,303 | 12,892 |
| Baker Valley | 171 | 162 | 125 | 124 | 139 | 134 | 130 | 127 |
| Barstow | 5,783 | 5,920 | 6,024 | 6,154 | 6,226 | 6,344 | 6,435 | 6,129 |
| Bear Valley | 2,541 | 2,453 | 2,296 | 2,523 | 2,489 | 2,456 | 2,387 | 2,238 |
| Chino | 29,103 | 28,771 | 28,119 | 27,673 | 28,141 | 27,590 | 27,511 | 26,520 |
| Colton Joint | 23,362 | 23,322 | 23,288 | 22,774 | 22,561 | 22,014 | 21,469 | 20,550 |
| Fontana | 39,982 | 39,470 | 38,742 | 38,014 | 37,176 | 36,335 | 36,160 | 35,461 |
| Hesperia | 21,082 | 21,308 | 21,555 | 21,509 | 21,665 | 21,806 | 22,060 | 21,926 |
| Lucerne Valley | 773 | 702 | 700 | 728 | 717 | 741 | 831 | 843 |
| Morongo | 8,506 | 8,236 | 8,330 | 8,466 | 8,652 | 8,616 | 8,481 | 8,005 |
| Needles | 839 | 835 | 937 | 952 | 969 | 993 | 998 | 967 |
| Redlands | 21,033 | 21,114 | 21,050 | 21,179 | 21,037 | 21,012 | 20,826 | 20,109 |
| Rialto | 26,468 | 26,225 | 25,994 | 25,684 | 25,480 | 25,066 | 25,186 | 24,461 |
| Rim of the World | 3,905 | 3,695 | 3,608 | 3,521 | 3,348 | 3,236 | 3,116 | 2,926 |
| San Bernardino City | 49,889 | 50,242 | 50,211 | 49,840 | 49,454 | 48,936 | 48,755 | 46,693 |
| Silver Valley | 2,366 | 2,278 | 2,104 | 2,168 | 2,104 | 2,167 | 2,151 | 2,014 |
| Snowline Joint | 7,824 | 7,826 | 7,798 | 7,648 | 7,556 | 7,439 | 7,450 | 7,355 |
| Trona Joint | 244 | 250 | 255 | 270 | 261 | 290 | 264 | 259 |
| Upland | 11,665 | 11,380 | 11,138 | 11,028 | 10,913 | 10,702 | 10,580 | 10,228 |
| Yucaipa-Calimesa Joint | 8,258 | 8,235 | 8,297 | 8,336 | 8,427 | 8,282 | 8,119 | 8,032 |
| **TOTAL** | 276,920 | 275,454 | 273,397 | 271,508 | 270,295 | 267,355 | 266,212 | 257,735 |
| **TOTAL K-12** | 383,940 | 382,364 | 379,921 | 378,230 | 377,019 | 373,249 | 371,867 | 360,367 |

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 11/30/2021.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2020**

**CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL**

| | KINDERGARTEN | GRADES ONE - THREE | GRADES FOUR - EIGHT | GRADES NINE - TWELVE | TOTAL |
|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | |
| Adelanto | 776 | 2,542 | 4,499 | 0 | 7,817 |
| Alta Loma | 631 | 1,829 | 3,199 | 0 | 5,659 |
| Central | 447 | 1,345 | 2,427 | 0 | 4,219 |
| Cucamonga | 296 | 799 | 1,264 | 0 | 2,359 |
| Etiwanda | 1,511 | 4,222 | 7,745 | 0 | 13,478 |
| Helendale | 79 | 192 | 352 | 0 | 623 |
| Mount Baldy Joint | 4 | 35 | 48 | 0 | 87 |
| Mountain View | 333 | 793 | 1,499 | 0 | 2,625 |
| Ontario-Montclair | 2,320 | 6,030 | 10,936 | 0 | 19,286 |
| Oro Grande | 10 | 37 | 42 | 0 | 89 |
| Victor Elementary | 1,647 | 4,962 | 5,286 | 0 | 11,895 |
| | 8,054 | 22,786 | 37,297 | 0 | 68,137 |
| **HIGH:** | | | | | |
| Chaffey Joint Union | 0 | 0 | 0 | 23,854 | 23,854 |
| Victor Valley Union | 0 | 0 | 2,621 | 8,020 | 10,641 |
| | 0 | 0 | 2,621 | 31,874 | 34,495 |
| **UNIFIED:** | | | | | |
| Apple Valley | 977 | 2,920 | 5,029 | 3,966 | 12,892 |
| Baker Valley | 17 | 36 | 35 | 39 | 127 |
| Barstow | 454 | 1,616 | 2,447 | 1,612 | 6,129 |
| Bear Valley | 163 | 471 | 892 | 712 | 2,238 |
| Chino | 1,762 | 5,432 | 10,070 | 9,256 | 26,520 |
| Colton Joint | 1,505 | 4,516 | 8,112 | 6,417 | 20,550 |
| Fontana | 2,602 | 7,492 | 13,410 | 11,957 | 35,461 |
| Hesperia | 1,562 | 4,770 | 8,339 | 7,255 | 21,926 |
| Lucerne Valley | 79 | 208 | 336 | 220 | 843 |
| Morongo | 694 | 1,922 | 3,074 | 2,315 | 8,005 |
| Needles | 66 | 194 | 384 | 323 | 967 |
| Redlands | 1,365 | 4,164 | 7,786 | 6,794 | 20,109 |
| Rialto | 1,843 | 5,245 | 9,497 | 7,876 | 24,461 |
| Rim of the World | 227 | 631 | 1,092 | 976 | 2,926 |
| San Bernardino City | 3,463 | 11,323 | 18,571 | 13,336 | 46,693 |
| Silver Valley | 256 | 556 | 772 | 430 | 2,014 |
| Snowline Joint | 566 | 1,559 | 2,886 | 2,344 | 7,355 |
| Trona Joint | 20 | 56 | 95 | 88 | 259 |
| Upland | 732 | 2,234 | 3,949 | 3,313 | 10,228 |
| Yucaipa-Calimesa Joint | 593 | 1,535 | 2,803 | 3,101 | 8,032 |
| | 18,946 | 56,880 | 99,579 | 82,330 | 257,735 |
| **GRAND TOTAL** | 27,000 | 79,666 | 139,497 | 114,204 | 360,367 |

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 11/30/2021.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2020-21**

**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 | 34 | 680 | 20.0 | 107 | 2,364 | 22.1 | 167 | 4,410 | 26.4 | 29.9 | 7,454 |
| Alta Loma | 27 | 620 | 23.0 | 74 | 1,763 | 23.8 | 116 | 3,117 | 26.9 | 33.6 | 5,500 |
| Central | 20 | 430 | 21.5 | 54 | 1,268 | 23.5 | 95 | 2,272 | 23.9 | 29.9 | 3,970 |
| Cucamonga | 17 | 292 | 17.2 | 33 | 771 | 23.4 | 49 | 1,075 | 21.9 | 29.9 | 2,138 |
| Etiwanda | 66 | 1,353 | 20.5 | 188 | 3,739 | 19.9 | 278 | 6,772 | 24.4 | 29.9 | 11,864 |
| Helendale | 3 | 66 | 22.0 | 9 | 194 | 21.6 | 18 | 356 | 19.8 | 29.9 | 616 |
| Mount Baldy Joint | 1 | 5 | 5.0 | 2 | 44 | 22.0 | 3 | 32 | 10.7 | 29.9 | 81 |
| Mountain View | 13 | 321 | 24.7 | 32 | 772 | 24.1 | 56 | 1,334 | 23.8 | 29.9 | 2,427 |
| Ontario-Montclair | 104 | 2,195 | 21.1 | 249 | 5,758 | 23.1 | 395 | 10,354 | 26.2 | 30.5 | 18,307 |
| Oro Grande | 9 | 14 | 1.6 | 30 | 45 | 1.5 | 25 | 42 | 1.7 | 29.9 | 101 |
| Victor Elementary | 75 | 1,585 | 21.1 | 214 | 4,833 | 22.6 | 160 | 4,979 | 31.1 | 31.6 | 11,397 |
| **TOTAL** | 369 | 7,561 | 18.0 | 992 | 21,551 | 20.7 | 1,362 | 34,743 | 21.5 | 30.4 | 63,855 |
| **UNIFIED:** | | | | | | | | | | | |
| Apple Valley | 42 | 938 | 22.3 | 124 | 2,745 | 22.1 | 156 | 4,560 | 29.2 | 32.3 | 8,243 |
| Baker Valley | 1 | 17 | 17.0 | 3 | 33 | 11.0 | 4 | 34 | 8.5 | 29.9 | 84 |
| Barstow | 23 | 427 | 18.6 | 52 | 1,157 | 22.2 | 94 | 2,410 | 25.6 | 29.9 | 3,994 |
| Bear Valley | 7 | 136 | 19.4 | 19 | 395 | 20.8 | 30 | 787 | 26.2 | 34.4 | 1,318 |
| Chino | 76 | 1,658 | 21.8 | 230 | 5,509 | 24.0 | 217 | 5,516 | 25.4 | 34.8 | 12,683 |
| Colton Joint | 70 | 1,391 | 19.9 | 202 | 4,010 | 19.8 | 578 | 14,260 | 24.7 | 29.9 | 19,661 |
| Fontana | 118 | 2,489 | 21.1 | 298 | 7,077 | 23.7 | 530 | 12,860 | 24.3 | 30.7 | 22,426 |
| Hesperia | 78 | 1,608 | 20.6 | 201 | 4,616 | 23.0 | 317 | 8,087 | 25.5 | 33.4 | 14,311 |
| Lucerne Valley | 5 | 99 | 19.8 | 9 | 183 | 20.3 | 15 | 373 | 24.9 | 29.9 | 655 |
| Morongo | 17 | 377 | 22.2 | 61 | 1,258 | 20.6 | 50 | 1,260 | 25.2 | 29.9 | 2,895 |
| Needles | 3 | 53 | 17.7 | 9 | 170 | 18.9 | 15 | 388 | 25.9 | 29.9 | 611 |
| Redlands | 73 | 1,159 | 15.9 | 183 | 3,531 | 19.3 | 275 | 7,307 | 26.6 | 32.4 | 11,997 |
| Rialto | 78 | 1,845 | 23.6 | 231 | 5,254 | 22.7 | 368 | 9,404 | 25.6 | 32.8 | 16,503 |
| Rim of the World | 10 | 238 | 23.8 | 23 | 532 | 23.1 | 39 | 966 | 24.8 | 29.9 | 1,736 |
| San Bernardino City | 177 | 3,500 | 19.8 | 499 | 10,895 | 21.8 | 689 | 17,599 | 25.5 | 33.2 | 31,994 |
| Silver Valley | 13 | 244 | 18.8 | 26 | 513 | 19.7 | 37 | 790 | 21.4 | 29.9 | 1,547 |
| Snowline Joint | 26 | 551 | 21.2 | 65 | 1,473 | 22.7 | 111 | 2,632 | 23.7 | 29.9 | 4,656 |
| Trona Joint | 0 | 0 | 0.0 | 2 | 34 | 17.0 | 6 | 96 | 16.0 | 29.9 | 130 |
| Upland | 37 | 737 | 19.9 | 97 | 2,204 | 22.7 | 79 | 1,523 | 19.3 | 29.9 | 4,464 |
| Yucaipa-Calimesa Joint | 25 | 591 | 23.6 | 66 | 1,479 | 22.4 | 95 | 2,581 | 27.2 | 30.0 | 4,651 |
| **TOTAL** | 879 | 18,058 | 19.4 | 2,400 | 53,068 | 20.9 | 3,705 | 93,433 | 23.8 | 31.1 | 164,559 |
| **TOTAL K-12** | 1,248 | 25,619 | 18.9 | 3,392 | 74,619 | 20.8 | 5,067 | 128,176 | 23.0 | 30.9 | 228,414 |

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: 2020-21 Class Size Penalties Report (P-2)

**2020-21**

**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 2020-21 | TOTAL 2019-20 | Increase (Decrease) | Deviation Percent |
|---|---|---|---|---|---|---|---|---|---|
| **Elementary:** | | | | | | | | | |
| Adelanto | 7,655 | 5 | 1 | 9 | 0 | 7,670 | 7,670 | 0 | 0.00% |
| Alta Loma | 5,812 | 0 | 0 | 4 | 0 | 5,816 | 5,816 | 0 | 0.00% |
| Central | 4,274 | 2 | 0 | 6 | 0 | 4,282 | 4,284 | (2) | -0.05% |
| Cucamonga | 2,321 | 2 | 0 | 3 | 0 | 2,326 | 2,326 | 0 | 0.00% |
| Etiwanda | 13,599 | 0 | 1 | 5 | 3 | 13,608 | 13,609 | (1) | -0.01% |
| Helendale | 633 | 0 | 0 | 0 | 0 | 633 | 633 | 0 | 0.00% |
| Mount Baldy Joint | 102 | 0 | 0 | 0 | 0 | 102 | 102 | 0 | 0.00% |
| Mountain View | 2,451 | 0 | 0 | 1 | 0 | 2,452 | 2,442 | 10 | 0.41% |
| Ontario-Montclair | 19,333 | 0 | 3 | 54 | 0 | 19,390 | 19,390 | 0 | 0.00% |
| Oro Grande | 88 | 0 | 0 | 0 | 0 | 88 | 88 | 0 | 0.00% |
| Victor Elementary | 11,691 | 5 | 1 | 12 | 0 | 11,709 | 11,709 | 0 | 0.00% |
| **TOTAL** | 67,959 | 14 | 6 | 94 | 3 | 68,076 | 68,069 | 7 | 0.01% |
| **High:** | | | | | | | | | |
| Chaffey Joint Union | 22,498 | 6 | 7 | 86 | 14 | 22,611 | 22,611 | 0 | 0.00% |
| Victor Valley Union | 10,202 | 22 | 2 | 14 | 0 | 10,240 | 10,240 | 0 | 0.00% |
| **TOTAL** | 32,700 | 28 | 9 | 100 | 14 | 32,851 | 32,851 | 0 | 0.00% |
| **Unified:** | | | | | | | | | |
| Apple Valley | 12,480 | 6 | 2 | 23 | 0 | 12,511 | 12,509 | 2 | 0.02% |
| Baker Valley | 116 | 0 | 0 | 0 | 0 | 116 | 116 | 0 | 0.00% |
| Barstow | 5,968 | 3 | 1 | 5 | 14 | 5,991 | 5,993 | (2) | -0.03% |
| Bear Valley | 2,211 | 0 | 0 | 1 | 0 | 2,212 | 2,212 | 0 | 0.00% |
| Chino | 26,281 | 33 | 4 | 36 | 18 | 26,372 | 26,374 | (2) | -0.01% |
| Colton Joint | 20,315 | 0 | 2 | 21 | 0 | 20,338 | 20,338 | 0 | 0.00% |
| Fontana | 34,631 | 22 | 4 | 46 | 0 | 34,703 | 34,680 | 23 | 0.07% |
| Hesperia | 20,884 | 11 | 1 | 10 | 19 | 20,925 | 20,924 | 1 | 0.00% |
| Lucerne Valley | 856 | 0 | 0 | 2 | 0 | 858 | 767 | 91 | 11.86% |
| Morongo | 7,913 | 7 | 0 | 3 | 0 | 7,923 | 7,923 | 0 | 0.00% |
| Needles | 916 | 0 | 0 | 0 | 23 | 939 | 939 | 0 | 0.00% |
| Redlands | 19,767 | 13 | 4 | 26 | 0 | 19,810 | 19,810 | 0 | 0.00% |
| Rialto | 24,015 | 0 | 3 | 25 | 0 | 24,043 | 24,041 | 2 | 0.01% |
| Rim of the World | 2,912 | 1 | 0 | 4 | 0 | 2,917 | 2,917 | 0 | 0.00% |
| San Bernardino City | 45,763 | 0 | 3 | 87 | 17 | 45,870 | 45,870 | 0 | 0.00% |
| Silver Valley | 2,037 | 0 | 0 | 0 | 0 | 2,037 | 2,037 | 0 | 0.00% |
| Snowline Joint | 7,067 | 0 | 1 | 9 | 22 | 7,099 | 7,099 | 0 | 0.00% |
| Trona Joint | 263 | 0 | 0 | 0 | 0 | 263 | 263 | 0 | 0.00% |
| Upland | 10,093 | 1 | 1 | 21 | 0 | 10,116 | 10,118 | (2) | -0.02% |
| Yucaipa-Calimesa Joint | 7,642 | 4 | 2 | 14 | 61 | 7,723 | 7,795 | (72) | -0.92% |
| **TOTAL** | 252,130 | 101 | 28 | 333 | 174 | 252,766 | 252,725 | 41 | 0.02% |
| **TOTAL K-12** | 352,789 | 143 | 43 | 527 | 191 | 353,693 | 353,645 | 48 | 0.01% |

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/27/2021.

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

Source: 2019-20 Report of School District Attendance (P-2) and Funded ADA for 2020-21.

**2020-21**

**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 2020-21 | TOTAL 2019-20 | Increase (Decrease) | Deviation Percent |
|---|---|---|---|---|---|---|---|---|---|
| **Elementary:** | | | | | | | | | |
| Adelanto | 7,655 | 5 | 1 | 9 | 0 | 7,670 | 7,670 | 0 | 0.00% |
| Alta Loma | 5,812 | 0 | 0 | 4 | 0 | 5,816 | 5,816 | 0 | 0.00% |
| Central | 4,274 | 2 | 0 | 6 | 0 | 4,282 | 4,282 | 0 | 0.00% |
| Cucamonga | 2,321 | 2 | 0 | 3 | 0 | 2,326 | 2,326 | 0 | 0.00% |
| Etiwanda | 13,599 | 0 | 1 | 5 | 3 | 13,608 | 13,608 | 0 | 0.00% |
| Helendale | 633 | 0 | 0 | 0 | 0 | 633 | 633 | 0 | 0.00% |
| Mount Baldy Joint | 102 | 0 | 0 | 0 | 0 | 102 | 102 | 0 | 0.00% |
| Mountain View | 2,451 | 0 | 0 | 1 | 0 | 2,452 | 2,442 | 10 | 0.41% |
| Ontario-Montclair | 19,333 | 0 | 3 | 54 | 0 | 19,390 | 19,390 | 0 | 0.00% |
| Oro Grande | 88 | 0 | 0 | 0 | 0 | 88 | 88 | 0 | 0.00% |
| Victor Elementary | 11,691 | 5 | 1 | 12 | 0 | 11,709 | 11,709 | 0 | 0.00% |
| **TOTAL** | 67,959 | 14 | 6 | 94 | 3 | 68,076 | 68,066 | 10 | 0.01% |
| **High:** | | | | | | | | | |
| Chaffey Joint Union | 22,498 | 6 | 7 | 86 | 14 | 22,611 | 22,611 | 0 | 0.00% |
| Victor Valley Union | 10,202 | 22 | 2 | 14 | 0 | 10,240 | 10,240 | 0 | 0.00% |
| **TOTAL** | 32,700 | 28 | 9 | 100 | 14 | 32,851 | 32,851 | 0 | 0.00% |
| **Unified:** | | | | | | | | | |
| Apple Valley | 12,480 | 6 | 2 | 23 | 0 | 12,511 | 12,511 | 0 | 0.00% |
| Baker Valley | 116 | 0 | 0 | 0 | 0 | 116 | 116 | 0 | 0.00% |
| Barstow | 5,968 | 3 | 1 | 5 | 14 | 5,991 | 5,990 | 1 | 0.02% |
| Bear Valley | 2,211 | 0 | 0 | 1 | 0 | 2,212 | 2,212 | 0 | 0.00% |
| Chino | 26,281 | 33 | 4 | 36 | 18 | 26,372 | 26,372 | 0 | 0.00% |
| Colton Joint | 20,315 | 0 | 2 | 21 | 0 | 20,338 | 20,338 | 0 | 0.00% |
| Fontana | 34,631 | 22 | 4 | 46 | 0 | 34,703 | 34,703 | 0 | 0.00% |
| Hesperia | 20,884 | 11 | 1 | 10 | 19 | 20,925 | 20,925 | 0 | 0.00% |
| Lucerne Valley | 856 | 0 | 0 | 2 | 0 | 858 | 767 | 91 | 11.86% |
| Morongo | 7,913 | 7 | 0 | 3 | 0 | 7,923 | 7,923 | 0 | 0.00% |
| Needles | 916 | 0 | 0 | 0 | 23 | 939 | 939 | 0 | 0.00% |
| Redlands | 19,767 | 13 | 4 | 26 | 0 | 19,810 | 19,810 | 0 | 0.00% |
| Rialto | 24,015 | 0 | 3 | 25 | 0 | 24,043 | 24,043 | 0 | 0.00% |
| Rim of the World | 2,912 | 1 | 0 | 4 | 0 | 2,917 | 2,917 | 0 | 0.00% |
| San Bernardino City | 45,763 | 0 | 3 | 87 | 17 | 45,870 | 45,870 | 0 | 0.00% |
| Silver Valley | 2,037 | 0 | 0 | 0 | 0 | 2,037 | 2,037 | 0 | 0.00% |
| Snowline Joint | 7,067 | 0 | 1 | 9 | 22 | 7,099 | 7,099 | 0 | 0.00% |
| Trona Joint | 263 | 0 | 0 | 0 | 0 | 263 | 263 | 0 | 0.00% |
| Upland | 10,093 | 1 | 1 | 21 | 0 | 10,116 | 10,116 | 0 | 0.00% |
| Yucaipa-Calimesa Joint | 7,642 | 4 | 2 | 14 | 61 | 7,723 | 7,723 | 0 | 0.00% |
| **TOTAL** | 252,130 | 101 | 28 | 333 | 174 | 252,766 | 252,674 | 92 | 0.04% |
| **TOTAL K-12** | 352,789 | 143 | 43 | 527 | 191 | 353,693 | 353,591 | 102 | 0.03% |

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/27/2021.

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

Source: 2019-20 Report of School District Attendance (Annual) and Funded ADA for 2020-21.

**2016-17 THROUGH 2020-21**
**ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE**
**FIVE YEAR COMPARISON**

| | GRADE LEVEL | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|---|
| **Elementary:** | | | | | | |
| Adelanto | TK-8 | 7,894 | 7,874 | 7,706 | 7,670 | 7,670 |
| Alta Loma | TK-8 | 5,754 | 5,782 | 5,824 | 5,816 | 5,816 |
| Central | TK-8 | 4,377 | 4,389 | 4,312 | 4,282 | 4,282 |
| Cucamonga | TK-8 | 2,393 | 2,323 | 2,301 | 2,326 | 2,326 |
| Etiwanda | TK-8 | 13,637 | 13,741 | 13,638 | 13,608 | 13,608 |
| Helendale | TK-8 | 619 | 621 | 602 | 633 | 633 |
| Mount Baldy Joint | TK-8 | 98 | 90 | 91 | 102 | 102 |
| Mountain View | TK-8 | 2,458 | 2,441 | 2,430 | 2,442 | 2,452 |
| Ontario-Montclair | TK-8 | 20,853 | 20,316 | 19,837 | 19,390 | 19,390 |
| Oro Grande | TK-6 | 103 | 97 | 90 | 88 | 88 |
| Victor Elementary | TK-6 | 11,711 | 11,793 | 11,612 | 11,709 | 11,709 |
| **TOTAL** | | 69,897 | 69,467 | 68,443 | 68,066 | 68,076 |
| **High:** | | | | | | |
| Chaffey Joint Union | 9-12 | 22,699 | 22,746 | 22,608 | 22,611 | 22,611 |
| Victor Valley Union | 7-12 | 9,398 | 9,546 | 9,772 | 10,240 | 10,240 |
| **TOTAL** | | 32,097 | 32,292 | 32,380 | 32,851 | 32,851 |
| **Unified:** | | | | | | |
| Apple Valley | TK-12 | 12,264 | 12,256 | 12,378 | 12,511 | 12,511 |
| Baker Valley | TK-12 | 121 | 126 | 130 | 116 | 116 |
| Barstow | TK-12 | 5,764 | 5,790 | 5,857 | 5,990 | 5,991 |
| Bear Valley | TK-12 | 2,367 | 2,330 | 2,282 | 2,212 | 2,212 |
| Chino | TK-12 | 26,824 | 27,062 | 26,517 | 26,372 | 26,372 |
| Colton Joint | TK-12 | 21,611 | 21,323 | 20,813 | 20,338 | 20,338 |
| Fontana | TK-12 | 36,375 | 35,573 | 34,878 | 34,703 | 34,703 |
| Hesperia | TK-12 | 20,394 | 20,489 | 20,625 | 20,925 | 20,925 |
| Lucerne Valley | TK-12 | 664 | 680 | 696 | 767 | 858 |
| Morongo | TK-12 | 7,945 | 7,982 | 7,945 | 7,923 | 7,923 |
| Needles | TK-12 | 903 | 897 | 934 | 939 | 939 |
| Redlands | TK-12 | 20,120 | 19,913 | 19,876 | 19,810 | 19,810 |
| Rialto | TK-12 | 24,647 | 24,408 | 23,991 | 24,043 | 24,043 |
| Rim of the World | TK-12 | 3,243 | 3,109 | 3,015 | 2,917 | 2,917 |
| San Bernardino City | TK-12 | 46,754 | 46,563 | 45,958 | 45,870 | 45,870 |
| Silver Valley | TK-12 | 1,995 | 1,997 | 2,034 | 2,037 | 2,037 |
| Snowline Joint | TK-12 | 7,129 | 7,048 | 6,986 | 7,099 | 7,099 |
| Trona Joint | TK-12 | 251 | 248 | 256 | 263 | 263 |
| Upland | TK-12 | 10,540 | 10,363 | 10,196 | 10,116 | 10,116 |
| Yucaipa-Calimesa Joint | TK-12 | 7,891 | 8,006 | 7,856 | 7,723 | 7,723 |
| **TOTAL** | | 257,802 | 256,163 | 253,223 | 252,674 | 252,766 |
| **TOTAL K-12** | | 359,796 | 357,922 | 354,046 | 353,591 | 353,693 |

NOTES: 1) ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 10/27/2021.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2016-17 through 2019-20 Report of School District Attendance (Annual). 2020-21 Funded ADA.

# *TK – 12*

# Combined Revenue
# and
# Expenditure Data

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

# 2020-21
## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Elementary:** | | | | | | | | | | | |
| Adelanto | 7,670 | | | | | | | | | | |
| Unrestricted | | 15,944,702 | 2,079 | 71,037,975 | 9,262 | 86,982,677 | 11,341 | 68,902,355 | 8,983 | 18,080,322 | 2,357 |
| Restricted | | 10,610,779 | 1,383 | 46,275,337 | 6,033 | 56,886,116 | 7,417 | 41,819,639 | 5,452 | 15,066,477 | 1,964 |
| Total | | 26,555,481 | 3,462 | 117,313,312 | 15,295 | 143,868,793 | 18,757 | 110,721,994 | 14,436 | 33,146,799 | 4,322 |
| Alta Loma | 5,816 | | | | | | | | | | |
| Unrestricted | | 20,465,431 | 3,519 | 47,754,657 | 8,211 | 68,220,088 | 11,730 | 46,231,246 | 7,949 | 21,988,842 | 3,781 |
| Restricted | | 1,892,634 | 325 | 23,832,787 | 4,098 | 25,725,421 | 4,423 | 22,865,544 | 3,931 | 2,859,877 | 492 |
| Total | | 22,358,065 | 3,844 | 71,587,444 | 12,309 | 93,945,509 | 16,153 | 69,096,790 | 11,880 | 24,848,719 | 4,272 |
| Central | 4,282 | | | | | | | | | | |
| Unrestricted | | 11,105,689 | 2,594 | 35,231,988 | 8,228 | 46,337,677 | 10,822 | 34,402,617 | 8,034 | 11,935,060 | 2,787 |
| Restricted | | 1,531,888 | 358 | 19,185,133 | 4,480 | 20,717,021 | 4,838 | 17,962,678 | 4,195 | 2,754,343 | 643 |
| Total | | 12,637,577 | 2,951 | 54,417,121 | 12,708 | 67,054,698 | 15,660 | 52,365,295 | 12,229 | 14,689,403 | 3,431 |
| Cucamonga | 2,326 | | | | | | | | | | |
| Unrestricted | | 24,158,303 | 10,386 | 32,700,453 | 14,059 | 56,858,756 | 24,445 | 42,773,329 | 18,389 | 14,085,427 | 6,056 |
| Restricted | | 797,396 | 343 | 14,648,101 | 6,298 | 15,445,497 | 6,640 | 13,625,511 | 5,858 | 1,819,986 | 782 |
| Total | | 24,955,699 | 10,729 | 47,348,554 | 20,356 | 72,304,253 | 31,085 | 56,398,840 | 24,247 | 15,905,413 | 6,838 |
| Etiwanda | 13,608 | | | | | | | | | | |
| Unrestricted | | 32,861,169 | 2,415 | 109,142,608 | 8,020 | 142,003,777 | 10,435 | 108,480,443 | 7,972 | 33,523,334 | 2,464 |
| Restricted | | -55,828 | -4 | 68,090,990 | 5,004 | 68,035,162 | 5,000 | 56,769,720 | 4,172 | 11,265,442 | 828 |
| Total | | 32,805,341 | 2,411 | 177,233,598 | 13,024 | 210,038,939 | 15,435 | 165,250,163 | 12,144 | 44,788,776 | 3,291 |
| Helendale | 633 | | | | | | | | | | |
| Unrestricted | | 3,352,100 | 5,296 | 7,081,748 | 11,188 | 10,433,848 | 16,483 | 6,407,371 | 10,122 | 4,026,477 | 6,361 |
| Restricted | | 99,159 | 157 | 2,167,747 | 3,425 | 2,266,906 | 3,581 | 1,982,464 | 3,132 | 284,442 | 449 |
| Total | | 3,451,259 | 5,452 | 9,249,495 | 14,612 | 12,700,754 | 20,064 | 8,389,835 | 13,254 | 4,310,919 | 6,810 |
| Mount Baldy Joint | 102 | | | | | | | | | | |
| Unrestricted | | 514,600 | 5,045 | 1,005,951 | 9,862 | 1,520,551 | 14,907 | 963,804 | 9,449 | 556,747 | 5,458 |
| Restricted | | 129,660 | 1,271 | 428,951 | 4,205 | 558,611 | 5,477 | 253,637 | 2,487 | 304,974 | 2,990 |
| Total | | 644,260 | 6,316 | 1,434,902 | 14,068 | 2,079,162 | 20,384 | 1,217,441 | 11,936 | 861,721 | 8,448 |
| Mountain View | 2,452 | | | | | | | | | | |
| Unrestricted | | 3,588,511 | 1,464 | 20,697,334 | 8,441 | 24,285,845 | 9,905 | 20,545,818 | 8,379 | 3,740,027 | 1,525 |
| Restricted | | 707,682 | 289 | 8,508,627 | 3,470 | 9,216,309 | 3,759 | 7,697,776 | 3,139 | 1,518,533 | 619 |
| Total | | 4,296,193 | 1,752 | 29,205,961 | 11,911 | 33,502,154 | 13,663 | 28,243,594 | 11,519 | 5,258,560 | 2,145 |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

# 2020-21
## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Ontario-Montclair | 19,390 | | | | | | | | | | |
| Unrestricted | | 56,466,645 | 2,912 | 179,228,919 | 9,243 | 235,695,564 | 12,156 | 172,769,208 | 8,910 | 62,926,356 | 3,245 |
| Restricted | | 1,048,029 | 54 | 137,494,259 | 7,091 | 138,542,288 | 7,145 | 125,689,370 | 6,482 | 12,852,918 | 663 |
| Total | | 57,514,674 | 2,966 | 316,723,178 | 16,334 | 374,237,852 | 19,301 | 298,458,578 | 15,392 | 75,779,274 | 3,908 |
| Oro Grande | 88 | | | | | | | | | | |
| Unrestricted | | 10,645,987 | 120,977 | 11,868,016 | 134,864 | 22,514,003 | 255,841 | 9,334,310 | 106,072 | 13,179,693 | 149,769 |
| Restricted | | 1,635,179 | 18,582 | 4,672,788 | 53,100 | 6,307,967 | 71,681 | 4,387,749 | 49,861 | 1,920,218 | 21,821 |
| Total | | 12,281,166 | 139,559 | 16,540,804 | 187,964 | 28,821,970 | 327,522 | 13,722,059 | 155,932 | 15,099,911 | 171,590 |
| Victor Elementary | 11,709 | | | | | | | | | | |
| Unrestricted | | 36,990,575 | 3,159 | 121,140,999 | 10,346 | 158,131,574 | 13,505 | 103,343,076 | 8,826 | 54,788,498 | 4,679 |
| Restricted | | 1,095,459 | 94 | 71,577,195 | 6,113 | 72,672,654 | 6,207 | 62,579,282 | 5,345 | 10,093,372 | 862 |
| Total | | 38,086,034 | 3,253 | 192,718,194 | 16,459 | 230,804,228 | 19,712 | 165,922,358 | 14,170 | 64,881,870 | 5,541 |
| **TOTAL ELEMENTARY:** | 68,076 | | | | | | | | | | |
| **Unrestricted** | | 216,093,712 | 3,174 | 636,890,648 | 9,356 | 852,984,360 | 12,530 | 614,153,577 | 9,022 | 238,830,783 | 3,508 |
| **Restricted** | | 19,492,037 | 286 | 396,881,915 | 5,830 | 416,373,952 | 6,116 | 355,633,370 | 5,224 | 60,740,582 | 892 |
| **Total** | | 235,585,749 | 3,461 | 1,033,772,563 | 15,186 | 1,269,358,312 | 18,646 | 969,786,947 | 14,246 | 299,571,365 | 4,401 |
| **High:** | | | | | | | | | | | |
| Chaffey Joint Union | 22,611 | | | | | | | | | | |
| Unrestricted | | 56,258,680 | 2,488 | 232,802,958 | 10,296 | 289,061,638 | 12,784 | 218,008,293 | 9,642 | 71,053,345 | 3,142 |
| Restricted | | -85,165 | -4 | 111,171,731 | 4,917 | 111,086,566 | 4,913 | 99,743,613 | 4,411 | 11,342,953 | 502 |
| Total | | 56,173,515 | 2,484 | 343,974,689 | 15,213 | 400,148,204 | 17,697 | 317,751,906 | 14,053 | 82,396,298 | 3,644 |
| Victor Valley Union | 10,240 | | | | | | | | | | |
| Unrestricted | | 29,115,132 | 2,843 | 111,947,986 | 10,932 | 141,063,118 | 13,776 | 95,289,868 | 9,306 | 45,773,250 | 4,470 |
| Restricted | | 6,068,579 | 593 | 70,138,032 | 6,849 | 76,206,611 | 7,442 | 62,300,117 | 6,084 | 13,906,494 | 1,358 |
| Total | | 35,183,711 | 3,436 | 182,086,018 | 17,782 | 217,269,729 | 21,218 | 157,589,985 | 15,390 | 59,679,744 | 5,828 |
| **TOTAL HIGH:** | 32,851 | | | | | | | | | | |
| **Unrestricted** | | 85,373,812 | 2,599 | 344,750,944 | 10,494 | 430,124,756 | 13,093 | 313,298,161 | 9,537 | 116,826,595 | 3,556 |
| **Restricted** | | 5,983,414 | 182 | 181,309,763 | 5,519 | 187,293,177 | 5,701 | 162,043,730 | 4,933 | 25,249,447 | 769 |
| **Total** | | 91,357,226 | 2,781 | 526,060,707 | 16,014 | 617,417,933 | 18,794 | 475,341,891 | 14,470 | 142,076,042 | 4,325 |
| **Unified:** | | | | | | | | | | | |
| Apple Valley | 12,511 | | | | | | | | | | |
| Unrestricted | | 18,261,474 | 1,460 | 116,352,130 | 9,300 | 134,613,604 | 10,760 | 112,628,345 | 9,002 | 21,985,259 | 1,757 |
| Restricted | | 1,814,071 | 145 | 70,694,962 | 5,651 | 72,509,033 | 5,796 | 66,225,866 | 5,293 | 6,283,167 | 502 |
| Total | | 20,075,545 | 1,605 | 187,047,092 | 14,951 | 207,122,637 | 16,555 | 178,854,211 | 14,296 | 28,268,426 | 2,259 |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

