San Bernardino County Superintendent of Schools

FINANCIAL REPORT 2019-20

Serving Our Client Districts with Selected History and Budgetary Information

Transforming lives through education

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2019-2020

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COUNTY SUPERINTENDENT

PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2019-20 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 2020-21 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: ***TK-12 School Districts, Community College Districts, Regional Occupational Programs, County Superintendent of Schools, and Charter Schools.*** Each section depicts enrollment, attendance, and revenue and expenditure data. The General Information section provides a Glossary of Accounting and Finance Terms Used and information on the Local Control Funding Formula, which is the major source of school district funding.

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

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

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

Richard De Nava
Assistant Superintendent
Business Services Branch

Thomas G. Cassida, Jr.
Director
Business Advisory Services

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School Districts Located in San Bernardino County

Ted Alejandre
County Superintendent of Schools

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

School Districts Located in San Bernardino County

Ted Alejandre
County Superintendent of Schools

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

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

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

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

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

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

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

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

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

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

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

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

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

College Districts

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

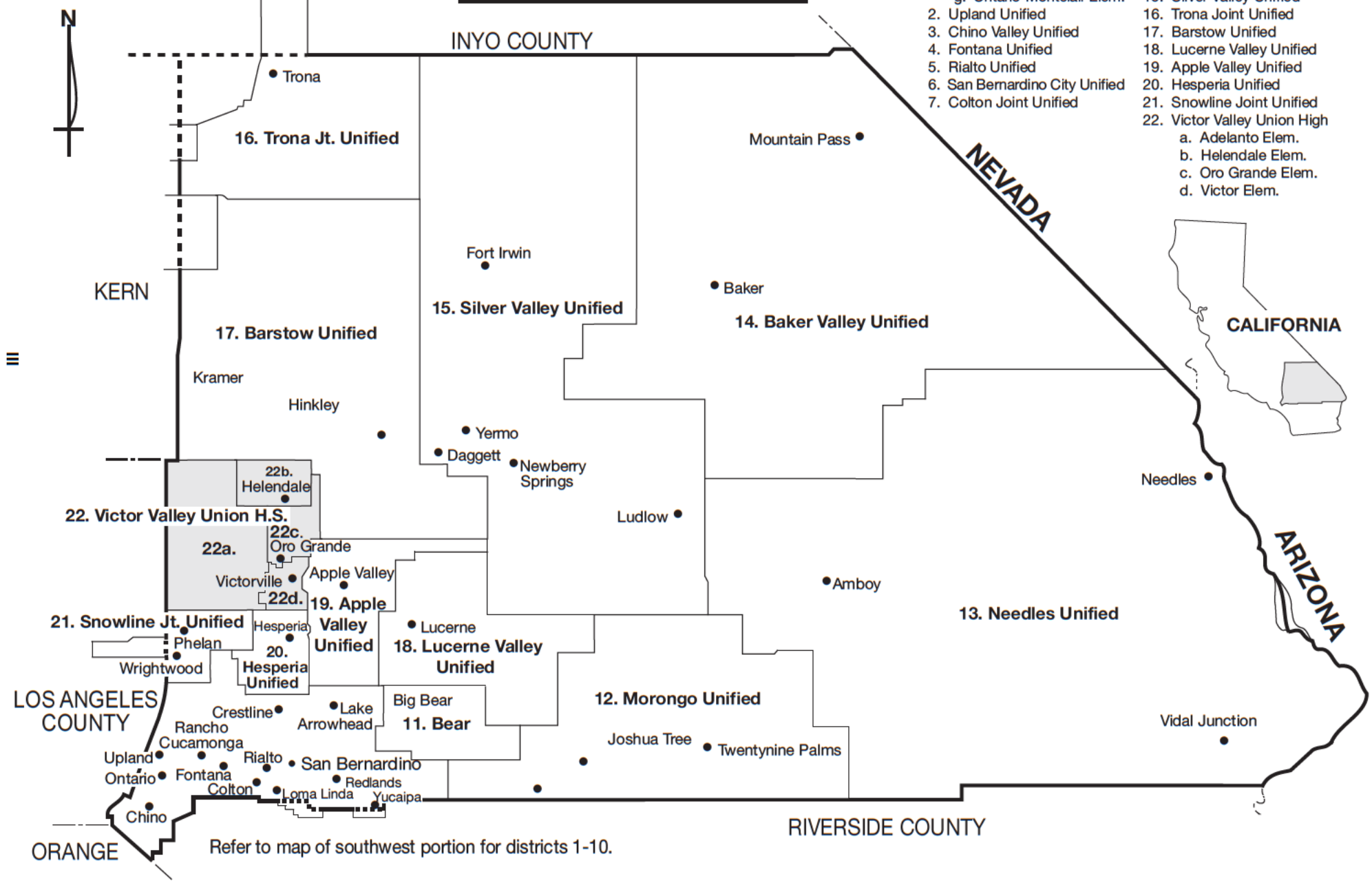
Chaffey Community College District
Dr. Henry Shannon, Superintendent/President
5885 Haven Avenue
Rancho Cucamonga, CA 91701

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

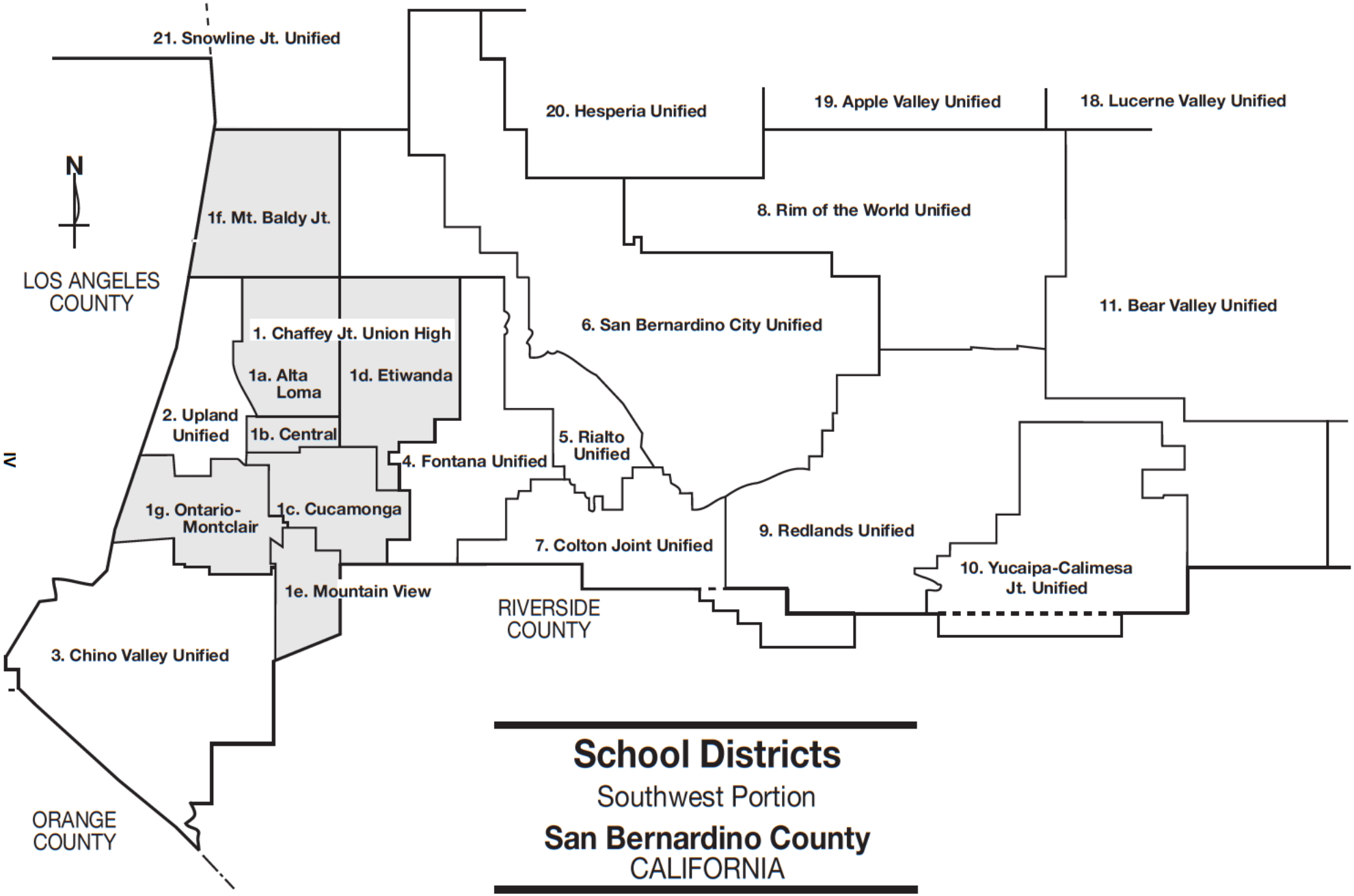
San Bernardino Community College District
Mr. Bruce Baron, Superintendent/President
144 South Del Rosa Drive
San Bernardino, CA 92408

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

School Districts
San Bernardino County
CALIFORNIA



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



School Districts

Southwest Portion

San Bernardino County

CALIFORNIA

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

Summary Overview

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

San Bernardino County Population

Population - 2015 estimate	2,118,684
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	2,184,112

State of California, Department of Finance, E-2 California Population Estimates And Components of Change. Revised December 2020.

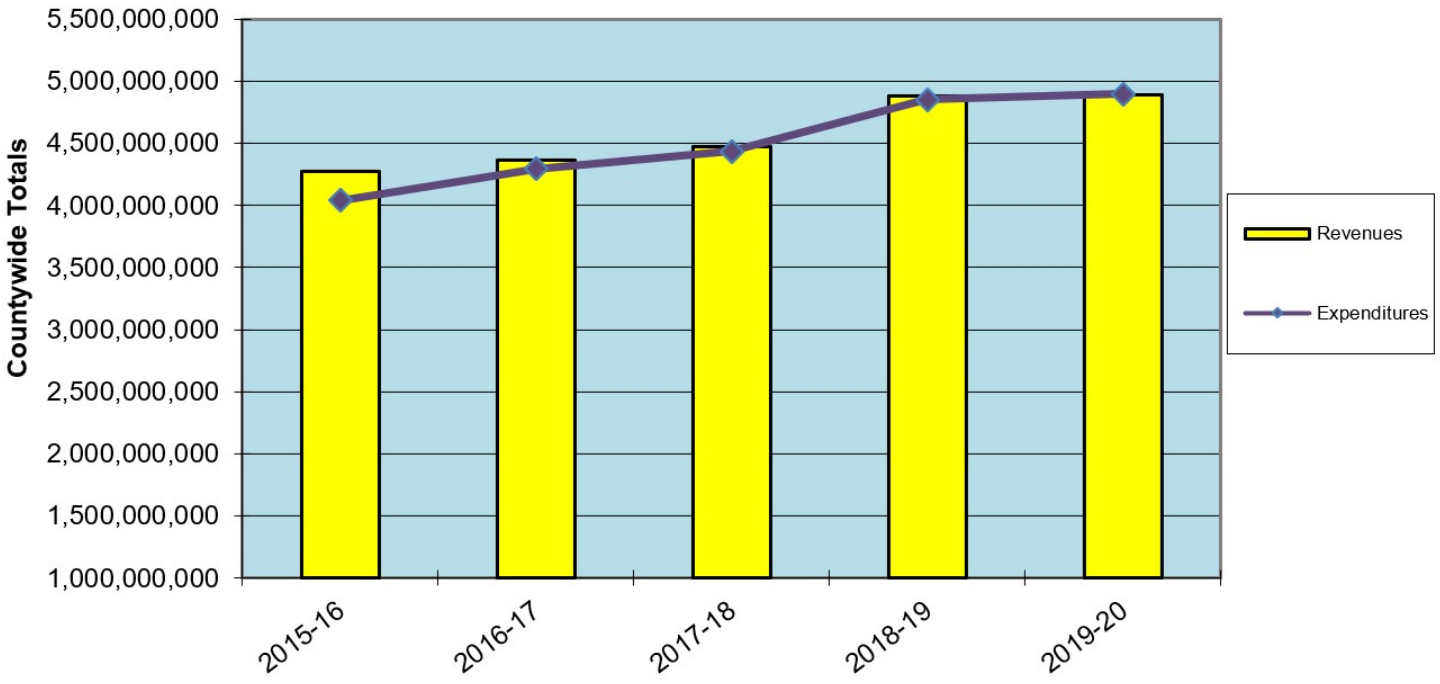
County Information

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.



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.

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.

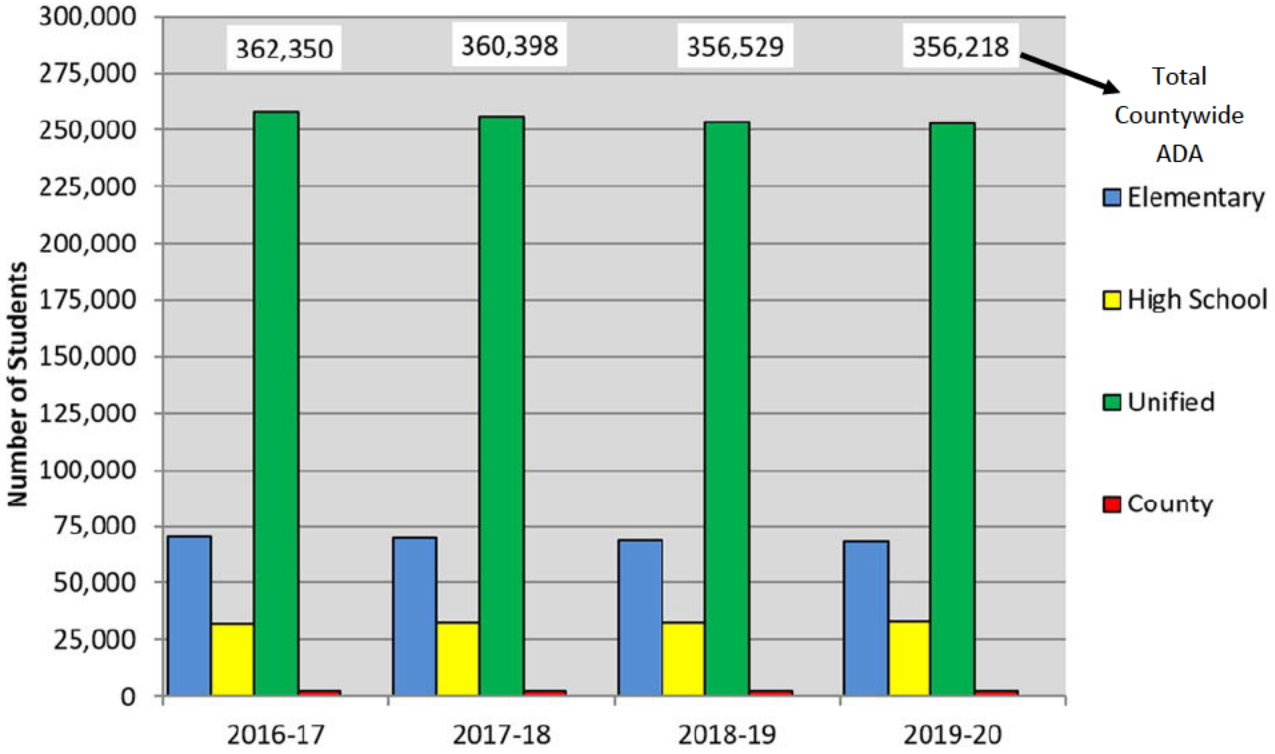
Regional Occupational Programs within San Bernardino County

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.

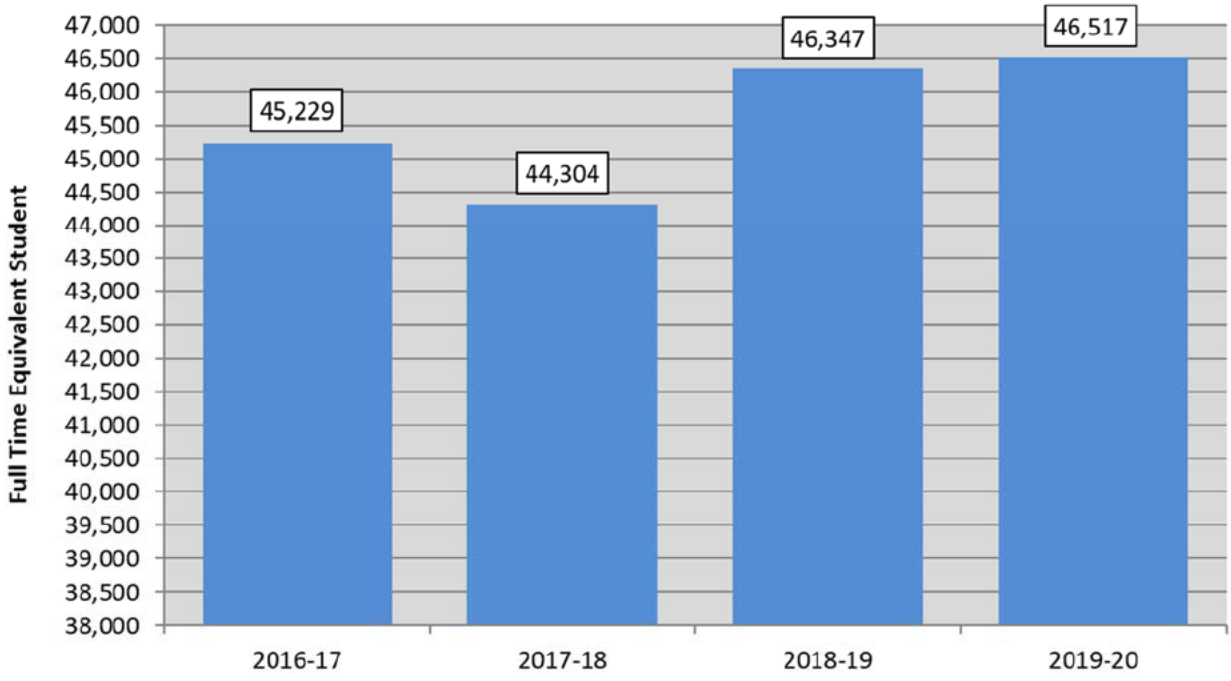
Counting Students in San Bernardino County

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.