# 2020-21
## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Baker Valley | 116 | | | | | | | | | | |
| Unrestricted | | 3,884,768 | 33,489 | 2,234,433 | 19,262 | 6,119,201 | 52,752 | 2,317,890 | 19,982 | 3,801,311 | 32,770 |
| Restricted | | -26,934 | -232 | 916,058 | 7,897 | 889,124 | 7,665 | 758,747 | 6,541 | 130,377 | 1,124 |
| Total | | 3,857,834 | 33,257 | 3,150,491 | 27,159 | 7,008,325 | 60,417 | 3,076,637 | 26,523 | 3,931,688 | 33,894 |
| Barstow | 5,991 | | | | | | | | | | |
| Unrestricted | | 14,683,547 | 2,451 | 61,190,709 | 10,214 | 75,874,256 | 12,665 | 50,607,937 | 8,447 | 25,266,319 | 4,217 |
| Restricted | | 1,601,440 | 267 | 33,869,873 | 5,653 | 35,471,313 | 5,921 | 29,687,006 | 4,955 | 5,784,307 | 965 |
| Total | | 16,284,987 | 2,718 | 95,060,582 | 15,867 | 111,345,569 | 18,585 | 80,294,943 | 13,403 | 31,050,626 | 5,183 |
| Bear Valley | 2,212 | | | | | | | | | | |
| Unrestricted | | 2,817,813 | 1,274 | 22,302,009 | 10,082 | 25,119,822 | 11,356 | 20,880,445 | 9,440 | 4,239,377 | 1,917 |
| Restricted | | 103,823 | 47 | 11,114,521 | 5,025 | 11,218,344 | 5,072 | 9,897,440 | 4,474 | 1,320,904 | 597 |
| Total | | 2,921,636 | 1,321 | 33,416,530 | 15,107 | 36,338,166 | 16,428 | 30,777,885 | 13,914 | 5,560,281 | 2,514 |
| Chino | 26,372 | | | | | | | | | | |
| Unrestricted | | 92,222,224 | 3,497 | 229,292,186 | 8,695 | 321,514,410 | 12,192 | 253,265,632 | 9,604 | 68,248,778 | 2,588 |
| Restricted | | 10,426,215 | 395 | 110,018,496 | 4,172 | 120,444,711 | 4,567 | 99,287,045 | 3,765 | 21,157,666 | 802 |
| Total | | 102,648,439 | 3,892 | 339,310,682 | 12,866 | 441,959,121 | 16,759 | 352,552,677 | 13,368 | 89,406,444 | 3,390 |
| Colton Joint | 20,338 | | | | | | | | | | |
| Unrestricted | | 42,821,464 | 2,105 | 214,818,622 | 10,562 | 257,640,086 | 12,668 | 196,749,415 | 9,674 | 60,890,671 | 2,994 |
| Restricted | | 1,036,321 | 51 | 115,342,493 | 5,671 | 116,378,814 | 5,722 | 100,653,426 | 4,949 | 15,725,388 | 773 |
| Total | | 43,857,785 | 2,156 | 330,161,115 | 16,234 | 374,018,900 | 18,390 | 297,402,841 | 14,623 | 76,616,059 | 3,767 |
| Fontana | 34,703 | | | | | | | | | | |
| Unrestricted | | 146,033,273 | 4,208 | 370,756,397 | 10,684 | 516,789,670 | 14,892 | 326,393,556 | 9,405 | 190,396,114 | 5,486 |
| Restricted | | -883,419 | -25 | 249,411,870 | 7,187 | 248,528,451 | 7,162 | 219,600,576 | 6,328 | 28,927,875 | 834 |
| Total | | 145,149,854 | 4,183 | 620,168,267 | 17,871 | 765,318,121 | 22,053 | 545,994,132 | 15,733 | 219,323,989 | 6,320 |
| Hesperia | 20,925 | | | | | | | | | | |
| Unrestricted | | 39,667,754 | 1,896 | 197,192,274 | 9,424 | 236,860,028 | 11,319 | 181,716,943 | 8,684 | 55,143,085 | 2,635 |
| Restricted | | 1,579,652 | 75 | 119,049,961 | 5,689 | 120,629,613 | 5,765 | 106,987,460 | 5,113 | 13,642,153 | 652 |
| Total | | 41,247,406 | 1,971 | 316,242,235 | 15,113 | 357,489,641 | 17,084 | 288,704,403 | 13,797 | 68,785,238 | 3,287 |
| Lucerne Valley | 858 | | | | | | | | | | |
| Unrestricted | | 2,711,275 | 3,160 | 12,408,131 | 14,462 | 15,119,406 | 17,622 | 10,539,220 | 12,283 | 4,580,186 | 5,338 |
| Restricted | | -58,752 | -68 | 5,303,855 | 6,182 | 5,245,103 | 6,113 | 4,783,565 | 5,575 | 461,538 | 538 |
| Total | | 2,652,523 | 3,092 | 17,711,986 | 20,643 | 20,364,509 | 23,735 | 15,322,785 | 17,859 | 5,041,724 | 5,876 |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

**2020-21**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Morongo | 7,923 | | | | | | | | | | |
| Unrestricted | | 26,085,723 | 3,292 | 79,701,491 | 10,060 | 105,787,214 | 13,352 | 70,706,245 | 8,924 | 35,080,969 | 4,428 |
| Restricted | | 3,664,824 | 463 | 44,068,881 | 5,562 | 47,733,705 | 6,025 | 40,635,826 | 5,129 | 7,097,879 | 896 |
| Total | | 29,750,547 | 3,755 | 123,770,372 | 15,622 | 153,520,919 | 19,377 | 111,342,071 | 14,053 | 42,178,848 | 5,324 |
| Needles | 939 | | | | | | | | | | |
| Unrestricted | | 2,111,842 | 2,249 | 12,176,108 | 12,967 | 14,287,950 | 15,216 | 11,487,460 | 12,234 | 2,800,490 | 2,982 |
| Restricted | | 60,188 | 64 | 6,189,896 | 6,592 | 6,250,084 | 6,656 | 5,756,761 | 6,131 | 493,323 | 525 |
| Total | | 2,172,030 | 2,313 | 18,366,004 | 19,559 | 20,538,034 | 21,872 | 17,244,221 | 18,364 | 3,293,813 | 3,508 |
| Redlands | 19,810 | | | | | | | | | | |
| Unrestricted | | 38,659,872 | 1,952 | 191,088,146 | 9,646 | 229,748,018 | 11,598 | 180,700,468 | 9,122 | 49,047,550 | 2,476 |
| Restricted | | 21,776,303 | 1,099 | 109,459,622 | 5,525 | 131,235,925 | 6,625 | 99,270,842 | 5,011 | 31,965,083 | 1,614 |
| Total | | 60,436,175 | 3,051 | 300,547,768 | 15,172 | 360,983,943 | 18,222 | 279,971,310 | 14,133 | 81,012,633 | 4,089 |
| Rialto | 24,043 | | | | | | | | | | |
| Unrestricted | | 69,452,950 | 2,889 | 261,088,443 | 10,859 | 330,541,393 | 13,748 | 245,165,566 | 10,197 | 85,375,827 | 3,551 |
| Restricted | | 3,534,841 | 147 | 135,431,454 | 5,633 | 138,966,295 | 5,780 | 116,208,743 | 4,833 | 22,757,552 | 947 |
| Total | | 72,987,791 | 3,036 | 396,519,897 | 16,492 | 469,507,688 | 19,528 | 361,374,309 | 15,030 | 108,133,379 | 4,497 |
| Rim of the World | 2,917 | | | | | | | | | | |
| Unrestricted | | 8,277,390 | 2,838 | 26,941,203 | 9,236 | 35,218,593 | 12,074 | 24,998,754 | 8,570 | 10,219,839 | 3,504 |
| Restricted | | 2,183,360 | 748 | 15,990,529 | 5,482 | 18,173,889 | 6,230 | 14,872,680 | 5,099 | 3,301,209 | 1,132 |
| Total | | 10,460,750 | 3,586 | 42,931,732 | 14,718 | 53,392,482 | 18,304 | 39,871,434 | 13,669 | 13,521,048 | 4,635 |
| San Bernardino City | 45,870 | | | | | | | | | | |
| Unrestricted | | 32,347,273 | 705 | 500,961,772 | 10,921 | 533,309,045 | 11,627 | 452,854,587 | 9,873 | 80,454,458 | 1,754 |
| Restricted | | 19,207,744 | 419 | 340,785,665 | 7,429 | 359,993,409 | 7,848 | 303,615,395 | 6,619 | 56,378,014 | 1,229 |
| Total | | 51,555,017 | 1,124 | 841,747,437 | 18,351 | 893,302,454 | 19,475 | 756,469,982 | 16,492 | 136,832,472 | 2,983 |
| Silver Valley | 2,037 | | | | | | | | | | |
| Unrestricted | | 7,659,752 | 3,760 | 29,705,000 | 14,583 | 37,364,752 | 18,343 | 26,635,227 | 13,076 | 10,729,525 | 5,267 |
| Restricted | | -458,293 | -225 | 9,204,212 | 4,519 | 8,745,919 | 4,294 | 7,863,142 | 3,860 | 882,777 | 433 |
| Total | | 7,201,459 | 3,535 | 38,909,212 | 19,101 | 46,110,671 | 22,637 | 34,498,369 | 16,936 | 11,612,302 | 5,701 |
| Snowline Joint | 7,099 | | | | | | | | | | |
| Unrestricted | | 30,378,976 | 4,279 | 69,873,809 | 9,843 | 100,252,785 | 14,122 | 61,884,350 | 8,717 | 38,368,435 | 5,405 |
| Restricted | | -2,008,823 | -283 | 35,059,991 | 4,939 | 33,051,168 | 4,656 | 29,630,978 | 4,174 | 3,420,190 | 482 |
| Total | | 28,370,153 | 3,996 | 104,933,800 | 14,781 | 133,303,953 | 18,778 | 91,515,328 | 12,891 | 41,788,625 | 5,887 |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Trona Joint | 263 | | | | | | | | | | |
| Unrestricted | | 14,451,841 | 54,950 | 7,081,934 | 26,928 | 21,533,775 | 81,877 | 7,449,499 | 28,325 | 14,084,276 | 53,552 |
| Restricted | | 155,392 | 591 | 1,649,779 | 6,273 | 1,805,171 | 6,864 | 1,661,207 | 6,316 | 143,964 | 547 |
| Total | | 14,607,233 | 55,541 | 8,731,713 | 33,200 | 23,338,946 | 88,741 | 9,110,706 | 34,641 | 14,228,240 | 54,100 |
| Upland | 10,116 | | | | | | | | | | |
| Unrestricted | | 10,499,642 | 1,038 | 83,014,567 | 8,206 | 93,514,209 | 9,244 | 77,456,867 | 7,657 | 16,057,342 | 1,587 |
| Restricted | | 4,896,344 | 484 | 52,454,492 | 5,185 | 57,350,836 | 5,669 | 51,806,773 | 5,121 | 5,544,063 | 548 |
| Total | | 15,395,986 | 1,522 | 135,469,059 | 13,392 | 150,865,045 | 14,914 | 129,263,640 | 12,778 | 21,601,405 | 2,135 |
| Yucaipa-Calimesa Joint | 7,723 | | | | | | | | | | |
| Unrestricted | | 12,609,645 | 1,633 | 68,425,712 | 8,860 | 81,035,357 | 10,493 | 65,588,024 | 8,493 | 15,447,333 | 2,000 |
| Restricted | | 1,492,909 | 193 | 39,680,756 | 5,138 | 41,173,665 | 5,331 | 37,216,431 | 4,819 | 3,957,234 | 512 |
| Total | | 14,102,554 | 1,826 | 108,106,468 | 13,998 | 122,209,022 | 15,824 | 102,804,455 | 13,311 | 19,404,567 | 2,513 |
| **TOTAL UNIFIED:** | 252,766 | | | | | | | | | | |
| **Unrestricted** | | 615,638,498 | 2,436 | 2,556,605,076 | 10,115 | 3,172,243,574 | 12,550 | 2,380,026,430 | 9,416 | 792,217,144 | 3,134 |
| **Restricted** | | 70,097,206 | 277 | 1,505,697,366 | 5,957 | 1,575,794,572 | 6,234 | 1,346,419,909 | 5,327 | 229,374,663 | 907 |
| **Total** | | 685,735,704 | 2,713 | 4,062,302,442 | 16,071 | 4,748,038,146 | 18,784 | 3,726,446,339 | 14,743 | ,021,591,807 | 4,042 |
| **TOTAL K-12** | 353,693 | | | | | | | | | | |
| **Unrestricted** | | 917,106,022 | 2,593 | 3,538,246,668 | 10,004 | 4,455,352,690 | 12,597 | 3,307,478,168 | 9,351 | 1,147,874,522 | 3,245 |
| **Restricted** | | 95,572,657 | 270 | 2,083,889,044 | 5,892 | 2,179,461,701 | 6,162 | 1,864,097,009 | 5,270 | 315,364,692 | 892 |
| **Total** | | 1,012,678,679 | 2,863 | 5,622,135,712 | 15,896 | 6,634,814,391 | 18,759 | 5,171,575,177 | 14,622 | 1,463,239,214 | 4,137 |



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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

# 2021-22
# 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Elementary:** | | | | | | | | | | | |
| Adelanto | 7,375 | | | | | | | | | | |
| Unrestricted | | 10,064,220 | 1,365 | 73,172,685 | 9,922 | 83,236,905 | 11,286 | 71,238,613 | 9,659 | 11,998,292 | 1,627 |
| Restricted | | 20,231,396 | 2,743 | 47,354,858 | 6,421 | 67,586,254 | 9,164 | 41,400,511 | 5,614 | 26,185,743 | 3,551 |
| Total | | 30,295,616 | 4,108 | 120,527,543 | 16,343 | 150,823,159 | 20,451 | 112,639,124 | 15,273 | 38,184,035 | 5,177 |
| Alta Loma | 5,344 | | | | | | | | | | |
| Unrestricted | | 17,801,023 | 3,331 | 48,546,529 | 9,084 | 66,347,552 | 12,415 | 49,839,920 | 9,326 | 16,507,632 | 3,089 |
| Restricted | | 2,820,983 | 528 | 20,964,555 | 3,923 | 23,785,538 | 4,451 | 22,957,547 | 4,296 | 827,991 | 155 |
| Total | | 20,622,006 | 3,859 | 69,511,084 | 13,007 | 90,133,090 | 16,866 | 72,797,467 | 13,622 | 17,335,623 | 3,244 |
| Central | 4,100 | | | | | | | | | | |
| Unrestricted | | 9,734,181 | 2,374 | 35,564,290 | 8,674 | 45,298,471 | 11,048 | 35,628,754 | 8,690 | 9,669,717 | 2,358 |
| Restricted | | 2,553,288 | 623 | 16,671,882 | 4,066 | 19,225,170 | 4,689 | 18,034,251 | 4,399 | 1,190,919 | 290 |
| Total | | 12,287,469 | 2,997 | 52,236,172 | 12,741 | 64,523,641 | 15,737 | 53,663,005 | 13,089 | 10,860,636 | 2,649 |
| Cucamonga | 2,279 | | | | | | | | | | |
| Unrestricted | | 5,839,016 | 2,562 | 29,250,179 | 12,835 | 35,089,195 | 15,397 | 26,617,507 | 11,679 | 8,471,688 | 3,717 |
| Restricted | | 1,820,055 | 799 | 12,477,997 | 5,475 | 14,298,052 | 6,274 | 14,069,416 | 6,174 | 228,636 | 100 |
| Total | | 7,659,071 | 3,361 | 41,728,176 | 18,310 | 49,387,247 | 21,671 | 40,686,923 | 17,853 | 8,700,324 | 3,818 |
| Etiwanda | 12,775 | | | | | | | | | | |
| Unrestricted | | 22,790,773 | 1,784 | 115,691,053 | 9,056 | 138,481,826 | 10,840 | 121,981,347 | 9,548 | 16,500,479 | 1,292 |
| Restricted | | 6,633,964 | 519 | 54,180,069 | 4,241 | 60,814,033 | 4,760 | 54,791,249 | 4,289 | 6,022,784 | 471 |
| Total | | 29,424,737 | 2,303 | 169,871,122 | 13,297 | 199,295,859 | 15,600 | 176,772,596 | 13,837 | 22,523,263 | 1,763 |
| Helendale | 616 | | | | | | | | | | |
| Unrestricted | | 3,323,253 | 5,395 | 7,513,935 | 12,198 | 10,837,188 | 17,593 | 7,299,047 | 11,849 | 3,538,141 | 5,744 |
| Restricted | | 261,188 | 424 | 1,293,135 | 2,099 | 1,554,323 | 2,523 | 1,423,281 | 2,311 | 131,042 | 213 |
| Total | | 3,584,441 | 5,819 | 8,807,070 | 14,297 | 12,391,511 | 20,116 | 8,722,328 | 14,160 | 3,669,183 | 5,956 |
| Mount Baldy Joint | 82 | | | | | | | | | | |
| Unrestricted | | 524,869 | 6,401 | 1,135,640 | 13,849 | 1,660,509 | 20,250 | 1,171,516 | 14,287 | 488,993 | 5,963 |
| Restricted | | 190,157 | 2,319 | 434,634 | 5,300 | 624,791 | 7,619 | 342,727 | 4,180 | 282,064 | 3,440 |
| Total | | 715,026 | 8,720 | 1,570,274 | 19,150 | 2,285,300 | 27,870 | 1,514,243 | 18,466 | 771,057 | 9,403 |
| Mountain View | 2,544 | | | | | | | | | | |
| Unrestricted | | 2,718,794 | 1,069 | 21,663,929 | 8,516 | 24,382,723 | 9,584 | 21,708,821 | 8,533 | 2,673,902 | 1,051 |
| Restricted | | 1,496,854 | 588 | 7,817,852 | 3,073 | 9,314,706 | 3,661 | 8,675,304 | 3,410 | 639,402 | 251 |
| Total | | 4,215,648 | 1,657 | 29,481,781 | 11,589 | 33,697,429 | 13,246 | 30,384,125 | 11,943 | 3,313,304 | 1,302 |

Source: 2021-22 FORM 01 and FORM A - Adopted Budget (P-2)

# 2021-22
# 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Ontario-Montclair | 18,073 | | | | | | | | | | |
| Unrestricted | | 62,061,479 | 3,434 | 180,709,943 | 9,999 | 242,771,422 | 13,433 | 183,022,014 | 10,127 | 59,749,408 | 3,306 |
| Restricted | | 18,801,272 | 1,040 | 148,423,455 | 8,212 | 167,224,727 | 9,253 | 163,875,626 | 9,067 | 3,349,101 | 185 |
| Total | | 80,862,751 | 4,474 | 329,133,398 | 18,211 | 409,996,149 | 22,686 | 346,897,640 | 19,194 | 63,098,509 | 3,491 |
| Oro Grande | 90 | | | | | | | | | | |
| Unrestricted | | 10,326,981 | 114,744 | 15,529,022 | 172,545 | 25,856,003 | 287,289 | 16,635,966 | 184,844 | 9,220,037 | 102,445 |
| Restricted | | 1,789,714 | 19,886 | 4,702,962 | 52,255 | 6,492,676 | 72,141 | 5,660,833 | 62,898 | 831,843 | 9,243 |
| Total | | 12,116,695 | 134,630 | 20,231,984 | 224,800 | 32,348,679 | 359,430 | 22,296,799 | 247,742 | 10,051,880 | 111,688 |
| Victor Elementary | 11,671 | | | | | | | | | | |
| Unrestricted | | 52,308,815 | 4,482 | 121,341,624 | 10,397 | 173,650,439 | 14,879 | 116,725,983 | 10,001 | 56,924,456 | 4,877 |
| Restricted | | 6,078,288 | 521 | 60,244,665 | 5,162 | 66,322,953 | 5,683 | 59,945,423 | 5,136 | 6,377,530 | 546 |
| Total | | 58,387,103 | 5,003 | 181,586,289 | 15,559 | 239,973,392 | 20,562 | 176,671,406 | 15,138 | 63,301,986 | 5,424 |
| **TOTAL ELEMENTARY:** | 64,949 | | | | | | | | | | |
| **Unrestricted** | | 197,493,404 | 3,041 | 650,118,829 | 10,010 | 847,612,233 | 13,050 | 651,869,488 | 10,037 | 195,742,745 | 3,014 |
| **Restricted** | | 62,677,159 | 965 | 374,566,064 | 5,767 | 437,243,223 | 6,732 | 391,176,168 | 6,023 | 46,067,055 | 709 |
| **Total** | | 260,170,563 | 4,006 | 1,024,684,893 | 15,777 | 1,284,855,456 | 19,783 | 1,043,045,656 | 16,059 | 241,809,800 | 3,723 |
| **High:** | | | | | | | | | | | |
| Chaffey Joint Union | 22,445 | | | | | | | | | | |
| Unrestricted | | 67,706,400 | 3,017 | 230,798,502 | 10,283 | 298,504,902 | 13,299 | 241,573,696 | 10,763 | 56,931,206 | 2,536 |
| Restricted | | 18,545,082 | 826 | 99,042,399 | 4,413 | 117,587,481 | 5,239 | 114,489,901 | 5,101 | 3,097,580 | 138 |
| Total | | 86,251,482 | 3,843 | 329,840,901 | 14,696 | 416,092,383 | 18,538 | 356,063,597 | 15,864 | 60,028,786 | 2,674 |
| Victor Valley Union | 10,084 | | | | | | | | | | |
| Unrestricted | | 41,971,300 | 4,162 | 113,000,613 | 11,206 | 154,971,913 | 15,368 | 115,250,037 | 11,429 | 39,721,876 | 3,939 |
| Restricted | | 12,448,236 | 1,234 | 71,398,162 | 7,080 | 83,846,398 | 8,315 | 74,837,267 | 7,421 | 9,009,131 | 893 |
| Total | | 54,419,536 | 5,397 | 184,398,775 | 18,286 | 238,818,311 | 23,683 | 190,087,304 | 18,850 | 48,731,007 | 4,833 |
| **TOTAL HIGH:** | 32,529 | | | | | | | | | | |
| **Unrestricted** | | 109,677,700 | 3,372 | 343,799,115 | 10,569 | 453,476,815 | 13,941 | 356,823,733 | 10,969 | 96,653,082 | 2,971 |
| **Restricted** | | 30,993,318 | 953 | 170,440,561 | 5,240 | 201,433,879 | 6,192 | 189,327,168 | 5,820 | 12,106,711 | 372 |
| **Total** | | 140,671,018 | 4,324 | 514,239,676 | 15,809 | 654,910,694 | 20,133 | 546,150,901 | 16,790 | 108,759,793 | 3,343 |



Source: 2021-22 FORM 01 and FORM A - Adopted Budget (P-2)

# 2021-22
# 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Unified:** | | | | | | | | | | | |
| Apple Valley | 12,508 | | | | | | | | | | |
| Unrestricted | | 12,706,968 | 1,016 | 119,195,798 | 9,530 | 131,902,766 | 10,545 | 118,784,520 | 9,497 | 13,118,246 | 1,049 |
| Restricted | | 28,926,526 | 2,313 | 88,507,059 | 7,076 | 117,433,585 | 9,389 | 79,920,305 | 6,390 | 37,513,280 | 2,999 |
| Total | | 41,633,494 | 3,329 | 207,702,857 | 16,606 | 249,336,351 | 19,934 | 198,704,825 | 15,886 | 50,631,526 | 4,048 |
| Baker Valley | 123 | | | | | | | | | | |
| Unrestricted | | 3,317,426 | 26,971 | 2,190,740 | 17,811 | 5,508,166 | 44,782 | 3,177,381 | 25,832 | 2,330,785 | 18,949 |
| Restricted | | 168,308 | 1,368 | 953,443 | 7,752 | 1,121,751 | 9,120 | 1,109,347 | 9,019 | 12,404 | 101 |
| Total | | 3,485,734 | 28,339 | 3,144,183 | 25,562 | 6,629,917 | 53,902 | 4,286,728 | 34,851 | 2,343,189 | 19,050 |
| Barstow | 5,853 | | | | | | | | | | |
| Unrestricted | | 20,623,434 | 3,524 | 58,230,291 | 9,949 | 78,853,725 | 13,472 | 57,759,639 | 9,868 | 21,094,086 | 3,604 |
| Restricted | | 5,857,599 | 1,001 | 36,565,347 | 6,247 | 42,422,946 | 7,248 | 28,592,869 | 4,885 | 13,830,077 | 2,363 |
| Total | | 26,481,033 | 4,524 | 94,795,638 | 16,196 | 121,276,671 | 20,720 | 86,352,508 | 14,754 | 34,924,163 | 5,967 |
| Bear Valley | 2,013 | | | | | | | | | | |
| Unrestricted | | 3,739,811 | 1,858 | 22,822,898 | 11,338 | 26,562,709 | 13,196 | 22,418,511 | 11,137 | 4,144,198 | 2,059 |
| Restricted | | 1,210,224 | 601 | 8,297,893 | 4,122 | 9,508,117 | 4,723 | 9,014,907 | 4,478 | 493,210 | 245 |
| Total | | 4,950,035 | 2,459 | 31,120,791 | 15,460 | 36,070,826 | 17,919 | 31,433,418 | 15,615 | 4,637,408 | 2,304 |
| Chino | 24,900 | | | | | | | | | | |
| Unrestricted | | 69,940,049 | 2,809 | 237,569,293 | 9,541 | 307,509,342 | 12,350 | 234,822,041 | 9,431 | 72,687,301 | 2,919 |
| Restricted | | 28,855,468 | 1,159 | 104,113,091 | 4,181 | 132,968,559 | 5,340 | 132,968,559 | 5,340 | 0 | 0 |
| Total | | 98,795,517 | 3,968 | 341,682,384 | 13,722 | 440,477,901 | 17,690 | 367,790,600 | 14,771 | 72,687,301 | 2,919 |
| Colton Joint | 19,422 | | | | | | | | | | |
| Unrestricted | | 31,000,707 | 1,596 | 217,343,086 | 11,191 | 248,343,793 | 12,787 | 223,488,212 | 11,507 | 24,855,581 | 1,280 |
| Restricted | | 14,661,283 | 755 | 104,085,412 | 5,359 | 118,746,695 | 6,114 | 110,615,967 | 5,695 | 8,130,728 | 419 |
| Total | | 45,661,990 | 2,351 | 321,428,498 | 16,550 | 367,090,488 | 18,901 | 334,104,179 | 17,202 | 32,986,309 | 1,698 |
| Fontana | 33,557 | | | | | | | | | | |
| Unrestricted | | 178,857,143 | 5,330 | 376,048,071 | 11,206 | 554,905,214 | 16,536 | 359,031,573 | 10,699 | 195,873,641 | 5,837 |
| Restricted | | 35,565,087 | 1,060 | 253,360,321 | 7,550 | 288,925,408 | 8,610 | 248,913,033 | 7,418 | 40,012,375 | 1,192 |
| Total | | 214,422,230 | 6,390 | 629,408,392 | 18,756 | 843,830,622 | 25,146 | 607,944,606 | 18,117 | 235,886,016 | 7,029 |
| Hesperia | 21,015 | | | | | | | | | | |
| Unrestricted | | 59,341,378 | 2,824 | 202,734,791 | 9,647 | 262,076,169 | 12,471 | 200,983,474 | 9,564 | 61,092,695 | 2,907 |
| Restricted | | 12,004,267 | 571 | 90,506,257 | 4,307 | 102,510,524 | 4,878 | 100,269,644 | 4,771 | 2,240,880 | 107 |
| Total | | 71,345,645 | 3,395 | 293,241,048 | 13,954 | 364,586,693 | 17,349 | 301,253,118 | 14,335 | 63,333,575 | 3,014 |

Source: 2021-22 FORM 01 and FORM A - Adopted Budget (P-2)

# 2021-22
# 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Lucerne Valley | 886 | | | | | | | | | | |
| Unrestricted | | 3,699,839 | 4,176 | 12,226,892 | 13,800 | 15,926,731 | 17,976 | 11,372,157 | 12,835 | 4,554,574 | 5,141 |
| Restricted | | 423,641 | 478 | 4,521,679 | 5,103 | 4,945,320 | 5,582 | 4,508,833 | 5,089 | 436,487 | 493 |
| Total | | 4,123,480 | 4,654 | 16,748,571 | 18,904 | 20,872,051 | 23,558 | 15,880,990 | 17,924 | 4,991,061 | 5,633 |
| Morongo | 7,378 | | | | | | | | | | |
| Unrestricted | | 30,790,949 | 4,173 | 80,983,967 | 10,976 | 111,774,916 | 15,150 | 81,066,200 | 10,988 | 30,708,716 | 4,162 |
| Restricted | | 2,552,196 | 346 | 50,340,664 | 6,823 | 52,892,860 | 7,169 | 46,616,273 | 6,318 | 6,276,587 | 851 |
| Total | | 33,343,145 | 4,519 | 131,324,631 | 17,799 | 164,667,776 | 22,319 | 127,682,473 | 17,306 | 36,985,303 | 5,013 |
| Needles | 1,043 | | | | | | | | | | |
| Unrestricted | | 2,046,326 | 1,962 | 12,820,891 | 12,292 | 14,867,217 | 14,254 | 12,307,432 | 11,800 | 2,559,785 | 2,454 |
| Restricted | | 50,776 | 49 | 2,941,627 | 2,820 | 2,992,403 | 2,869 | 2,934,006 | 2,813 | 58,397 | 56 |
| Total | | 2,097,102 | 2,011 | 15,762,518 | 15,113 | 17,859,620 | 17,123 | 15,241,438 | 14,613 | 2,618,182 | 2,510 |
| Redlands | 19,650 | | | | | | | | | | |
| Unrestricted | | 43,583,260 | 2,218 | 199,576,743 | 10,157 | 243,160,003 | 12,375 | 191,603,646 | 9,751 | 51,556,357 | 2,624 |
| Restricted | | 18,643,745 | 949 | 86,559,513 | 4,405 | 105,203,258 | 5,354 | 86,559,513 | 4,405 | 18,643,745 | 949 |
| Total | | 62,227,005 | 3,167 | 286,136,256 | 14,562 | 348,363,261 | 17,728 | 278,163,159 | 14,156 | 70,200,102 | 3,573 |
| Rialto | 22,989 | | | | | | | | | | |
| Unrestricted | | 80,545,414 | 3,504 | 255,452,749 | 11,112 | 335,998,163 | 14,616 | 275,972,568 | 12,005 | 60,025,595 | 2,611 |
| Restricted | | 29,659,651 | 1,290 | 116,896,293 | 5,085 | 146,555,944 | 6,375 | 143,046,463 | 6,222 | 3,509,481 | 153 |
| Total | | 110,205,065 | 4,794 | 372,349,042 | 16,197 | 482,554,107 | 20,991 | 419,019,031 | 18,227 | 63,535,076 | 2,764 |
| Rim of the World | 2,591 | | | | | | | | | | |
| Unrestricted | | 8,056,901 | 3,110 | 27,504,854 | 10,616 | 35,561,755 | 13,725 | 27,033,565 | 10,434 | 8,528,190 | 3,291 |
| Restricted | | 2,055,643 | 793 | 18,019,772 | 6,955 | 20,075,415 | 7,748 | 15,035,109 | 5,803 | 5,040,306 | 1,945 |
| Total | | 10,112,544 | 3,903 | 45,524,626 | 17,570 | 55,637,170 | 21,473 | 42,068,674 | 16,236 | 13,568,496 | 5,237 |
| San Bernardino City | 44,875 | | | | | | | | | | |
| Unrestricted | | 72,520,748 | 1,616 | 520,539,715 | 11,600 | 593,060,463 | 13,216 | 533,387,586 | 11,886 | 59,672,877 | 1,330 |
| Restricted | | 17,256,873 | 385 | 393,647,347 | 8,772 | 410,904,220 | 9,157 | 374,947,347 | 8,355 | 35,956,873 | 801 |
| Total | | 89,777,621 | 2,001 | 914,187,062 | 20,372 | 1,003,964,683 | 22,372 | 908,334,933 | 20,241 | 95,629,750 | 2,131 |
| Silver Valley | 1,953 | | | | | | | | | | |
| Unrestricted | | 9,133,833 | 4,677 | 29,363,468 | 15,035 | 38,497,301 | 19,712 | 28,532,003 | 14,609 | 9,965,298 | 5,103 |
| Restricted | | 190,896 | 98 | 9,485,039 | 4,857 | 9,675,935 | 4,954 | 9,485,039 | 4,857 | 190,896 | 98 |
| Total | | 9,324,729 | 4,775 | 38,848,507 | 19,892 | 48,173,236 | 24,666 | 38,017,042 | 19,466 | 10,156,194 | 5,200 |

Source: 2021-22 FORM 01 and FORM A - Adopted Budget (P-2)

**2021-22**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Snowline Joint | 6,995 | | | | | | | | | | |
| Unrestricted | | 31,523,846 | 4,507 | 69,148,174 | 9,885 | 100,672,020 | 14,392 | 72,222,085 | 10,325 | 28,449,935 | 4,067 |
| Restricted | | 10,765,042 | 1,539 | 23,836,749 | 3,408 | 34,601,791 | 4,947 | 34,601,791 | 4,947 | 0 | 0 |
| Total | | 42,288,888 | 6,046 | 92,984,923 | 13,293 | 135,273,811 | 19,339 | 106,823,876 | 15,271 | 28,449,935 | 4,067 |
| Upland | 9,640 | | | | | | | | | | |
| Unrestricted | | 12,861,392 | 1,334 | 84,080,558 | 8,722 | 96,941,950 | 10,056 | 87,695,857 | 9,097 | 9,246,093 | 959 |
| Restricted | | 8,381,593 | 869 | 47,442,357 | 4,921 | 55,823,950 | 5,791 | 54,510,963 | 5,655 | 1,312,987 | 136 |
| Total | | 21,242,985 | 2,204 | 131,522,915 | 13,643 | 152,765,900 | 15,847 | 142,206,820 | 14,752 | 10,559,080 | 1,095 |
| Yucaipa-Calimesa Joint | 7,635 | | | | | | | | | | |
| Unrestricted | | 11,551,833 | 1,513 | 69,255,884 | 9,071 | 80,807,717 | 10,584 | 69,944,655 | 9,161 | 10,863,062 | 1,423 |
| Restricted | | 1,232,496 | 161 | 31,322,820 | 4,103 | 32,555,316 | 4,264 | 32,019,576 | 4,194 | 535,740 | 70 |
| Total | | 12,784,329 | 1,674 | 100,578,704 | 13,173 | 113,363,033 | 14,848 | 101,964,231 | 13,355 | 11,398,802 | 1,493 |
| **TOTAL UNIFIED:** | 245,026 | | | | | | | | | | |
| **Unrestricted** | | 685,841,257 | 2,799 | 2,597,088,863 | 10,599 | 3,282,930,120 | 13,398 | 2,611,603,105 | 10,658 | 671,327,015 | 2,740 |
| **Restricted** | | 218,461,314 | 892 | 1,471,402,683 | 6,005 | 1,689,863,997 | 6,897 | 1,515,669,544 | 6,186 | 174,194,453 | 711 |
| **Total** | | 904,302,571 | 3,691 | 4,068,491,546 | 16,604 | 4,972,794,117 | 20,295 | 4,127,272,649 | 16,844 | 845,521,468 | 3,451 |
| **TOTAL K-12** | 342,504 | | | | | | | | | | |
| **Unrestricted** | | 993,012,361 | 2,899 | 3,591,006,807 | 10,485 | 4,584,019,168 | 13,384 | 3,620,296,326 | 10,570 | 963,722,842 | 2,814 |
| **Restricted** | | 312,131,791 | 911 | 2,016,409,308 | 5,887 | 2,328,541,099 | 6,799 | 2,096,172,880 | 6,120 | 232,368,219 | 678 |
| **Total** | | 1,305,144,152 | 3,811 | 5,607,416,115 | 16,372 | 6,912,560,267 | 20,182 | 5,716,469,206 | 16,690 | 1,196,091,061 | 3,492 |

Source: 2021-22 FORM 01 and FORM A - Adopted Budget (P-2)