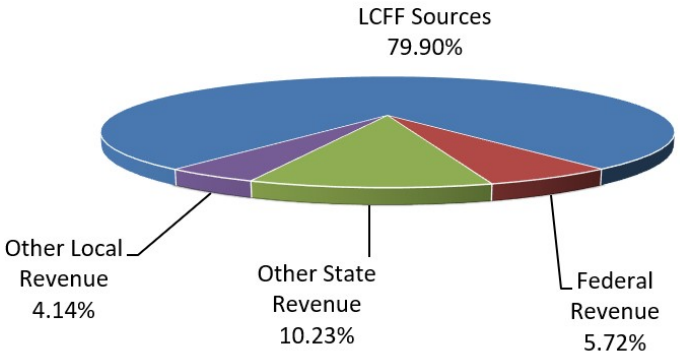


Understanding School District Revenues and Expenditures

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.

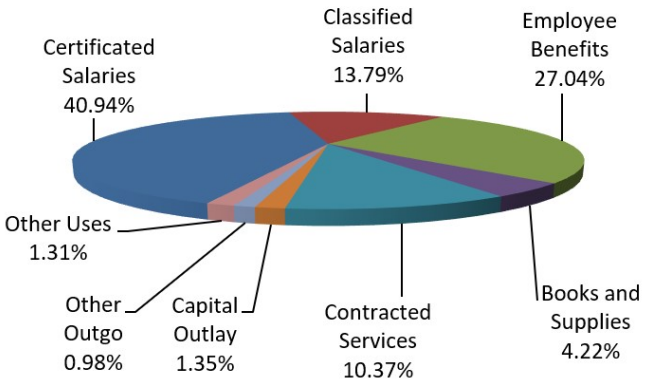
2019-20 Actual Average Revenues per K-12 Average Daily Attendance

	Dollars Per ADA	Percentage of Total
LCFF Sources	$ 11,016.84	79.90%
Federal Revenue	$ 788.96	5.72%
Other State Revenue	$ 1,410.62	10.23%
Other Local Revenue	$ 571.30	4.14%
Total Revenues	$ 13,787.72	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	$ 5,672.33	40.94%
Classified Salaries	$ 1,910.18	13.79%
Employee Benefits	$ 3,745.82	27.04%
Books and Supplies	$ 584.22	4.22%
Contracted Services	$ 1,436.72	10.37%
Capital Outlay	$ 187.45	1.35%
Other Outgo	$ 136.08	0.98%
Other Uses	$ 181.77	1.31%
Total Expenditures	$ 13,854.56	100.00%

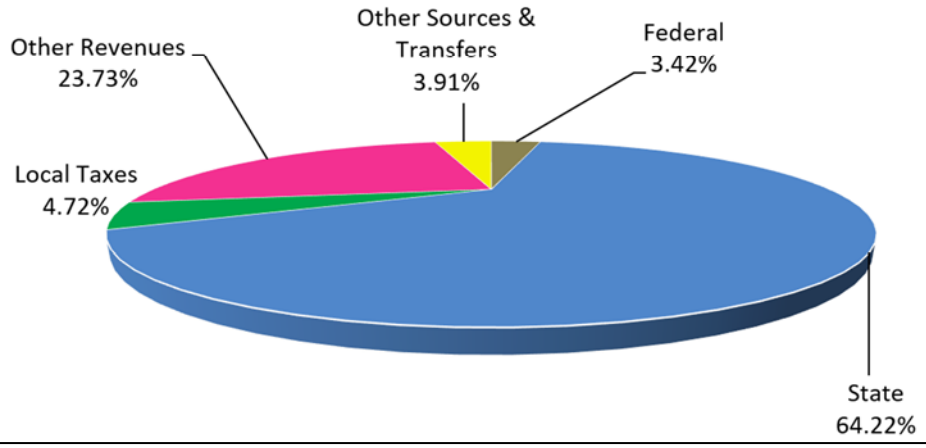


Understanding Community College Revenues and Expenditures

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.

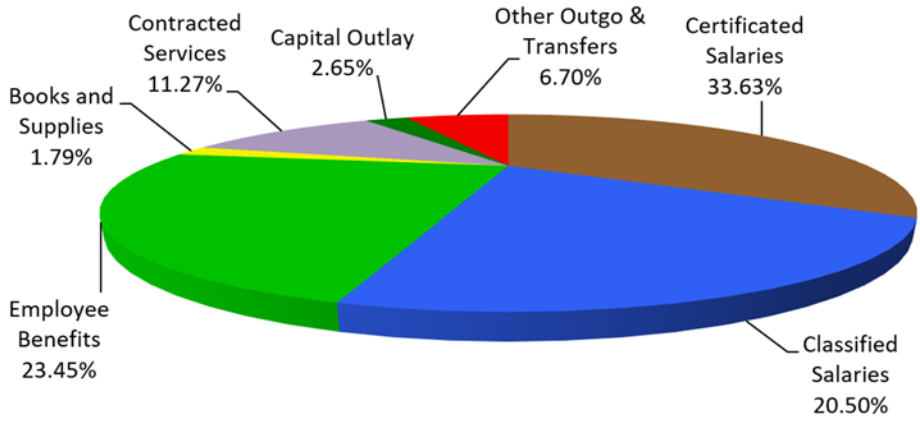
2019-20 Community College Average Revenues Per Full Time Equivalent Student

		Dollars Per FTES	Percentage of Total
Federal	$	348.69	3.42%
State	$	6,554.31	64.22%
Local Taxes	$	481.83	4.72%
Other Revenues	$	2,421.94	23.73%
Other Sources & Transfers	$	398.89	3.91%
Total Revenues	$	10,205.67	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	$	3,338.57	33.63%
Classified Salaries	$	2,035.50	20.50%
Employee Benefits	$	2,328.13	23.45%
Books and Supplies	$	178.13	1.79%
Contracted Services	$	1,119.10	11.27%
Capital Outlay	$	262.90	2.65%
Other Outgo & Transfers	$	664.82	6.70%
Total Expenditures	$	9,927.14	100.00%

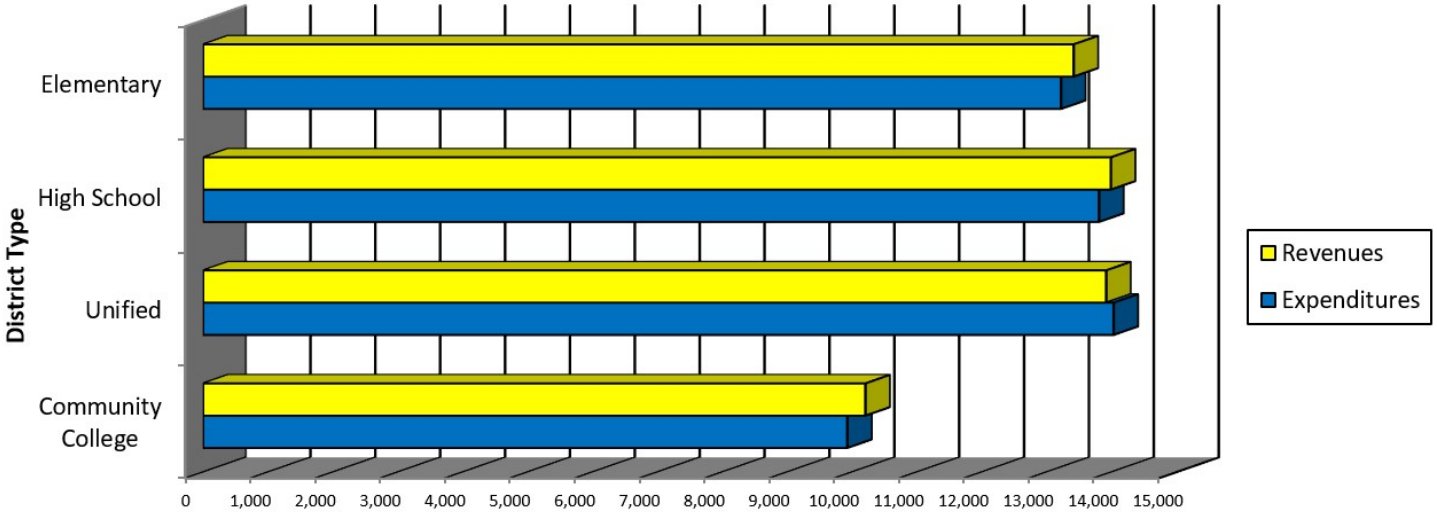


2019-20 Actual Revenue and Expenditure Comparison

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

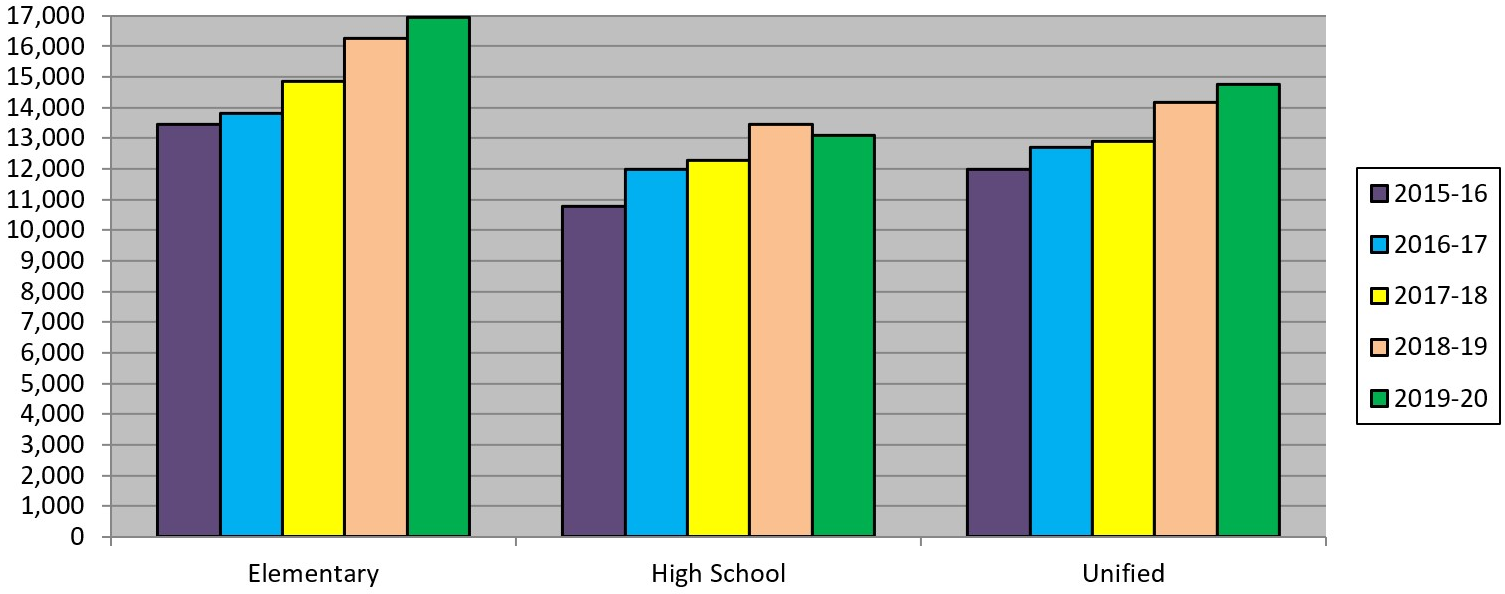
Dollars per ADA/FTES

	Revenues	Expenditures	Page
Elementary	13,415	13,222	B-1
High School	13,989	13,807	B-2
Unified	13,917	14,031	B-3
Community College	10,206	9,927	F-2

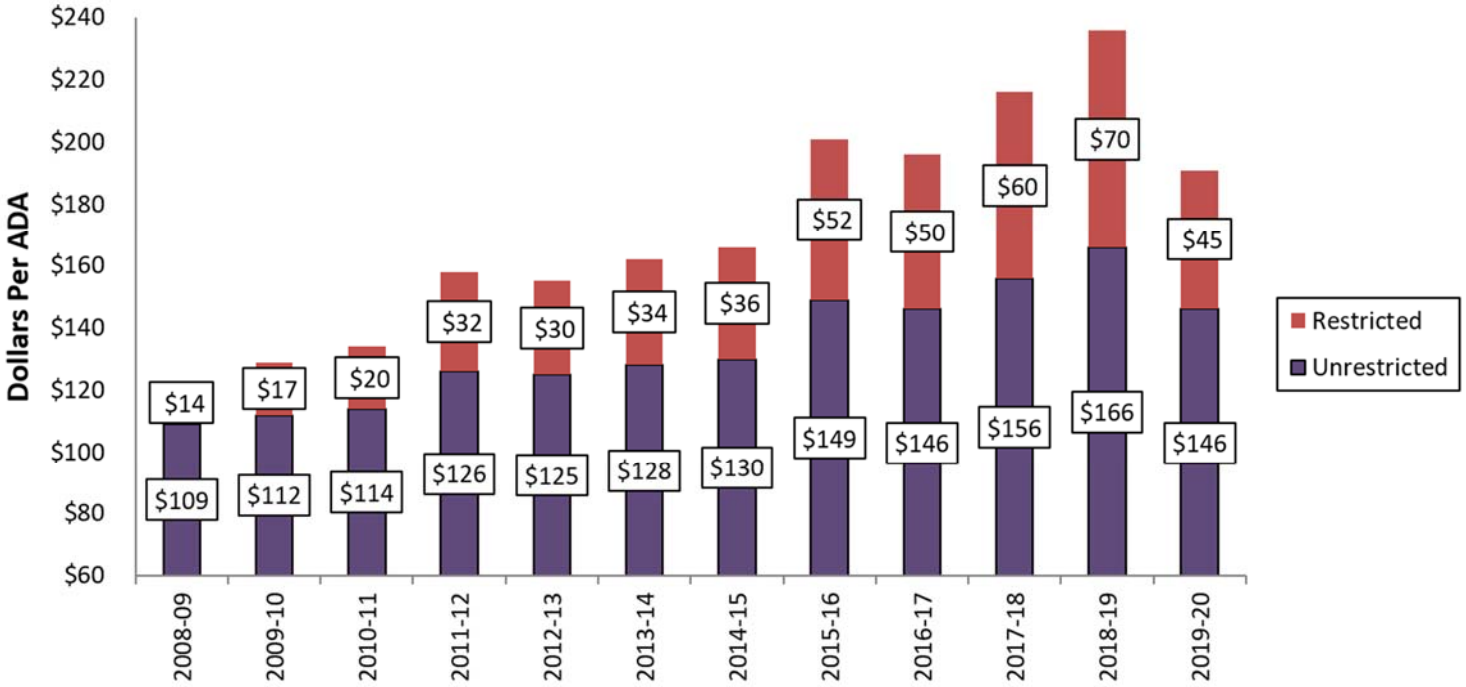


Current Expense of Education

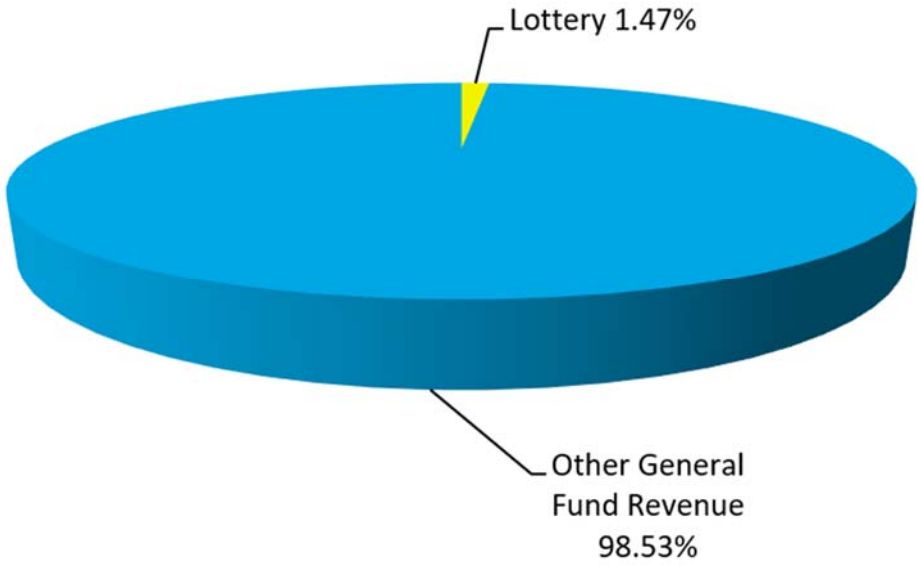
The cost of educating students in San Bernardino County has changed significantly over the past five years. The graph below reflects average-cost-per-student comparative data for elementary, high school and unified school districts. Details on page D-9.