# *TK – 12*

# Revenue Data

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

## 2020-21

## 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 | 7,670 | | | | | | | | | | |
| Unrestricted | | 15,944,702 | 75,611,978 | 6,971,661 | 82,583,639 | 166,598 | 1,582,592 | 976,975 | 85,309,804 | -14,271,829 | 71,037,975 |
| Restricted | | 10,610,779 | 0 | 0 | 0 | 18,928,732 | 10,473,863 | 2,600,913 | 32,003,508 | 14,271,829 | 46,275,337 |
| Total | | 26,555,481 | 75,611,978 | 6,971,661 | 82,583,639 | 19,095,330 | 12,056,455 | 3,577,888 | 117,313,312 | 0 | 117,313,312 |
| Per ADA | | 3,462.25 | 9,858.15 | 908.95 | 10,767.10 | 2,489.61 | 1,571.90 | 466.48 | 15,295.09 | 0.00 | 15,295.09 |
| % of Total | | | 64.45% | 5.94% | 70.40% | 16.28% | 10.28% | 3.05% | 100.00% | 0.00% | 100.00% |
| Alta Loma | 5,816 | | | | | | | | | | |
| Unrestricted | | 20,465,431 | 43,301,360 | 9,021,516 | 52,322,876 | 0 | 1,216,508 | 2,114,013 | 55,653,397 | -7,898,741 | 47,754,656 |
| Restricted | | 1,892,634 | 0 | 0 | 0 | 7,006,137 | 6,217,180 | 2,710,729 | 15,934,046 | 7,898,741 | 23,832,787 |
| Total | | 22,358,065 | 43,301,360 | 9,021,516 | 52,322,876 | 7,006,137 | 7,433,688 | 4,824,742 | 71,587,443 | 0 | 71,587,443 |
| Per ADA | | 3,844.23 | 7,445.21 | 1,551.15 | 8,996.37 | 1,204.63 | 1,278.14 | 829.56 | 12,308.71 | 0.00 | 12,308.71 |
| % of Total | | | 60.49% | 12.60% | 73.09% | 9.79% | 10.38% | 6.74% | 100.00% | 0.00% | 100.00% |
| Central | 4,282 | | | | | | | | | | |
| Unrestricted | | 11,105,689 | 35,979,861 | 5,519,414 | 41,499,275 | 117,768 | 893,314 | 679,814 | 43,190,171 | -7,958,184 | 35,231,987 |
| Restricted | | 1,531,888 | 0 | 0 | 0 | 6,253,384 | 4,668,978 | 304,587 | 11,226,949 | 7,958,184 | 19,185,133 |
| Total | | 12,637,577 | 35,979,861 | 5,519,414 | 41,499,275 | 6,371,152 | 5,562,292 | 984,401 | 54,417,120 | 0 | 54,417,120 |
| Per ADA | | 2,951.33 | 8,402.58 | 1,288.98 | 9,691.56 | 1,487.89 | 1,298.99 | 229.89 | 12,708.34 | 0.00 | 12,708.34 |
| % of Total | | | 66.12% | 10.14% | 76.26% | 11.71% | 10.22% | 1.81% | 100.00% | 0.00% | 100.00% |
| Cucamonga | 2,326 | | | | | | | | | | |
| Unrestricted | | 24,158,303 | 2,599,153 | 33,762,448 | 36,361,601 | 63,056 | 491,582 | 662,861 | 37,579,100 | -4,878,646 | 32,700,454 |
| Restricted | | 797,396 | 0 | 0 | 0 | 4,958,906 | 4,108,334 | 702,216 | 9,769,456 | 4,878,646 | 14,648,102 |
| Total | | 24,955,699 | 2,599,153 | 33,762,448 | 36,361,601 | 5,021,962 | 4,599,916 | 1,365,077 | 47,348,556 | 0 | 47,348,556 |
| Per ADA | | 10,729.02 | 1,117.43 | 14,515.24 | 15,632.67 | 2,159.06 | 1,977.61 | 586.88 | 20,356.21 | 0.00 | 20,356.21 |
| % of Total | | | 5.49% | 71.31% | 76.80% | 10.61% | 9.72% | 2.88% | 100.00% | 0.00% | 100.00% |
| Etiwanda | 13,608 | | | | | | | | | | |
| Unrestricted | | 32,861,169 | 101,112,753 | 19,608,712 | 120,721,465 | 193,372 | 2,847,217 | 2,576,405 | 126,338,459 | -17,195,851 | 109,142,608 |
| Restricted | | -55,828 | 0 | 0 | 0 | 16,394,758 | 19,968,486 | 11,789,637 | 48,152,881 | 19,938,110 | 68,090,991 |
| Total | | 32,805,341 | 101,112,753 | 19,608,712 | 120,721,465 | 16,588,130 | 22,815,703 | 14,366,042 | 174,491,340 | 2,742,259 | 177,233,599 |
| Per ADA | | 2,410.74 | 7,430.39 | 1,440.97 | 8,871.36 | 1,219.00 | 1,676.64 | 1,055.71 | 12,822.70 | 201.52 | 13,024.22 |
| % of Total | | | 57.05% | 11.06% | 68.11% | 9.36% | 12.87% | 8.11% | 98.45% | 1.55% | 100.00% |

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

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 633 | | | | | | | | | | |
| Unrestricted | | 3,352,100 | 4,857,623 | 1,108,679 | 5,966,302 | 0 | 140,449 | 1,450,539 | 7,557,290 | -475,543 | 7,081,747 |
| Restricted | | 99,159 | 0 | 0 | 0 | 968,268 | 635,472 | 88,464 | 1,692,204 | 475,543 | 2,167,747 |
| Total | | 3,451,259 | 4,857,623 | 1,108,679 | 5,966,302 | 968,268 | 775,921 | 1,539,003 | 9,249,494 | 0 | 9,249,494 |
| Per ADA | | 5,452.23 | 7,673.97 | 1,751.47 | 9,425.44 | 1,529.65 | 1,225.78 | 2,431.28 | 14,612.15 | 0.00 | 14,612.15 |
| % of Total | | | 52.52% | 11.99% | 64.50% | 10.47% | 8.39% | 16.64% | 100.00% | 0.00% | 100.00% |
| Mount Baldy Joint | 102 | | | | | | | | | | |
| Unrestricted | | 514,600 | 766,065 | 86,743 | 852,808 | 21,401 | 23,145 | 108,596 | 1,005,950 | 0 | 1,005,950 |
| Restricted | | 129,660 | 0 | 0 | 0 | 89,906 | 126,305 | 212,740 | 428,951 | 0 | 428,951 |
| Total | | 644,260 | 766,065 | 86,743 | 852,808 | 111,307 | 149,450 | 321,336 | 1,434,901 | 0 | 1,434,901 |
| Per ADA | | 6,316.27 | 7,510.44 | 850.42 | 8,360.86 | 1,091.25 | 1,465.20 | 3,150.35 | 14,067.66 | 0.00 | 14,067.66 |
| % of Total | | | 53.39% | 6.05% | 59.43% | 7.76% | 10.42% | 22.39% | 100.00% | 0.00% | 100.00% |
| Mountain View | 2,452 | | | | | | | | | | |
| Unrestricted | | 3,588,511 | 14,299,261 | 8,995,676 | 23,294,937 | 0 | 514,617 | 188,358 | 23,997,912 | -3,300,579 | 20,697,333 |
| Restricted | | 707,682 | 0 | 0 | 0 | 2,231,584 | 2,746,863 | 229,601 | 5,208,048 | 3,300,579 | 8,508,627 |
| Total | | 4,296,193 | 14,299,261 | 8,995,676 | 23,294,937 | 2,231,584 | 3,261,480 | 417,959 | 29,205,960 | 0 | 29,205,960 |
| Per ADA | | 1,752.12 | 5,831.67 | 3,668.71 | 9,500.38 | 910.11 | 1,330.13 | 170.46 | 11,911.08 | 0.00 | 11,911.08 |
| % of Total | | | 48.96% | 30.80% | 79.76% | 7.64% | 11.17% | 1.43% | 100.00% | 0.00% | 100.00% |
| Ontario-Montclair | 19,390 | | | | | | | | | | |
| Unrestricted | | 56,466,645 | 190,443,536 | 25,249,095 | 215,692,631 | 0 | 4,066,857 | 2,712,624 | 222,472,112 | -43,243,194 | 179,228,918 |
| Restricted | | 1,048,029 | 0 | 0 | 0 | 46,123,948 | 43,598,529 | 4,396,894 | 94,119,371 | 43,374,888 | 137,494,259 |
| Total | | 57,514,674 | 190,443,536 | 25,249,095 | 215,692,631 | 46,123,948 | 47,665,386 | 7,109,518 | 316,591,483 | 131,694 | 316,723,177 |
| Per ADA | | 2,966.20 | 9,821.74 | 1,302.17 | 11,123.91 | 2,378.75 | 2,458.25 | 366.66 | 16,327.56 | 6.79 | 16,334.36 |
| % of Total | | | 60.13% | 7.97% | 68.10% | 14.56% | 15.05% | 2.24% | 99.96% | 0.04% | 100.00% |
| Oro Grande | 88 | | | | | | | | | | |
| Unrestricted | | 10,645,987 | 355,027 | 698,509 | 1,053,536 | 0 | 24,371 | 10,803,241 | 11,881,148 | -13,132 | 11,868,016 |
| Restricted | | 1,635,179 | 0 | 0 | 0 | 840,127 | 439,423 | 3,362,903 | 4,642,453 | 30,335 | 4,672,788 |
| Total | | 12,281,166 | 355,027 | 698,509 | 1,053,536 | 840,127 | 463,794 | 14,166,144 | 16,523,601 | 17,203 | 16,540,804 |
| Per ADA | | 139,558.70 | 4,034.40 | 7,937.60 | 11,972.00 | 9,546.90 | 5,270.39 | 160,978.91 | 187,768.19 | 195.49 | 187,963.68 |
| % of Total | | | 2.15% | 4.22% | 6.37% | 5.08% | 2.80% | 85.64% | 99.90% | 0.10% | 100.00% |

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

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 11,709 | | | | | | | | | | |
| Unrestricted | | 36,990,575 | 118,154,389 | 12,149,912 | 130,304,301 | 0 | 2,459,904 | 2,040,452 | 134,804,657 | -13,663,658 | 121,140,999 |
| Restricted | | 1,095,459 | 0 | 0 | 0 | 36,075,577 | 19,363,084 | 2,474,875 | 57,913,536 | 13,663,658 | 71,577,194 |
| Total | | 38,086,034 | 118,154,389 | 12,149,912 | 130,304,301 | 36,075,577 | 21,822,988 | 4,515,327 | 192,718,193 | 0 | 192,718,193 |
| Per ADA | | 3,252.71 | 10,090.90 | 1,037.66 | 11,128.56 | 3,081.01 | 1,863.78 | 385.63 | 16,458.98 | 0.00 | 16,458.98 |
| % of Total | | | 61.31% | 6.30% | 67.61% | 18.72% | 11.32% | 2.34% | 100.00% | 0.00% | 100.00% |
| **TOTAL ELEMENTARY:** | 68,076 | | | | | | | | | | |
| **Unrestricted** | | 216,093,712 | 587,481,006 | 123,172,365 | 710,653,371 | 562,195 | 14,260,556 | 24,313,878 | 749,790,000 | -112,899,357 | 636,890,643 |
| **Restricted** | | 19,492,037 | 0 | 0 | 0 | 139,871,327 | 112,346,517 | 28,873,559 | 281,091,403 | 115,790,513 | 396,881,916 |
| **Total** | | 235,585,749 | 587,481,006 | 123,172,365 | 710,653,371 | 140,433,522 | 126,607,073 | 53,187,437 | 1,030,881,403 | 2,891,156 | 1,033,772,559 |
| **Per ADA** | | 3,460.63 | 8,629.78 | 1,809.34 | 10,439.12 | 2,062.89 | 1,859.79 | 781.29 | 15,143.10 | 42.47 | 15,185.57 |
| **% of Total** | | | 56.83% | 11.91% | 68.74% | 13.58% | 12.25% | 5.14% | 99.72% | 0.28% | 100.00% |
| **HIGH:** | | | | | | | | | | | |
| Chaffey Joint Union | 22,611 | | | | | | | | | | |
| Unrestricted | | 56,258,680 | 167,920,200 | 87,891,718 | 255,811,918 | 165,478 | 5,363,801 | 6,004,845 | 267,346,042 | -34,543,085 | 232,802,957 |
| Restricted | | -85,165 | 0 | 0 | 0 | 33,058,933 | 34,385,422 | 9,132,492 | 76,576,847 | 34,594,885 | 111,171,732 |
| Total | | 56,173,515 | 167,920,200 | 87,891,718 | 255,811,918 | 33,224,411 | 39,749,223 | 15,137,337 | 343,922,889 | 51,800 | 343,974,689 |
| Per ADA | | 2,484.34 | 7,426.48 | 3,887.12 | 11,313.60 | 1,469.39 | 1,757.96 | 669.47 | 15,210.42 | 2.29 | 15,212.71 |
| % of Total | | | 48.82% | 25.55% | 74.37% | 9.66% | 11.56% | 4.40% | 99.98% | 0.02% | 100.00% |
| Victor Valley Union | 10,240 | | | | | | | | | | |
| Unrestricted | | 29,115,132 | 110,090,628 | 17,985,651 | 128,076,279 | 434,986 | 2,436,091 | 2,252,011 | 133,199,367 | -21,251,380 | 111,947,987 |
| Restricted | | 6,068,579 | 0 | 0 | 0 | 28,153,434 | 14,873,107 | 5,860,111 | 48,886,652 | 21,251,380 | 70,138,032 |
| Total | | 35,183,711 | 110,090,628 | 17,985,651 | 128,076,279 | 28,588,420 | 17,309,198 | 8,112,122 | 182,086,019 | 0 | 182,086,019 |
| Per ADA | | 3,435.91 | 10,751.04 | 1,756.41 | 12,507.45 | 2,791.84 | 1,690.35 | 792.20 | 17,781.84 | 0.00 | 17,781.84 |
| % of Total | | | 60.46% | 9.88% | 70.34% | 15.70% | 9.51% | 4.46% | 100.00% | 0.00% | 100.00% |
| **TOTAL HIGH:** | 32,851 | | | | | | | | | | |
| **Unrestricted** | | 85,373,812 | 278,010,828 | 105,877,369 | 383,888,197 | 600,464 | 7,799,892 | 8,256,856 | 400,545,409 | -55,794,465 | 344,750,944 |
| **Restricted** | | 5,983,414 | 0 | 0 | 0 | 61,212,367 | 49,258,529 | 14,992,603 | 125,463,499 | 55,846,265 | 181,309,764 |
| **Total** | | 91,357,226 | 278,010,828 | 105,877,369 | 383,888,197 | 61,812,831 | 57,058,421 | 23,249,459 | 526,008,908 | 51,800 | 526,060,708 |
| **Per ADA** | | 2,780.96 | 8,462.78 | 3,222.96 | 11,685.74 | 1,881.61 | 1,736.89 | 707.72 | 16,011.96 | 1.58 | 16,013.54 |
| **% of Total** | | | 52.85% | 20.13% | 72.97% | 11.75% | 10.85% | 4.42% | 99.99% | 0.01% | 100.00% |

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

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 12,511 | | | | | | | | | | |
| Unrestricted | | 18,261,474 | 116,553,205 | 19,212,254 | 135,765,459 | 99,123 | 2,746,521 | 1,370,784 | 139,981,887 | -23,629,756 | 116,352,131 |
| Restricted | | 1,814,071 | 0 | 0 | 0 | 23,507,915 | 19,546,315 | 4,010,976 | 47,065,206 | 23,629,756 | 70,694,962 |
| Total | | 20,075,545 | 116,553,205 | 19,212,254 | 135,765,459 | 23,607,038 | 22,292,836 | 5,381,760 | 187,047,093 | 0 | 187,047,093 |
| Per ADA | | 1,604.63 | 9,316.06 | 1,535.63 | 10,851.69 | 1,886.90 | 1,781.86 | 430.16 | 14,950.61 | 0.00 | 14,950.61 |
| % of Total | | | 62.31% | 10.27% | 72.58% | 12.62% | 11.92% | 2.88% | 100.00% | 0.00% | 100.00% |
| Baker Valley | 116 | | | | | | | | | | |
| Unrestricted | | 3,884,768 | 206,204 | 2,123,516 | 2,329,720 | 0 | 22,827 | 45,154 | 2,397,701 | -163,268 | 2,234,433 |
| Restricted | | -26,934 | 0 | 0 | 0 | 407,719 | 203,921 | 141,151 | 752,791 | 163,268 | 916,059 |
| Total | | 3,857,834 | 206,204 | 2,123,516 | 2,329,720 | 407,719 | 226,748 | 186,305 | 3,150,492 | 0 | 3,150,492 |
| Per ADA | | 33,257.19 | 1,777.62 | 18,306.17 | 20,083.79 | 3,514.82 | 1,954.72 | 1,606.08 | 27,159.41 | 0.00 | 27,159.41 |
| % of Total | | | 6.55% | 67.40% | 73.95% | 12.94% | 7.20% | 5.91% | 100.00% | 0.00% | 100.00% |
| Barstow | 5,991 | | | | | | | | | | |
| Unrestricted | | 14,683,547 | 61,157,732 | 5,985,095 | 67,142,827 | 199,626 | 1,315,604 | 964,707 | 69,622,764 | -8,432,055 | 61,190,709 |
| Restricted | | 1,601,440 | 0 | 0 | 0 | 17,129,163 | 7,183,581 | 1,125,074 | 25,437,818 | 8,432,055 | 33,869,873 |
| Total | | 16,284,987 | 61,157,732 | 5,985,095 | 67,142,827 | 17,328,789 | 8,499,185 | 2,089,781 | 95,060,582 | 0 | 95,060,582 |
| Per ADA | | 2,718.24 | 10,208.27 | 999.01 | 11,207.28 | 2,892.47 | 1,418.66 | 348.82 | 15,867.23 | 0.00 | 15,867.23 |
| % of Total | | | 64.34% | 6.30% | 70.63% | 18.23% | 8.94% | 2.20% | 100.00% | 0.00% | 100.00% |
| Bear Valley | 2,212 | | | | | | | | | | |
| Unrestricted | | 2,817,813 | 11,769,242 | 12,088,101 | 23,857,343 | 94,568 | 472,046 | 313,250 | 24,737,207 | -2,435,198 | 22,302,009 |
| Restricted | | 103,823 | 0 | 0 | 0 | 3,545,091 | 2,575,689 | 2,398,348 | 8,519,128 | 2,595,393 | 11,114,521 |
| Total | | 2,921,636 | 11,769,242 | 12,088,101 | 23,857,343 | 3,639,659 | 3,047,735 | 2,711,598 | 33,256,335 | 160,195 | 33,416,530 |
| Per ADA | | 1,320.81 | 5,320.63 | 5,464.78 | 10,785.42 | 1,645.42 | 1,377.82 | 1,225.86 | 15,034.51 | 72.42 | 15,106.93 |
| % of Total | | | 35.22% | 36.17% | 71.39% | 10.89% | 9.12% | 8.11% | 99.52% | 0.48% | 100.00% |
| Chino | 26,372 | | | | | | | | | | |
| Unrestricted | | 92,222,224 | 173,894,364 | 79,774,179 | 253,668,543 | 0 | 5,759,452 | 4,236,264 | 263,664,259 | -34,372,072 | 229,292,187 |
| Restricted | | 10,426,215 | 0 | 0 | 0 | 30,434,446 | 33,476,146 | 11,735,689 | 75,646,281 | 34,372,214 | 110,018,495 |
| Total | | 102,648,439 | 173,894,364 | 79,774,179 | 253,668,543 | 30,434,446 | 39,235,598 | 15,971,953 | 339,310,540 | 142 | 339,310,682 |
| Per ADA | | 3,892.33 | 6,593.90 | 3,024.96 | 9,618.86 | 1,154.04 | 1,487.77 | 605.64 | 12,866.32 | 0.01 | 12,866.32 |
| % of Total | | | 51.25% | 23.51% | 74.76% | 8.97% | 11.56% | 4.71% | 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: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 20,338 | | | | | | | | | | |
| Unrestricted | | 42,821,464 | 197,524,024 | 33,559,433 | 231,083,457 | 106,889 | 4,592,766 | 4,098,975 | 239,882,087 | -25,063,465 | 214,818,622 |
| Restricted | | 1,036,321 | 0 | 0 | 0 | 51,440,800 | 28,500,245 | 10,337,982 | 90,279,027 | 25,063,465 | 115,342,492 |
| Total | | 43,857,785 | 197,524,024 | 33,559,433 | 231,083,457 | 51,547,689 | 33,093,011 | 14,436,957 | 330,161,114 | 0 | 330,161,114 |
| Per ADA | | 2,156.45 | 9,712.07 | 1,650.09 | 11,362.15 | 2,534.55 | 1,627.15 | 709.85 | 16,233.71 | 0.00 | 16,233.71 |
| % of Total | | | 59.83% | 10.16% | 69.99% | 15.61% | 10.02% | 4.37% | 100.00% | 0.00% | 100.00% |
| Fontana | 34,703 | | | | | | | | | | |
| Unrestricted | | 146,033,273 | 354,311,085 | 46,127,230 | 400,438,315 | 0 | 10,261,750 | 7,272,000 | 417,972,065 | -47,215,667 | 370,756,398 |
| Restricted | | -883,419 | 0 | 0 | 0 | 125,651,500 | 75,476,351 | 1,068,351 | 202,196,202 | 47,215,667 | 249,411,869 |
| Total | | 145,149,854 | 354,311,085 | 46,127,230 | 400,438,315 | 125,651,500 | 85,738,101 | 8,340,351 | 620,168,267 | 0 | 620,168,267 |
| Per ADA | | 4,182.63 | 10,209.81 | 1,329.20 | 11,539.01 | 3,620.77 | 2,470.63 | 240.34 | 17,870.74 | 0.00 | 17,870.74 |
| % of Total | | | 57.13% | 7.44% | 64.57% | 20.26% | 13.82% | 1.34% | 100.00% | 0.00% | 100.00% |
| Hesperia | 20,925 | | | | | | | | | | |
| Unrestricted | | 39,667,754 | 210,527,876 | 15,181,382 | 225,709,258 | 651,298 | 4,631,460 | 2,660,330 | 233,652,346 | -36,460,073 | 197,192,273 |
| Restricted | | 1,579,652 | 0 | 0 | 0 | 36,321,077 | 33,869,078 | 12,399,733 | 82,589,888 | 36,460,073 | 119,049,961 |
| Total | | 41,247,406 | 210,527,876 | 15,181,382 | 225,709,258 | 36,972,375 | 38,500,538 | 15,060,063 | 316,242,234 | 0 | 316,242,234 |
| Per ADA | | 1,971.20 | 10,061.07 | 725.51 | 10,786.58 | 1,766.90 | 1,839.93 | 719.72 | 15,113.13 | 0.00 | 15,113.13 |
| % of Total | | | 66.57% | 4.80% | 71.37% | 11.69% | 12.17% | 4.76% | 100.00% | 0.00% | 100.00% |
| Lucerne Valley | 858 | | | | | | | | | | |
| Unrestricted | | 2,711,275 | 7,837,024 | 2,750,529 | 10,587,553 | 0 | 178,010 | 2,743,727 | 13,509,290 | -1,101,158 | 12,408,132 |
| Restricted | | -58,752 | 0 | 0 | 0 | 2,592,124 | 1,340,352 | 270,221 | 4,202,697 | 1,101,158 | 5,303,855 |
| Total | | 2,652,523 | 7,837,024 | 2,750,529 | 10,587,553 | 2,592,124 | 1,518,362 | 3,013,948 | 17,711,987 | 0 | 17,711,987 |
| Per ADA | | 3,091.52 | 9,134.06 | 3,205.74 | 12,339.81 | 3,021.12 | 1,769.65 | 3,512.76 | 20,643.34 | 0.00 | 20,643.34 |
| % of Total | | | 44.25% | 15.53% | 59.78% | 14.63% | 8.57% | 17.02% | 100.00% | 0.00% | 100.00% |
| Morongo | 7,923 | | | | | | | | | | |
| Unrestricted | | 26,085,723 | 76,121,104 | 9,668,495 | 85,789,599 | 1,121,156 | 1,870,153 | 3,073,950 | 91,854,858 | -12,153,366 | 79,701,492 |
| Restricted | | 3,664,824 | 0 | 0 | 0 | 15,430,004 | 16,132,845 | 352,666 | 31,915,515 | 12,153,366 | 44,068,881 |
| Total | | 29,750,547 | 76,121,104 | 9,668,495 | 85,789,599 | 16,551,160 | 18,002,998 | 3,426,616 | 123,770,373 | 0 | 123,770,373 |
| Per ADA | | 3,754.96 | 9,607.61 | 1,220.31 | 10,827.92 | 2,089.00 | 2,272.25 | 432.49 | 15,621.66 | 0.00 | 15,621.66 |
| % of Total | | | 61.50% | 7.81% | 69.31% | 13.37% | 14.55% | 2.77% | 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: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 939 | | | | | | | | | | |
| Unrestricted | | 2,111,842 | 9,411,578 | 2,537,825 | 11,949,403 | 841,802 | 207,365 | 175,024 | 13,173,594 | -997,486 | 12,176,108 |
| Restricted | | 60,188 | 0 | 0 | 0 | 3,386,073 | 1,483,209 | 323,127 | 5,192,409 | 997,486 | 6,189,895 |
| Total | | 2,172,030 | 9,411,578 | 2,537,825 | 11,949,403 | 4,227,875 | 1,690,574 | 498,151 | 18,366,003 | 0 | 18,366,003 |
| Per ADA | | 2,313.13 | 10,022.98 | 2,702.69 | 12,725.67 | 4,502.53 | 1,800.40 | 530.51 | 19,559.11 | 0.00 | 19,559.11 |
| % of Total | | | 51.24% | 13.82% | 65.06% | 23.02% | 9.20% | 2.71% | 100.00% | 0.00% | 100.00% |
| Redlands | 19,810 | | | | | | | | | | |
| Unrestricted | | 38,659,872 | 157,788,694 | 46,125,484 | 203,914,178 | 562,021 | 4,320,102 | 2,486,794 | 211,283,095 | -20,194,949 | 191,088,146 |
| Restricted | | 21,776,303 | 0 | 0 | 0 | 35,739,114 | 35,397,654 | 16,877,904 | 88,014,672 | 21,444,950 | 109,459,622 |
| Total | | 60,436,175 | 157,788,694 | 46,125,484 | 203,914,178 | 36,301,135 | 39,717,756 | 19,364,698 | 299,297,767 | 1,250,001 | 300,547,768 |
| Per ADA | | 3,050.79 | 7,965.10 | 2,328.39 | 10,293.50 | 1,832.47 | 2,004.93 | 977.52 | 15,108.42 | 63.10 | 15,171.52 |
| % of Total | | | 52.50% | 15.35% | 67.85% | 12.08% | 13.22% | 6.44% | 99.58% | 0.42% | 100.00% |
| Rialto | 24,043 | | | | | | | | | | |
| Unrestricted | | 69,452,950 | 247,010,835 | 33,943,616 | 280,954,451 | 888,569 | 5,304,396 | 3,790,897 | 290,938,313 | -29,849,870 | 261,088,443 |
| Restricted | | 3,534,841 | 0 | 0 | 0 | 54,045,034 | 34,884,058 | 16,652,493 | 105,581,585 | 29,849,870 | 135,431,455 |
| Total | | 72,987,791 | 247,010,835 | 33,943,616 | 280,954,451 | 54,933,603 | 40,188,454 | 20,443,390 | 396,519,898 | 0 | 396,519,898 |
| Per ADA | | 3,035.72 | 10,273.71 | 1,411.79 | 11,685.50 | 2,284.81 | 1,671.52 | 850.28 | 16,492.11 | 0.00 | 16,492.11 |
| % of Total | | | 62.29% | 8.56% | 70.86% | 13.85% | 10.14% | 5.16% | 100.00% | 0.00% | 100.00% |
| Rim of the World | 2,917 | | | | | | | | | | |
| Unrestricted | | 8,277,390 | 16,290,058 | 13,664,252 | 29,954,310 | 193,942 | 622,774 | 372,062 | 31,143,088 | -4,201,885 | 26,941,203 |
| Restricted | | 2,183,360 | 0 | 0 | 0 | 4,699,266 | 4,853,371 | 2,236,008 | 11,788,645 | 4,201,885 | 15,990,530 |
| Total | | 10,460,750 | 16,290,058 | 13,664,252 | 29,954,310 | 4,893,208 | 5,476,145 | 2,608,070 | 42,931,733 | 0 | 42,931,733 |
| Per ADA | | 3,586.13 | 5,584.52 | 4,684.35 | 10,268.88 | 1,677.48 | 1,877.32 | 894.09 | 14,717.77 | 0.00 | 14,717.77 |
| % of Total | | | 37.94% | 31.83% | 69.77% | 11.40% | 12.76% | 6.07% | 100.00% | 0.00% | 100.00% |
| San Bernardino City | 45,870 | | | | | | | | | | |
| Unrestricted | | 32,347,273 | 499,794,896 | 51,661,907 | 551,456,803 | 530,506 | 10,099,483 | 6,192,217 | 568,279,009 | -67,317,235 | 500,961,774 |
| Restricted | | 19,207,744 | 0 | 0 | 0 | 137,481,765 | 127,904,317 | 8,082,348 | 273,468,430 | 67,317,235 | 340,785,665 |
| Total | | 51,555,017 | 499,794,896 | 51,661,907 | 551,456,803 | 138,012,271 | 138,003,800 | 14,274,565 | 841,747,439 | 0 | 841,747,439 |
| Per ADA | | 1,123.94 | 10,895.90 | 1,126.27 | 12,022.17 | 3,008.77 | 3,008.59 | 311.20 | 18,350.72 | 0.00 | 18,350.72 |
| % of Total | | | 59.38% | 6.14% | 65.51% | 16.40% | 16.39% | 1.70% | 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: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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 | 2,037 | | | | | | | | | | |
| Unrestricted | | 7,659,752 | 16,777,497 | 2,434,802 | 19,212,299 | 11,965,468 | 436,745 | 280,533 | 31,895,045 | -2,190,044 | 29,705,001 |
| Restricted | | -458,293 | 0 | 0 | 0 | 3,334,525 | 2,378,380 | 1,301,262 | 7,014,167 | 2,190,044 | 9,204,211 |
| Total | | 7,201,459 | 16,777,497 | 2,434,802 | 19,212,299 | 15,299,993 | 2,815,125 | 1,581,795 | 38,909,212 | 0 | 38,909,212 |
| Per ADA | | 3,535.33 | 8,236.38 | 1,195.29 | 9,431.66 | 7,511.04 | 1,382.00 | 776.53 | 19,101.23 | 0.00 | 19,101.23 |
| % of Total | | | 43.12% | 6.26% | 49.38% | 39.32% | 7.24% | 4.07% | 100.00% | 0.00% | 100.00% |
| Snowline Joint | 7,099 | | | | | | | | | | |
| Unrestricted | | 30,378,976 | 67,707,200 | 8,460,250 | 76,167,450 | 0 | 1,568,113 | 3,278,529 | 81,014,092 | -11,140,282 | 69,873,810 |
| Restricted | | -2,008,823 | 0 | 0 | 0 | 10,182,109 | 12,372,306 | 1,365,293 | 23,919,708 | 11,140,282 | 35,059,990 |
| Total | | 28,370,153 | 67,707,200 | 8,460,250 | 76,167,450 | 10,182,109 | 13,940,419 | 4,643,822 | 104,933,800 | 0 | 104,933,800 |
| Per ADA | | 3,996.36 | 9,537.57 | 1,191.75 | 10,729.32 | 1,434.30 | 1,963.72 | 654.15 | 14,781.49 | 0.00 | 14,781.49 |
| % of Total | | | 64.52% | 8.06% | 72.59% | 9.70% | 13.28% | 4.43% | 100.00% | 0.00% | 100.00% |
| Trona Joint | 263 | | | | | | | | | | |
| Unrestricted | | 14,451,841 | 2,625,322 | 528,374 | 3,153,696 | 2,962,915 | 919,927 | 339,790 | 7,376,328 | -294,394 | 7,081,934 |
| Restricted | | 155,392 | 0 | 0 | 0 | 824,846 | 396,115 | 134,424 | 1,355,385 | 294,394 | 1,649,779 |
| Total | | 14,607,233 | 2,625,322 | 528,374 | 3,153,696 | 3,787,761 | 1,316,042 | 474,214 | 8,731,713 | 0 | 8,731,713 |
| Per ADA | | 55,540.81 | 9,982.21 | 2,009.03 | 11,991.24 | 14,402.13 | 5,003.96 | 1,803.10 | 33,200.43 | 0.00 | 33,200.43 |
| % of Total | | | 30.07% | 6.05% | 36.12% | 43.38% | 15.07% | 5.43% | 100.00% | 0.00% | 100.00% |
| Upland | 10,116 | | | | | | | | | | |
| Unrestricted | | 10,499,642 | 71,027,905 | 28,077,898 | 99,105,803 | 354,120 | 2,173,311 | 1,182,212 | 102,815,446 | -19,800,878 | 83,014,568 |
| Restricted | | 4,896,344 | 0 | 0 | 0 | 14,230,473 | 12,394,587 | 6,028,555 | 32,653,615 | 19,800,878 | 52,454,493 |
| Total | | 15,395,986 | 71,027,905 | 28,077,898 | 99,105,803 | 14,584,593 | 14,567,898 | 7,210,767 | 135,469,061 | 0 | 135,469,061 |
| Per ADA | | 1,521.94 | 7,021.34 | 2,775.59 | 9,796.94 | 1,441.74 | 1,440.08 | 712.81 | 13,391.56 | 0.00 | 13,391.56 |
| % of Total | | | 52.43% | 20.73% | 73.16% | 10.77% | 10.75% | 5.32% | 100.00% | 0.00% | 100.00% |
| Yucaipa-Calimesa Joint | 7,723 | | | | | | | | | | |
| Unrestricted | | 12,609,645 | 61,712,736 | 14,129,682 | 75,842,418 | 186,266 | 1,682,733 | 928,388 | 78,639,805 | -10,214,092 | 68,425,713 |
| Restricted | | 1,492,909 | 0 | 0 | 0 | 11,844,116 | 11,981,537 | 5,640,261 | 29,465,914 | 10,214,842 | 39,680,756 |
| Total | | 14,102,554 | 61,712,736 | 14,129,682 | 75,842,418 | 12,030,382 | 13,664,270 | 6,568,649 | 108,105,719 | 750 | 108,106,469 |
| Per ADA | | 1,826.05 | 7,990.77 | 1,829.56 | 9,820.33 | 1,557.73 | 1,769.30 | 850.53 | 13,997.89 | 0.10 | 13,997.99 |
| % of Total | | | 57.09% | 13.07% | 70.16% | 11.13% | 12.64% | 6.08% | 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: 2020-21 FORM 01 and Funded ADA for 2020-21.

## 2020-21
## 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:** | 252,766 | | | | | | | | | | |
| **Unrestricted** | | 615,638,498 | 2,360,048,581 | 428,034,304 | 2,788,082,885 | 20,758,269 | 59,185,538 | 45,805,587 | 2,913,832,279 | -357,227,193 | 2,556,605,086 |
| **Restricted** | | 70,097,206 | 0 | 0 | 0 | 582,227,160 | 462,350,057 | 102,481,866 | 1,147,059,083 | 358,638,281 | 1,505,697,364 |
| **Total** | | 685,735,704 | 2,360,048,581 | 428,034,304 | 2,788,082,885 | 602,985,429 | 521,535,595 | 148,287,453 | 4,060,891,362 | 1,411,088 | 4,062,302,450 |
| **Per ADA** | | 2,712.93 | 9,336.89 | 1,693.40 | 11,030.29 | 2,385.55 | 2,063.31 | 586.66 | 16,065.81 | 5.58 | 16,071.40 |
| **% of Total** | | | 58.10% | 10.54% | 68.63% | 14.84% | 12.84% | 3.65% | 99.97% | 0.03% | 100.00% |
| **TOTAL K-12** | 353,693 | | | | | | | | | | |
| **TOTAL** | | | | | | | | | | | |
| **Unrestricted** | | 917,106,022 | 3,225,540,415 | 657,084,038 | 3,882,624,453 | 21,920,928 | 81,245,986 | 78,376,321 | 4,064,167,688 | -525,921,015 | 3,538,246,673 |
| **Restricted** | | 95,572,657 | 0 | 0 | 0 | 783,310,854 | 623,955,103 | 146,348,028 | 1,553,613,985 | 530,275,059 | 2,083,889,044 |
| **Total** | | 1,012,678,679 | 3,225,540,415 | 657,084,038 | 3,882,624,453 | 805,231,782 | 705,201,089 | 224,724,349 | 5,617,781,673 | 4,354,044 | 5,622,135,717 |
| **Per ADA** | | 2,863.16 | 9,119.60 | 1,857.78 | 10,977.39 | 2,276.64 | 1,993.82 | 635.37 | 15,883.21 | 12.31 | 15,895.52 |
| **% of Total** | | | 57.37% | 11.69% | 69.06% | 14.32% | 12.54% | 4.00% | 99.92% | 0.08% | 100.00% |



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

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21.