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



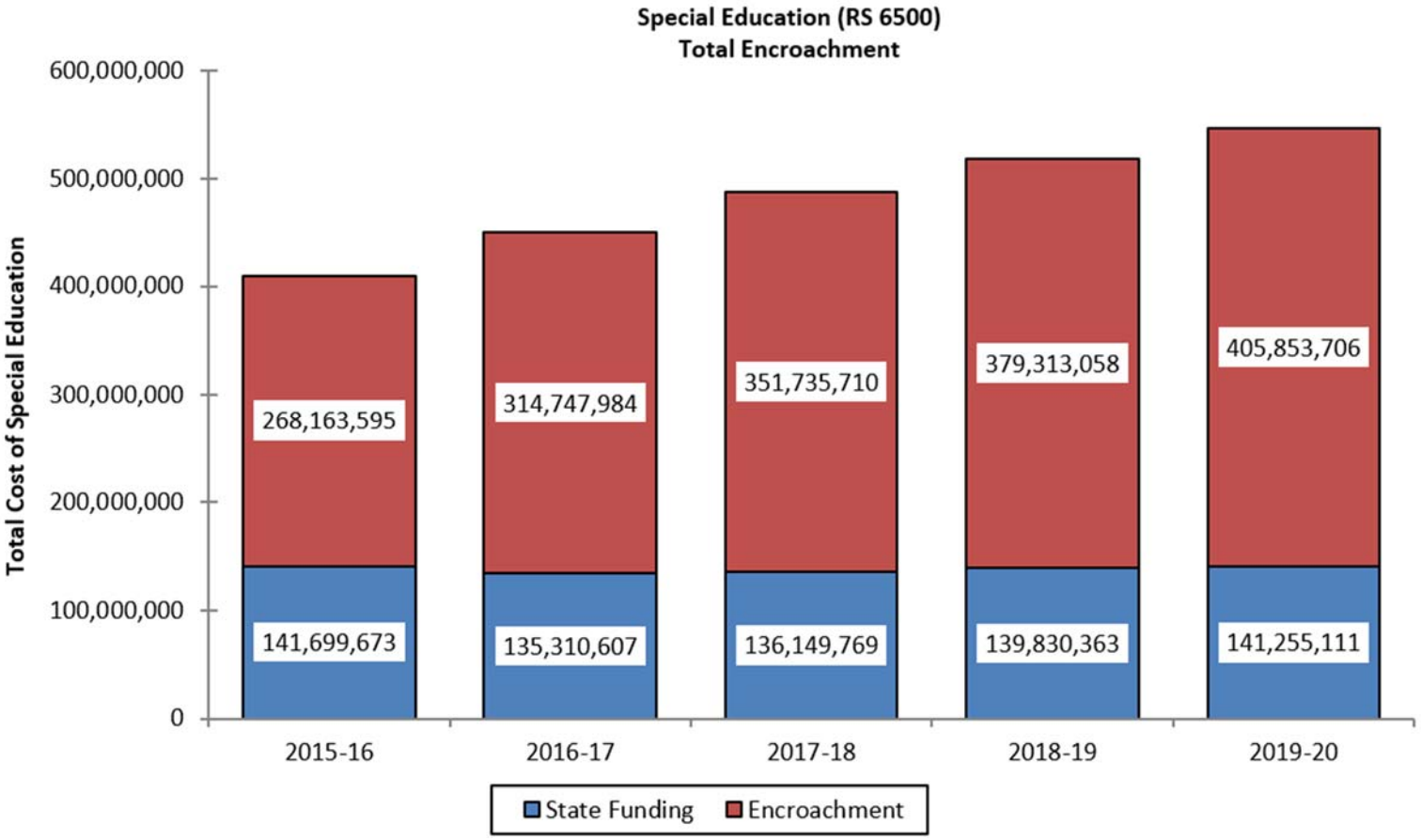
The graph below depicts lottery funding as a percentage of 2019-20 combined San Bernardino County districts and community college General Fund revenues.



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.

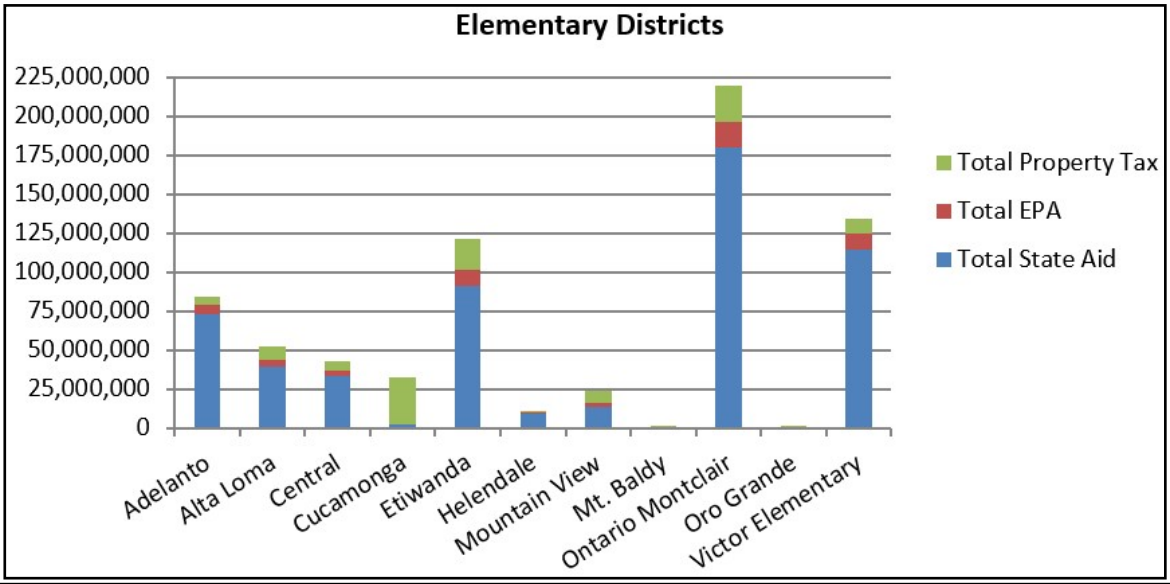
Special Education Encroachments

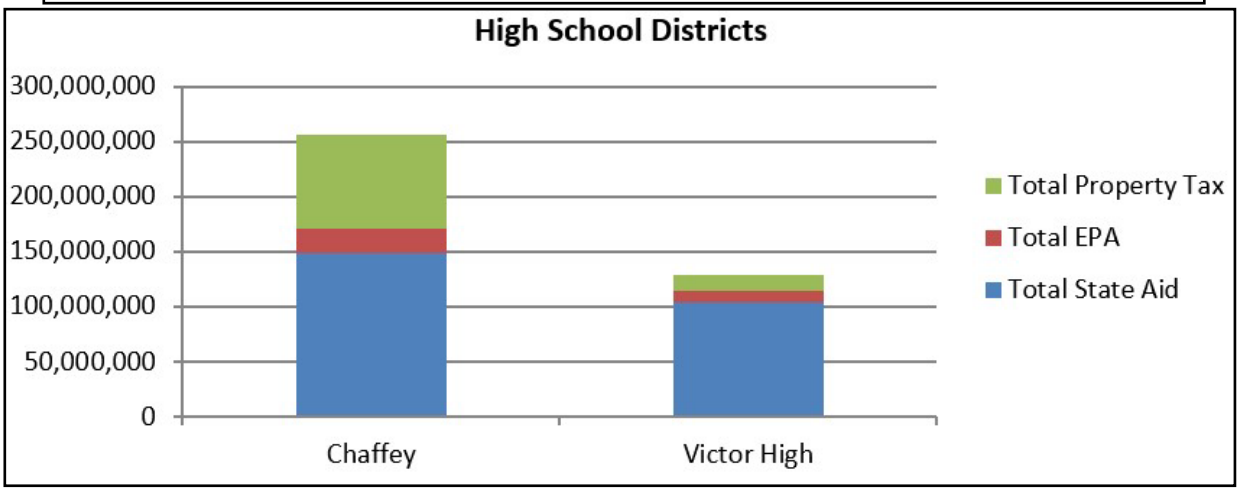


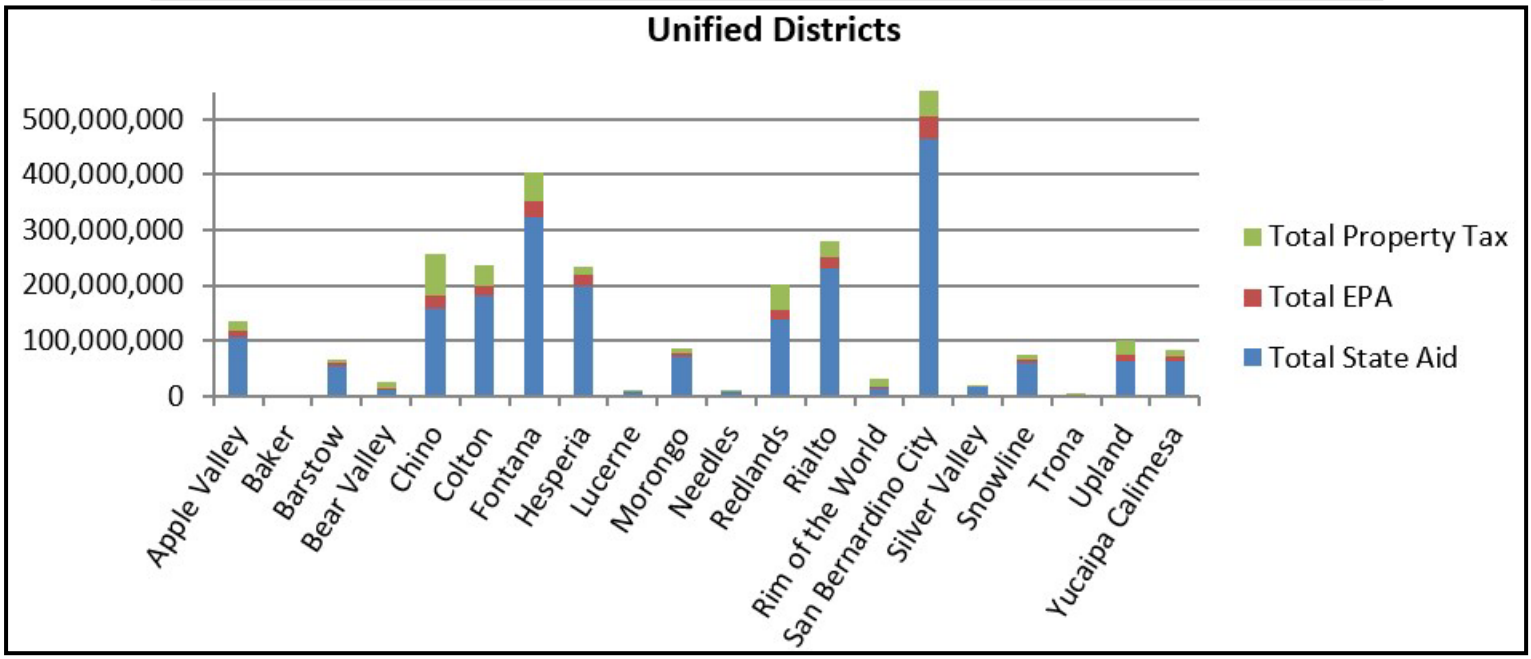
Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance. 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.

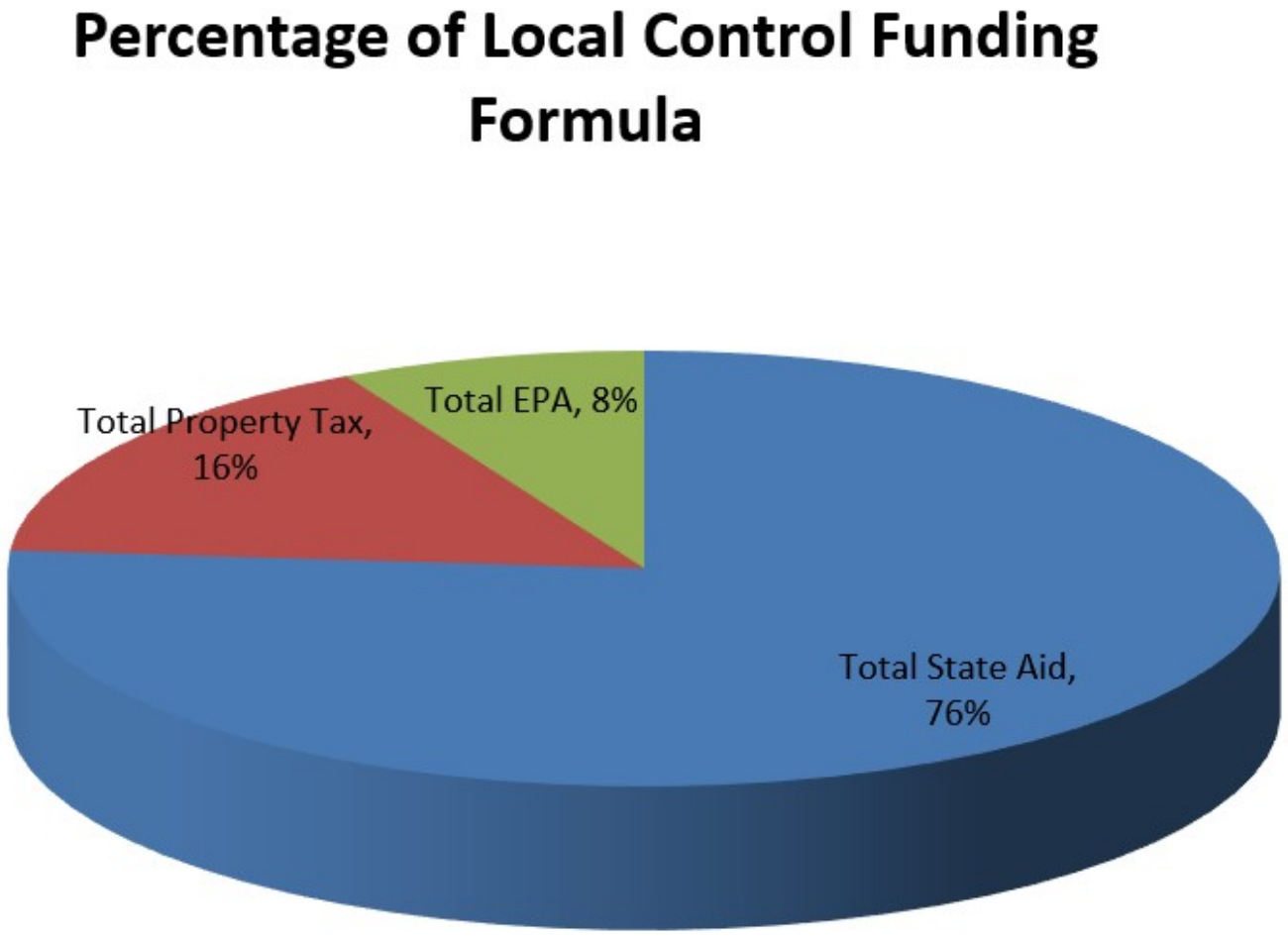






Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate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

2005-06 THROUGH 2019-20
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
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%
2005-06	291,055	-150	-0.05%	124,942	3,601	2.97%	415,997	3,451	0.84%

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2012 THROUGH 2019
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
TRENDS BY GRADE LEVEL

GRADES TK-8

	2012	2013	2014	2015	2016	2017	2018	2019
TK/K	29,887	30,394	30,829	31,975	31,817	31,377	30,723	31,012
1	30,713	29,184	28,674	27,656	28,097	28,243	27,409	27,078
2	29,544	30,564	29,132	28,668	27,773	28,192	28,116	27,543
3	29,116	29,548	30,499	29,046	28,765	27,948	28,241	28,208
4	29,251	29,123	29,709	30,492	29,190	28,899	28,002	28,391
5	28,997	29,341	29,200	29,813	30,797	29,456	29,033	28,101
6	29,087	28,971	29,265	29,111	29,823	30,728	29,213	28,871
7	29,465	28,709	28,621	28,650	28,667	29,353	29,999	28,654
8	29,760	29,289	28,752	28,407	28,474	28,593	29,093	29,826
Other	1	9	0	0	0	2	0	0
TOTAL	265,821	265,132	264,681	263,818	263,403	262,791	259,829	
ANNUAL GROWTH	-0.64%	-0.26%	-0.17%	-0.33%	-0.16%	-0.23%	-1.13%	-0.83%

GRADES 9-12

	2012	2013	2014	2015	2016	2017	2018	2019
9	30,208	29,767	29,446	29,095	28,938	29,023	28,755	29,445
10	29,787	29,662	29,200	28,955	28,554	28,467	28,566	28,362
11	29,431	29,036	28,955	28,408	28,236	27,851	27,585	28,026
12	31,181	30,343	30,082	29,645	29,099	28,758	28,514	28,350
Other	7	0	0	0	0	129	0	0
TOTAL	120,614	118,808	117,683	116,103	114,827	114,228	113,420	
ANNUAL GROWTH	-1.53%	-1.50%	-0.95%	-1.34%	-1.10%	-0.52%	-0.71%	0.67%

TOTAL

	2012	2013	2014	2015	2016	2017	2018	2019
	386,435	383,940	382,364	379,921	378,230	377,019	373,249	371,867
ANNUAL GROWTH	-0.92%	-0.65%	-0.41%	-0.64%	-0.45%	-0.32%	-1.00%	-0.37%

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2012 THROUGH 2019
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
EIGHT YEAR COMPARISON