**2020-21**
**LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT**

| | Base Grant | Supplemental and Concentration | Necessary Small Schools | Other Funding | LCFF Entitlement |
|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | |
| Adelanto | 63,234,753 | 18,845,222 | 0 | 529,446 | 82,609,421 |
| Alta Loma | 47,730,391 | 3,674,286 | 0 | 918,199 | 52,322,876 |
| Central | 35,408,574 | 5,793,552 | 0 | 472,149 | 41,674,275 |
| Cucamonga | 19,364,537 | 4,498,188 | 0 | 232,957 | 24,095,682 |
| Etiwanda | 111,520,472 | 9,115,684 | 0 | 107,653 | 120,743,809 |
| Helendale | 5,225,363 | 639,532 | 0 | 31,017 | 5,895,912 |
| Mount Baldy Joint* | 836,325 | 55,365 | 0 | 142,117 | 1,033,807 |
| Mountain View | 20,271,832 | 2,987,662 | 0 | 35,445 | 23,294,939 |
| Ontario-Montclair | 158,414,557 | 55,072,821 | 0 | 2,205,255 | 215,692,633 |
| Oro Grande | 735,911 | 284,121 | 0 | 35,115 | 1,055,147 |
| Victor Elementary | 97,558,895 | 31,949,563 | 0 | 765,696 | 130,274,154 |
| **TOTAL** | 560,301,610 | 132,915,996 | 0 | 529,446 | 698,692,655 |
| **HIGH:** | | | | | |
| Chaffey Joint Union | 218,561,113 | 35,562,079 | 0 | 1,709,262 | 255,832,454 |
| Victor Valley Union | 95,019,719 | 31,650,118 | 0 | 1,346,004 | 128,015,841 |
| **TOTAL** | 313,580,832 | 67,212,197 | 0 | 1,709,262 | 383,848,295 |
| **UNIFIED:** | | | | | |
| Apple Valley | 108,267,498 | 26,096,798 | 0 | 1,407,933 | 135,772,229 |
| Baker Valley | 1,019,406 | 341,981 | 0 | 161,372 | 1,522,759 |
| Barstow | 51,546,872 | 14,618,693 | 0 | 969,951 | 67,135,516 |
| Bear Valley | 19,108,844 | 4,303,694 | 0 | 837,257 | 24,249,795 |
| Chino | 228,723,606 | 22,451,509 | 0 | 2,500,279 | 253,675,394 |
| Colton Joint | 175,284,010 | 53,747,336 | 0 | 2,025,812 | 231,057,158 |
| Fontana | 299,395,074 | 98,069,852 | 0 | 3,291,364 | 400,756,290 |
| Hesperia | 181,172,467 | 43,948,818 | 0 | 1,934,918 | 227,056,203 |
| Lucerne Valley | 5,794,263 | 2,588,032 | 1,974,753 | 352,167 | 10,709,215 |
| Morongo | 67,816,458 | 16,094,880 | 0 | 2,378,260 | 86,289,598 |
| Needles | 8,757,354 | 2,372,283 | 341,356 | 482,524 | 11,953,517 |
| Redlands | 170,909,539 | 31,014,954 | 0 | 2,006,485 | 203,930,978 |
| Rialto | 207,680,559 | 72,519,976 | 0 | 1,714,540 | 281,915,075 |
| Rim of the World | 25,136,164 | 3,289,318 | 0 | 1,490,634 | 29,916,116 |
| San Bernardino City | 392,390,566 | 140,479,747 | 0 | 20,497,518 | 553,367,831 |
| Silver Valley | 17,311,873 | 2,170,909 | 0 | 829,667 | 20,312,449 |
| Snowline Joint | 61,678,221 | 13,424,882 | 0 | 1,059,452 | 76,162,555 |
| Trona Joint | 1,397,462 | 476,973 | 1,011,804 | 333,831 | 3,220,070 |
| Upland | 87,708,697 | 10,986,392 | 0 | 414,448 | 99,109,537 |
| Yucaipa-Calimesa Joint | 67,269,843 | 7,945,914 | 0 | 920,474 | 76,136,231 |
| **TOTAL** | 2,178,368,776 | 566,942,941 | 3,327,913 | 1,407,933 | 2,794,248,516 |
| **TOTAL K-12** | 3,052,251,218 | 767,071,134 | 3,327,913 | 529,446 | 3,876,789,466 |

NOTE: LCFF Entitlement is before COE transfer and Charter In-Lieu.
* 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 2020-21 Second Principal Apportionment.

## 2018-19 THROUGH 2020-21
## LOTTERY REVENUE

| | 2018-19 Lottery Revenue | Percent of General Fund Revenue | 2019-20 Lottery Revenue | Percent of General Fund Revenue | 2020-21 Lottery Revenue | Percent of General Fund Revenue |
|---|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | | |
| Adelanto | 1,938,158 | 1.84% | 1,537,626 | 1.50% | 1,909,667 | 1.63% |
| Alta Loma | 1,423,217 | 2.22% | 1,161,864 | 1.77% | 1,442,938 | 2.02% |
| Central | 1,085,265 | 2.09% | 860,604 | 1.68% | 1,062,193 | 1.95% |
| Cucamonga | 571,738 | 1.49% | 459,053 | 1.17% | 577,175 | 1.22% |
| Etiwanda | 3,382,585 | 2.17% | 2,721,077 | 1.72% | 3,375,882 | 1.93% |
| Helendale | 152,950 | 1.87% | 120,160 | 1.38% | 157,001 | 1.70% |
| Mount Baldy Joint | 22,153 | 1.48% | 18,148 | 1.23% | 25,415 | 1.77% |
| Mountain View | 600,961 | 2.20% | 484,842 | 1.78% | 605,915 | 2.07% |
| Ontario-Montclair | 4,999,759 | 1.69% | 3,958,017 | 1.41% | 4,810,270 | 1.52% |
| Oro Grande | 23,803 | 0.19% | 17,957 | 0.11% | 21,852 | 0.13% |
| Victor Elementary | 2,902,759 | 1.96% | 2,316,851 | 1.49% | 2,904,641 | 1.51% |
| **TOTAL** | 17,103,346 | 1.88% | 13,656,198 | 1.50% | 16,892,948 | 1.64% |
| **HIGH:** | | | | | | |
| Chaffey Joint Union | 5,619,809 | 1.78% | 4,511,058 | 1.47% | 5,609,289 | 1.63% |
| Victor Valley Union | 2,349,639 | 1.59% | 1,950,067 | 1.27% | 2,540,522 | 1.40% |
| **TOTAL** | 7,969,448 | 1.72% | 6,461,124 | 1.41% | 8,149,811 | 1.55% |
| **UNIFIED:** | | | | | | |
| Apple Valley | 3,016,823 | 1.87% | 2,469,677 | 1.52% | 3,103,446 | 1.66% |
| Baker Valley | 31,109 | 1.16% | 25,980 | 0.97% | 28,265 | 0.90% |
| Barstow | 1,425,809 | 1.81% | 1,168,932 | 1.44% | 1,485,692 | 1.56% |
| Bear Valley | 573,623 | 1.87% | 455,232 | 1.47% | 548,673 | 1.65% |
| Chino | 6,662,888 | 2.18% | 5,290,664 | 1.70% | 6,542,746 | 1.93% |
| Colton Joint | 5,248,391 | 1.86% | 4,155,927 | 1.45% | 5,045,653 | 1.53% |
| Fontana | 8,756,353 | 1.68% | 6,959,148 | 1.37% | 8,609,176 | 1.39% |
| Hesperia | 5,043,122 | 1.84% | 4,115,237 | 1.47% | 5,191,015 | 1.64% |
| Lucerne Valley | 167,562 | 1.34% | 138,881 | 0.97% | 190,492 | 1.08% |
| Morongo | 1,964,788 | 1.84% | 1,584,429 | 1.43% | 1,965,721 | 1.59% |
| Needles | 222,238 | 1.49% | 183,010 | 1.16% | 230,633 | 1.26% |
| Redlands | 4,901,248 | 1.93% | 3,965,849 | 1.56% | 4,914,541 | 1.64% |
| Rialto | 6,008,194 | 1.75% | 4,772,964 | 1.39% | 5,964,858 | 1.50% |
| Rim of the World | 765,223 | 1.96% | 601,563 | 1.56% | 723,726 | 1.69% |
| San Bernardino City | 11,461,148 | 1.58% | 9,169,593 | 1.28% | 11,379,143 | 1.35% |
| Silver Valley | 491,610 | 1.45% | 405,754 | 1.19% | 504,494 | 1.30% |
| Snowline Joint | 1,734,538 | 1.92% | 1,393,969 | 1.54% | 1,761,454 | 1.68% |
| Trona Joint | 59,153 | 0.45% | 52,916 | 0.76% | 56,767 | 0.65% |
| Upland | 2,548,781 | 2.03% | 2,034,312 | 1.61% | 2,509,644 | 1.85% |
| Yucaipa-Calimesa Joint | 1,970,916 | 2.06% | 1,567,427 | 1.62% | 1,915,842 | 1.77% |
| **TOTAL** | 63,053,519 | 1.80% | 50,511,467 | 1.44% | 62,671,979 | 1.54% |
| **TOTAL K-12** | 88,126,313 | 1.80% | 70,628,790 | 1.45% | 87,714,739 | 1.56% |

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

Source: 2018-19 through 2020-21 State Controller's Office Remittance Advice and FORM 01

# *TK – 12*

# Expenditure Data

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

## 2020-21

## 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 | 7,670 | | | | | | | | | | | | |
| Unrestricted | | 29,607,835 | 3,972,457 | 9,690,158 | 17,733,083 | 659,356 | 5,368,368 | 173,224 | 1,697,874 | 68,902,355 | 0 | 68,902,355 | 18,080,322 |
| Restricted | | 8,889,218 | 3,156,113 | 5,262,209 | 9,829,730 | 7,340,490 | 5,708,761 | 1,040,866 | 592,252 | 41,819,639 | 0 | 41,819,639 | 15,066,477 |
| Total | | 38,497,053 | 7,128,570 | 14,952,367 | 27,562,813 | 7,999,846 | 11,077,129 | 1,214,090 | 2,290,126 | 110,721,994 | 0 | 110,721,994 | 33,146,799 |
| Per ADA | | 5,019.17 | 929.41 | 1,949.46 | 3,593.59 | 1,043.00 | 1,444.21 | 158.29 | 298.58 | 14,435.72 | 0.00 | 14,435.72 | 4,321.62 |
| % of Total | | 34.77% | 6.44% | 13.50% | 24.89% | 7.23% | 10.00% | 1.10% | 2.07% | 100.00% | 0.00% | 100.00% | |
| Alta Loma | 5,816 | | | | | | | | | | | | |
| Unrestricted | | 18,503,676 | 3,861,196 | 6,750,138 | 12,167,460 | 1,373,097 | 3,391,910 | 7,048 | 26,723 | 46,081,248 | 150,000 | 46,231,248 | 21,988,839 |
| Restricted | | 5,645,549 | 1,393,281 | 3,583,750 | 6,420,724 | 3,898,418 | 1,636,704 | 79,999 | 207,119 | 22,865,544 | 0 | 22,865,544 | 2,859,877 |
| Total | | 24,149,225 | 5,254,477 | 10,333,888 | 18,588,184 | 5,271,515 | 5,028,614 | 87,047 | 233,842 | 68,946,792 | 150,000 | 69,096,792 | 24,848,716 |
| Per ADA | | 4,152.21 | 903.45 | 1,776.80 | 3,196.04 | 906.38 | 864.62 | 14.97 | 40.21 | 11,854.68 | 25.79 | 11,880.47 | 4,272.48 |
| % of Total | | 34.95% | 7.60% | 14.96% | 26.90% | 7.63% | 7.28% | 0.13% | 0.34% | 99.78% | 0.22% | 100.00% | |
| Central | 4,282 | | | | | | | | | | | | |
| Unrestricted | | 14,699,306 | 3,825,023 | 4,238,859 | 7,793,458 | 395,013 | 2,777,543 | 60,299 | 613,117 | 34,402,618 | 0 | 34,402,618 | 11,935,058 |
| Restricted | | 3,126,099 | 910,255 | 2,826,486 | 4,533,355 | 3,113,593 | 2,367,591 | 529,671 | 555,629 | 17,962,679 | 0 | 17,962,679 | 2,754,342 |
| Total | | 17,825,405 | 4,735,278 | 7,065,345 | 12,326,813 | 3,508,606 | 5,145,134 | 589,970 | 1,168,746 | 52,365,297 | 0 | 52,365,297 | 14,689,400 |
| Per ADA | | 4,162.87 | 1,105.86 | 1,650.01 | 2,878.75 | 819.38 | 1,201.57 | 137.78 | 272.94 | 12,229.17 | 0.00 | 12,229.17 | 3,430.50 |
| % of Total | | 34.04% | 9.04% | 13.49% | 23.54% | 6.70% | 9.83% | 1.13% | 2.23% | 100.00% | 0.00% | 100.00% | |
| Cucamonga | 2,326 | | | | | | | | | | | | |
| Unrestricted | | 9,790,438 | 1,788,851 | 2,979,907 | 5,021,519 | 247,617 | 1,665,692 | 5,306 | 974,000 | 22,473,330 | 20,300,000 | 42,773,330 | 14,085,427 |
| Restricted | | 2,320,458 | 458,116 | 1,815,156 | 3,092,821 | 2,068,363 | 2,716,761 | 827,572 | 326,263 | 13,625,510 | 0 | 13,625,510 | 1,819,988 |
| Total | | 12,110,896 | 2,246,967 | 4,795,063 | 8,114,340 | 2,315,980 | 4,382,453 | 832,878 | 1,300,263 | 36,098,840 | 20,300,000 | 56,398,840 | 15,905,415 |
| Per ADA | | 5,206.75 | 966.02 | 2,061.51 | 3,488.54 | 995.69 | 1,884.12 | 358.07 | 559.01 | 15,519.71 | 8,727.43 | 24,247.14 | 6,838.10 |
| % of Total | | 21.47% | 3.98% | 8.50% | 14.39% | 4.11% | 7.77% | 1.48% | 2.31% | 64.01% | 35.99% | 100.00% | |
| Etiwanda | 13,608 | | | | | | | | | | | | |
| Unrestricted | | 49,118,181 | 6,908,876 | 14,077,279 | 25,058,910 | 1,717,061 | 6,991,516 | 106,088 | 152,532 | 104,130,443 | 4,350,000 | 108,480,443 | 33,523,334 |
| Restricted | | 13,652,168 | 3,598,163 | 8,696,519 | 14,139,447 | 5,203,932 | 6,734,178 | 887,830 | 157,050 | 53,069,287 | 3,700,432 | 56,769,719 | 11,265,444 |
| Total | | 62,770,349 | 10,507,039 | 22,773,798 | 39,198,357 | 6,920,993 | 13,725,694 | 993,918 | 309,582 | 157,199,730 | 8,050,432 | 165,250,162 | 44,788,778 |
| Per ADA | | 4,612.75 | 772.12 | 1,673.56 | 2,880.54 | 508.60 | 1,008.65 | 73.04 | 22.75 | 11,552.01 | 591.60 | 12,143.60 | 3,291.36 |
| % of Total | | 37.99% | 6.36% | 13.78% | 23.72% | 4.19% | 8.31% | 0.60% | 0.19% | 95.13% | 4.87% | 100.00% | |
| Helendale | 633 | | | | | | | | | | | | |
| Unrestricted | | 2,503,682 | 398,491 | 762,210 | 1,446,947 | 216,786 | 580,556 | 22,252 | 112,989 | 6,043,913 | 363,458 | 6,407,371 | 4,026,476 |
| Restricted | | 188,132 | 87,817 | 271,575 | 521,238 | 493,822 | 245,757 | 58,539 | 115,584 | 1,982,464 | 0 | 1,982,464 | 284,442 |
| Total | | 2,691,814 | 486,308 | 1,033,785 | 1,968,185 | 710,608 | 826,313 | 80,791 | 228,573 | 8,026,377 | 363,458 | 8,389,835 | 4,310,918 |
| Per ADA | | 4,252.47 | 768.26 | 1,633.15 | 3,109.30 | 1,122.60 | 1,305.39 | 127.63 | 361.09 | 12,679.90 | 574.18 | 13,254.08 | 6,810.30 |
| % of Total | | 32.08% | 5.80% | 12.32% | 23.46% | 8.47% | 9.85% | 0.96% | 2.72% | 95.67% | 4.33% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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 | 102 | | | | | | | | | | | | |
| Unrestricted | | 286,735 | 171,496 | 134,958 | 177,616 | 8,868 | 189,948 | 0 | -5,817 | 963,804 | 0 | 963,804 | 556,746 |
| Restricted | | 38,694 | 14,391 | 9,582 | 62,724 | 48,717 | 73,711 | 0 | 5,817 | 253,636 | 0 | 253,636 | 304,975 |
| Total | | 325,429 | 185,887 | 144,540 | 240,340 | 57,585 | 263,659 | 0 | 0 | 1,217,440 | 0 | 1,217,440 | 861,721 |
| Per ADA | | 3,190.48 | 1,822.42 | 1,417.06 | 2,356.27 | 564.56 | 2,584.89 | 0.00 | 0.00 | 11,935.69 | 0.00 | 11,935.69 | 8,448.25 |
| % of Total | | 26.73% | 15.27% | 11.87% | 19.74% | 4.73% | 21.66% | 0.00% | 0.00% | 100.00% | 0.00% | 100.00% | |
| Mountain View | 2,452 | | | | | | | | | | | | |
| Unrestricted | | 9,237,026 | 1,543,966 | 2,643,135 | 4,419,387 | 252,368 | 1,489,637 | 7,130 | 952,482 | 20,545,131 | 687 | 20,545,818 | 3,740,026 |
| Restricted | | 1,256,528 | 937,073 | 721,658 | 2,136,693 | 1,269,645 | 968,639 | 211,195 | 196,346 | 7,697,777 | 0 | 7,697,777 | 1,518,532 |
| Total | | 10,493,554 | 2,481,039 | 3,364,793 | 6,556,080 | 1,522,013 | 2,458,276 | 218,325 | 1,148,828 | 28,242,908 | 687 | 28,243,595 | 5,258,558 |
| Per ADA | | 4,279.59 | 1,011.84 | 1,372.26 | 2,673.77 | 620.72 | 1,002.56 | 89.04 | 468.53 | 11,518.31 | 0.28 | 11,518.60 | 2,144.60 |
| % of Total | | 37.15% | 8.78% | 11.91% | 23.21% | 5.39% | 8.70% | 0.77% | 4.07% | 100.00% | 0.00% | 100.00% | |
| Ontario-Montclair | 19,390 | | | | | | | | | | | | |
| Unrestricted | | 78,354,855 | 13,622,240 | 23,257,010 | 41,424,861 | 2,209,856 | 11,052,334 | 1,125,850 | -4,354,678 | 166,692,328 | 6,076,881 | 172,769,209 | 62,926,354 |
| Restricted | | 25,712,138 | 4,497,243 | 20,433,034 | 31,924,061 | 17,152,054 | 13,848,765 | 6,364,376 | 3,953,820 | 123,885,491 | 1,803,879 | 125,689,370 | 12,852,918 |
| Total | | 104,066,993 | 18,119,483 | 43,690,044 | 73,348,922 | 19,361,910 | 24,901,099 | 7,490,226 | -400,858 | 290,577,819 | 7,880,760 | 298,458,579 | 75,779,272 |
| Per ADA | | 5,367.04 | 934.48 | 2,253.23 | 3,782.82 | 998.55 | 1,284.22 | 386.29 | -20.67 | 14,985.96 | 406.43 | 15,392.40 | 3,908.16 |
| % of Total | | 34.87% | 6.07% | 14.64% | 24.58% | 6.49% | 8.34% | 2.51% | -0.13% | 97.36% | 2.64% | 100.00% | |
| Oro Grande | 88 | | | | | | | | | | | | |
| Unrestricted | | 719,258 | 1,639,534 | 1,267,224 | 1,525,395 | 122,373 | 672,325 | 1,256,271 | -314,857 | 6,887,523 | 2,446,786 | 9,334,309 | 13,179,694 |
| Restricted | | 947,144 | 609,055 | 342,399 | 1,000,208 | 255,682 | 915,667 | 51,323 | 266,273 | 4,387,751 | 0 | 4,387,751 | 1,920,216 |
| Total | | 1,666,402 | 2,248,589 | 1,609,623 | 2,525,603 | 378,055 | 1,587,992 | 1,307,594 | -48,584 | 11,275,274 | 2,446,786 | 13,722,060 | 15,099,910 |
| Per ADA | | 18,936.39 | 25,552.15 | 18,291.17 | 28,700.03 | 4,296.08 | 18,045.36 | 14,859.02 | -552.09 | 128,128.11 | 27,804.39 | 155,932.50 | 171,589.89 |
| % of Total | | 12.14% | 16.39% | 11.73% | 18.41% | 2.76% | 11.57% | 9.53% | -0.35% | 82.17% | 17.83% | 100.00% | |
| Victor Elementary | 11,709 | | | | | | | | | | | | |
| Unrestricted | | 40,412,630 | 5,940,944 | 11,372,432 | 29,611,163 | 2,296,161 | 2,380,905 | 861,087 | 2,467,754 | 95,343,076 | 8,000,000 | 103,343,076 | 54,788,498 |
| Restricted | | 9,537,565 | 3,206,654 | 6,066,156 | 17,807,242 | 10,440,058 | 14,244,628 | 232,918 | 1,044,061 | 62,579,282 | 0 | 62,579,282 | 10,093,371 |
| Total | | 49,950,195 | 9,147,598 | 17,438,588 | 47,418,405 | 12,736,219 | 16,625,533 | 1,094,005 | 3,511,815 | 157,922,358 | 8,000,000 | 165,922,358 | 64,881,869 |
| Per ADA | | 4,265.97 | 781.25 | 1,489.33 | 4,049.74 | 1,087.73 | 1,419.89 | 93.43 | 299.92 | 13,487.26 | 683.24 | 14,170.50 | 5,541.20 |
| % of Total | | 30.10% | 5.51% | 10.51% | 28.58% | 7.68% | 10.02% | 0.66% | 2.12% | 95.18% | 4.82% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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:** | 68,076 | | | | | | | | | | | | |
| **Unrestricted** | | 253,233,622 | 43,673,074 | 77,173,310 | 146,379,799 | 9,498,556 | 36,560,734 | 3,624,555 | 2,322,119 | 572,465,769 | 41,687,812 | 614,153,581 | 238,830,774 |
| **Restricted** | | 71,313,693 | 18,868,161 | 50,028,524 | 91,468,243 | 51,284,774 | 49,461,162 | 10,284,289 | 7,420,214 | 350,129,060 | 5,504,311 | 355,633,371 | 60,740,582 |
| **Total** | | 324,547,315 | 62,541,235 | 127,201,834 | 237,848,042 | 60,783,330 | 86,021,896 | 13,908,844 | 9,742,333 | 922,594,829 | 47,192,123 | 969,786,952 | 299,571,356 |
| **Per ADA** | | 4,767.43 | 918.70 | 1,868.53 | 3,493.86 | 892.87 | 1,263.62 | 204.31 | 143.11 | 13,552.42 | 693.23 | 14,245.65 | 4,400.54 |
| **% of Total** | | 33.47% | 6.45% | 13.12% | 24.53% | 6.27% | 8.87% | 1.43% | 1.00% | 95.13% | 4.87% | 100.00% | |
| **HIGH:** | | | | | | | | | | | | | |
| Chaffey Joint Union | 22,611 | | | | | | | | | | | | |
| Unrestricted | | 86,037,400 | 21,517,249 | 30,051,495 | 58,914,727 | 1,756,702 | 13,321,330 | 206,234 | 6,203,156 | 218,008,293 | 0 | 218,008,293 | 71,053,344 |
| Restricted | | 25,134,614 | 1,316,289 | 14,169,788 | 30,161,655 | 11,123,809 | 11,023,808 | 6,161,956 | 651,693 | 99,743,612 | 0 | 99,743,612 | 11,342,955 |
| Total | | 111,172,014 | 22,833,538 | 44,221,283 | 89,076,382 | 12,880,511 | 24,345,138 | 6,368,190 | 6,854,849 | 317,751,905 | 0 | 317,751,905 | 82,396,299 |
| Per ADA | | 4,916.72 | 1,009.84 | 1,955.74 | 3,939.52 | 569.66 | 1,076.69 | 281.64 | 303.16 | 14,052.98 | 0.00 | 14,052.98 | 3,644.08 |
| % of Total | | 34.99% | 7.19% | 13.92% | 28.03% | 4.05% | 7.66% | 2.00% | 2.16% | 100.00% | 0.00% | 100.00% | |
| Victor Valley Union | 10,240 | | | | | | | | | | | | |
| Unrestricted | | 32,156,908 | 6,922,242 | 15,212,446 | 29,472,398 | 1,166,998 | 9,514,786 | 242,516 | 601,574 | 95,289,868 | 0 | 95,289,868 | 45,773,251 |
| Restricted | | 11,778,364 | 2,196,112 | 5,853,214 | 14,371,768 | 12,779,729 | 8,552,599 | 1,159,327 | 2,454,165 | 59,145,278 | 3,154,840 | 62,300,118 | 13,906,493 |
| Total | | 43,935,272 | 9,118,354 | 21,065,660 | 43,844,166 | 13,946,727 | 18,067,385 | 1,401,843 | 3,055,739 | 154,435,146 | 3,154,840 | 157,589,986 | 59,679,744 |
| Per ADA | | 4,290.55 | 890.46 | 2,057.19 | 4,281.66 | 1,361.99 | 1,764.39 | 136.90 | 298.41 | 15,081.56 | 308.09 | 15,389.65 | 5,828.10 |
| % of Total | | 27.88% | 5.79% | 13.37% | 27.82% | 8.85% | 11.46% | 0.89% | 1.94% | 98.00% | 2.00% | 100.00% | |
| **TOTAL HIGH:** | 32,851 | | | | | | | | | | | | |
| **Unrestricted** | | 118,194,308 | 28,439,491 | 45,263,941 | 88,387,125 | 2,923,700 | 22,836,116 | 448,750 | 6,804,730 | 313,298,161 | 0 | 313,298,161 | 116,826,595 |
| **Restricted** | | 36,912,978 | 3,512,401 | 20,023,002 | 44,533,423 | 23,903,538 | 19,576,407 | 7,321,283 | 3,105,858 | 158,888,890 | 3,154,840 | 162,043,730 | 25,249,448 |
| **Total** | | 155,107,286 | 31,951,892 | 65,286,943 | 132,920,548 | 26,827,238 | 42,412,523 | 7,770,033 | 9,910,588 | 472,187,051 | 3,154,840 | 475,341,891 | 142,076,043 |
| **Per ADA** | | 4,721.54 | 972.63 | 1,987.37 | 4,046.16 | 816.63 | 1,291.06 | 236.52 | 301.68 | 14,373.60 | 96.03 | 14,469.63 | 4,324.86 |
| **% of Total** | | 32.63% | 6.72% | 13.73% | 27.96% | 5.64% | 8.92% | 1.63% | 2.08% | 99.34% | 0.66% | 100.00% | |
| **UNIFIED:** | | | | | | | | | | | | | |
| Apple Valley | 12,511 | | | | | | | | | | | | |
| Unrestricted | | 44,041,135 | 9,630,727 | 16,453,706 | 30,246,407 | 4,393,388 | 7,227,721 | 187,727 | 446,788 | 112,627,599 | 747 | 112,628,346 | 21,985,259 |
| Restricted | | 11,394,622 | 400,047 | 9,430,203 | 15,389,439 | 12,370,437 | 8,173,327 | 1,726,875 | 4,708,117 | 63,593,067 | 2,632,799 | 66,225,866 | 6,283,167 |
| Total | | 55,435,757 | 10,030,774 | 25,883,909 | 45,635,846 | 16,763,825 | 15,401,048 | 1,914,602 | 5,154,905 | 176,220,666 | 2,633,546 | 178,854,212 | 28,268,426 |
| Per ADA | | 4,430.96 | 801.76 | 2,068.89 | 3,647.66 | 1,339.93 | 1,231.00 | 153.03 | 412.03 | 14,085.26 | 210.50 | 14,295.76 | 2,259.49 |
| % of Total | | 30.99% | 5.61% | 14.47% | 25.52% | 9.37% | 8.61% | 1.07% | 2.88% | 98.53% | 1.47% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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 | 116 | | | | | | | | | | | | |
| Unrestricted | | 746,462 | 143,725 | 351,083 | 611,196 | 111,367 | 342,152 | 4,924 | -12,784 | 2,298,125 | 19,764 | 2,317,889 | 3,801,312 |
| Restricted | | 134,625 | 0 | 135,670 | 202,286 | 85,096 | 188,285 | 0 | 12,784 | 758,746 | 0 | 758,746 | 130,379 |
| Total | | 881,087 | 143,725 | 486,753 | 813,482 | 196,463 | 530,437 | 4,924 | 0 | 3,056,871 | 19,764 | 3,076,635 | 3,931,691 |
| Per ADA | | 7,595.58 | 1,239.01 | 4,196.15 | 7,012.78 | 1,693.65 | 4,572.73 | 42.45 | 0.00 | 26,352.34 | 170.38 | 26,522.72 | 33,893.89 |
| % of Total | | 28.64% | 4.67% | 15.82% | 26.44% | 6.39% | 17.24% | 0.16% | 0.00% | 99.36% | 0.64% | 100.00% | |
| Barstow | 5,991 | | | | | | | | | | | | |
| Unrestricted | | 18,856,341 | 3,745,351 | 7,232,876 | 11,003,179 | 1,754,537 | 5,338,536 | 10,740 | 666,377 | 48,607,937 | 2,000,000 | 50,607,937 | 25,266,319 |
| Restricted | | 3,422,089 | 1,725,637 | 4,665,087 | 7,468,192 | 4,026,321 | 5,838,944 | 1,900,784 | 639,951 | 29,687,005 | 0 | 29,687,005 | 5,784,308 |
| Total | | 22,278,430 | 5,470,988 | 11,897,963 | 18,471,371 | 5,780,858 | 11,177,480 | 1,911,524 | 1,306,328 | 78,294,942 | 2,000,000 | 80,294,942 | 31,050,627 |
| Per ADA | | 3,718.65 | 913.20 | 1,985.97 | 3,083.19 | 964.92 | 1,865.71 | 319.07 | 218.05 | 13,068.76 | 333.83 | 13,402.59 | 5,182.88 |
| % of Total | | 27.75% | 6.81% | 14.82% | 23.00% | 7.20% | 13.92% | 2.38% | 1.63% | 97.51% | 2.49% | 100.00% | |
| Bear Valley | 2,212 | | | | | | | | | | | | |
| Unrestricted | | 8,312,186 | 1,788,001 | 2,904,283 | 4,591,116 | 433,383 | 2,121,953 | 35,344 | 526,632 | 20,712,898 | 167,547 | 20,880,445 | 4,239,377 |
| Restricted | | 1,859,123 | 294,790 | 1,029,169 | 2,313,644 | 1,409,180 | 955,914 | 126,533 | 61,365 | 8,049,718 | 1,847,723 | 9,897,441 | 1,320,903 |
| Total | | 10,171,309 | 2,082,791 | 3,933,452 | 6,904,760 | 1,842,563 | 3,077,867 | 161,877 | 587,997 | 28,762,616 | 2,015,270 | 30,777,886 | 5,560,280 |
| Per ADA | | 4,598.24 | 941.59 | 1,778.23 | 3,121.50 | 832.99 | 1,391.44 | 73.18 | 265.82 | 13,002.99 | 911.06 | 13,914.05 | 2,513.69 |
| % of Total | | 33.05% | 6.77% | 12.78% | 22.43% | 5.99% | 10.00% | 0.53% | 1.91% | 93.45% | 6.55% | 100.00% | |
| Chino | 26,372 | | | | | | | | | | | | |
| Unrestricted | | 101,308,522 | 18,893,619 | 29,657,911 | 46,685,301 | 3,307,648 | 14,693,568 | 682,267 | 1,655,679 | 216,884,515 | 36,381,117 | 253,265,632 | 68,248,779 |
| Restricted | | 18,511,387 | 4,133,873 | 12,825,947 | 25,562,282 | 16,446,808 | 12,602,879 | 4,361,048 | 2,342,821 | 96,787,045 | 2,500,000 | 99,287,045 | 21,157,665 |
| Total | | 119,819,909 | 23,027,492 | 42,483,858 | 72,247,583 | 19,754,456 | 27,296,447 | 5,043,315 | 3,998,500 | 313,671,560 | 38,881,117 | 352,552,677 | 89,406,444 |
| Per ADA | | 4,543.45 | 873.18 | 1,610.95 | 2,739.56 | 749.07 | 1,035.05 | 191.24 | 151.62 | 11,894.11 | 1,474.33 | 13,368.45 | 3,390.20 |
| % of Total | | 33.99% | 6.53% | 12.05% | 20.49% | 5.60% | 7.74% | 1.43% | 1.13% | 88.97% | 11.03% | 100.00% | |
| Colton Joint | 20,338 | | | | | | | | | | | | |
| Unrestricted | | 73,982,865 | 17,870,677 | 30,630,605 | 48,759,638 | 5,536,385 | 14,432,060 | 216,831 | 3,022,063 | 194,451,124 | 2,298,290 | 196,749,414 | 60,890,672 |
| Restricted | | 23,082,536 | 6,139,683 | 12,214,523 | 26,408,714 | 10,802,108 | 14,611,617 | 3,523,583 | 1,370,661 | 98,153,425 | 2,500,000 | 100,653,425 | 15,725,388 |
| Total | | 97,065,401 | 24,010,360 | 42,845,128 | 75,168,352 | 16,338,493 | 29,043,677 | 3,740,414 | 4,392,724 | 292,604,549 | 4,798,290 | 297,402,839 | 76,616,060 |
| Per ADA | | 4,772.61 | 1,180.57 | 2,106.65 | 3,695.96 | 803.35 | 1,428.05 | 183.91 | 215.99 | 14,387.09 | 235.93 | 14,623.01 | 3,767.14 |
| % of Total | | 32.64% | 8.07% | 14.41% | 25.27% | 5.49% | 9.77% | 1.26% | 1.48% | 98.39% | 1.61% | 100.00% | |
| Fontana | 34,703 | | | | | | | | | | | | |
| Unrestricted | | 129,310,099 | 34,567,889 | 48,402,953 | 104,084,757 | 6,975,521 | 3,641,203 | 4,411,955 | -5,000,821 | 326,393,556 | 0 | 326,393,556 | 190,396,115 |
| Restricted | | 47,337,717 | 13,630,512 | 24,146,924 | 49,460,551 | 23,702,751 | 50,209,579 | 7,879,136 | 3,233,406 | 219,600,576 | 0 | 219,600,576 | 28,927,874 |
| Total | | 176,647,816 | 48,198,401 | 72,549,877 | 153,545,308 | 30,678,272 | 53,850,782 | 12,291,091 | -1,767,415 | 545,994,132 | 0 | 545,994,132 | 219,323,989 |
| Per ADA | | 5,090.28 | 1,388.88 | 2,090.59 | 4,424.55 | 884.02 | 1,551.76 | 354.18 | -50.93 | 15,733.34 | 0.00 | 15,733.34 | 6,320.03 |
| % of Total | | 32.35% | 8.83% | 13.29% | 28.12% | 5.62% | 9.86% | 2.25% | -0.32% | 100.00% | 0.00% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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 | 20,925 | | | | | | | | | | | | |
| Unrestricted | | 72,132,235 | 13,086,198 | 25,579,204 | 42,647,986 | 2,471,234 | 15,066,924 | 662,721 | 118,157 | 171,764,659 | 9,952,284 | 181,716,943 | 55,143,084 |
| Restricted | | 21,040,895 | 5,628,055 | 14,919,122 | 25,044,790 | 11,123,187 | 20,009,629 | 3,007,894 | 706,398 | 101,479,970 | 5,507,490 | 106,987,460 | 13,642,153 |
| Total | | 93,173,130 | 18,714,253 | 40,498,326 | 67,692,776 | 13,594,421 | 35,076,553 | 3,670,615 | 824,555 | 273,244,629 | 15,459,774 | 288,704,403 | 68,785,237 |
| Per ADA | | 4,452.72 | 894.35 | 1,935.40 | 3,235.02 | 649.67 | 1,676.30 | 175.42 | 39.41 | 13,058.29 | 738.82 | 13,797.10 | 3,287.23 |
| % of Total | | 32.27% | 6.48% | 14.03% | 23.45% | 4.71% | 12.15% | 1.27% | 0.29% | 94.65% | 5.35% | 100.00% | |
| Lucerne Valley | 858 | | | | | | | | | | | | |
| Unrestricted | | 3,095,305 | 693,092 | 1,888,283 | 2,344,402 | 377,638 | 1,078,733 | 571,675 | 487,634 | 10,536,762 | 2,458 | 10,539,220 | 4,580,187 |
| Restricted | | 1,124,761 | 203,739 | 647,859 | 1,151,315 | 451,170 | 790,150 | 227,415 | 187,155 | 4,783,564 | 0 | 4,783,564 | 461,539 |
| Total | | 4,220,066 | 896,831 | 2,536,142 | 3,495,717 | 828,808 | 1,868,883 | 799,090 | 674,789 | 15,320,326 | 2,458 | 15,322,784 | 5,041,726 |
| Per ADA | | 4,918.49 | 1,045.26 | 2,955.88 | 4,074.26 | 965.98 | 2,178.19 | 931.34 | 786.47 | 17,855.86 | 2.86 | 17,858.72 | 5,876.14 |
| % of Total | | 27.54% | 5.85% | 16.55% | 22.81% | 5.41% | 12.20% | 5.22% | 4.40% | 99.98% | 0.02% | 100.00% | |
| Morongo | 7,923 | | | | | | | | | | | | |
| Unrestricted | | 27,915,224 | 5,514,686 | 9,604,034 | 16,561,955 | 1,288,374 | 9,409,310 | 1,658,779 | -1,246,117 | 70,706,245 | 0 | 70,706,245 | 35,080,970 |
| Restricted | | 6,092,453 | 3,075,025 | 4,732,276 | 9,216,056 | 9,708,663 | 4,882,681 | 1,781,679 | 1,146,993 | 40,635,826 | 0 | 40,635,826 | 7,097,879 |
| Total | | 34,007,677 | 8,589,711 | 14,336,310 | 25,778,011 | 10,997,037 | 14,291,991 | 3,440,458 | -99,124 | 111,342,071 | 0 | 111,342,071 | 42,178,849 |
| Per ADA | | 4,292.27 | 1,084.15 | 1,809.45 | 3,253.57 | 1,387.99 | 1,803.86 | 434.24 | -12.51 | 14,053.02 | 0.00 | 14,053.02 | 5,323.60 |
| % of Total | | 30.54% | 7.71% | 12.88% | 23.15% | 9.88% | 12.84% | 3.09% | -0.09% | 100.00% | 0.00% | 100.00% | |
| Needles | 939 | | | | | | | | | | | | |
| Unrestricted | | 3,651,465 | 845,973 | 1,610,336 | 2,761,181 | 458,396 | 900,325 | 72,635 | 1,187,151 | 11,487,462 | 0 | 11,487,462 | 2,800,488 |
| Restricted | | 467,504 | 142,733 | 472,917 | 981,707 | 2,327,396 | 830,162 | 506,894 | 27,449 | 5,756,762 | 0 | 5,756,762 | 493,321 |
| Total | | 4,118,969 | 988,706 | 2,083,253 | 3,742,888 | 2,785,792 | 1,730,487 | 579,529 | 1,214,600 | 17,244,224 | 0 | 17,244,224 | 3,293,809 |
| Per ADA | | 4,386.55 | 1,052.94 | 2,218.59 | 3,986.04 | 2,966.76 | 1,842.90 | 617.18 | 1,293.50 | 18,364.46 | 0.00 | 18,364.46 | 3,507.78 |
| % of Total | | 23.89% | 5.73% | 12.08% | 21.71% | 16.15% | 10.04% | 3.36% | 7.04% | 100.00% | 0.00% | 100.00% | |
| Redlands | 19,810 | | | | | | | | | | | | |
| Unrestricted | | 74,961,512 | 21,100,401 | 23,714,982 | 39,509,633 | 3,773,104 | 15,076,848 | 1,740,305 | 823,682 | 180,700,467 | 0 | 180,700,467 | 49,047,551 |
| Restricted | | 23,265,997 | 6,832,452 | 12,879,997 | 24,692,514 | 12,803,041 | 10,986,365 | 6,304,972 | 1,505,503 | 99,270,841 | 0 | 99,270,841 | 31,965,084 |
| Total | | 98,227,509 | 27,932,853 | 36,594,979 | 64,202,147 | 16,576,145 | 26,063,213 | 8,045,277 | 2,329,185 | 279,971,308 | 0 | 279,971,308 | 81,012,635 |
| Per ADA | | 4,958.48 | 1,410.04 | 1,847.30 | 3,240.90 | 836.76 | 1,315.66 | 406.12 | 117.58 | 14,132.83 | 0.00 | 14,132.83 | 4,089.48 |
| % of Total | | 35.08% | 9.98% | 13.07% | 22.93% | 5.92% | 9.31% | 2.87% | 0.83% | 100.00% | 0.00% | 100.00% | |
| Rialto | 24,043 | | | | | | | | | | | | |
| Unrestricted | | 89,878,817 | 16,328,972 | 35,748,028 | 69,836,558 | 6,561,245 | 22,633,202 | 2,423,827 | -2,823,076 | 240,587,573 | 4,577,993 | 245,165,566 | 85,375,827 |
| Restricted | | 17,970,675 | 6,560,453 | 10,468,624 | 27,703,199 | 24,215,129 | 18,313,471 | 1,958,733 | 3,733,356 | 110,923,640 | 5,285,104 | 116,208,744 | 22,757,552 |
| Total | | 107,849,492 | 22,889,425 | 46,216,652 | 97,539,757 | 30,776,374 | 40,946,673 | 4,382,560 | 910,280 | 351,511,213 | 9,863,097 | 361,374,310 | 108,133,379 |
| Per ADA | | 4,485.69 | 952.02 | 1,922.25 | 4,056.89 | 1,280.06 | 1,703.06 | 182.28 | 37.86 | 14,620.11 | 410.23 | 15,030.33 | 4,497.50 |
| % of Total | | 29.84% | 6.33% | 12.79% | 26.99% | 8.52% | 11.33% | 1.21% | 0.25% | 97.27% | 2.73% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rim of the World | 2,917 | | | | | | | | | | | | |
| Unrestricted | | 8,323,495 | 1,851,659 | 3,726,457 | 7,833,910 | 464,140 | 2,762,934 | 0 | 36,160 | 24,998,755 | 0 | 24,998,755 | 10,219,838 |
| Restricted | | 3,532,220 | 705,411 | 2,059,871 | 3,697,781 | 2,272,386 | 1,926,057 | 589,017 | 89,937 | 14,872,680 | 0 | 14,872,680 | 3,301,210 |
| Total | | 11,855,715 | 2,557,070 | 5,786,328 | 11,531,691 | 2,736,526 | 4,688,991 | 589,017 | 126,097 | 39,871,435 | 0 | 39,871,435 | 13,521,048 |
| Per ADA | | 4,064.35 | 876.61 | 1,983.66 | 3,953.27 | 938.13 | 1,607.47 | 201.93 | 43.23 | 13,668.64 | 0.00 | 13,668.64 | 4,635.26 |
| % of Total | | 29.73% | 6.41% | 14.51% | 28.92% | 6.86% | 11.76% | 1.48% | 0.32% | 100.00% | 0.00% | 100.00% | |
| San Bernardino City | 45,870 | | | | | | | | | | | | |
| Unrestricted | | 167,715,423 | 50,961,628 | 62,436,803 | 119,264,585 | 12,508,621 | 45,232,987 | 859,237 | -6,364,536 | 452,614,748 | 239,841 | 452,854,589 | 80,454,458 |
| Restricted | | 65,817,865 | 24,647,719 | 27,595,485 | 73,322,151 | 57,919,355 | 35,980,665 | 7,984,212 | 10,347,942 | 303,615,394 | 0 | 303,615,394 | 56,378,015 |
| Total | | 233,533,288 | 75,609,347 | 90,032,288 | 192,586,736 | 70,427,976 | 81,213,652 | 8,843,449 | 3,983,406 | 756,230,142 | 239,841 | 756,469,983 | 136,832,473 |
| Per ADA | | 5,091.20 | 1,648.34 | 1,962.77 | 4,198.53 | 1,535.38 | 1,770.52 | 192.79 | 86.84 | 16,486.38 | 5.23 | 16,491.61 | 2,983.05 |
| % of Total | | 30.87% | 10.00% | 11.90% | 25.46% | 9.31% | 10.74% | 1.17% | 0.53% | 99.97% | 0.03% | 100.00% | |
| Silver Valley | 2,037 | | | | | | | | | | | | |
| Unrestricted | | 7,961,236 | 1,810,019 | 3,692,657 | 6,506,638 | 1,199,461 | 4,617,616 | 323,050 | 27,367 | 26,138,044 | 497,182 | 26,635,226 | 10,729,527 |
| Restricted | | 1,868,638 | 833,471 | 882,772 | 2,602,753 | 849,862 | 817,894 | 7,753 | 0 | 7,863,143 | 0 | 7,863,143 | 882,775 |
| Total | | 9,829,874 | 2,643,490 | 4,575,429 | 9,109,391 | 2,049,323 | 5,435,510 | 330,803 | 27,367 | 34,001,187 | 497,182 | 34,498,369 | 11,612,302 |
| Per ADA | | 4,825.66 | 1,297.74 | 2,246.16 | 4,471.96 | 1,006.05 | 2,668.39 | 162.40 | 13.43 | 16,691.80 | 244.08 | 16,935.87 | 5,700.69 |
| % of Total | | 28.49% | 7.66% | 13.26% | 26.41% | 5.94% | 15.76% | 0.96% | 0.08% | 98.56% | 1.44% | 100.00% | |
| Snowline Joint | 7,099 | | | | | | | | | | | | |
| Unrestricted | | 24,431,627 | 4,659,585 | 11,147,058 | 14,340,534 | 867,553 | 4,240,459 | 151,290 | 1,726,273 | 61,564,379 | 319,971 | 61,884,350 | 38,368,436 |
| Restricted | | 6,197,144 | 2,543,859 | 4,702,661 | 8,088,750 | 3,276,218 | 3,326,668 | 276,606 | 1,219,073 | 29,630,979 | 0 | 29,630,979 | 3,420,188 |
| Total | | 30,628,771 | 7,203,444 | 15,849,719 | 22,429,284 | 4,143,771 | 7,567,127 | 427,896 | 2,945,346 | 91,195,358 | 319,971 | 91,515,329 | 41,788,624 |
| Per ADA | | 4,314.52 | 1,014.71 | 2,232.67 | 3,159.50 | 583.71 | 1,065.94 | 60.28 | 414.90 | 12,846.23 | 45.07 | 12,891.30 | 5,886.55 |
| % of Total | | 33.47% | 7.87% | 17.32% | 24.51% | 4.53% | 8.27% | 0.47% | 3.22% | 99.65% | 0.35% | 100.00% | |
| Trona Joint | 263 | | | | | | | | | | | | |
| Unrestricted | | 1,455,409 | 407,353 | 721,461 | 1,501,425 | 161,299 | 1,056,135 | 1,961,109 | 66,205 | 7,330,396 | 119,102 | 7,449,498 | 14,084,277 |
| Restricted | | 227,862 | 48,665 | 411,755 | 524,374 | 221,808 | 198,963 | 0 | 27,781 | 1,661,208 | 0 | 1,661,208 | 143,963 |
| Total | | 1,683,271 | 456,018 | 1,133,216 | 2,025,799 | 383,107 | 1,255,098 | 1,961,109 | 93,986 | 8,991,604 | 119,102 | 9,110,706 | 14,228,240 |
| Per ADA | | 6,400.27 | 1,733.91 | 4,308.81 | 7,702.66 | 1,456.68 | 4,772.24 | 7,456.69 | 357.36 | 34,188.61 | 452.86 | 34,641.47 | 54,099.77 |
| % of Total | | 18.48% | 5.01% | 12.44% | 22.24% | 4.21% | 13.78% | 21.53% | 1.03% | 98.69% | 1.31% | 100.00% | |
| Upland | 10,116 | | | | | | | | | | | | |
| Unrestricted | | 35,399,932 | 6,253,427 | 9,451,274 | 19,738,823 | 1,255,634 | 4,669,830 | 19,686 | 668,265 | 77,456,871 | -6 | 77,456,865 | 16,057,345 |
| Restricted | | 9,891,168 | 2,627,144 | 6,211,600 | 13,329,564 | 5,570,337 | 8,083,493 | 93,836 | 1,232,340 | 47,039,482 | 4,767,293 | 51,806,775 | 5,544,062 |
| Total | | 45,291,100 | 8,880,571 | 15,662,874 | 33,068,387 | 6,825,971 | 12,753,323 | 113,522 | 1,900,605 | 124,496,353 | 4,767,287 | 129,263,640 | 21,601,407 |
| Per ADA | | 4,477.17 | 877.87 | 1,548.33 | 3,268.92 | 674.77 | 1,260.71 | 11.22 | 187.88 | 12,306.88 | 471.26 | 12,778.14 | 2,135.37 |
| % of Total | | 35.04% | 6.87% | 12.12% | 25.58% | 5.28% | 9.87% | 0.09% | 1.47% | 96.31% | 3.69% | 100.00% | |