	2012	2013	2014	2015	2016	2017	2018	2019
ELEMENTARY:								
Adelanto	7,705	7,926	8,243	8,352	8,352	8,374	8,234	8,208
Alta Loma	6,062	6,004	5,917	5,906	5,988	5,987	6,050	6,059
Central	4,692	4,708	4,701	4,682	4,539	4,555	4,487	4,449
Cucamonga	2,530	2,487	2,517	2,563	2,516	2,458	2,431	2,443
Etiwanda	13,163	13,608	13,652	13,866	13,992	14,111	14,082	14,020
Helendale	551	563	622	638	664	663	624	670
Mount Baldy Joint	116	135	167	103	106	94	94	109
Mountain View	2,733	2,671	2,611	2,528	2,558	2,559	2,532	2,540
Ontario-Montclair	22,735	22,767	22,521	21,952	21,665	21,100	20,606	20,147
Oro Grande	118	126	104	98	105	109	99	93
Victor Elementary	11,405	11,608	11,753	11,886	12,330	12,484	12,301	12,373
TOTAL	71,810	72,603	72,808	72,574	72,815	72,494	71,540	71,111
HIGH:								
Chaffey Joint Union	25,020	24,747	24,598	24,361	23,894	23,969	23,883	23,724
Victor Valley Union	10,220	9,670	9,504	9,589	10,013	10,261	10,471	10,820
TOTAL	35,240	34,417	34,102	33,950	33,907	34,230	34,354	34,544
UNIFIED:								
Apple Valley	13,347	13,126	13,030	12,826	12,917	12,980	13,196	13,303
Baker Valley	187	171	162	125	124	139	134	130
Barstow	5,929	5,783	5,920	6,024	6,154	6,226	6,344	6,435
Bear Valley	2,605	2,541	2,453	2,296	2,523	2,489	2,456	2,387
Chino	29,636	29,103	28,771	28,119	27,673	28,141	27,590	27,511
Colton Joint	23,172	23,362	23,322	23,288	22,774	22,561	22,014	21,469
Fontana	40,374	39,982	39,470	38,742	38,014	37,176	36,335	36,160
Hesperia	21,199	21,082	21,308	21,555	21,509	21,665	21,806	22,060
Lucerne Valley	787	773	702	700	728	717	741	831
Morongo	8,596	8,506	8,236	8,330	8,466	8,652	8,616	8,481
Needles	862	839	835	937	952	969	993	998
Redlands	21,184	21,033	21,114	21,050	21,179	21,037	21,012	20,826
Rialto	26,596	26,468	26,225	25,994	25,684	25,480	25,066	25,186
Rim of the World	4,013	3,905	3,695	3,608	3,521	3,348	3,236	3,116
San Bernardino City	49,989	49,889	50,242	50,211	49,840	49,454	48,936	48,755
Silver Valley	2,395	2,366	2,278	2,104	2,168	2,104	2,167	2,151
Snowline Joint	8,071	7,824	7,826	7,798	7,648	7,556	7,439	7,450
Trona Joint	278	244	250	255	270	261	290	264
Upland	11,908	11,665	11,380	11,138	11,028	10,913	10,702	10,580
Yucaipa-Calimesa Joint	8,257	8,258	8,235	8,297	8,336	8,427	8,282	8,119
TOTAL	279,385	276,920	275,454	273,397	271,508	270,295	267,355	266,212
TOTAL K-12	386,435	383,940	382,364	379,921	378,230	377,019	373,249	371,867

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2019

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES NINE - TWELVE	TOTAL
ELEMENTARY:					
Adelanto	965	2,663	4,580	0	8,208
Alta Loma	749	1,956	3,354	0	6,059
Central	498	1,395	2,556	0	4,449
Cucamonga	344	813	1,286	0	2,443
Etiwanda	1,723	4,318	7,979	0	14,020
Helendale	86	219	365	0	670
Mount Baldy Joint	15	40	54	0	109
Mountain View	300	791	1,449	0	2,540
Ontario-Montclair	2,506	6,310	11,331	0	20,147
Oro Grande	11	40	42	0	93
Victor Elementary	1,965	5,167	5,241	0	12,373
	9,162	23,712	38,237	0	71,111
HIGH:					
Chaffey Joint Union	0	0	0	23,724	23,724
Victor Valley Union	0	0	2,776	8,044	10,820
	0	0	2,776	31,768	34,544
UNIFIED:					
Apple Valley	1,177	3,050	5,139	3,937	13,303
Baker Valley	9	37	44	40	130
Barstow	670	1,653	2,498	1,614	6,435
Bear Valley	227	531	905	724	2,387
Chino	1,907	5,676	10,587	9,341	27,511
Colton Joint	1,688	4,762	8,505	6,514	21,469
Fontana	2,892	7,646	13,774	11,848	36,160
Hesperia	1,762	4,748	8,415	7,135	22,060
Lucerne Valley	87	206	318	220	831
Morongo	801	2,111	3,250	2,319	8,481
Needles	83	212	391	312	998
Redlands	1,639	4,392	7,988	6,807	20,826
Rialto	1,944	5,457	9,827	7,958	25,186
Rim of the World	273	668	1,171	1,004	3,116
San Bernardino City	4,341	11,767	19,311	13,336	48,755
Silver Valley	255	621	826	449	2,151
Snowline Joint	629	1,542	2,949	2,330	7,450
Trona Joint	29	56	94	85	264
Upland	834	2,334	4,009	3,403	10,580
Yucaipa-Calimesa Joint	603	1,648	2,829	3,039	8,119
	21,850	59,117	102,830	82,415	266,212
GRAND TOTAL	31,012	82,829	143,843	114,183	371,867

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2019-20

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	36	834	23.2	111	2,556	23.0	167	4,451	26.6	29.9	7,841
Alta Loma	29	723	24.9	81	1,964	24.2	116	3,249	28.0	33.6	5,936
Central	17	402	23.6	56	1,375	24.6	93	2,438	26.2	29.9	4,215
Cucamonga	17	340	20.0	32	819	25.6	50	1,218	24.4	29.9	2,377
Etiwanda	74	1,717	23.2	187	4,212	22.5	279	7,679	27.5	29.9	13,608
Helendale	3	62	20.7	9	220	24.4	15	356	23.7	29.9	638
Mount Baldy Joint	1	15	15.0	1	25	25.0	3	68	22.7	N/A	108
Mountain View	13	295	22.7	32	807	25.2	55	1,447	26.3	29.9	2,549
Ontario-Montclair	108	2,407	22.3	259	6,032	23.3	403	10,731	26.6	30.5	19,170
Oro Grande	4	11	2.8	9	42	4.7	21	42	2.0	29.9	95
Victor Elementary	82	1,897	23.1	223	5,090	22.8	158	4,916	31.1	31.6	11,903
TOTAL	384	8,703	20.1	1,000	23,142	22.3	1,360	36,595	24.1	30.5	68,440
UNIFIED:											
Apple Valley	50	1,176	23.5	127	2,898	22.8	152	4,715	31.0	32.3	8,789
Baker Valley	1	9	9.0	2	34	17.0	4	41	10.2	29.9	84
Barstow	29	670	23.1	70	1,667	23.8	80	2,265	28.3	29.9	4,602
Bear Valley	8	197	24.6	23	487	21.2	28	797	28.5	34.4	1,481
Chino	78	1,885	24.2	219	5,503	25.1	210	5,933	28.2	34.8	13,321
Colton Joint	60	1,356	22.6	199	4,540	22.8	339	8,436	24.9	29.9	14,332
Fontana	192	2,855	14.9	306	7,423	24.2	524	13,165	25.1	30.7	23,443
Hesperia	78	1,783	22.8	201	4,655	23.2	322	8,320	25.8	33.4	14,758
Lucerne Valley	4	84	21.0	9	200	22.2	10	280	28.0	29.9	564
Morongo	34	762	22.4	91	2,067	22.7	75	1,820	24.3	29.9	4,649
Needles	4	92	23.0	9	207	23.0	14	402	28.7	29.9	701
Redlands	73	1,576	21.6	191	4,577	24.0	273	7,573	27.7	32.4	13,726
Rialto	80	1,912	23.9	229	5,335	23.3	372	9,472	25.5	32.8	16,719
Rim of the World	12	298	24.8	25	639	25.6	40	1,115	27.9	29.9	2,052
San Bernardino City	199	4,314	21.7	514	11,405	22.2	727	18,272	25.1	33.2	33,991
Silver Valley	10	226	22.6	28	634	22.6	30	787	26.2	29.9	1,647
Snowline Joint	29	638	22.0	62	1,481	23.9	111	2,761	24.9	29.9	4,880
Trona Joint	0	0	0.0	1	23	23.0	5	124	24.8	29.9	147
Upland	60	844	14.1	103	2,395	23.2	159	3,920	24.6	29.9	7,159
Yucaipa-Calimesa Joint	26	616	23.7	66	1,567	23.7	105	2,032	19.4	30.0	4,215
TOTAL	1,027	21,293	20.3	2,475	57,737	23.0	3,580	92,230	25.5	31.1	171,260
TOTAL K-12	1,411	29,996	20.2	3,475	80,879	22.7	4,940	128,825	25.0	30.9	239,700