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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2020-21

## 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 | 7,723 | | | | | | | | | | | | |
| Unrestricted | | 28,755,386 | 6,292,289 | 8,232,153 | 15,432,681 | 1,060,018 | 5,222,601 | 76,476 | 216,421 | 65,288,025 | 300,000 | 65,588,025 | 15,447,333 |
| Restricted | | 8,451,727 | 3,492,179 | 4,904,673 | 9,695,027 | 5,815,834 | 3,676,444 | 227,945 | 952,601 | 37,216,430 | 0 | 37,216,430 | 3,957,235 |
| Total | | 37,207,113 | 9,784,468 | 13,136,826 | 25,127,708 | 6,875,852 | 8,899,045 | 304,421 | 1,169,022 | 102,504,455 | 300,000 | 102,804,455 | 19,404,568 |
| Per ADA | | 4,817.70 | 1,266.93 | 1,701.00 | 3,253.62 | 890.31 | 1,152.28 | 39.42 | 151.37 | 13,272.62 | 38.85 | 13,311.47 | 2,512.57 |
| % of Total | | 36.19% | 9.52% | 12.78% | 24.44% | 6.69% | 8.66% | 0.30% | 1.14% | 99.71% | 0.29% | 100.00% | |
| **TOTAL UNIFIED:** | 252,766 | | | | | | | | | | | | |
| **Unrestricted** | | 922,234,676 | 216,445,271 | 333,186,147 | 604,261,905 | 54,958,946 | 179,765,097 | 16,070,578 | -3,772,480 | 2,323,150,140 | 56,876,290 | 2,380,026,430 | 792,217,154 |
| **Restricted** | | 271,691,008 | 83,665,447 | 155,337,135 | 326,855,089 | 205,397,087 | 202,403,187 | 42,484,915 | 33,545,633 | 1,321,379,501 | 25,040,409 | 1,346,419,910 | 229,374,660 |
| **Total** | | 1,193,925,684 | 300,110,718 | 488,523,282 | 931,116,994 | 260,356,033 | 382,168,284 | 58,555,493 | 29,773,153 | 3,644,529,641 | 81,916,699 | 3,726,446,340 | 1,021,591,814 |
| **Per ADA** | | 4,723.44 | 1,187.31 | 1,932.71 | 3,683.71 | 1,030.03 | 1,511.94 | 231.66 | 117.79 | 14,418.59 | 324.08 | 14,742.67 | 4,041.65 |
| **% of Total** | | 32.04% | 8.05% | 13.11% | 24.99% | 6.99% | 10.26% | 1.57% | 0.80% | 97.80% | 2.20% | 100.00% | |
| **TOTAL K-12** | 353,693 | | | | | | | | | | | | |
| **TOTAL** | | | | | | | | | | | | | |
| **Unrestricted** | | 1,293,662,606 | 288,557,836 | 455,623,398 | 839,028,829 | 67,381,202 | 239,161,947 | 20,143,883 | 5,354,369 | 3,208,914,070 | 98,564,102 | 3,307,478,172 | 1,147,874,523 |
| **Restricted** | | 379,917,679 | 106,046,009 | 225,388,661 | 462,856,755 | 280,585,399 | 271,440,756 | 60,090,487 | 44,071,705 | 1,830,397,451 | 33,699,560 | 1,864,097,011 | 315,364,690 |
| **Total** | | 1,673,580,285 | 394,603,845 | 681,012,059 | 1,301,885,584 | 347,966,601 | 510,602,703 | 80,234,370 | 49,426,074 | 5,039,311,521 | 132,263,662 | 5,171,575,183 | 1,463,239,213 |
| **Per ADA** | | 4,731.73 | 1,115.67 | 1,925.43 | 3,680.84 | 983.81 | 1,443.63 | 226.85 | 139.74 | 14,247.70 | 373.95 | 14,621.65 | 4,137.03 |
| **% of Total** | | 32.36% | 7.63% | 13.17% | 25.17% | 6.73% | 9.87% | 1.55% | 0.96% | 97.44% | 2.56% | 100.00% | |



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

Source: 2020-21 FORM 01 and Funded ADA for 2020-21

## 2016-17 THROUGH 2020-21
## CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 5 Year % Change |
|---|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | | |
| Adelanto | 10,508.28 | 11,590.66 | 12,450.02 | 12,813.59 | 13,833.77 | 31.65% |
| Alta Loma | 9,369.17 | 9,600.77 | 10,298.93 | 10,962.22 | 11,504.32 | 22.79% |
| Central | 9,636.88 | 9,445.26 | 10,616.96 | 10,700.46 | 11,485.30 | 19.18% |
| Cucamonga | 12,519.45 | 12,935.57 | 13,540.61 | 13,520.96 | 14,266.05 | 13.95% |
| Etiwanda | 9,649.18 | 9,964.42 | 10,741.53 | 11,265.96 | 11,404.71 | 18.19% |
| Helendale | 9,483.45 | 10,130.07 | 11,790.47 | 11,639.83 | 12,137.75 | 27.99% |
| Mount Baldy Joint | 11,589.98 | 12,832.04 | 13,779.18 | 12,081.83 | 11,935.69 | 2.98% |
| Mountain View | 9,305.38 | 9,687.23 | 10,608.79 | 10,598.25 | 10,772.12 | 15.76% |
| Ontario-Montclair | 11,759.43 | 13,012.95 | 13,940.00 | 14,176.71 | 14,774.36 | 25.64% |
| Oro Grande | 48,063.47 | 53,558.52 | 59,964.52 | 66,326.98 | 82,786.08 | 72.24% |
| Victor Elementary | 10,029.03 | 10,653.07 | 11,306.10 | 12,206.98 | 12,862.96 | 28.26% |
| **AVERAGE** | 13,810.34 | 14,855.51 | 16,276.10 | 16,935.80 | 18,887.56 | 36.76% |
| **HIGH:** | | | | | | |
| Chaffey Joint Union | 11,945.73 | 11,625.16 | 12,964.90 | 12,733.43 | 13,137.04 | 9.97% |
| Victor Valley Union | 12,022.39 | 12,959.52 | 13,934.12 | 13,456.44 | 14,201.60 | 18.13% |
| **AVERAGE** | 11,984.06 | 12,292.34 | 13,449.51 | 13,094.94 | 13,669.32 | 14.06% |
| **UNIFIED:** | | | | | | |
| Apple Valley | 10,559.86 | 11,654.00 | 12,696.75 | 12,495.95 | 13,441.32 | 27.29% |
| Baker Valley | 22,215.28 | 19,249.61 | 21,882.96 | 26,831.91 | 25,965.60 | 16.88% |
| Barstow | 10,559.72 | 11,223.62 | 12,802.79 | 12,945.60 | 12,466.16 | 18.05% |
| Bear Valley | 11,194.40 | 11,783.29 | 12,016.04 | 12,352.20 | 12,555.43 | 12.16% |
| Chino | 9,821.27 | 10,133.30 | 10,706.63 | 11,076.29 | 11,424.75 | 16.33% |
| Colton Joint | 11,685.73 | 11,811.62 | 12,389.64 | 13,688.79 | 13,891.41 | 18.87% |
| Fontana | 11,699.98 | 12,023.81 | 14,069.06 | 13,840.52 | 14,871.61 | 27.11% |
| Hesperia | 10,632.62 | 11,283.76 | 12,266.53 | 12,199.32 | 12,594.57 | 18.45% |
| Lucerne Valley | 14,107.74 | 14,583.22 | 16,191.95 | 15,508.13 | 15,741.92 | 11.58% |
| Morongo | 11,917.45 | 11,820.17 | 13,073.87 | 13,142.49 | 13,582.75 | 13.97% |
| Needles | 13,410.72 | 13,181.93 | 13,569.42 | 14,634.27 | 16,389.50 | 22.21% |
| Redlands | 10,289.94 | 10,507.29 | 11,782.29 | 12,818.97 | 13,549.67 | 31.68% |
| Rialto | 11,411.32 | 11,740.15 | 13,555.81 | 13,000.20 | 13,816.08 | 21.07% |
| Rim of the World | 11,231.59 | 11,123.38 | 11,868.85 | 12,448.71 | 13,103.77 | 16.67% |
| San Bernardino City | 13,107.87 | 13,991.66 | 15,490.66 | 15,867.57 | 16,016.84 | 22.19% |
| Silver Valley | 15,726.23 | 14,336.12 | 14,901.51 | 15,455.33 | 16,426.21 | 4.45% |
| Snowline Joint | 11,045.64 | 11,205.23 | 12,549.47 | 11,817.16 | 12,266.38 | 11.05% |
| Trona Joint | 22,283.15 | 24,256.73 | 28,011.20 | 30,709.16 | 24,744.63 | 11.05% |
| Upland | 10,698.11 | 11,102.00 | 11,721.81 | 11,912.48 | 11,956.35 | 11.76% |
| Yucaipa-Calimesa Joint | 10,444.49 | 10,933.48 | 11,629.20 | 12,262.89 | 12,970.63 | 24.19% |
| **AVERAGE** | 12,702.16 | 12,897.22 | 14,158.82 | 14,750.40 | 14,888.78 | 17.21% |

NOTE: Adult ADA is excluded.

Source: 2020-21 FORM CEA and Funded ADA for 2020-21. 2016-17 through 2019-20 data is from the CDE website's Current Expense of Education page spreadsheets.

**2016-17 THROUGH 2020-21**
**CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA**
**CONVERTED INTO 1977-78 CONSTANT DOLLARS**

| **FACTORS:** | | **2.384** | **2.438** | **2.488** | **2.527** | **2.585** |
|---|---|---|---|---|---|---|
| | **1977-78** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** |
| **ELEMENTARY:** | | | | | | |
| Adelanto | 1,773.86 | 4,407.84 | 4,754.17 | 5,004.03 | 5,070.67 | 5,351.56 |
| Alta Loma | 1,295.01 | 3,930.02 | 3,937.97 | 4,139.44 | 4,338.04 | 4,450.41 |
| Central | 1,366.99 | 4,042.32 | 3,874.18 | 4,267.27 | 4,234.45 | 4,443.06 |
| Cucamonga | 1,824.74 | 5,251.45 | 5,305.81 | 5,442.37 | 5,350.60 | 5,518.78 |
| Etiwanda | 1,868.63 | 4,047.47 | 4,087.13 | 4,317.34 | 4,458.24 | 4,411.88 |
| Helendale | 1,886.52 | 3,977.96 | 4,155.07 | 4,738.93 | 4,606.19 | 4,695.45 |
| Mount Baldy Joint | 2,115.36 | 4,861.57 | 5,263.35 | 5,538.26 | 4,781.10 | 4,617.29 |
| Mountain View | 1,385.22 | 3,903.26 | 3,973.43 | 4,263.98 | 4,194.00 | 4,167.16 |
| Ontario-Montclair | 1,420.28 | 4,932.65 | 5,337.55 | 5,602.89 | 5,610.09 | 5,715.42 |
| Oro Grande | 1,805.95 | 20,160.85 | 21,968.22 | 24,101.50 | 26,247.32 | 32,025.56 |
| Victor Elementary | 1,540.40 | 4,206.81 | 4,369.59 | 4,544.25 | 4,830.62 | 4,976.00 |
| **AVERAGE** | 1,662.09 | 5,792.93 | 6,093.32 | 6,541.84 | 6,701.94 | 7,306.60 |
| **HIGH:** | | | | | | |
| Chaffey Joint Union | 1,731.21 | 5,010.79 | 4,768.32 | 5,210.97 | 5,038.95 | 5,082.03 |
| Victor Valley Union | 1,823.12 | 5,042.95 | 5,315.64 | 5,600.53 | 5,325.07 | 5,493.85 |
| **AVERAGE** | 1,777.17 | 5,026.87 | 5,041.98 | 5,405.75 | 5,182.01 | 5,287.94 |
| **UNIFIED:** | | | | | | |
| Apple Valley | 1,509.12 | 4,429.47 | 4,780.15 | 5,103.20 | 4,944.97 | 5,199.74 |
| Baker Valley | 2,903.10 | 9,318.49 | 7,895.66 | 8,795.40 | 10,618.09 | 10,044.72 |
| Barstow | 1,593.90 | 4,429.41 | 4,603.62 | 5,145.82 | 5,122.91 | 4,822.50 |
| Bear Valley | 1,654.23 | 4,695.64 | 4,833.18 | 4,829.60 | 4,888.09 | 4,857.03 |
| Chino | 1,388.14 | 4,119.66 | 4,156.40 | 4,303.31 | 4,383.18 | 4,419.63 |
| Colton Joint | 1,538.09 | 4,901.73 | 4,844.80 | 4,979.76 | 5,417.01 | 5,373.85 |
| Fontana | 1,509.83 | 4,907.71 | 4,931.83 | 5,654.77 | 5,477.06 | 5,753.04 |
| Hesperia | 1,298.75 | 4,459.99 | 4,628.29 | 4,930.28 | 4,827.59 | 4,872.17 |
| Lucerne Valley | 1,597.72 | 5,917.68 | 5,981.63 | 6,508.02 | 6,136.97 | 6,089.72 |
| Morongo | 1,570.31 | 4,998.93 | 4,848.31 | 5,254.77 | 5,200.83 | 5,254.45 |
| Needles | 2,139.09 | 5,625.30 | 5,406.86 | 5,453.95 | 5,791.16 | 6,340.23 |
| Redlands | 1,537.09 | 4,316.25 | 4,309.80 | 4,735.65 | 5,072.80 | 5,241.65 |
| Rialto | 1,516.50 | 4,786.63 | 4,815.48 | 5,448.48 | 5,144.52 | 5,344.71 |
| Rim of the World | 1,661.27 | 4,711.24 | 4,562.50 | 4,770.44 | 4,926.28 | 5,069.16 |
| San Bernardino City | 1,638.35 | 5,498.27 | 5,738.99 | 6,226.15 | 6,279.21 | 6,196.07 |
| Silver Valley | | 6,596.57 | 5,880.28 | 5,989.35 | 6,116.08 | 6,354.43 |
| Snowline Joint | | 4,633.24 | 4,596.07 | 5,044.00 | 4,676.36 | 4,745.21 |
| Trona Joint | 2,777.40 | 9,346.96 | 9,949.44 | 11,258.52 | 12,152.42 | 9,572.39 |
| Upland | 1,310.95 | 4,487.46 | 4,553.73 | 4,711.34 | 4,714.08 | 4,625.28 |
| Yucaipa-Calimesa Joint | 1,338.70 | 4,381.08 | 4,484.61 | 4,674.12 | 4,852.75 | 5,017.65 |
| **AVERAGE** | 1,693.47 | 5,328.09 | 5,290.08 | 5,690.84 | 5,837.12 | 5,759.68 |

NOTES: Silver Valley Unified and Snowline Joint Unified School Districts did not exist in 1977-78. Base year is 1982-84.
Calculation does not include Adult ADA. 1977-78 dollars are used because that was the last year before Proposition 13 affected school funding.

Source: 2016-17 through 2019-20 data is from CDE's website. 2020-21 data comes from FORM CEA and Funded ADA for 2020-21. Coversion factor is from the U.S. Department of Labor Consumer Price Index .

## 2020-21
## 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 | 59,174,636 | 95,893,581 | 61.71% | 20.0 | 22.1 | 26.4 |
| Alta Loma | 38,759,560 | 64,161,320 | 60.41% | 23.0 | 23.8 | 26.9 |
| Central | 27,706,702 | 43,912,289 | 63.10% | 21.5 | 23.5 | 23.9 |
| Cucamonga | 18,961,802 | 29,006,893 | 65.37% | 17.2 | 23.4 | 21.9 |
| Etiwanda | 98,357,878 | 152,455,083 | 64.52% | 20.5 | 19.9 | 24.4 |
| Helendale | 4,328,066 | 7,083,209 | 61.10% | 22.0 | 21.6 | 19.8 |
| Mount Baldy Joint* | 473,169 | 1,190,998 | 39.73% | 5.0 | 22.0 | 10.7 |
| Mountain View | 15,619,651 | 25,849,391 | 60.43% | 24.7 | 24.1 | 23.8 |
| Ontario-Montclair | 165,767,472 | 268,135,128 | 61.82% | 21.1 | 23.1 | 26.2 |
| Oro Grande** | 2,642,751 | 7,102,777 | 37.21% | 1.6 | 1.5 | 1.7 |
| Victor Elementary | 83,281,779 | 134,525,081 | 61.91% | 21.1 | 22.6 | 31.1 |
| **TOTAL** | 515,073,466 | 829,315,750 | 62.00% | 18.0 | 20.7 | 21.5 |
| **HIGH:** | | | | | | |
| Chaffey Joint Union | 174,529,641 | 282,455,403 | 61.79% | N/A | N/A | N/A |
| Victor Valley Union | 73,715,567 | 137,922,907 | 53.45% | N/A | N/A | N/A |
| **TOTAL** | 248,245,208 | 420,378,310 | 59.00% | N/A | N/A | N/A |
| **UNIFIED:** | | | | | | |
| Apple Valley | 92,668,604 | 158,461,541 | 58.48% | 22.3 | 22.1 | 29.2 |
| Baker Valley* | 1,359,584 | 2,876,147 | 47.27% | 17.0 | 11.0 | 8.5 |
| Barstow | 37,472,567 | 68,715,115 | 54.53% | 18.6 | 22.2 | 25.6 |
| Bear Valley | 15,069,610 | 26,424,680 | 57.03% | 19.4 | 20.8 | 26.2 |
| Chino | 172,014,846 | 288,826,786 | 59.56% | 21.8 | 24.0 | 25.4 |
| Colton Joint | 149,250,541 | 270,879,018 | 55.10% | 19.9 | 19.8 | 24.7 |
| Fontana | 267,847,529 | 478,933,459 | 55.93% | 21.1 | 23.7 | 24.3 |
| Hesperia | 148,305,729 | 251,031,072 | 59.08% | 20.6 | 23.0 | 25.5 |
| Lucerne Valley | 6,668,690 | 12,085,271 | 55.18% | 19.8 | 20.3 | 24.9 |
| Morongo | 52,953,171 | 95,420,568 | 55.49% | 22.2 | 20.6 | 25.2 |
| Needles | 6,991,938 | 12,329,219 | 56.71% | 17.7 | 18.9 | 25.9 |
| Redlands | 147,606,466 | 258,176,959 | 57.17% | 15.9 | 19.3 | 26.6 |
| Rialto | 171,380,215 | 309,261,097 | 55.42% | 23.6 | 22.7 | 25.6 |
| Rim of the World | 19,367,735 | 35,199,637 | 55.02% | 23.8 | 23.1 | 24.8 |
| San Bernardino City | 368,414,497 | 633,894,809 | 58.12% | 19.8 | 21.8 | 25.5 |
| Silver Valley | 15,747,930 | 28,607,976 | 55.05% | 18.8 | 19.7 | 21.4 |
| Snowline Joint | 48,127,538 | 81,741,294 | 58.88% | 21.2 | 22.7 | 23.7 |
| Trona Joint* | 3,005,586 | 6,305,199 | 47.67% | 0.0 | 17.0 | 16.0 |
| Upland | 71,337,151 | 115,572,839 | 61.72% | 19.9 | 22.7 | 19.3 |
| Yucaipa-Calimesa Joint | 55,946,321 | 96,980,863 | 57.69% | 23.6 | 22.4 | 27.2 |
| **TOTAL** | 1,851,536,248 | 3,231,723,549 | 57.00% | 19.4 | 20.9 | 23.8 |
| **TOTAL K-12** | 2,614,854,922 | 4,481,417,609 | 58.00% | 18.9 | 20.8 | 23.0 |

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.

Trona reported no Kindergarten enrollment for 2020-21

Source: 2020-21 FORM CEA and Class Size Penalties (P-2)

**2020-21**

**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 | 6,745,000 | 6,340,000 | 2,240,400 | 8,580,400 | 1,095,654 | 9,676,054 |
| Alta Loma | 0 | 0 | 0 | 0 | 0 | 0 |
| Central | 0 | 0 | 0 | 0 | 0 | 0 |
| Cucamonga | 0 | 0 | 0 | 0 | 4,207,000 | 4,207,000 |
| Etiwanda | 0 | 0 | 0 | 0 | 0 | 0 |
| Helendale | 4,120,000 | 3,515,000 | 1,560,904 | 5,075,904 | 2,246,596 | 7,322,500 |
| 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 | 29,130,000 | 27,475,000 | 6,899,900 | 34,374,900 | 0 | 34,374,900 |
| Victor Elementary | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | 39,995,000 | 37,330,000 | 10,701,204 | 48,031,204 | 7,549,250 | 55,580,454 |
| **HIGH:** | | | | | | |
| Chaffey Joint Union | 0 | 0 | 0 | 0 | 0 | 0 |
| Victor Valley Union | 26,895,000 | 20,235,000 | 4,236,019 | 24,471,019 | 1,796,349 | 26,267,368 |
| **TOTAL** | 26,895,000 | 20,235,000 | 4,236,019 | 24,471,019 | 1,796,349 | 26,267,368 |
| **UNIFIED:** | | | | | | |
| Apple Valley | 14,245,000 | 14,245,000 | 8,873,495 | 23,118,695 | 0 | 23,118,695 |
| Baker Valley | 0 | 0 | 0 | 0 | 0 | 0 |
| Barstow | 15,205,000 | 14,670,000 | 10,121,666 | 24,791,666 | 0 | 24,791,666 |
| Bear Valley | 5,810,000 | 5,395,000 | 2,707,384 | 8,102,384 | 1,561,390 | 9,663,774 |
| Chino | 0 | 0 | 0 | 0 | 1,414,255 | 1,414,255 |
| Colton Joint | 0 | 0 | 0 | 0 | 6,471,092 | 6,471,092 |
| Fontana | 49,910,000 | 22,110,000 | 5,623,700 | 27,733,700 | 119,253 | 27,852,953 |
| Hesperia | 109,715,000 | 97,595,000 | 40,688,381 | 138,283,381 | 11,460,339 | 149,743,720 |
| Lucerne Valley | 5,405,000 | 4,690,000 | 1,640,112 | 6,330,112 | 1,462,416 | 7,792,528 |
| Morongo | 0 | 0 | 0 | 0 | 854,222 | 854,222 |
| Needles | 0 | 0 | 0 | 0 | 635,629 | 635,629 |
| Redlands | 0 | 0 | 0 | 0 | 0 | 0 |
| Rialto | 0 | 0 | 0 | 0 | 26,931,079 | 26,931,079 |
| Rim of the World | 0 | 0 | 0 | 0 | 0 | 0 |
| San Bernardino City | 115,785,000 | 90,000,000 | 42,026,371 | 132,026,371 | 0 | 132,026,371 |
| Silver Valley | 0 | 0 | 0 | 0 | 3,206,010 | 3,206,010 |
| Snowline Joint | 58,460,000 | 58,460,000 | 17,779,447 | 76,239,447 | 6,381,971 | 82,621,418 |
| Trona Joint | 0 | 0 | 0 | 0 | 0 | 0 |
| Upland | 0 | 0 | 0 | 0 | 0 | 0 |
| Yucaipa-Calimesa Joint | 12,225,000 | 6,220,000 | 1,228,219 | 7,448,219 | 413,846 | 7,862,065 |
| **TOTAL** | 386,760,000 | 313,385,000 | 130,688,775 | 444,073,975 | 60,911,502 | 504,985,477 |
| **TOTAL K-12** | 453,650,000 | 370,950,000 | 145,625,998 | 516,576,198 | 70,257,101 | 586,833,299 |

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2021. 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.

Source: 2020-21 Annual Audit Report for each district

**RESTRICTED INDIRECT COST RATE**
**FIVE YEAR COMPARATIVE ANALYSIS**

| | Approved Rates | | | | *Estimated |
|---|---|---|---|---|---|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| **ELEMENTARY:** | | | | | |
| Adelanto | 6.14% | 5.33% | 5.74% | 5.73% | 4.39% |
| Alta Loma | 5.79% | 5.16% | 4.98% | 5.71% | 5.44% |
| Central | 5.72% | 5.57% | 5.73% | 6.77% | 7.30% |
| Cucamonga | 6.65% | 4.98% | 4.06% | 4.77% | 4.44% |
| Etiwanda | 3.88% | 4.14% | 3.80% | 3.66% | 3.40% |
| Helendale | 6.42% | 5.95% | 5.84% | 7.25% | 10.55% |
| Mount Baldy Joint | 10.24% | 9.41% | 7.39% | 6.77% | 11.28% |
| Mountain View | 6.51% | 7.17% | 6.69% | 5.63% | 7.20% |
| Ontario-Montclair | 5.75% | 7.27% | 5.06% | 7.72% | 5.97% |
| Oro Grande | 8.09% | 8.30% | 8.96% | 9.02% | 8.98% |
| Victor Elementary | 3.62% | 4.81% | 5.83% | 5.43% | 4.28% |
| **Average Rate** | 6.26% | 6.19% | 5.83% | 6.22% | 6.66% |
| **HIGH:** | | | | | |
| Chaffey Joint Union | 5.16% | 3.96% | 3.01% | 3.88% | 4.60% |
| Victor Valley Union | 5.92% | 3.73% | 5.02% | 7.58% | 8.70% |
| **Average Rate** | 5.54% | 3.85% | 4.01% | 5.73% | 6.65% |
| **UNIFIED:** | | | | | |
| Apple Valley | 5.71% | 7.03% | 6.73% | 4.88% | 5.51% |
| Baker Valley | 7.74% | 8.34% | 7.09% | 11.72% | 9.43% |
| Barstow | 7.24% | 7.76% | 6.23% | 8.64% | 8.81% |
| Bear Valley | 6.70% | 7.33% | 7.39% | 7.36% | 7.80% |
| Chino | 4.45% | 4.55% | 4.09% | 3.65% | 3.48% |
| Colton Joint | 6.90% | 5.90% | 6.25% | 7.80% | 7.64% |
| Fontana | 4.23% | 3.51% | 4.33% | 2.80% | 3.94% |
| Hesperia | 6.52% | 6.66% | 7.08% | 8.25% | 6.04% |
| Lucerne Valley | 9.11% | 11.30% | 7.95% | 9.00% | 9.00% |
| Morongo | 6.14% | 6.04% | 5.29% | 6.21% | 5.95% |
| Needles | 7.71% | 9.21% | 6.40% | 6.07% | 9.62% |
| Redlands | 3.71% | 3.93% | 5.43% | 4.72% | 4.10% |
| Rialto | 4.91% | 5.41% | 4.43% | 4.52% | 4.91% |
| Rim of the World | 8.93% | 5.95% | 4.87% | 6.25% | 6.46% |
| San Bernardino City | 4.22% | 4.00% | 3.71% | 4.53% | 4.09% |
| Silver Valley | 8.88% | 8.68% | 8.22% | 11.60% | 8.69% |
| Snowline Joint | 7.81% | 7.28% | 6.21% | 6.11% | 5.87% |
| Trona Joint | 5.61% | 2.20% | 5.81% | 9.29% | 8.94% |
| Upland | 3.00% | 2.98% | 3.25% | 3.45% | 3.77% |
| Yucaipa-Calimesa Joint | 5.37% | 5.77% | 5.27% | 5.77% | 5.06% |
| **Average Rate** | 6.24% | 6.19% | 5.80% | 6.63% | 6.46% |

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2022-23.
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: 2020-21 FORM ICR

# 2020-21
# 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 | 7,670 | | | | | | | | |
| Direct & Allocated Costs | | 81,113,645 | 19,795,220 | 0 | 0 | 253,586 | 25,727 | 101,188,178 | 13,193 |
| Central Admin/Other Costs | | 5,358,504 | 1,307,706 | 0 | 0 | 16,752 | 2,850,854 | 9,533,816 | 1,243 |
| Total | | 86,472,149 | 21,102,926 | 0 | 0 | 270,338 | 2,876,581 | 110,721,994 | 14,436 |
| Percent | | 78.10% | 19.06% | 0.00% | 0.00% | 0.24% | 2.60% | 100.00% | |
| Alta Loma | 5,816 | | | | | | | | |
| Direct & Allocated Costs | | 48,826,361 | 12,518,422 | 213,872 | 0 | 1,731,174 | 0 | 63,289,829 | 10,882 |
| Central Admin/Other Costs | | 3,311,474 | 849,017 | 14,505 | 0 | 117,411 | 1,514,553 | 5,806,960 | 998 |
| Total | | 52,137,835 | 13,367,439 | 228,377 | 0 | 1,848,585 | 1,514,553 | 69,096,789 | 11,880 |
| Percent | | 75.46% | 19.35% | 0.33% | 0.00% | 2.68% | 2.19% | 100.00% | |
| Central | 4,282 | | | | | | | | |
| Direct & Allocated Costs | | 36,390,705 | 9,992,265 | 0 | 0 | 829,653 | 0 | 47,212,623 | 11,026 |
| Central Admin/Other Costs | | 2,641,237 | 725,239 | 0 | 0 | 60,216 | 1,725,979 | 5,152,671 | 1,203 |
| Total | | 39,031,942 | 10,717,504 | 0 | 0 | 889,869 | 1,725,979 | 52,365,294 | 12,229 |
| Percent | | 74.54% | 20.47% | 0.00% | 0.00% | 1.70% | 3.30% | 100.00% | |
| Cucamonga | 2,326 | | | | | | | | |
| Direct & Allocated Costs | | 24,861,806 | 5,659,892 | 885,323 | 0 | 3,627 | 77,314 | 31,487,962 | 13,537 |
| Central Admin/Other Costs | | 1,601,867 | 364,672 | 57,042 | 0 | 234 | 22,887,064 | 24,910,879 | 10,710 |
| Total | | 26,463,673 | 6,024,564 | 942,365 | 0 | 3,861 | 22,964,378 | 56,398,841 | 24,247 |
| Percent | | 46.92% | 10.68% | 1.67% | 0.00% | 0.01% | 40.72% | 100.00% | |
| Etiwanda | 13,608 | | | | | | | | |
| Direct & Allocated Costs | | 112,987,491 | 31,977,991 | 202,620 | 180,300 | 3,778,984 | 230,428 | 149,357,814 | 10,976 |
| Central Admin/Other Costs | | 4,864,987 | 1,376,900 | 8,724 | 7,763 | 162,715 | 9,471,260 | 15,892,349 | 1,168 |
| Total | | 117,852,478 | 33,354,891 | 211,344 | 188,063 | 3,941,699 | 9,701,688 | 165,250,163 | 12,144 |
| Percent | | 71.32% | 20.18% | 0.13% | 0.11% | 2.39% | 5.87% | 100.00% | |
| Helendale | 633 | | | | | | | | |
| Direct & Allocated Costs | | 9,896,987 | 1,144,191 | 46,179 | 125,101 | 0 | 0 | 11,212,458 | 17,713 |
| Central Admin/Other Costs | | 1,188,677 | 137,423 | 5,546 | 15,025 | 0 | 850,337 | 2,197,008 | 3,471 |
| Total | | 11,085,664 | 1,281,614 | 51,725 | 140,126 | 0 | 850,337 | 13,409,466 | 21,184 |
| Percent | | 82.67% | 9.56% | 0.39% | 1.04% | 0.00% | 6.34% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

## 2020-21
## 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 | 102 | | | | | | | | |
| Direct & Allocated Costs | | 864,371 | 163,163 | 0 | 0 | 0 | 0 | 1,027,534 | 10,074 |
| Central Admin/Other Costs | | 159,751 | 30,155 | 0 | 0 | 0 | 0 | 189,906 | 1,862 |
| Total | | 1,024,122 | 193,318 | 0 | 0 | 0 | 0 | 1,217,440 | 11,936 |
| Percent | | 84.12% | 15.88% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | |
| Mountain View | 2,452 | | | | | | | | |
| Direct & Allocated Costs | | 19,800,561 | 4,475,859 | 225,356 | 0 | 0 | 0 | 24,501,776 | 9,993 |
| Central Admin/Other Costs | | 1,881,343 | 425,272 | 21,412 | 0 | 0 | 1,413,791 | 3,741,818 | 1,526 |
| Total | | 21,681,904 | 4,901,131 | 246,768 | 0 | 0 | 1,413,791 | 28,243,594 | 11,519 |
| Percent | | 76.77% | 17.35% | 0.87% | 0.00% | 0.00% | 5.01% | 100.00% | |
| Ontario-Montclair | 19,390 | | | | | | | | |
| Direct & Allocated Costs | | 193,718,456 | 69,654,558 | 629,404 | 0 | 1,225,628 | 0 | 265,228,046 | 13,679 |
| Central Admin/Other Costs | | 16,190,427 | 5,821,526 | 52,604 | 0 | 102,434 | 11,063,542 | 33,230,533 | 1,714 |
| Total | | 209,908,883 | 75,476,084 | 682,008 | 0 | 1,328,062 | 11,063,542 | 298,458,579 | 15,393 |
| Percent | | 70.33% | 25.29% | 0.23% | 0.00% | 0.44% | 3.71% | 100.00% | |
| Oro Grande | 88 | | | | | | | | |
| Direct & Allocated Costs | | 3,682,073 | 3,742,066 | 0 | 2,564,314 | 0 | 0 | 9,988,453 | 113,505 |
| Central Admin/Other Costs | | 421,335 | 428,199 | 0 | 293,431 | 0 | 2,590,642 | 3,733,607 | 42,427 |
| Total | | 4,103,408 | 4,170,265 | 0 | 2,857,745 | 0 | 2,590,642 | 13,722,060 | 155,932 |
| Percent | | 29.90% | 30.39% | 0.00% | 20.83% | 0.00% | 18.88% | 100.00% | |
| Victor Elementary | 11,709 | | | | | | | | |
| Direct & Allocated Costs | | 128,616,976 | 21,207,789 | 0 | 0 | 541,227 | 628,684 | 150,994,676 | 12,896 |
| Central Admin/Other Costs | | 6,028,746 | 994,086 | 0 | 0 | 25,369 | 12,613,084 | 19,661,285 | 1,679 |
| Total | | 134,645,722 | 22,201,875 | 0 | 0 | 566,596 | 13,241,768 | 170,655,961 | 14,575 |
| Percent | | 78.90% | 13.01% | 0.00% | 0.00% | 0.33% | 7.76% | 100.00% | |
| **TOTAL ELEMENTARY** | 68,076 | | | | | | | | |
| **Direct & Allocated Costs** | | 660,759,432 | 180,331,416 | 2,202,754 | 2,869,715 | 8,363,879 | 962,153 | 855,489,349 | 12,567 |
| **Central Admin/Other Costs** | | 43,648,348 | 12,460,195 | 159,833 | 316,219 | 485,131 | 66,981,106 | 124,050,832 | 1,822 |
| **Total** | | 704,407,780 | 192,791,611 | 2,362,587 | 3,185,934 | 8,849,010 | 67,943,259 | 979,540,181 | 14,389 |
| **Percent** | | 71.91% | 19.68% | 0.24% | 0.33% | 0.90% | 6.94% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

# 2020-21
# 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 | 22,611 | | | | | | | | |
| Direct & Allocated Costs | | 206,865,696 | 57,964,666 | 2,605,485 | 22,628,077 | 101,847 | 1,845,798 | 292,011,569 | 12,915 |
| Central Admin/Other Costs | | 8,539,424 | 2,392,784 | 107,555 | 934,088 | 4,204 | 13,698,180 | 25,676,235 | 1,136 |
| Total | | 215,405,120 | 60,357,450 | 2,713,040 | 23,562,165 | 106,051 | 15,543,978 | 317,687,804 | 14,051 |
| Percent | | 67.80% | 19.00% | 0.85% | 7.42% | 0.03% | 4.89% | 100.00% | |
| Victor Valley Union | 10,240 | | | | | | | | |
| Direct & Allocated Costs | | 97,710,937 | 26,724,101 | 1,340,276 | 7,169,469 | 0 | 0 | 132,944,783 | 12,983 |
| Central Admin/Other Costs | | 12,576,975 | 3,439,823 | 172,515 | 922,826 | 0 | 7,533,063 | 24,645,202 | 2,407 |
| Total | | 110,287,912 | 30,163,924 | 1,512,791 | 8,092,295 | 0 | 7,533,063 | 157,589,985 | 15,390 |
| Percent | | 69.98% | 19.14% | 0.96% | 5.14% | 0.00% | 4.78% | 100.00% | |
| **TOTAL HIGH** | 32,851 | | | | | | | | |
| **Direct & Allocated Costs** | | 304,576,633 | 84,688,767 | 3,945,761 | 29,797,546 | 101,847 | 1,845,798 | 424,956,352 | 12,936 |
| **Central Admin/Other Costs** | | 21,116,399 | 5,832,607 | 280,070 | 1,856,914 | 4,204 | 21,231,243 | 50,321,437 | 1,532 |
| **Total** | | 325,693,032 | 90,521,374 | 4,225,831 | 31,654,460 | 106,051 | 23,077,041 | 475,277,789 | 14,468 |
| **Percent** | | 68.53% | 19.05% | 0.89% | 6.66% | 0.02% | 4.86% | 100.00% | |
| **UNIFIED:** | | | | | | | | | |
| Apple Valley | 12,511 | | | | | | | | |
| Direct & Allocated Costs | | 89,108,239 | 27,623,446 | 0 | 7,835,979 | 25,552,628 | 893,938 | 151,014,230 | 12,071 |
| Central Admin/Other Costs | | 10,552,732 | 3,271,334 | 0 | 927,984 | 3,026,095 | 9,980,225 | 27,758,370 | 2,219 |
| Total | | 99,660,971 | 30,894,780 | 0 | 8,763,963 | 28,578,723 | 10,874,163 | 178,772,600 | 14,290 |
| Percent | | 55.75% | 17.28% | 0.00% | 4.90% | 15.99% | 6.08% | 100.00% | |
| Baker Valley | 116 | | | | | | | | |
| Direct & Allocated Costs | | 2,195,372 | 246,228 | 0 | 0 | 484 | 74,593 | 2,516,677 | 21,695 |
| Central Admin/Other Costs | | 393,369 | 44,119 | 0 | 0 | 87 | 122,384 | 559,959 | 4,827 |
| Total | | 2,588,741 | 290,347 | 0 | 0 | 571 | 196,977 | 3,076,636 | 26,522 |
| Percent | | 84.14% | 9.44% | 0.00% | 0.00% | 0.02% | 6.40% | 100.00% | |
| Barstow | 5,991 | | | | | | | | |
| Direct & Allocated Costs | | 49,432,024 | 14,603,167 | 634,561 | 3,057,784 | 0 | 0 | 67,727,536 | 11,305 |
| Central Admin/Other Costs | | 5,021,656 | 1,483,493 | 64,463 | 310,631 | 0 | 5,667,235 | 12,547,478 | 2,094 |
| Total | | 54,453,680 | 16,086,660 | 699,024 | 3,368,415 | 0 | 5,667,235 | 80,275,014 | 13,399 |
| Percent | | 67.83% | 20.04% | 0.87% | 4.20% | 0.00% | 7.06% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

## 2020-21
## 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 | 2,212 | | | | | | | | |
| Direct & Allocated Costs | | 21,161,288 | 3,627,800 | 98,552 | 402,550 | 0 | 124,152 | 25,414,342 | 11,489 |
| Central Admin/Other Costs | | 2,081,270 | 356,804 | 9,693 | 39,592 | 0 | 2,876,183 | 5,363,542 | 2,425 |
| Total | | 23,242,558 | 3,984,604 | 108,245 | 442,142 | 0 | 3,000,335 | 30,777,884 | 13,914 |
| Percent | | 75.52% | 12.95% | 0.35% | 1.44% | 0.00% | 9.75% | 100.00% | |
| Chino | 26,372 | | | | | | | | |
| Direct & Allocated Costs | | 221,393,863 | 56,957,338 | 1,168,855 | 7,863,229 | 2,580,081 | 169,172 | 290,132,538 | 11,002 |
| Central Admin/Other Costs | | 9,909,795 | 2,549,463 | 52,319 | 351,965 | 115,487 | 49,416,094 | 62,395,123 | 2,366 |
| Total | | 231,303,658 | 59,506,801 | 1,221,174 | 8,215,194 | 2,695,568 | 49,585,266 | 352,527,661 | 13,368 |
| Percent | | 65.61% | 16.88% | 0.35% | 2.33% | 0.76% | 14.07% | 100.00% | |
| Colton Joint | 20,338 | | | | | | | | |
| Direct & Allocated Costs | | 205,438,166 | 39,676,628 | 3,353,627 | 6,085,642 | 1,328,971 | 477,327 | 256,360,361 | 12,605 |
| Central Admin/Other Costs | | 20,542,101 | 3,967,332 | 335,335 | 608,513 | 132,886 | 15,453,452 | 41,039,619 | 2,018 |
| Total | | 225,980,267 | 43,643,960 | 3,688,962 | 6,694,155 | 1,461,857 | 15,930,779 | 297,399,980 | 14,623 |
| Percent | | 75.99% | 14.68% | 1.24% | 2.25% | 0.49% | 5.36% | 100.00% | |
| Fontana | 34,703 | | | | | | | | |
| Direct & Allocated Costs | | 372,571,120 | 96,317,711 | 7,828,254 | 19,758,826 | 4,392,402 | 2,612,174 | 503,480,487 | 14,508 |
| Central Admin/Other Costs | | 22,280,696 | 5,760,043 | 468,149 | 1,181,628 | 262,677 | 12,489,905 | 42,443,098 | 1,223 |
| Total | | 394,851,816 | 102,077,754 | 8,296,403 | 20,940,454 | 4,655,079 | 15,102,079 | 545,923,585 | 15,731 |
| Percent | | 72.33% | 18.70% | 1.52% | 3.84% | 0.85% | 2.77% | 100.00% | |
| Hesperia | 20,925 | | | | | | | | |
| Direct & Allocated Costs | | 177,782,264 | 48,794,981 | 1,668,194 | 15,041,715 | 861,923 | 0 | 244,149,077 | 11,668 |
| Central Admin/Other Costs | | 15,020,253 | 4,122,531 | 140,940 | 1,270,826 | 72,821 | 23,914,672 | 44,542,043 | 2,129 |
| Total | | 192,802,517 | 52,917,512 | 1,809,134 | 16,312,541 | 934,744 | 23,914,672 | 288,691,120 | 13,797 |
| Percent | | 66.79% | 18.33% | 0.63% | 5.65% | 0.32% | 8.28% | 100.00% | |
| Lucerne Valley | 858 | | | | | | | | |
| Direct & Allocated Costs | | 9,063,637 | 2,023,274 | 3,269 | 1,049,992 | 0 | 0 | 12,140,172 | 14,149 |
| Central Admin/Other Costs | | 1,083,419 | 241,851 | 391 | 125,510 | 0 | 1,731,440 | 3,182,611 | 3,709 |
| Total | | 10,147,056 | 2,265,125 | 3,660 | 1,175,502 | 0 | 1,731,440 | 15,322,783 | 17,858 |
| Percent | | 66.22% | 14.78% | 0.02% | 7.67% | 0.00% | 11.30% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

## 2020-21
## 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 | 7,923 | | | | | | | | |
| Direct & Allocated Costs | | 72,059,469 | 23,478,101 | 144,530 | 6,064,656 | 536,022 | 0 | 102,282,778 | 12,910 |
| Central Admin/Other Costs | | 5,826,727 | 1,898,439 | 11,687 | 490,388 | 43,343 | 788,709 | 9,059,293 | 1,143 |
| Total | | 77,886,196 | 25,376,540 | 156,217 | 6,555,044 | 579,365 | 788,709 | 111,342,071 | 14,053 |
| Percent | | 69.95% | 22.79% | 0.14% | 5.89% | 0.52% | 0.71% | 100.00% | |
| Needles | 939 | | | | | | | | |
| Direct & Allocated Costs | | 12,650,807 | 1,294,448 | 0 | 1,189 | -1,897 | 0 | 13,944,547 | 14,850 |
| Central Admin/Other Costs | | 1,365,460 | 139,716 | 0 | 128 | -205 | 1,794,576 | 3,299,675 | 3,514 |
| Total | | 14,016,267 | 1,434,164 | 0 | 1,317 | -2,102 | 1,794,576 | 17,244,222 | 18,364 |
| Percent | | 81.28% | 8.32% | 0.00% | 0.01% | -0.01% | 10.41% | 100.00% | |
| Redlands | 19,810 | | | | | | | | |
| Direct & Allocated Costs | | 199,015,538 | 42,535,897 | 533,125 | 8,583,318 | 1,371,790 | 0 | 252,039,668 | 12,723 |
| Central Admin/Other Costs | | 14,128,051 | 3,019,610 | 37,846 | 609,327 | 97,383 | 10,030,104 | 27,922,321 | 1,410 |
| Total | | 213,143,589 | 45,555,507 | 570,971 | 9,192,645 | 1,469,173 | 10,030,104 | 279,961,989 | 14,133 |
| Percent | | 76.13% | 16.27% | 0.20% | 3.28% | 0.52% | 3.58% | 100.00% | |
| Rialto | 24,043 | | | | | | | | |
| Direct & Allocated Costs | | 238,380,599 | 59,827,729 | 3,296,012 | 9,607,965 | 1,855,960 | 1,481,755 | 314,450,020 | 13,079 |
| Central Admin/Other Costs | | 15,908,724 | 3,992,703 | 219,965 | 641,203 | 123,861 | 25,653,120 | 46,539,576 | 1,936 |
| Total | | 254,289,323 | 63,820,432 | 3,515,977 | 10,249,168 | 1,979,821 | 27,134,875 | 360,989,596 | 15,015 |
| Percent | | 70.44% | 17.68% | 0.97% | 2.84% | 0.55% | 7.52% | 100.00% | |
| Rim of the World | 2,917 | | | | | | | | |
| Direct & Allocated Costs | | 27,469,598 | 6,794,569 | 40,136 | 2,085,535 | 8,735 | 0 | 36,398,573 | 12,478 |
| Central Admin/Other Costs | | 2,170,664 | 536,911 | 3,172 | 164,800 | 690 | 596,625 | 3,472,862 | 1,191 |
| Total | | 29,640,262 | 7,331,480 | 43,308 | 2,250,335 | 9,425 | 596,625 | 39,871,435 | 13,669 |
| Percent | | 74.34% | 18.39% | 0.11% | 5.64% | 0.02% | 1.50% | 100.00% | |
| San Bernardino City | 45,870 | | | | | | | | |
| Direct & Allocated Costs | | 523,406,933 | 147,509,855 | 0 | 20,901,277 | 943,139 | 4,403,449 | 697,164,653 | 15,199 |
| Central Admin/Other Costs | | 30,903,071 | 8,709,299 | 0 | 1,234,056 | 55,685 | 18,400,338 | 59,302,449 | 1,293 |
| Total | | 554,310,004 | 156,219,154 | 0 | 22,135,333 | 998,824 | 22,803,787 | 756,467,102 | 16,492 |
| Percent | | 73.28% | 20.65% | 0.00% | 2.93% | 0.13% | 3.01% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

## 2020-21
## 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 | 2,037 | | | | | | | | |
| Direct & Allocated Costs | | 24,874,860 | 4,683,527 | 0 | 815,275 | 231,083 | 83,216 | 30,687,961 | 15,065 |
| Central Admin/Other Costs | | 2,315,496 | 435,970 | 0 | 75,891 | 21,511 | 961,541 | 3,810,409 | 1,871 |
| Total | | 27,190,356 | 5,119,497 | 0 | 891,166 | 252,594 | 1,044,757 | 34,498,370 | 16,936 |
| Percent | | 78.82% | 14.84% | 0.00% | 2.58% | 0.73% | 3.03% | 100.00% | |
| Snowline Joint | 7,099 | | | | | | | | |
| Direct & Allocated Costs | | 57,764,685 | 14,782,398 | 695,208 | 8,531,241 | 565 | 0 | 81,774,097 | 11,519 |
| Central Admin/Other Costs | | 3,891,458 | 995,852 | 46,834 | 574,728 | 38 | 4,228,234 | 9,737,144 | 1,372 |
| Total | | 61,656,143 | 15,778,250 | 742,042 | 9,105,969 | 603 | 4,228,234 | 91,511,241 | 12,891 |
| Percent | | 67.38% | 17.24% | 0.81% | 9.95% | 0.00% | 4.62% | 100.00% | |
| Trona Joint | 263 | | | | | | | | |
| Direct & Allocated Costs | | 4,522,768 | 807,435 | 0 | 220,637 | 74,276 | 41,307 | 5,666,423 | 21,545 |
| Central Admin/Other Costs | | 897,455 | 160,220 | 0 | 43,781 | 14,739 | 2,328,089 | 3,444,284 | 13,096 |
| Total | | 5,420,223 | 967,655 | 0 | 264,418 | 89,015 | 2,369,396 | 9,110,707 | 34,641 |
| Percent | | 59.49% | 10.62% | 0.00% | 2.90% | 0.98% | 26.01% | 100.00% | |
| Upland | 10,116 | | | | | | | | |
| Direct & Allocated Costs | | 84,359,441 | 27,258,314 | 812,551 | 2,605,413 | 1,605,006 | 62,907 | 116,703,632 | 11,537 |
| Central Admin/Other Costs | | 3,760,510 | 1,215,100 | 36,221 | 116,142 | 71,547 | 7,353,428 | 12,552,948 | 1,241 |
| Total | | 88,119,951 | 28,473,414 | 848,772 | 2,721,555 | 1,676,553 | 7,416,335 | 129,256,580 | 12,778 |
| Percent | | 68.17% | 22.03% | 0.66% | 2.11% | 1.30% | 5.74% | 100.00% | |
| Yucaipa-Calimesa Joint | 7,723 | | | | | | | | |
| Direct & Allocated Costs | | 80,375,748 | 20,641,826 | 0 | 179,743 | 263,962 | 0 | 101,461,279 | 13,138 |
| Central Admin/Other Costs | | 4,493,661 | 1,154,047 | 0 | 10,049 | 14,758 | 2,091,558 | 7,764,073 | 1,005 |
| Total | | 84,869,409 | 21,795,873 | 0 | 189,792 | 278,720 | 2,091,558 | 109,225,352 | 14,143 |
| Percent | | 77.70% | 19.95% | 0.00% | 0.17% | 0.26% | 1.91% | 100.00% | |
| **TOTAL UNIFIED** | 252,766 | | | | | | | | |
| **Direct & Allocated Costs** | | 2,473,026,419 | 639,484,672 | 20,276,874 | 120,691,966 | 41,605,130 | 10,423,990 | 3,305,509,051 | 13,077 |
| **Central Admin/Other Costs** | | 172,546,568 | 44,054,837 | 1,427,015 | 8,777,142 | 4,053,403 | 195,877,912 | 426,736,877 | 1,688 |
| **Total** | | 2,645,572,987 | 683,539,509 | 21,703,889 | 129,469,108 | 45,658,533 | 206,301,902 | 3,732,245,928 | 14,765 |
| **Percent** | | 70.88% | 18.31% | 0.58% | 3.47% | 1.22% | 5.53% | 100.00% | |

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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

## 2020-21
## 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** | 353,693 | | | | | | | | |
| **Direct & Allocated Costs** | | 3,438,362,484 | 904,504,855 | 26,425,389 | 153,359,227 | 50,070,856 | 13,231,941 | 4,585,954,752 | 12,966 |
| **Central Admin/Other Costs** | | 237,311,315 | 62,347,639 | 1,866,918 | 10,950,275 | 4,542,738 | 284,090,261 | 601,109,146 | 1,700 |
| **Total** | | 3,675,673,799 | 966,852,494 | 28,292,307 | 164,309,502 | 54,613,594 | 297,322,202 | 5,187,063,898 | 14,666 |
| **Percent** | | 70.86% | 18.64% | 0.55% | 3.17% | 1.05% | 5.73% | 100.00% | |



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

Source: 2020-21 FORM PCR and Funded ADA for 2020-21

# *TK – 12*

# Assessed Valuations

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

## 2021-22

## 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 | 2,080,292,043 | 278,251 | 2,080,570,294 | 37,336,600 | 2,117,628,643 | 51,534,929 | 2,169,441,823 |
| Alta Loma | 7,332,635,989 | 0 | 7,332,635,989 | 62,748,000 | 7,395,383,989 | 44,289,351 | 7,439,673,340 |
| Central | 2,544,850,570 | 2,500 | 2,544,853,070 | 32,426,800 | 2,577,277,370 | 41,784,251 | 2,619,064,121 |
| Cucamonga | 5,597,666,580 | 535,620 | 5,598,202,200 | 14,883,400 | 5,612,549,980 | 644,039,757 | 6,257,125,357 |
| Etiwanda | 6,236,796,858 | 506,444 | 6,237,303,302 | 87,578,400 | 6,324,375,258 | 16,737,731 | 6,341,619,433 |
| Helendale | 716,258,807 | 30,928 | 716,289,735 | 6,664,000 | 722,922,807 | 17,516,957 | 740,470,692 |
| Mount Baldy Joint | 57,558,542 | 0 | 57,558,542 | 483,000 | 58,041,542 | 638,965 | 58,680,507 |
| Mountain View | 7,830,462,422 | 174,900 | 7,830,637,322 | 26,934,600 | 7,857,397,022 | 891,334,627 | 8,748,906,549 |
| Ontario-Montclair | 11,319,388,819 | 173,550 | 11,319,562,369 | 98,506,667 | 11,417,895,486 | 907,691,108 | 12,325,760,144 |
| Oro Grande | 128,402,210 | 286,146 | 128,688,356 | 749,000 | 129,151,210 | 9,030,741 | 138,468,097 |
| Victor Elementary | 4,324,918,646 | 262,766 | 4,325,181,412 | 68,744,314 | 4,393,662,960 | 121,764,043 | 4,515,689,769 |
| **TOTAL** | 48,169,231,486 | 2,251,105 | 48,171,482,591 | 437,054,781 | 48,606,286,267 | 2,746,362,460 | 51,354,899,832 |
| **HIGH:** | | | | | | | |
| Chaffey Joint Union | 40,919,359,780 | 1,393,014 | 40,920,752,794 | 323,560,867 | 4,124,292,064 | 2,546,515,790 | 4,379,082,945 |
| Victor Valley Union | 7,234,226,914 | 1,645,173 | 7,235,872,087 | 113,493,914 | 7,347,720,828 | 214,704,380 | 7,564,070,381 |
| **TOTAL** | 48,153,586,694 | 3,038,187 | 48,156,624,881 | 437,054,781 | 11,472,012,892 | 2,761,220,170 | 11,943,153,326 |
| **UNIFIED:** | | | | | | | |
| Apple Valley | 6,371,445,972 | 2,286,697 | 6,373,732,669 | 87,646,697 | 6,459,092,669 | 198,658,062 | 6,660,037,428 |
| Baker Valley | 666,587,096 | 52,368 | 666,639,464 | 224,000 | 666,811,096 | 154,522,566 | 821,386,030 |
| Barstow | 1,533,455,542 | 22,055,622 | 1,555,511,164 | 25,740,769 | 1,559,196,311 | 138,168,708 | 1,719,420,641 |
| Bear Valley | 6,608,258,019 | 502,200 | 6,608,760,219 | 22,867,600 | 6,631,125,619 | 46,901,113 | 6,678,528,932 |
| Chino | 27,866,076,900 | 1,116,786 | 27,867,193,686 | 173,278,000 | 28,039,354,900 | 732,737,415 | 28,773,209,101 |
| Colton Joint | 5,576,498,387 | 10,409,311 | 5,586,907,698 | 79,502,594 | 5,656,000,981 | 348,249,461 | 6,014,659,753 |
| Fontana | 7,375,816,801 | 1,739,129 | 7,377,555,930 | 110,829,600 | 7,486,646,401 | 324,002,378 | 7,812,387,908 |
| Hesperia | 3,250,031,184 | 4,981,782 | 3,255,012,966 | 84,811,920 | 3,334,843,104 | 66,435,759 | 3,406,260,645 |
| Lucerne Valley | 881,535,538 | 1,708,770 | 883,244,308 | 6,597,055 | 888,132,593 | 32,987,988 | 922,829,351 |
| Morongo | 4,296,493,983 | 2,264,110 | 4,298,758,093 | 63,635,502 | 4,360,129,485 | 66,648,217 | 4,429,041,812 |
| Needles | 611,447,250 | 1,323,994 | 612,771,244 | 6,012,756 | 617,460,006 | 38,997,111 | 657,781,111 |
| Redlands | 13,508,966,289 | 5,034,206 | 13,514,000,495 | 123,316,622 | 13,632,282,911 | 340,620,701 | 13,977,937,818 |
| Rialto | 6,166,552,402 | 2,384,285 | 6,168,936,687 | 88,801,353 | 6,255,353,755 | 139,332,204 | 6,397,070,244 |
| Rim of the World | 7,514,908,798 | 224,393 | 7,515,133,191 | 36,241,335 | 7,551,150,133 | 63,781,404 | 7,615,155,930 |
| San Bernardino City | 10,068,064,911 | 1,765,452 | 10,069,830,363 | 149,104,055 | 10,217,168,966 | 395,391,142 | 10,614,325,560 |
| Silver Valley | 429,570,794 | 4,019,705 | 433,590,499 | 4,170,600 | 433,741,394 | 33,441,922 | 471,203,021 |
| Snowline Joint | 3,816,101,663 | 1,300 | 3,816,102,963 | 38,309,600 | 3,854,411,263 | 19,021,293 | 3,873,433,856 |
| Trona Joint | 372,462,060 | 32,490 | 372,494,550 | 1,672,852 | 374,134,912 | 5,563,145 | 379,730,547 |
| Upland | 9,007,269,072 | 171,626 | 9,007,440,698 | 73,917,699 | 9,081,186,771 | 168,160,068 | 9,249,518,465 |
| Yucaipa-Calimesa Joint | 4,947,474,867 | 10,270 | 4,947,485,137 | 55,642,456 | 5,003,117,323 | 44,498,952 | 5,047,626,545 |
| **TOTAL** | 120,869,017,528 | 62,084,496 | 120,931,102,024 | 1,232,323,065 | 122,101,340,593 | 3,358,119,609 | 125,521,544,698 |

Source: 2021-22 Agency Net Valuations - Property Tax Division

## 2017-18 THROUGH 2021-22
## TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
## TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | |
| Adelanto | 1,924,907,512 | 2,004,369,704 | 2,064,234,137 | 2,110,431,431 | 2,169,441,823 |
| Alta Loma | 6,305,912,542 | 6,609,942,458 | 6,898,270,409 | 7,198,845,953 | 7,439,673,340 |
| Central | 2,206,922,450 | 2,312,599,062 | 2,415,564,187 | 2,512,252,981 | 2,619,064,121 |
| Cucamonga | 4,707,506,682 | 5,190,372,021 | 5,469,975,743 | 5,742,308,061 | 6,257,125,357 |
| Etiwanda | 5,405,505,944 | 5,702,147,649 | 5,948,892,821 | 6,158,114,988 | 6,341,619,433 |
| Helendale | 670,438,615 | 674,914,658 | 698,699,324 | 720,244,468 | 740,470,692 |
| Mount Baldy Joint | 48,127,637 | 51,929,953 | 54,729,662 | 57,181,721 | 58,680,507 |
| Mountain View | 5,086,458,066 | 5,912,679,890 | 6,798,843,833 | 7,620,909,159 | 8,748,906,549 |
| Ontario-Montclair | 10,190,336,088 | 10,738,742,176 | 11,220,901,046 | 11,823,179,594 | 12,325,760,144 |
| Oro Grande | 128,063,803 | 130,197,617 | 132,250,587 | 134,990,204 | 138,468,097 |
| Victor Elementary | 4,070,917,591 | 4,187,429,736 | 4,305,797,000 | 4,413,628,303 | 4,515,689,769 |
| **TOTAL** | 40,745,096,930 | 43,515,324,924 | 46,008,158,749 | 48,492,086,863 | 51,354,899,832 |
| **HIGH:** | | | | | |
| Chaffey Joint Union | 33,950,769,409 | 36,518,413,209 | 38,807,177,701 | 41,112,792,457 | 43,790,829,451 |
| Victor Valley Union | 6,794,327,521 | 6,996,911,715 | 7,200,981,048 | 7,379,294,406 | 7,564,070,381 |
| **TOTAL** | 40,745,096,930 | 43,515,324,924 | 46,008,158,749 | 48,492,086,863 | 51,354,899,832 |
| **UNIFIED:** | | | | | |
| Apple Valley | 5,550,882,377 | 5,788,104,508 | 6,072,616,164 | 6,367,609,796 | 6,660,037,428 |
| Baker Valley | 656,734,305 | 679,428,835 | 712,502,076 | 729,599,336 | 821,386,030 |
| Barstow | 1,615,942,069 | 1,608,423,097 | 1,653,927,805 | 1,672,118,731 | 1,719,420,641 |
| Bear Valley | 5,520,778,624 | 5,791,387,989 | 6,071,283,568 | 6,334,745,618 | 6,678,528,932 |
| Chino | 22,525,554,664 | 24,313,805,438 | 25,940,519,401 | 27,251,118,015 | 28,773,209,101 |
| Colton Joint | 4,362,939,426 | 4,653,293,775 | 4,965,314,214 | 5,314,738,114 | 6,014,659,753 |
| Fontana | 6,147,480,244 | 6,728,027,358 | 7,120,792,193 | 7,432,659,188 | 7,812,387,908 |
| Hesperia | 3,078,799,354 | 3,161,274,685 | 3,265,226,816 | 3,334,138,936 | 3,406,260,645 |
| Lucerne Valley | 767,639,123 | 784,403,344 | 837,605,142 | 870,905,127 | 922,829,351 |
| Morongo | 3,430,457,507 | 3,605,398,022 | 3,871,719,497 | 4,080,261,063 | 4,429,041,812 |
| Needles | 557,359,859 | 588,014,013 | 589,735,574 | 630,317,543 | 657,781,111 |
| Redlands | 11,580,386,572 | 12,103,145,998 | 12,800,243,354 | 13,362,865,400 | 13,977,937,818 |
| Rialto | 5,218,823,593 | 5,528,282,689 | 5,792,946,194 | 6,046,288,071 | 6,397,070,244 |
| Rim of the World | 6,380,292,153 | 6,654,878,417 | 6,970,811,493 | 7,233,972,781 | 7,615,155,930 |
| San Bernardino City | 8,534,099,582 | 9,052,861,034 | 9,766,553,995 | 10,244,125,996 | 10,614,325,560 |
| Silver Valley | 397,158,860 | 415,057,152 | 440,160,186 | 450,366,846 | 471,203,021 |
| Snowline Joint | 3,177,430,498 | 3,316,073,602 | 3,495,422,079 | 3,656,007,041 | 3,873,433,856 |
| Trona Joint | 268,702,009 | 256,369,327 | 282,248,330 | 382,492,747 | 379,730,547 |
| Upland | 7,794,724,447 | 8,149,935,043 | 8,453,050,297 | 8,926,069,590 | 9,249,518,465 |
| Yucaipa-Calimesa Joint | 4,267,087,583 | 4,448,205,272 | 4,663,134,124 | 4,850,152,313 | 5,047,626,545 |
| **TOTAL** | 101,833,272,849 | 107,626,369,598 | 113,765,812,502 | 119,170,552,252 | 125,521,544,698 |

Source: 2017-18 through 2021-22 Agency Net Valuations - Property Tax Division

## 2021-22 ASSESSED VALUATIONS PER 2020-21 ANNUAL A.D.A.

| | Grade Level | 2020-21 Annual A.D.A. | 2021-22 Assessed Valuations | |
|---|---|---|---|---|
| | | | Total | Per A.D.A. |
| **ELEMENTARY:** | | | | |
| Adelanto | TK-8 | 7,655 | 2,169,441,823 | 283,402 |
| Alta Loma | TK-8 | 5,812 | 7,439,673,340 | 1,280,054 |
| Central | TK-8 | 4,274 | 2,619,064,121 | 612,790 |
| Cucamonga | TK-8 | 2,321 | 6,257,125,357 | 2,695,875 |
| Etiwanda | TK-8 | 13,599 | 6,341,619,433 | 466,330 |
| Helendale | TK-8 | 633 | 740,470,692 | 1,169,780 |
| Mount Baldy Joint | TK-8 | 102 | 58,680,507 | 575,299 |
| Mountain View | TK-8 | 2,451 | 8,748,906,549 | 3,569,525 |
| Ontario-Montclair | TK-8 | 19,333 | 12,325,760,144 | 637,550 |
| Oro Grande | TK-6 | 88 | 138,468,097 | 1,573,501 |
| Victor Elementary | TK-6 | 11,691 | 4,515,689,769 | 386,254 |
| **TOTAL** | | 67,959 | 51,354,899,832 | 755,675 |
| **HIGH:** | | | | |
| Chaffey Joint Union | 9-12 | 22,498 | 43,790,829,451 | 1,946,432 |
| Victor Valley Union | 7-12 | 10,202 | 7,564,070,381 | 741,430 |
| **TOTAL** | | 32,700 | 51,354,899,832 | 1,570,486 |
| **UNIFIED:** | | | | |
| Apple Valley | TK-12 | 12,480 | 6,660,037,428 | 533,657 |
| Baker Valley | TK-12 | 116 | 821,386,030 | 7,080,914 |
| Barstow | TK-12 | 5,968 | 1,719,420,641 | 288,107 |
| Bear Valley | TK-12 | 2,211 | 6,678,528,932 | 3,020,592 |
| Chino | TK-12 | 26,281 | 28,773,209,101 | 1,094,829 |
| Colton Joint | TK-12 | 20,315 | 6,014,659,753 | 296,070 |
| Fontana | TK-12 | 34,631 | 7,812,387,908 | 225,589 |
| Hesperia | TK-12 | 20,884 | 3,406,260,645 | 163,104 |
| Lucerne Valley | TK-12 | 856 | 922,829,351 | 1,078,072 |
| Morongo | TK-12 | 7,913 | 4,429,041,812 | 559,717 |
| Needles | TK-12 | 916 | 657,781,111 | 718,102 |
| Redlands | TK-12 | 19,767 | 13,977,937,818 | 707,135 |
| Rialto | TK-12 | 24,015 | 6,397,070,244 | 266,378 |
| Rim of the World | TK-12 | 2,912 | 7,615,155,930 | 2,615,095 |
| San Bernardino City | TK-12 | 45,763 | 10,614,325,560 | 231,941 |
| Silver Valley | TK-12 | 2,037 | 471,203,021 | 231,322 |
| Snowline Joint | TK-12 | 7,067 | 3,873,433,856 | 548,102 |
| Trona Joint | TK-12 | 263 | 379,730,547 | 1,443,842 |
| Upland | TK-12 | 10,093 | 9,249,518,465 | 916,429 |
| Yucaipa-Calimesa Joint | TK-12 | 7,642 | 5,047,626,545 | 660,511 |
| **TOTAL** | | 252,130 | 125,521,544,698 | 497,845 |

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

Source: 2021-22 Agency Net Valuations - Property Tax Division and 2020-21 Report of School District Attendance (A)

**2021-22**
**REDEVELOPMENT AGENCIES INCREMENT**
**EXCESS OVER FROZEN VALUATIONS**

| | Local Secured | Secured Utility | Unsecured | Total RDA Increment |
|---|---|---|---|---|
| **Chaffey Joint Union** | | | | |
| Alta Loma | 475,899,051 | 0 | 4,258,721 | 480,157,772 |
| Central | 1,970,878,592 | 0 | 66,085,111 | 2,036,963,703 |
| Cucamonga | 11,465,348,231 | 0 | 1,662,169,298 | 13,127,517,529 |
| Etiwanda | 7,973,203,555 | 0 | 249,318,929 | 8,222,522,484 |
| Mountain View | 71,325,121 | 0 | 0 | 71,325,121 |
| Ontario-Montclair | 3,586,305,427 | 0 | 132,095,683 | 3,718,401,110 |
| **TOTAL** | 25,542,959,977 | 0 | 2,113,927,742 | 27,656,887,719 |
| **Victor Valley Union** | | | | |
| Adelanto | 2,724,641,719 | 116,181,379 | 375,594,652 | 3,216,417,750 |
| Oro Grande | 364,522,798 | 0 | 0 | 364,522,798 |
| Victor Elementary | 3,376,680,727 | 0 | 188,682,127 | 3,565,362,854 |
| **TOTAL** | 6,465,845,244 | 116,181,379 | 564,276,779 | 7,146,303,402 |
| **Unified** | | | | |
| Apple Valley | 1,618,455,195 | 0 | 11,893,140 | 1,630,348,335 |
| Barstow | 662,492,122 | 0 | 38,466,840 | 700,958,962 |
| Bear Valley | 809,862,578 | 106,875 | 20,139,686 | 830,109,139 |
| Chino | 3,654,921,590 | 0 | 369,212,573 | 4,024,134,163 |
| Colton Joint | 5,963,297,066 | 0 | 580,559,736 | 6,543,856,802 |
| Fontana | 11,522,624,753 | 618,865 | 939,259,897 | 12,462,503,515 |
| Hesperia | 4,938,556,303 | 258,746 | 156,116,616 | 5,094,931,665 |
| Morongo | 635,702,055 | 0 | 20,933,136 | 656,635,191 |
| Needles | 69,731,377 | 0 | 3,238,366 | 72,969,743 |
| Redlands | 5,204,499,848 | 652,054,302 | 396,737,285 | 6,253,291,435 |
| Rialto | 4,128,141,920 | 2,291,571 | 659,116,644 | 4,789,550,135 |
| Rim of the World | 140,935,386 | 0 | 0 | 140,935,386 |
| San Bernardino City | 8,131,024,424 | 0 | 786,985,372 | 8,918,009,796 |
| Snowline Joint | 253,769,528 | 3,005 | 1,852,674 | 255,625,207 |
| Upland | 1,741,566,053 | 8,382 | 57,118,934 | 1,798,693,369 |
| Yucaipa-Calimesa Joint | 248,936,304 | 0 | 38,259,693 | 287,195,997 |
| **TOTAL** | 49,724,516,502 | 655,341,746 | 4,079,890,592 | 54,459,748,840 |

NOTE: Reflects only the districts with an RDA valuation

Source: 2021-22 Agency Net Valuations - Property Tax Division

**2020-21**
**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 | | 0.0916 | 0.0445 | | 0.0198 | 0.1559 |
| Alta Loma | | 0.0457 | 0.0352 | | 0.0111 | 0.0920 |
| Central | | 0.0489 | 0.0352 | | 0.0111 | 0.0952 |
| Cucamonga | | | 0.0352 | | 0.0111 | 0.0463 |
| Guasti Component | | | 0.0352 | | 0.0111 | 0.0463 |
| Etiwanda | | 0.0283 | 0.0352 | | 0.0111 | 0.0746 |
| Helendale | | 0.0562 | 0.0445 | | 0.0198 | 0.1205 |
| Mount Baldy Joint | | | 0.0352 | | 0.0111 | 0.0463 |
| Mountain View | 0.0183 | | 0.0352 | | 0.0111 | 0.0646 |
| Ontario-Montclair | | 0.0458 | 0.0352 | | 0.0111 | 0.0921 |
| Oro Grande | | | 0.0445 | | 0.0198 | 0.0643 |
| Victor Elementary | | 0.0611 | 0.0445 | | 0.0198 | 0.1254 |
| **UNIFIED:** | | | | | | |
| Apple Valley | | | | 0.0286 | 0.0198 | 0.0484 |
| Baker Valley | | | | 0.0067 | | 0.0067 |
| Barstow | | | | 0.0844 | | 0.0844 |
| Bear Valley | | | | 0.0291 | 0.0651 | 0.0942 |
| Chino | | | | 0.0897 | 0.0111 | 0.1008 |
| Colton Joint | | | | 0.1031 | 0.0651 | 0.1682 |
| Fontana | | | | 0.0671 | 0.0111 | 0.0782 |
| Hesperia | | | | | 0.0198 | 0.0198 |
| Lucerne Valley | | | | | 0.0198 | 0.0198 |
| Morongo | | | | 0.0410 | 0.0235 | 0.0645 |
| Needles | | | | 0.2642 | 0.0027 | 0.2669 |
| Redlands | | | | 0.0360 | 0.0651 | 0.1011 |
| Rialto | | | | 0.0805 | 0.0651 | 0.1456 |
| Rim of the World | | | | 0.0160 | 0.0651 | 0.0811 |
| San Bernardino City | | | | 0.1034 | 0.0651 | 0.1685 |
| Snowline Joint | | | | | 0.0198 | 0.0198 |
| Wrightwood Component | | | | | 0.0198 | 0.0198 |
| Phelan Component | | | | | 0.0198 | 0.0198 |
| Trona Joint | | | | 0.0235 | 0.0339 | 0.0574 |
| Upland | | | | 0.0515 | 0.0111 | 0.0626 |
| Yucaipa-Calimesa Joint | | | | | 0.0651 | 0.0651 |
| **COMMUNITY COLLEGE:** | | | | | | |
| Barstow | | | | | | |
| Chaffey | | | | | | 0.0111 |
| Copper Mountain | | | | | | 0.0235 |
| San Bernardino | | | | | | 0.0651 |
| Victor Valley | | | | | | 0.0198 |

Source: 2020-21 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

**2020-21**
**ANNUAL FULL TIME EQUIVALENT STUDENTS**
**IN COMMUNITY COLLEGES**
**TWO YEAR TREND ANALYSIS**

| | TOTAL 2020-21 | TOTAL 2019-20 | Increase/ Decrease | Deviation Percent |
|---|---|---|---|---|
| Barstow | 2,556 | 2,596 | -40 | -1.54% |
| Chaffey | 11,082 | 16,599 | -5,517 | -33.24% |
| Copper Mountain | 1,448 | 1,295 | 153 | 11.81% |
| San Bernardino | 13,913 | 15,638 | -1,725 | -11.03% |
| Victor Valley | 7,676 | 9,808 | -2,132 | -21.74% |
| **TOTAL** | 36,675 | 45,936 | -9,261 | -20.16% |

**2016-17 THROUGH 2020-21**
**ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS**
**IN COMMUNITY COLLEGES**
**FIVE YEAR COMPARISON**

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|
| Barstow | 2,591 | 2,522 | 2,515 | 2,596 | 2,556 |
| Chaffey | 16,474 | 16,817 | 16,951 | 16,599 | 11,082 |
| Copper Mountain | 1,531 | 1,680 | 1,448 | 1,295 | 1,448 |
| San Bernardino | 14,616 | 16,045 | 15,753 | 15,638 | 13,913 |
| Victor Valley | 9,417 | 9,370 | 9,254 | 9,808 | 7,676 |
| **TOTAL** | 44,629 | 46,434 | 45,921 | 45,936 | 36,675 |

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

Source: 2016-17 through 2020-21 FORM CCFS-320 (Annual)

**2020-21**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Barstow | 2,556 | | | | | | | | | | |
| Unrestricted | | 7,308,357 | 2,859 | 25,447,710 | 9,956 | 32,756,067 | 12,815 | 21,198,772 | 8,293 | 11,557,295 | 4,521 |
| Restricted | | 890,247 | 348 | 9,847,775 | 3,852 | 10,738,022 | 4,201 | 9,514,358 | 3,722 | 1,223,664 | 478 |
| Total | | 8,198,604 | 3,207 | 35,295,485 | 13,808 | 43,494,089 | 17,016 | 30,713,130 | 12,015 | 12,780,959 | 4,999 |
| Chaffey | 11,082 | | | | | | | | | | |
| Unrestricted | | 32,179,325 | 2,903 | 127,254,231 | 11,482 | 159,433,556 | 14,386 | 116,125,992 | 10,478 | 43,307,564 | 3,907 |
| Restricted | | 4,272,600 | 385 | 37,722,013 | 3,403 | 41,994,613 | 3,789 | 36,895,211 | 3,329 | 5,099,402 | 460 |
| Total | | 36,451,925 | 3,288 | 164,976,244 | 14,885 | 201,428,169 | 18,175 | 153,021,203 | 13,807 | 48,406,966 | 4,367 |
| Copper Mountain | 1,448 | | | | | | | | | | |
| Unrestricted | | 3,178,970 | 2,195 | 17,399,674 | 12,016 | 20,578,644 | 14,211 | 14,725,287 | 10,169 | 5,853,357 | 4,042 |
| Restricted | | -181,667 | -126 | 6,229,714 | 4,302 | 6,048,047 | 4,176 | 6,369,189 | 4,398 | -181,667 | -126 |
| Total | | 2,997,303 | 2,069 | 23,629,388 | 16,318 | 26,626,691 | 18,387 | 21,094,476 | 14,567 | 5,671,690 | 3,916 |
| San Bernardino | 13,913 | | | | | | | | | | |
| Unrestricted | | 15,597,374 | 1,121 | 115,812,417 | 8,324 | 131,409,791 | 9,445 | 106,516,481 | 7,655 | 24,893,310 | 1,789 |
| Restricted | | 11,108,529 | 798 | 48,120,997 | 3,458 | 59,229,526 | 4,257 | 49,523,459 | 3,559 | 9,706,067 | 697 |
| Total | | 26,705,903 | 1,919 | 163,933,414 | 11,782 | 190,639,317 | 13,702 | 156,039,940 | 11,214 | 34,599,377 | 2,486 |
| Victor Valley | 7,676 | | | | | | | | | | |
| Unrestricted | | 7,191,936 | 936 | 71,210,729 | 9,277 | 78,402,665 | 10,214 | 65,254,350 | 8,501 | 13,148,315 | 1,712 |
| Restricted | | -106,132 | -14 | 25,732,153 | 3,352 | 25,626,021 | 3,338 | 25,297,040 | 3,295 | 328,981 | 42 |
| Total | | 7,085,804 | 922 | 96,942,882 | 12,629 | 104,028,686 | 13,552 | 90,551,390 | 11,796 | 13,477,296 | 1,754 |
| **TOTAL** | 36,675 | | | | | | | | | | |
| Unrestricted | | 65,455,962 | 1,784 | 357,124,761 | 9,737 | 422,580,723 | 11,522 | 323,820,882 | 8,829 | 98,759,841 | 2,692 |
| Restricted | | 15,983,577 | 435 | 127,652,652 | 3,480 | 143,636,229 | 3,916 | 127,599,257 | 3,479 | 16,176,447 | 441 |
| Total | | 81,439,539 | 2,219 | 484,777,413 | 13,217 | 566,216,952 | 15,438 | 451,420,139 | 12,308 | 114,936,288 | 3,133 |

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

Source: 2020-21 FORM CCFS-320 (Annual) and FORM CCFS-311

**2021-22**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Barstow | 1,889 | | | | | | | | | | |
| Unrestricted | | 11,557,295 | 6,118 | 25,535,999 | 13,518 | 37,093,294 | 19,636 | 26,913,848 | 14,247 | 10,179,446 | 5,388 |
| Restricted | | 1,223,664 | 647 | 17,183,026 | 9,096 | 18,406,690 | 9,744 | 17,895,110 | 9,473 | 511,580 | 270 |
| Total | | 12,780,959 | 6,765 | 42,719,025 | 22,614 | 55,499,984 | 29,380 | 44,808,958 | 23,720 | 10,691,026 | 5,658 |
| Chaffey | 15,253 | | | | | | | | | | |
| Unrestricted | | 43,307,564 | 2,839 | 135,058,011 | 8,854 | 178,365,575 | 11,693 | 134,724,368 | 8,832 | 43,641,207 | 2,861 |
| Restricted | | 5,099,402 | 334 | 105,565,815 | 6,920 | 110,665,217 | 7,255 | 110,618,486 | 7,252 | 46,731 | 3 |
| Total | | 48,406,966 | 3,173 | 240,623,826 | 15,774 | 289,030,792 | 18,948 | 245,342,854 | 16,084 | 43,687,938 | 2,864 |
| Copper Mountain | 1,448 | | | | | | | | | | |
| Unrestricted | | 5,853,357 | 4,042 | 16,718,661 | 11,546 | 22,572,018 | 15,588 | 16,780,009 | 11,588 | 5,792,009 | 4,000 |
| Restricted | | -181,667 | -126 | 12,292,096 | 8,489 | 12,110,429 | 8,363 | 12,292,096 | 8,489 | -181,667 | -126 |
| Total | | 5,671,690 | 3,916 | 29,010,757 | 20,035 | 34,682,447 | 23,951 | 29,072,105 | 20,077 | 5,610,342 | 3,874 |
| San Bernardino | 13,569 | | | | | | | | | | |
| Unrestricted | | 24,893,310 | 1,834 | 117,851,802 | 8,685 | 142,745,112 | 10,519 | 117,428,706 | 8,654 | 25,316,406 | 1,865 |
| Restricted | | 9,706,067 | 715 | 104,760,556 | 7,720 | 114,466,623 | 8,435 | 104,760,556 | 7,720 | 9,706,067 | 715 |
| Total | | 34,599,377 | 2,549 | 222,612,358 | 16,405 | 257,211,735 | 18,954 | 222,189,262 | 16,374 | 35,022,473 | 2,580 |
| Victor Valley | 9,566 | | | | | | | | | | |
| Unrestricted | | 13,148,315 | 1,374 | 73,987,779 | 7,734 | 87,136,094 | 9,108 | 73,768,139 | 7,711 | 13,367,955 | 1,397 |
| Restricted | | 328,981 | 34 | 66,229,126 | 6,923 | 66,558,107 | 6,957 | 66,276,628 | 6,928 | 281,479 | 29 |
| Total | | 13,477,296 | 1,408 | 140,216,905 | 14,657 | 153,694,201 | 16,065 | 140,044,767 | 14,639 | 13,649,434 | 1,426 |
| **TOTAL** | 41,725 | | | | | | | | | | |
| Unrestricted | | 98,759,841 | 2,366 | 369,152,252 | 8,847 | 467,912,093 | 11,214 | 369,615,070 | 8,858 | 98,297,023 | 2,355 |
| Restricted | | 16,176,447 | 387 | 306,030,619 | 7,334 | 322,207,066 | 7,722 | 311,842,876 | 7,473 | 10,364,190 | 248 |
| Total | | 114,936,288 | 2,753 | 675,182,871 | 16,181 | 790,119,159 | 18,936 | 681,457,946 | 16,331 | 108,661,213 | 2,603 |

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

Source: 2021-22 FORM CCFS-311 Supplemental Data: Student Enrollment Form

## 2020-21
## 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 | 2,556 | | | | | | | | |
| Unrestricted | | 7,308,357 | 13,521 | 20,779,931 | 3,588,240 | 1,066,018 | 25,447,710 | 0 | 25,447,710 |
| Restricted | | 890,247 | 2,132,120 | 6,366,789 | 0 | 1,348,866 | 9,847,775 | 0 | 9,847,775 |
| Total | | 8,198,604 | 2,145,641 | 27,146,720 | 3,588,240 | 2,414,884 | 35,295,485 | 0 | 35,295,485 |
| Per FTES | | 3,207.59 | 839.45 | 10,620.78 | 1,403.85 | 944.79 | 13,808.88 | 0.00 | 13,808.88 |
| % of Total | | | 6.08% | 76.91% | 10.17% | 6.84% | 100.00% | 0.00% | 100.00% |
| Chaffey | 11,082 | | | | | | | | |
| Unrestricted | | 32,179,325 | 147,708 | 70,439,002 | 47,034,548 | 9,595,363 | 127,216,621 | 37,610 | 127,254,231 |
| Restricted | | 4,272,600 | 11,803,407 | 23,363,720 | 0 | 1,394,325 | 36,561,452 | 1,160,561 | 37,722,013 |
| Total | | 36,451,925 | 11,951,115 | 93,802,722 | 47,034,548 | 10,989,688 | 163,778,073 | 1,198,171 | 164,976,244 |
| Per FTES | | 3,289.29 | 1,078.43 | 8,464.42 | 4,244.23 | 991.67 | 14,778.75 | 108.12 | 14,886.87 |
| % of Total | | | 7.24% | 56.86% | 28.51% | 6.66% | 99.27% | 0.73% | 100.00% |
| Copper Mountain | 1,448 | | | | | | | | |
| Unrestricted | | 3,178,970 | 4,525 | 14,559,139 | 1,963,178 | 872,832 | 17,399,674 | 0 | 17,399,674 |
| Restricted | | -181,667 | 1,672,754 | 3,937,678 | 0 | 758,757 | 6,369,189 | 0 | 6,369,189 |
| Total | | 2,997,303 | 1,677,279 | 18,496,817 | 1,963,178 | 1,631,589 | 23,768,863 | 0 | 23,768,863 |
| Per FTES | | 2,069.96 | 1,158.34 | 12,774.04 | 1,355.79 | 1,126.79 | 16,414.96 | 0.00 | 16,414.96 |
| % of Total | | | 7.06% | 77.82% | 8.26% | 6.86% | 100.00% | 0.00% | 100.00% |
| San Bernardino | 13,913 | | | | | | | | |
| Unrestricted | | 15,597,374 | 73,749 | 73,560,786 | 34,529,140 | 7,112,869 | 115,276,544 | 535,873 | 115,812,417 |
| Restricted | | 11,108,529 | 9,415,714 | 21,762,937 | 0 | 1,027,036 | 32,205,687 | 15,915,310 | 48,120,997 |
| Total | | 26,705,903 | 9,489,463 | 95,323,723 | 34,529,140 | 8,139,905 | 147,482,231 | 16,451,183 | 163,933,414 |
| Per FTES | | 1,919.49 | 682.06 | 6,851.41 | 2,481.79 | 585.06 | 10,600.32 | 1,182.43 | 11,782.75 |
| % of Total | | | 5.79% | 58.15% | 21.06% | 4.97% | 89.96% | 10.04% | 100.00% |
| Victor Valley | 7,676 | | | | | | | | |
| Unrestricted | | 7,191,936 | 0 | 51,892,749 | 16,422,328 | 2,895,652 | 71,210,729 | 0 | 71,210,729 |
| Restricted | | -106,132 | 6,740,249 | 15,758,002 | 0 | 1,361,533 | 23,859,784 | 1,872,369 | 25,732,153 |
| Total | | 7,085,804 | 6,740,249 | 67,650,751 | 16,422,328 | 4,257,185 | 95,070,513 | 1,872,369 | 96,942,882 |
| Per FTES | | 923.11 | 878.09 | 8,813.28 | 2,139.44 | 554.61 | 12,385.42 | 243.93 | 12,629.35 |
| % of Total | | | 6.95% | 69.78% | 16.94% | 4.39% | 98.07% | 1.93% | 100.00% |
| **TOTAL** | 36,675 | | | | | | | | |
| **Unrestricted** | | 65,455,962 | 239,503 | 231,231,607 | 103,537,434 | 21,542,734 | 356,551,278 | 573,483 | 357,124,761 |
| **Restricted** | | 15,983,577 | 31,764,244 | 71,189,126 | 0 | 5,890,517 | 108,843,887 | 18,948,240 | 127,792,127 |
| **Total** | | 81,439,539 | 32,003,747 | 302,420,733 | 103,537,434 | 27,433,251 | 465,395,165 | 19,521,723 | 484,916,888 |
| **Per FTES** | | 2,220.57 | 872.63 | 8,245.96 | 2,823.11 | 748.01 | 12,689.71 | 532.29 | 13,222.00 |
| **% of Total** | | | 6.60% | 62.37% | 21.35% | 5.66% | 95.97% | 4.03% | 100.00% |

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

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

Source: 2020-21 FORM CCFS-320 (Annual) and FORM CCFS-311

## 2016-17 THROUGH 2021-22
## UNIQUE DISTRICT PERCENTAGE INCREASE IN
## STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
## COMMUNITY COLLEGES

| | Actual 16-17 | % Increase/ Decrease | Actual 17-18 | % Increase/ Decrease | Actual 18-19 | % Increase/ Decrease | Actual 19-20 | % Increase/ Decrease | Actual 20-21 | % Increase/ Decrease | Estimated 21-22 | % Increase/ Decrease |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Barstow | 4,405.76 | 3.61% | 4,966.83 | 12.73% | 5,888.77 | 18.56% | 6,933.31 | 17.73% | 6,010.56 | -13.31% | 6,738.44 | 12.11% |
| Chaffey | 2,169.00 | 6.01% | 2,486.80 | 14.65% | 2,565.47 | 3.16% | 3,102.58 | 20.93% | 2,520.75 | -18.76% | 3,064.41 | 21.56% |
| Copper Mountain | 6,062.89 | 5.71% | 6,056.10 | -0.12% | 7,686.02 | 26.91% | 8,358.70 | 8.75% | 7,276.58 | -12.95% | 7,982.16 | 9.69% |
| San Bernardino | 2,907.78 | -1.61% | 2,810.47 | -3.35% | 2,964.56 | 5.48% | 3,571.36 | 20.46% | 2,941.28 | -17.65% | 3,439.43 | 16.93% |
| Victor Valley | 3,350.30 | -0.62% | 3,408.00 | 1.72% | 3,942.96 | 15.69% | 4,601.87 | 16.71% | 4,036.01 | -12.30% | 4,972.60 | 23.20% |
| **AVERAGE** | 3,779.15 | 2.62% | 3,945.64 | 5.13% | 4,609.56 | 13.96% | 5,313.56 | 16.92% | 4,557.04 | -14.99% | 5,239.41 | 16.70% |

Source: 2016-17 through 2017-18 Exhibit E, 2018-19 through 2020-21 Exhibit C, and 2021-22 October Advance Apportionment Exhibit A



## 2018-19 THROUGH 2020-21
## LOTTERY REVENUE
## COMMUNITY COLLEGES

| | 2018-19 Lottery Revenue | Percent of General Fund Revenue | 2019-20 Lottery Revenue | Percent of General Fund Revenue | 2020-21 Lottery Revenue | Percent of General Fund Revenue |
|---|---|---|---|---|---|---|
| Barstow | 573,623 | 1.98% | 502,226 | 1.69% | 629,667 | 1.78% |
| Chaffey | 3,517,389 | 2.43% | 3,307,358 | 2.02% | 4,135,711 | 2.53% |
| Copper Mountain | 365,290 | 1.76% | 283,111 | 1.34% | 349,868 | 1.48% |
| San Bernardino | 3,629,804 | 2.61% | 2,968,656 | 1.98% | 3,840,473 | 2.60% |
| Victor Valley | 2,362,130 | 2.64% | 1,835,447 | 2.00% | 2,365,231 | 2.49% |
| **TOTAL** | 10,448,236 | 2.47% | 8,896,798 | 1.95% | 11,320,950 | 2.43% |

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

Source: 2018-19 through 2020-21 State Controller's Office Remittance Advice and CCFS 311

## 2020-21
## 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 |
|---|---|---|---|---|---|---|---|---|---|
| **COLLEGES:** | | | | | | | | | |
| Barstow | 2,556 | | | | | | | | |
| Unrestricted | | 7,049,958 | 4,677,785 | 5,479,658 | 156,193 | 2,349,838 | 69,274 | 19,782,706 | 1,416,066 |
| Restricted | | 1,171,572 | 2,126,652 | 1,330,548 | 180,387 | 1,018,563 | 627,247 | 6,454,969 | 3,059,389 |
| Total | | 8,221,530 | 6,804,437 | 6,810,206 | 336,580 | 3,368,401 | 696,521 | 26,237,675 | 4,475,455 |
| Per FTES | | 3,216.56 | 2,662.14 | 2,664.40 | 131.68 | 1,317.84 | 272.50 | 10,265.13 | 1,750.96 |
| % of Total | | 26.77% | 22.15% | 22.17% | 1.10% | 10.97% | 2.27% | 85.43% | 14.57% |
| Chaffey | 11,082 | | | | | | | | |
| Unrestricted | | 44,307,554 | 22,682,161 | 36,299,925 | 1,036,946 | 8,503,862 | 1,057,076 | 113,887,524 | 2,238,468 |
| Restricted | | 5,022,397 | 6,936,305 | 5,160,632 | 1,964,858 | 5,411,093 | 3,328,429 | 27,823,714 | 9,071,497 |
| Total | | 49,329,951 | 29,618,466 | 41,460,557 | 3,001,804 | 13,914,955 | 4,385,505 | 141,711,238 | 11,309,965 |
| Per FTES | | 4,451.36 | 2,672.66 | 3,741.25 | 270.87 | 1,255.64 | 395.73 | 12,787.51 | 1,020.57 |
| % of Total | | 32.24% | 19.36% | 27.09% | 1.96% | 9.09% | 2.87% | 92.61% | 7.39% |
| Copper Mountain | 1,448 | | | | | | | | |
| Unrestricted | | 5,647,500 | 3,311,967 | 3,973,163 | 89,919 | 1,591,163 | 111,575 | 14,725,287 | 0 |
| Restricted | | 1,134,810 | 678,447 | 683,443 | 206,955 | 739,699 | 1,591,139 | 5,034,493 | 1,334,696 |
| Total | | 6,782,310 | 3,990,414 | 4,656,606 | 296,874 | 2,330,862 | 1,702,714 | 19,759,780 | 1,334,696 |
| Per FTES | | 4,683.92 | 2,755.81 | 3,215.89 | 205.02 | 1,609.71 | 1,175.91 | 13,646.26 | 921.75 |
| % of Total | | 32.15% | 18.92% | 22.08% | 1.41% | 11.05% | 8.07% | 93.67% | 6.33% |
| San Bernardino | 13,913 | | | | | | | | |
| Unrestricted | | 44,387,943 | 26,593,889 | 20,400,698 | 715,847 | 8,706,525 | 881,976 | 101,686,878 | 4,829,603 |
| Restricted | | 6,356,835 | 7,146,144 | 5,271,488 | 1,083,736 | 11,219,357 | 5,040,070 | 36,117,630 | 13,405,829 |
| Total | | 50,744,778 | 33,740,033 | 25,672,186 | 1,799,583 | 19,925,882 | 5,922,046 | 137,804,508 | 18,235,432 |
| Per FTES | | 3,647.29 | 2,425.07 | 1,845.19 | 129.35 | 1,432.18 | 425.65 | 9,904.73 | 1,310.68 |
| % of Total | | 32.52% | 21.62% | 16.45% | 1.15% | 12.77% | 3.80% | 88.31% | 11.69% |
| Victor Valley | 7,676 | | | | | | | | |
| Unrestricted | | 26,640,667 | 12,446,407 | 18,706,685 | 284,033 | 6,534,463 | 642,095 | 65,254,350 | 0 |
| Restricted | | 4,293,410 | 2,700,873 | 2,729,550 | 2,641,573 | 10,808,112 | 1,193,610 | 24,367,128 | 929,912 |
| Total | | 30,934,077 | 15,147,280 | 21,436,235 | 2,925,606 | 17,342,575 | 1,835,705 | 89,621,478 | 929,912 |
| Per FTES | | 4,029.97 | 1,973.33 | 2,792.63 | 381.14 | 2,259.32 | 239.15 | 11,675.54 | 121.15 |
| % of Total | | 34.16% | 16.73% | 23.67% | 3.23% | 19.15% | 2.03% | 98.97% | 1.03% |
| **TOTAL** | 36,675 | | | | | | | | |
| **Unrestricted** | | 128,033,622 | 69,712,209 | 84,860,129 | 2,282,938 | 27,685,851 | 2,761,996 | 315,336,745 | 8,484,137 |
| **Restricted** | | 17,979,024 | 19,588,421 | 15,175,661 | 6,077,509 | 29,196,824 | 11,780,495 | 99,797,934 | 27,801,323 |
| **Total** | | 146,012,646 | 89,300,630 | 100,035,790 | 8,360,447 | 56,882,675 | 14,542,491 | 415,134,679 | 36,285,460 |
| **Per FTES** | | 3,981.26 | 2,434.92 | 2,727.63 | 227.96 | 1,550.99 | 396.52 | 11,319.28 | 989.38 |
| **% of Total** | | 32.35% | 19.78% | 22.16% | 1.85% | 12.60% | 3.22% | 91.96% | 8.04% |

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

Source: 2020-21 FORM CCFS-320 (Annual) and FORM CCFS-311

**2016-17 THROUGH 2020-21**
**CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT**
**COMMUNITY COLLEGES**

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 5 Year % Change |
|---|---|---|---|---|---|---|
| Barstow | 4,840.11 | 5,639.19 | 5,906.81 | 6,581.05 | 2,604.29 | -46.19% |
| Chaffey | 5,437.94 | 6,370.31 | 5,914.98 | 6,563.47 | 2,597.34 | -52.24% |
| Copper Mountain | 8,711.48 | 8,255.96 | 9,419.80 | 9,592.15 | 3,795.86 | -56.43% |
| San Bernardino | 5,678.95 | 5,749.83 | 6,452.32 | 6,682.30 | 2,644.36 | -53.44% |
| Victor Valley | 5,847.07 | 5,812.30 | 6,643.89 | 6,855.76 | 2,713.00 | -53.60% |
| **AVERAGE** | 6,103.11 | 6,365.52 | 6,867.56 | 7,254.95 | 2,870.97 | -52.96% |

NOTE: FTES figures have been rounded.

Source: 2016-17 through 2020-21 FORM CCFS-311

**2016-17 THROUGH 2020-21**
**CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT**
**CONVERTED INTO 1977-78 CONSTANT DOLLARS**
**COMMUNITY COLLEGES**

| **FACTORS:** | | **2.384** | **2.438** | **2.488** | **2.527** | **2.585** |
|---|---|---|---|---|---|---|
| | **1977-78** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | **2020-21** |
| Barstow | 3,222.25 | 2,030.25 | 2,313.04 | 2,374.12 | 2,604.29 | 1,007.46 |
| Chaffey | 1,614.02 | 2,281.02 | 2,612.92 | 2,377.40 | 2,597.34 | 1,004.77 |
| Copper Mountain | | 3,654.14 | 3,386.37 | 3,786.09 | 3,795.86 | 1,468.42 |
| San Bernardino | 1,348.19 | 2,382.11 | 2,358.42 | 2,593.38 | 2,644.36 | 1,022.96 |
| Victor Valley | 1,722.38 | 2,452.63 | 2,384.04 | 2,670.37 | 2,713.00 | 1,049.52 |
| **AVERAGE** | 1,976.71 | 2,560.03 | 2,610.96 | 2,760.27 | 2,870.97 | 1,110.63 |

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

Source: 2016-17 through 2020-21 FORM CCFS-311 and Department of Labor Consumer Price Index

## 2017-18 THROUGH 2021-22
## TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
## FIVE YEAR COMPARISON

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|
| Barstow | 2,763,570,600 | 2,807,122,854 | 2,920,467,694 | 2,924,857,926 | 3,076,832,635 |
| Chaffey | 70,418,528,764 | 75,710,181,048 | 80,321,539,592 | 84,722,639,250 | 89,625,944,925 |
| Copper Mountain | 3,430,457,507 | 3,605,398,022 | 3,871,719,497 | 4,080,261,063 | 4,429,041,812 |
| San Bernardino | 45,868,525,065 | 48,236,261,930 | 51,034,924,305 | 53,391,771,010 | 56,349,859,445 |
| Victor Valley | 19,368,345,935 | 20,046,030,711 | 20,870,899,039 | 21,606,847,051 | 22,425,511,925 |
| **TOTAL** | 141,849,427,871 | 150,404,994,565 | 159,019,550,127 | 166,726,376,300 | 175,907,190,742 |

## 2021-22
## 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 | 2,684,540,386 | 26,148,310 | 2,710,688,696 | 30,156,369 | 2,740,845,065 | 335,987,570 | 3,076,832,635 |
| Chaffey | 85,167,895,306 | 5,047,802 | 85,172,943,108 | 681,586,166 | 85,854,529,274 | 3,771,415,651 | 89,625,944,925 |
| Copper Mountain | 4,296,493,983 | 2,264,110 | 4,298,758,093 | 63,635,502 | 4,362,393,595 | 66,648,217 | 4,429,041,812 |
| San Bernardino | 54,389,140,794 | 25,377,553 | 54,414,518,347 | 555,483,015 | 54,970,001,362 | 1,379,858,083 | 56,349,859,445 |
| Victor Valley | 21,552,221,535 | 10,623,722 | 21,562,845,257 | 330,859,186 | 21,893,704,443 | 531,807,482 | 22,425,511,925 |
| **TOTAL** | 168,090,292,004 | 69,461,497 | 168,159,753,501 | 1,661,720,238 | 169,821,473,739 | 6,085,717,003 | 175,907,190,742 |

## 2021-22
## REDEVELOPMENT AGENCIES INCREMENT
## EXCESS OVER FROZEN VALUATIONS

| | Local Secured | Secured Utility | Unsecured | Total RDA Increment |
|---|---|---|---|---|
| Barstow | 662,492,122 | 0 | 38,466,840 | 700,958,962 |
| Chaffey | 42,462,699,620 | 0 | 3,479,519,146 | 45,942,218,766 |
| Copper Mountain | 635,702,055 | 0 | 20,933,136 | 656,635,191 |
| San Bernardino | 24,632,828,068 | 649,405,312 | 2,480,715,310 | 27,762,948,690 |
| Victor Valley | 13,292,271,062 | 115,656,048 | 719,281,499 | 14,127,208,609 |
| **TOTAL** | 81,685,992,927 | 765,061,360 | 6,738,915,931 | 89,189,970,218 |

## 2021-22 ASSESSED VALUATIONS PER 2020-21 ANNUAL FULL TIME EQUIVALENT STUDENT

| | 2020-21 Annual F.T.E.S. | 2021-22 Assessed Valuations | |
|---|---|---|---|
| | | Total | Per F.T.E.S. |
| Barstow | 2,556 | 3,076,832,635 | 1,203,769 |
| Chaffey | 11,082 | 89,625,944,925 | 8,087,524 |
| Copper Mountain | 1,448 | 4,429,041,812 | 3,058,731 |
| San Bernardino | 13,913 | 56,349,859,445 | 4,050,159 |
| Victor Valley | 7,676 | 22,425,511,925 | 2,921,510 |
| **TOTAL** | 36,675 | 175,907,190,742 | 4,796,379 |

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

Source: 2016-17 through 2020-21 Agency Net Valuations - Property Tax Division and 2019-20 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

**2020-21**

**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 |
|---|---|---|---|---|---|
| **R.O.P.** | | | | | |
| Baldy View | 3,142,661 | 11,411,535 | 14,554,196 | 11,927,480 | 2,626,716 |
| Colton-Redlands-Yucaipa | 6,707,991 | 13,156,828 | 19,864,819 | 13,007,465 | 6,857,354 |
| **TOTAL** | 9,850,652 | 24,568,363 | 34,419,015 | 24,934,945 | 9,484,070 |

NOTE: ROPs are funded through agreements with member districts.

Source: 2020-21 FORM 01 Unaudited Actuals

**2021-22**

**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 |
|---|---|---|---|---|---|
| **R.O.P.** | | | | | |
| Baldy View | 2,344,941 | 12,254,514 | 14,599,455 | 11,951,126 | 2,648,329 |
| Colton-Redlands-Yucaipa | 6,503,257 | 15,253,328 | 21,756,585 | 15,320,595 | 6,435,990 |
| **TOTAL** | 8,848,198 | 27,507,842 | 36,356,040 | 27,271,721 | 9,084,319 |

NOTE: ROPs are funded through agreements with member districts.

NOTE: Budgets were created before the changes in the budget due to COVID-19, so they do not accurately reflect current income and expense expectations.

Source: 2021-22 FORM 01 - Adopted Budget

## 2020-21
## 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 | 3,142,661 | 784,070 | 2,588,899 | 8,038,566 | 11,411,535 | 0 | 11,411,535 |
| Colton-Redlands-Yucaipa | 6,707,991 | 432,058 | 4,902,444 | 7,822,326 | 13,156,828 | 0 | 13,156,828 |
| **TOTAL** | 9,850,652 | 1,216,128 | 7,491,343 | 15,860,892 | 24,568,363 | 0 | 24,568,363 |

NOTE: ROPs are funded through agreements with member districts.
Source: 2020-21 FORM 01



## 2020-21
## 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 | 1,623,170 | 962,110 | 1,420,742 | 1,489,655 | 364,641 | 3,677,015 | 1,455,994 | 934,153 | 11,927,480 | 0 | 11,927,480 | 2,626,716 |
| Colton-Redlands-Yucaipa | 3,030,680 | 1,062,047 | 2,365,624 | 2,738,020 | 637,676 | 1,787,143 | 993,108 | 393,167 | 13,007,465 | 0 | 13,007,465 | 6,857,354 |
| | 4,653,850 | 2,024,157 | 3,786,366 | 4,227,675 | 1,002,317 | 5,464,158 | 2,449,102 | 327,320 | 24,934,945 | 0 | 24,934,945 | 9,484,070 |

Source: 2020-21 FORM 01

## RESTRICTED INDIRECT COST RATE
## FIVE YEAR COMPARATIVE ANALYSIS

| | Approved Rates | | | | *Estimated |
|---|---|---|---|---|---|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Baldy View | 11.74% | 10.33% | 11.37% | 11.21% | 12.97% |
| Colton-Redlands-Yucaipa | 9.26% | 9.23% | 11.06% | 12.54% | 11.62% |

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2021-22.
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: 2020-210 FORM ICR

## 2020-21
## 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 | 162 | 0 | 0 | 8,200,429 | 0 | 0 | 8,200,591 |
| Central Administration Costs | 27 | 0 | 0 | 1,351,475 | 0 | 2,375,388 | 3,726,890 |
| Total | 189 | 0 | 0 | 9,551,904 | 0 | 2,375,388 | 11,927,481 |
| Percent | 0.00% | 0.00% | 0.00% | 80.08% | 0.00% | 19.92% | 100.00% |
| Colton-Redlands-Yucaipa | | | | | | | |
| Direct & Allocated Costs | -1,249 | 104,361 | 0 | 10,912,992 | 0 | 0 | 11,016,104 |
| Central Administration Costs | -170 | 14,193 | 0 | 1,484,180 | 0 | 493,167 | 1,991,370 |
| Total | -1,419 | 118,554 | 0 | 12,397,172 | 0 | 493,167 | 13,007,474 |
| Percent | -0.01% | 0.91% | 0.00% | 95.31% | 0.00% | 3.79% | 100.00% |
| **TOTAL K-12** | | | | | | | |
| **Direct & Allocated Costs** | -1,087 | 104,361 | 0 | 19,113,421 | 0 | 0 | 19,216,695 |
| **Central Administration Costs** | -143 | 14,193 | 0 | 2,835,655 | 0 | 2,868,555 | 5,718,260 |
| **Total** | -1,230 | 118,554 | 0 | 21,949,076 | 0 | 2,868,555 | 24,934,955 |
| **Percent** | 0.00% | 0.48% | 0.00% | 88.03% | 0.00% | 11.50% | 100.00% |

Source: 2020-21 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

## 2020-21
## ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
## COUNTY SCHOOLS

| | Grades K-8 | Grades 9-12 | Special Ed./ Extended Year | TOTAL 2020-21 | TOTAL 2019-20 | Increase/ Decrease | Deviation Percent |
|---|---|---|---|---|---|---|---|
| County Tuition | 89 | 25 | 0 | 114 | 114 | 0 | 0.00% |
| Juvenile Hall | 9 | 238 | 0 | 247 | 247 | 0 | 0.00% |
| County Funded Non-Juvenile Court Schools | 73 | 495 | 0 | 568 | 568 | 0 | 0.00% |
| Adults in Correctional Facilities | 0 | 427 | 0 | 427 | 427 | 0 | 0.00% |
| Desert Mountain SELPA | 0 | 0 | 723 | 723 | 723 | 0 | 0.00% |
| East Valley SELPA | 0 | 0 | 171 | 171 | 171 | 0 | 0.00% |
| West End SELPA | 0 | 0 | 431 | 431 | 431 | 0 | 0.00% |
| **TOTAL** | 171 | 1,185 | 1,325 | 2,681 | 2,681 | 0 | 0.00% |

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

Source: 2019-20 Report of County Office of Education Attendance (Annual)-ADA for 2020-21 matches 2019-20 due to COVID.

## 2016-17 THROUGH 2020-21
## FIVE YEAR COMPARISON
## COUNTY SCHOOLS

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|
| County Tuition | 103 | 111 | 104 | 114 | 114 |
| Juvenile Hall | 243 | 198 | 185 | 247 | 247 |
| County Funded Non-Juvenile Court Schools | 501 | 546 | 524 | 568 | 568 |
| Adults in Correctional Facilities | 348 | 350 | 365 | 427 | 427 |
| Desert Mountain SELPA | 636 | 647 | 673 | 723 | 723 |
| East Valley SELPA | 225 | 158 | 167 | 171 | 171 |
| West End SELPA | 498 | 466 | 465 | 431 | 431 |
| **TOTAL** | 2,554 | 2,476 | 2,483 | 2,681 | 2,681 |

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

Source: 2016-17 through 2019-20 Report of County Office of Education Attendance (Annual)-ADA for 2020-21 matches 2019-20 due to COVID.

## 2020-21
## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| County Schools | 2,254 | | | | | | | | | | |
| Unrestricted | | 50,740,131 | 22,511.15 | 70,826,161 | 31,422.43 | 121,566,292 | 53,933.58 | 70,725,383 | 31,377.72 | 50,840,909 | 22,555.86 |
| Restricted | | 41,852,747 | 18,568.21 | 270,235,838 | 119,891.68 | 312,088,585 | 138,459.89 | 257,586,164 | 114,279.58 | 54,502,421 | 24,180.31 |
| Total | | 92,592,878 | 41,079.36 | 341,061,999 | 151,314.11 | 433,654,877 | 192,393.47 | 328,311,547 | 145,657.30 | 105,343,330 | 46,736.17 |

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

Source: 2020-21 FORM 01. ADA for 2020-21 matches 2019-20 due to COVID.



## 2021-22
## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| County Schools | 2,067 | | | | | | | | | | |
| Unrestricted | | 54,282,009 | 26,261.25 | 67,127,657 | 32,475.89 | 121,409,666 | 58,737.14 | 71,553,691 | 34,617.17 | 49,855,975 | 24,119.97 |
| Restricted | | 56,186,908 | 27,182.83 | 279,707,294 | 135,320.41 | 335,894,202 | 162,503.24 | 286,256,835 | 138,489.03 | 49,637,367 | 24,014.21 |
| Total | | 110,468,917 | 53,444.08 | 346,834,951 | 167,796.30 | 457,303,868 | 221,240.38 | 357,810,526 | 173,106.20 | 99,493,342 | 48,134.18 |

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

Source: 2020-21 FORM 01 and FORM A - Adopted Budget

## 2020-21
## 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 | 2,254 | | | | | | | | | | |
| Unrestricted | | 50,740,131 | 26,043,321 | 21,798,515 | 47,841,836 | 13,065,760 | 1,136,178 | 12,133,011 | 74,176,785 | -3,350,624 | 70,826,161 |
| Restricted | | 41,852,747 | 13,553,707 | 0 | 13,553,707 | 21,691,901 | 126,487,403 | 105,107,729 | 266,840,740 | 3,395,099 | 270,235,839 |
| Total | | 92,592,878 | 39,597,028 | 21,798,515 | 61,395,543 | 34,757,661 | 127,623,581 | 117,240,740 | 341,017,525 | 44,475 | 341,062,000 |
| Per ADA | | 41,079.36 | 17,567.45 | 9,671.04 | 27,238.48 | 15,420.44 | 56,620.93 | 52,014.53 | 151,294.38 | 19.73 | 151,314.11 |
| % of Total | | | 11.61% | 6.39% | 18.00% | 10.19% | 37.42% | 34.38% | 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: 2020-21 FORM 01. ADA for 2020-21 matches 2019-20 due to COVID.



## 2018-19 THROUGH 2020-21
## LOTTERY DATA
## COUNTY SCHOOLS

| | 2018-19 Lottery Revenue | Percent of General Fund Revenue | 2019-20 Lottery Revenue | Percent of General Fund Revenue | 2020-21 Lottery Revenue | Percent of General Fund Revenue |
|---|---|---|---|---|---|---|
| County Schools | 609,585 | 0.19% | 495,158 | 0.16% | 664,583 | 0.19% |

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

Source: 2018-19 through 2020-21 State Controller's Office Remittance Advice

# 2020-21
# 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 | 2,254 | | | | | | | | | | | | |
| Unrestricted | | 3,664,306 | 9,629,887 | 22,542,912 | 17,960,315 | 1,527,766 | 12,245,093 | 670,319 | 549,783 | 68,790,381 | 1,935,000 | 70,725,381 | 50,840,911 |
| Restricted | | 28,742,623 | 13,579,018 | 59,333,584 | 50,904,664 | 5,976,641 | 59,561,577 | 1,147,063 | 38,340,994 | 257,586,164 | 0 | 257,586,164 | 54,502,422 |
| Total | | 32,406,929 | 23,208,905 | 81,876,496 | 68,864,979 | 7,504,407 | 71,806,670 | 1,817,382 | 38,890,777 | 326,376,545 | 1,935,000 | 328,311,545 | 105,343,333 |
| Per ADA | | 14,377.52 | 10,296.76 | 36,324.98 | 30,552.34 | 3,329.37 | 31,857.44 | 806.29 | 17,254.12 | 144,798.82 | 858.47 | 145,657.30 | 46,736.17 |
| % of Total | | | 7.07% | 24.94% | 20.98% | 2.29% | 21.87% | 0.55% | 11.85% | 99.41% | 0.59% | 100.00% | |



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

Source: 2020-21 FORM 01. ADA for 2020-21 matches 2019-20 due to COVID.

## RESTRICTED INDIRECT COST RATE
## FIVE YEAR COMPARATIVE ANALYSIS
## COUNTY SCHOOLS

| | Approved Rates | | | | *Estimated |
|---|---|---|---|---|---|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| County Schools | 10.68% | 9.70% | 8.00% | 7.85% | 8.95% |

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2022-23.
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: 2020-21 FORM ICR

## 2020-21
## PROGRAM COST REPORT
## COUNTY SCHOOLS

| | Annual ADA | Regular Education | Special Education | Technical, Adult, & ROP | Juvenile, Community, & Alternative | Community Services, Child Care, PreK & Nonagency | Other Programs | Total Expenditures | Per ADA |
|---|---|---|---|---|---|---|---|---|---|
| County Schools | 2,681 | | | | | | | | |
| Direct & Allocated Costs | | 2,221 | 134,282,950 | 5,519,506 | 14,230,661 | 61,317,422 | 16,186 | 215,368,946 | 80,332 |
| Central Administration Costs | | 308 | 18,599,650 | 764,512 | 1,971,101 | 8,493,130 | 43,161,383 | 72,990,084 | 27,225 |
| Total | | 2,529 | 152,882,600 | 6,284,018 | 16,201,762 | 69,810,552 | 43,177,569 | 288,359,030 | 107,557 |
| Percent | | 0.00% | 53.02% | 2.18% | 5.62% | 24.21% | 14.97% | 100.00% | |

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

Source: 2020-21 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. They may provide instruction in grades TK-12. A charter school is created or organized by a group of teachers, parents, community leaders, or a community-based organization and is authorized by an existing local public school board or county board of education. 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, hire certificated instructional staff in all content areas that hold the same certifications as traditional public school staff, comply with minimum age for public school attendance, 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 to receive funding.

Charter Schools, like all LEAs, were adversely impacted by the COVID-19 pandemic. In response to the pandemic the legislature enacted or revised several components of the Education Code pertaining to charter schools. Previously, pursuant to AB 1505, the legislature added E.C. 47612.7, which created a moratorium on new non-classroom-based charter schools that spanned from January 1, 2020, to January 1, 2022. However, Section 59 of AB 130 amended E.C. 47612.7 and extended the moratorium on the approval of a petition for the establishment of a new non-classroom-based charter schools to January 1, 2025. Additionally, AB 130 established E.C. 47607.4 which extended the terms of all charter schools with charters expiring on or between January 1, 2022, and June 30, 2025 by two additional years, inclusive.

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 and to submit enrollment data. 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.

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Source: California Department of Education

## 2020-21 LISTING OF ACTIVE
## CHARTER SCHOOLS IN SAN BERNARDINO COUNTY
## SELECTED DATA

| | Start Date | Charter # | Grade Levels | Chartering Agency | 2018-19 P-2 ADA | LCFF Funding | 2019-20 P-2 ADA | LCFF Funding | 2020-21 Funded ADA | LCFF Funding |
|---|---|---|---|---|---|---|---|---|---|---|
| Academy For Academic Excellence | 8/4/1997 | 0127 | K-12 | Apple Valley | 1,389 | 12,274,363 | 1,378 | 12,670,322 | 1,394 | 12,861,025 |
| Academy Of Careers And Exploration | 8/25/2008 | 0968 | K-12 | Helendale | 296 | 3,009,431 | 319 | 3,336,145 | 319 | 3,337,471 |
| Allegiance STEAM Academy | 8/27/2018 | 1945 | K-8 | Chino | 459 | 3,988,354 | 635 | 5,606,653 | 774 | 6,808,084 |
| Alta Vista Innovation High | 7/1/2017 | 1895 | 8-12 | Lucerne Valley | 1,544 | 19,401,965 | 1,912 | 24,722,287 | 1,912 | 24,551,887 |
| ASA Charter | 9/27/2004 | 0677 | K-12 | San Bernardino City | 227 | 2,565,677 | 245 | 2,868,969 | 245 | 2,865,449 |
| Ballington Academy | 8/22/2016 | 1795 | K-5 | San Bernardino City | 181 | 1,877,472 | 181 | 1,893,411 | 181 | 1,959,289 |
| Competitive Edge Charter | 8/18/2011 | 1291 | K-8 | Yucaipa-Calimesa Joint | 649 | 5,403,177 | 649 | 5,581,895 | 649 | 5,573,938 |
| Desert Trails Prepatory Academy | 7/1/1994 | 1522 | K-6 | County Schools | 500 | 5,277,599 | 518 | 5,629,955 | 518 | 5,554,205 |
| Elite Academic Academy-AWFI | 7/1/2018 | 1975 | 9-12 | Lucerne Valley | 51 | 608,934 | 62 | 760,536 | 62 | 727,236 |
| Elite Academic Academy-Lucerne | 7/1/2018 | 1923 | K-12 | Lucerne Valley | 232 | 2,551,801 | 547 | 5,559,561 | 547 | 5,364,017 |
| Empire Springs Charter | 8/27/2013 | 1592 | K-12 | Helendale | 1,205 | 10,667,971 | 1,290 | 11,907,142 | 1,290 | 11,935,408 |
| Encore High School | 8/8/2008 | 0971 | 7-12 | Hesperia | 947 | 9,277,305 | 899 | 9,284,679 | 899 | 9,137,493 |
| Entrepreneur High | 8/6/2018 | 1922 | 9-12 | San Bernardino City | 208 | 2,462,454 | 350 | 4,052,839 | 529 | 6,383,399 |
| Excel Academy Charter | 7/1/2019 | 2073 | K-12 | Helendale | - | - | 439 | 4,005,601 | 439 | 3,992,650 |
| Excelsior Charter | 1/13/1995 | 1910 | 7-12 | County Schools | 1,877 | 20,511,165 | 1,892 | 19,080,290 | 1,892 | 19,051,328 |
| Gorman Learning Center | 7/1/2018 | 1977 | K-12 | Lucerne Valley | 1,268 | 13,931,630 | 1,271 | 11,743,153 | 1,271 | 11,787,538 |
| Granite Mountain Charter | 7/1/2019 | 2033 | K-12 | Lucerne Valley | - | - | 3,182 | 28,915,481 | 3,182 | 29,089,307 |
| Grove | 9/1/1999 | 0180 | 7-12 | Redlands | 221 | 1,987,431 | 229 | 2,143,323 | 230 | 2,155,533 |
| Hardy Brown College Prep | 8/18/2010 | 1155 | K-6 | San Bernardino City | 298 | 3,248,432 | 367 | 4,098,488 | 377 | 4,211,403 |
| iEmpire Academy | 9/7/2010 | 1153 | K-5 | San Bernardino City | 348 | 3,448,348 | 392 | 4,000,433 | 392 | 4,163,788 |
| Independence Charter Academy | 8/1/2014 | 1679 | K-12 | Helendale | 105 | 1,049,287 | 123 | 1,258,025 | 123 | 1,281,932 |
| Inland Leaders Charter | 8/27/2007 | 0889 | K-9 | Yucaipa-Calimesa Joint | 989 | 8,323,908 | 997 | 8,696,690 | 997 | 8,678,401 |
| Laverne Elementary Preparatory | 8/11/2008 | 1034 | K-6 | Hesperia | 440 | 4,117,851 | 444 | 4,366,277 | 444 | 4,361,149 |
| Mirus Secondary | 5/15/2007 | 0885 | 7-12 | Hesperia | 250 | 2,709,269 | 331 | 3,711,611 | 331 | 3,733,581 |
| Mojave River-Gold Canyon | 8/21/2018 | 1937 | K-12 | Oro Grande | 126 | 1,508,848 | 143 | 1,765,590 | 143 | 1,737,697 |
| Mojave River-Marble City | 8/21/2018 | 1943 | K-12 | Oro Grande | 102 | 1,144,585 | 130 | 1,576,963 | 130 | 1,597,708 |
| Mojave River-National Trails | 8/21/2018 | 1938 | K-12 | Oro Grande | 384 | 4,285,243 | 437 | 5,117,044 | 437 | 5,120,823 |
| Mojave River-Oro Grande | 8/21/2018 | 1939 | K-12 | Oro Grande | 585 | 7,029,110 | 714 | 8,853,144 | 714 | 8,743,553 |
| Mojave River-Rockview Park | 8/21/2018 | 1941 | K-12 | Oro Grande | 115 | 1,356,040 | 171 | 2,050,528 | 171 | 2,024,111 |
| Mojave River-Route 66 | 8/21/2018 | 1940 | K-12 | Oro Grande | 338 | 3,936,410 | 313 | 3,911,308 | 313 | 3,900,650 |
| Mojave River-Silver Mountain | 8/21/2018 | 1942 | K-12 | Oro Grande | 380 | 4,147,347 | 392 | 4,560,689 | 392 | 4,505,368 |
| Mountain View Montessori | 9/5/2000 | 0296 | K-6 | Victor Elementary | 222 | 2,041,304 | 224 | 2,115,065 | 224 | 2,111,956 |
| New Vision Middle | 9/1/2009 | 1089 | 6-8 | San Bernardino City | 339 | 3,325,120 | 387 | 4,012,304 | 387 | 4,055,373 |
| Norton Academy | 8/25/2008 | 0903 | K-10 | County Schools | 750 | 7,607,313 | 781 | 8,194,138 | 789 | 8,249,919 |
| Options For Youth-San Bernardino | 9/25/2009 | 1132 | 7-12 | San Bernardino City | 1,040 | 12,090,319 | 1,093 | 13,140,746 | 1,093 | 13,274,038 |
| Options For Youth-Victorville | 6/11/1993 | 0013 | 7-12 | Victor Valley Union | 1,055 | 12,459,618 | 996 | 12,171,130 | 996 | 12,191,557 |
| Pathways To College | 8/7/2006 | 0801 | K-8 | Hesperia | 317 | 3,223,395 | 339 | 3,574,730 | 343 | 3,535,337 |
| Provisional Accelerated Learning | 11/1/2000 | 0335 | 9-12 | San Bernardino City | 273 | 3,380,201 | 326 | 4,072,509 | 326 | 4,056,008 |
| Public Safety Academy | 8/30/2005 | 0731 | 6-12 | San Bernardino City | 388 | 4,406,220 | 398 | 4,772,592 | 398 | 4,686,656 |
| Riverside Preparatory | 8/6/2007 | 0855 | K-12 | Oro Grande | 2,184 | 22,162,896 | 2,331 | 24,866,380 | 2,331 | 25,070,959 |
| Sage Oak Charter | 7/1/2017 | 1885 | K-12 | Helendale | 2,468 | 21,290,329 | 2,572 | 23,135,639 | 2,572 | 23,146,065 |
| Savant Preparatory | 8/6/2018 | 1971 | K-6 | San Bernardino City | 71 | 770,133 | 134 | 1,465,695 | 159 | 1,745,920 |
| Sixth Street Prep | 7/1/1980 | 0309 | K-6 | Victor Elementary | 233 | 2,372,386 | 237 | 2,480,711 | 237 | 2,494,686 |
| Sky Mountain Charter | 9/4/2007 | 0905 | K-12 | Lucerne Valley | 1,725 | 15,008,149 | 1,806 | 16,381,479 | 1,806 | 16,390,402 |
| Soar Charter Academy | 8/11/2008 | 0982 | K-8 | San Bernardino City | 440 | 4,481,032 | 431 | 4,600,357 | 431 | 4,423,762 |
| Summit Leadership Academy | 9/13/2004 | 0671 | 9-12 | Hesperia | 295 | 3,252,778 | 282 | 3,374,320 | 282 | 3,213,462 |
| Sycamore Academy of Science | 7/1/2019 | 2036 | K-8 | County Schools | - | - | 117 | 1,055,993 | 188 | 1,661,685 |
| Taylion High Desert | 8/14/2013 | 1520 | K-12 | Adelanto | 349 | 4,144,220 | 177 | 2,143,920 | 177 | 2,105,140 |
| Vista Norte Public Charter | 7/1/2018 | 1919 | K-12 | Helendale | 441 | 5,431,121 | 676 | 8,564,814 | 676 | 8,512,003 |
| Woodward Leadership Academy | 9/4/2012 | 1438 | K-6 | San Bernardino City | 76 | 812,969 | 76 | 846,383 | 76 | 858,852 |
| **TOTAL** | | | | | 28,380 | 290,360,910 | 34,335 | 354,697,937 | 34,788 | 358,979,201 |

Source: California Department of Education (CDE) website (LCFF Funding Snapshot), 2018-19 through 2019-20 Report of School District Attendance (P-2), and Funded ADA for 2020-21, as of 12/14/2021

**2006 THROUGH 2020**
**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 |
| 2020 | 22,874 | 1,877 | 8.94% | 14,068 | 1,334 | 10.48% | 36,942 | 3,211 | 9.52% |
| 2019 | 20,997 | 2,438 | 13.14% | 12,734 | 506 | 4.14% | 33,731 | 2,944 | 9.56% |
| 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 | 408 | 2.70% | 11,356 | 474 | 4.36% | 26,899 | 882 | 3.39% |
| 2014 | 15,135 | 1,000 | 7.07% | 10,882 | -121 | -1.10% | 26,017 | 879 | 3.50% |
| 2013 | 14,135 | 1,345 | 10.52% | 11,003 | 652 | 6.30% | 25,138 | 1,997 | 8.63% |
| 2012 | 12,790 | 1,148 | 9.86% | 10,351 | 281 | 2.79% | 23,141 | 1,429 | 6.58% |
| 2011 | 11,642 | 2,632 | 29.21% | 10,070 | 633 | 6.71% | 21,712 | 3,265 | 17.70% |
| 2010 | 9,010 | 2,043 | 29.32% | 9,437 | 795 | 9.20% | 18,447 | 2,838 | 18.18% |
| 2009 | 6,967 | 1,457 | 26.44% | 8,642 | 1,254 | 16.97% | 15,609 | 2,711 | 21.02% |
| 2008 | 5,510 | 1,466 | 36.25% | 7,388 | 400 | 5.72% | 12,898 | 1,866 | 16.91% |
| 2007 | 4,044 | 1,422 | 54.23% | 6,988 | 740 | 11.84% | 11,032 | 2,162 | 24.37% |
| 2006 | 2,622 | 336 | 14.70% | 6,248 | 847 | 15.68% | 8,870 | 1,183 | 15.39% |

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 12/14/2021
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2013 THROUGH 2020**
**CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT**
**CHARTER SCHOOLS**
**TRENDS BY GRADE LEVEL**

**GRADES K-8**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| K | 1,674 | 1,778 | 1,713 | 1,769 | 1,764 | 2,227 | 2,661 | 2,689 |
| 1 | 1,446 | 1,589 | 1,587 | 1,459 | 1,361 | 1,865 | 2,164 | 2,420 |
| 2 | 1,489 | 1,471 | 1,563 | 1,481 | 1,308 | 1,804 | 2,149 | 2,477 |
| 3 | 1,441 | 1,546 | 1,495 | 1,424 | 1,359 | 1,776 | 2,061 | 2,422 |
| 4 | 1,437 | 1,504 | 1,568 | 1,400 | 1,323 | 1,781 | 1,984 | 2,291 |
| 5 | 1,348 | 1,455 | 1,481 | 1,420 | 1,285 | 1,729 | 1,995 | 2,211 |
| 6 | 1,339 | 1,538 | 1,587 | 1,507 | 1,451 | 1,905 | 2,105 | 2,282 |
| 7 | 1,990 | 2,139 | 2,297 | 2,200 | 2,009 | 2,744 | 2,801 | 2,897 |
| 8 | 1,971 | 2,115 | 2,252 | 2,317 | 2,196 | 2,728 | 3,077 | 3,185 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | 14,135 | 15,135 | 15,543 | 14,977 | 14,056 | 18,559 | 20,997 | 22,874 |
| **ANNUAL GROWTH** | 10.52% | 7.07% | 2.70% | -3.64% | -6.15% | 32.04% | 13.14% | 8.94% |

**GRADES 9-12**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| 9 | 2,307 | 2,171 | 2,445 | 2,732 | 2,567 | 3,246 | 3,551 | 3,866 |
| 10 | 2,684 | 2,722 | 2,661 | 2,985 | 2,698 | 3,139 | 3,573 | 3,907 |
| 11 | 2,533 | 2,594 | 2,802 | 2,902 | 2,423 | 3,116 | 3,021 | 3,545 |
| 12 | 3,479 | 3,395 | 3,407 | 2,543 | 2,304 | 2,727 | 2,589 | 2,750 |
| Other | 0 | 0 | 41 | 19 | 47 | 0 | 0 | 0 |
| **TOTAL** | 11,003 | 10,882 | 11,356 | 11,181 | 10,039 | 12,228 | 12,734 | 14,068 |
| **ANNUAL GROWTH** | 6.30% | -1.10% | 4.36% | -1.54% | -10.21% | 21.80% | 4.14% | 10.48% |

**TOTAL**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| | 25,138 | 26,017 | 26,899 | 26,158 | 24,095 | 30,787 | 33,731 | 36,942 |
| **ANNUAL GROWTH** | 8.63% | 3.50% | 3.39% | -2.75% | -7.89% | 27.77% | 9.56% | 9.52% |

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 12/14/2021.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2013 THROUGH 2020**
**CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT**
**EIGHT YEAR COMPARISON**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| **ELEMENTARY:** | | | | | | | | |
| Adelanto | 1,843 | 2,135 | 2,094 | 1,936 | 333 | 437 | 170 | 212 |
| 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 | 926 | 1,337 | 1,762 | 2,005 | 2,558 | 4,438 | 5,140 | 5,799 |
| 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 | 3,663 | 3,753 | 3,613 | 3,717 | 3,738 | 4,233 | 4,630 | 5,412 |
| Victor Elementary | 420 | 428 | 420 | 421 | 455 | 471 | 475 | 463 |
| **TOTAL** | 6,852 | 7,653 | 7,889 | 8,079 | 7,084 | 9,579 | 10,415 | 11,886 |
| **HIGH:** | | | | | | | | |
| Chaffey Joint Union | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Victor Valley Union | 4,530 | 4,385 | 2,284 | 2,138 | 835 | 856 | 833 | 847 |
| **TOTAL** | 4,530 | 4,385 | 2,284 | 2,138 | 835 | 856 | 833 | 847 |
| **UNIFIED:** | | | | | | | | |
| Apple Valley | 1,364 | 1,371 | 1,412 | 1,453 | 1,435 | 1,447 | 1,433 | 1,466 |
| 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 | 1,103 | 1,166 | 1,195 | 1,213 | 0 | 473 | 658 | 813 |
| Colton Joint | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fontana | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hesperia | 2,446 | 2,427 | 2,433 | 2,335 | 2,479 | 2,326 | 2,344 | 2,290 |
| Lucerne Valley | 2,032 | 2,219 | 1,646 | 1,910 | 2,732 | 4,675 | 8,482 | 9,470 |
| Morongo | 541 | 1,203 | 1,935 | 0 | 0 | 0 | 0 | 0 |
| Needles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redlands | 200 | 212 | 214 | 216 | 224 | 228 | 236 | 243 |
| Rialto | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rim of the World | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Bernardino City | 3,896 | 3,123 | 3,092 | 3,312 | 3,573 | 3,837 | 4,282 | 4,637 |
| 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 | 679 | 945 | 2,456 | 0 | 0 |
| Upland | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Yucaipa-Calimesa Joint | 1,504 | 1,544 | 1,592 | 1,633 | 1,636 | 1,700 | 1,712 | 1,657 |
| **TOTAL** | 13,086 | 13,265 | 13,519 | 12,751 | 13,024 | 17,142 | 19,147 | 20,576 |
| **COUNTY:** | | | | | | | | |
| County Schools | 670 | 714 | 3,207 | 3,190 | 3,152 | 3,210 | 3,336 | 3,633 |
| **TOTAL COUNTY** | 25,138 | 26,017 | 26,899 | 26,158 | 24,095 | 30,787 | 33,731 | 36,942 |

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 12/14/2021.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

**2020-21**

**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 | 8 | 16 | 51 | 137 | 212 |
| 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 | 466 | 1,397 | 2,215 | 1,721 | 5,799 |
| Mount Baldy Joint | 0 | 0 | 0 | 0 | 0 |
| Mountain View | 0 | 0 | 0 | 0 | 0 |
| Ontario-Montclair | 0 | 0 | 0 | 0 | 0 |
| Oro Grande | 201 | 745 | 1,758 | 2,708 | 5,412 |
| Victor Elementary | 76 | 216 | 171 | 0 | 463 |
| **TOTAL** | 751 | 2,374 | 4,195 | 4,566 | 11,886 |
| High: | | | | | |
| Chaffey Joint Union | 0 | 0 | 0 | 0 | 0 |
| Victor Valley Union | 0 | 0 | 150 | 697 | 847 |
| **TOTAL** | 0 | 0 | 150 | 697 | 847 |
| Unified: | | | | | |
| Apple Valley | 124 | 310 | 596 | 436 | 1,466 |
| Baker Valley | 0 | 0 | 0 | 0 | 0 |
| Barstow | 0 | 0 | 0 | 0 | 0 |
| Bear Valley | 0 | 0 | 0 | 0 | 0 |
| Chino | 121 | 330 | 362 | 0 | 813 |
| Colton Joint | 0 | 0 | 0 | 0 | 0 |
| Fontana | 0 | 0 | 0 | 0 | 0 |
| Hesperia | 149 | 344 | 739 | 1,058 | 2,290 |
| Lucerne Valley | 760 | 1,928 | 3,014 | 3,768 | 9,470 |
| Morongo | 0 | 0 | 0 | 0 | 0 |
| Needles | 0 | 0 | 0 | 0 | 0 |
| Redlands | 0 | 0 | 85 | 158 | 243 |
| Rialto | 0 | 0 | 0 | 0 | 0 |
| Rim of the World | 0 | 0 | 0 | 0 | 0 |
| San Bernardino City | 290 | 918 | 1,494 | 1,935 | 4,637 |
| Silver Valley | 0 | 0 | 0 | 0 | 0 |
| Snowline Joint | 0 | 0 | 0 | 0 | 0 |
| Trona Joint | 0 | 0 | 0 | 0 | 0 |
| Upland | 0 | 0 | 0 | 0 | 0 |
| Yucaipa-Calimesa Joint | 227 | 528 | 902 | 0 | 1,657 |
| **TOTAL** | 1,671 | 4,358 | 7,192 | 7,355 | 20,576 |
| County: | | | | | |
| County Schools | 267 | 587 | 1,329 | 1,450 | 3,633 |
| **TOTAL COUNTY** | 2,689 | 7,319 | 12,866 | 14,068 | 36,942 |

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 12/14/2021.
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.

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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.

### 2019-20 Budget

On June 27, 2019, the Governor signed the Budget Act of 2019. Related trailer bills were signed July 1, 2019. This put into place a spending plan for 2019-20 and a revised the spending plan for 2018-19. The 2019 Budget increased the Prop 98 funding level, paid off debt, and changed the minimum funding guarantee provisions so that the state may not make downward adjustments to the funding level if the guarantee amount falls and the state must make an upward adjustment if the guarantee amount rises.

The budget package reflected Proposition 98 funding of $77.7 billion in 2019-20 (this has been updated to reflect data available for the 2020-21 budget.)

This budget included a 3.26% cost-of-living adjustment (COLA). The requirement to develop, adopt, and annually update a three-year LCAP remained unchanged.

### 2020-21 Budget

On June 29, 2020, the Governor signed the Budget Act of 2020, with related trailer bills. This put into place a spending plan for 2020-21 and a revised the spending plan for 2019-20. The 2020 Budget decreased the pupil spending level, included one-time funding for learning loss mitigation due to COVID-19, and revised CalSTRS and CalPERS contributions to provide some relief to districts.

The budget package reflected Proposition 98 funding of $70.9 billion in 2020-21 due to COVID-19's expected impact on state revenues. However, state revenues outpaced expectations and the increases were applied to the 2021-22 Budget package.

This budget did not include a Cost-of-Living Adjustment (COLA). The requirement to develop, adopt, and annually update a three-year LCAP was suspended for the 2020-21 school year.



# San Bernardino County Superintendent of Schools


**Ted Alejandre**
County Superintendent

**Richard De Nava**
Assistant Superintendent
Business Services Branch

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


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.