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: 2019-20 Class Size Penalties Report (P-2)

2019-20

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 2019-20	TOTAL 2018-19	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	7,655	4	1	10	0	7,670	7,712	(42)	-0.54%
Alta Loma	5,812	0	0	4	0	5,816	5,807	9	0.15%
Central	4,274	2	1	7	0	4,284	4,312	(28)	-0.65%
Cucamonga	2,321	2	0	3	0	2,326	2,305	21	0.91%
Etiwanda	13,599	0	1	6	3	13,609	13,630	(21)	-0.15%
Helendale	633	0	0	0	0	633	600	33	5.50%
Mount Baldy Joint	102	0	0	0	0	102	90	12	13.33%
Mountain View	2,441	0	0	1	0	2,442	2,427	15	0.62%
Ontario-Montclair	19,333	0	3	54	0	19,390	19,845	(455)	-2.29%
Oro Grande	88	0	0	0	0	88	91	(3)	-3.30%
Victor Elementary	11,691	5	0	12	0	11,708	11,618	90	0.77%
TOTAL	67,949	13	6	97	3	68,068	68,437	(369)	-0.54%
High:									
Chaffey Joint Union	22,498	0	7	86	14	22,605	22,728	(123)	-0.54%
Victor Valley Union	10,202	22	1	15	0	10,240	9,811	429	4.37%
TOTAL	32,700	22	8	101	14	32,845	32,539	306	0.94%
Unified:									
Apple Valley	12,480	6	1	22	0	12,509	12,418	91	0.73%
Baker Valley	114	0	0	0	0	114	130	(16)	-12.31%
Barstow	5,968	3	1	6	15	5,993	5,881	112	1.90%
Bear Valley	2,211	0	0	1	0	2,212	2,284	(72)	-3.15%
Chino	26,281	33	4	38	18	26,374	26,582	(208)	-0.78%
Colton Joint	20,315	0	2	21	0	20,338	20,947	(609)	-2.91%
Fontana	34,631	0	3	46	0	34,680	34,943	(263)	-0.75%
Hesperia	20,884	11	0	9	20	20,924	20,709	215	1.04%
Lucerne Valley	765	0	0	2	0	767	695	72	10.36%
Morongo	7,913	7	0	3	0	7,923	8,048	(125)	-1.55%
Needles	912	0	0	0	17	929	935	(6)	-0.64%
Redlands	19,767	13	4	26	0	19,810	19,930	(120)	-0.60%
Rialto	24,015	0	1	25	0	24,041	24,081	(40)	-0.17%
Rim of the World	2,912	1	0	4	0	2,917	3,028	(111)	-3.67%
San Bernardino City	45,763	0	3	87	15	45,868	46,103	(235)	-0.51%
Silver Valley	2,034	0	0	0	0	2,034	2,038	(4)	-0.20%
Snowline Joint	7,067	0	1	9	22	7,099	7,080	19	0.27%
Trona Joint	229	0	0	0	0	229	261	(32)	-12.26%
Upland	10,093	1	2	22	0	10,118	10,249	(131)	-1.28%
Yucaipa-Calimesa Joint	7,642	4	1	14	61	7,722	7,854	(132)	-1.68%
TOTAL	251,996	79	23	335	168	252,601	254,196	(1,595)	-0.63%
TOTAL K-12	352,645	114	37	533	185	353,514	355,172	(1,658)	-0.47%

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/20/2019.

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)

2019-20

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 2019-20	TOTAL 2018-19	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	7,655	4	1	9	0	7,669	7,706	(37)	-0.48%
Alta Loma	5,812	0	0	4	0	5,816	5,824	(8)	-0.14%
Central	4,274	2	0	6	0	4,282	4,312	(30)	-0.70%
Cucamonga	2,321	2	0	3	0	2,326	2,301	25	1.09%
Etiwanda	13,599	0	1	5	3	13,608	13,638	(30)	-0.22%
Helendale	633	0	0	0	0	633	602	31	5.15%
Mount Baldy Joint	102	0	0	0	0	102	91	11	12.09%
Mountain View	2,441	0	0	1	0	2,442	2,430	12	0.49%
Ontario-Montclair	19,333	0	3	54	0	19,390	19,837	(447)	-2.25%
Oro Grande	88	0	0	0	0	88	90	(2)	-2.22%
Victor Elementary	11,691	5	0	12	0	11,708	11,612	96	0.83%
TOTAL	67,949	13	5	94	3	68,064	68,443	(379)	-0.55%
High:									
Chaffey Joint Union	22,498	6	7	86	14	22,611	22,608	3	0.01%
Victor Valley Union	10,202	22	1	15	0	10,240	9,772	468	4.79%
TOTAL	32,700	28	8	101	14	32,851	32,380	471	1.45%
Unified:									
Apple Valley	12,480	6	1	24	0	12,511	12,378	133	1.07%
Baker Valley	114	0	0	0	0	114	130	(16)	-12.31%
Barstow	5,967	3	1	5	14	5,990	5,857	133	2.27%
Bear Valley	2,211	0	0	1	0	2,212	2,282	(70)	-3.07%
Chino	26,281	33	4	36	18	26,372	26,517	(145)	-0.55%
Colton Joint	20,315	0	2	21	0	20,338	20,813	(475)	-2.28%
Fontana	34,631	22	4	46	0	34,703	34,878	(175)	-0.50%
Hesperia	20,884	11	0	10	19	20,924	20,625	299	1.45%
Lucerne Valley	765	0	0	2	0	767	696	71	10.20%
Morongo	7,913	7	0	3	0	7,923	7,945	(22)	-0.28%
Needles	912	0	0	0	17	929	934	(5)	-0.54%
Redlands	19,767	13	4	26	0	19,810	19,876	(66)	-0.33%
Rialto	24,015	0	3	25	0	24,043	23,991	52	0.22%
Rim of the World	2,912	1	0	4	0	2,917	3,015	(98)	-3.25%
San Bernardino City	45,763	0	3	87	15	45,868	45,958	(90)	-0.20%
Silver Valley	2,034	0	0	0	0	2,034	2,034	0	0.00%
Snowline Joint	7,067	0	1	9	22	7,099	6,986	113	1.62%
Trona Joint	229	0	0	0	0	229	256	(27)	-10.55%
Upland	10,093	1	1	21	0	10,116	10,196	(80)	-0.78%
Yucaipa-Calimesa Joint	7,642	4	2	14	61	7,723	7,856	(133)	-1.69%
TOTAL	251,995	101	26	334	166	252,622	253,223	(601)	-0.24%
TOTAL K-12	352,644	142	39	529	183	353,537	354,046	(509)	-0.14%

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/20/2020.

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)

2015-16 THROUGH 2019-20
ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE
FIVE YEAR COMPARISON

	GRADE LEVEL	2015-16	2016-17	2017-18	2018-19	2019-20
Elementary:						
Adelanto	TK-8	7,957	7,894	7,874	7,706	7,669
Alta Loma	TK-8	5,713	5,754	5,782	5,824	5,816
Central	TK-8	4,505	4,377	4,389	4,312	4,282
Cucamonga	TK-8	2,441	2,393	2,323	2,301	2,326
Etiwanda	TK-8	13,510	13,637	13,741	13,638	13,608
Helendale	TK-8	597	619	621	602	633
Mount Baldy Joint	TK-8	98	98	90	91	102
Mountain View	TK-8	2,429	2,458	2,441	2,430	2,442
Ontario-Montclair	TK-8	21,209	20,853	20,316	19,837	19,390
Oro Grande	TK-6	96	103	97	90	88
Victor Elementary	TK-6	11,300	11,711	11,793	11,612	11,708
TOTAL		69,855	69,897	69,467	68,443	68,064
High:						
Chaffey Joint Union	9-12	23,053	22,699	22,746	22,608	22,611
Victor Valley Union	7-12	9,013	9,398	9,546	9,772	10,240
TOTAL		32,066	32,097	32,292	32,380	32,851
Unified:						
Apple Valley	TK-12	12,126	12,264	12,256	12,378	12,511
Baker Valley	TK-12	137	121	126	130	114
Barstow	TK-12	5,668	5,764	5,790	5,857	5,990
Bear Valley	TK-12	2,188	2,367	2,330	2,282	2,212
Chino	TK-12	27,043	26,824	27,062	26,517	26,372
Colton Joint	TK-12	21,884	21,611	21,323	20,813	20,338
Fontana	TK-12	37,163	36,375	35,573	34,878	34,703
Hesperia	TK-12	20,540	20,394	20,489	20,625	20,924
Lucerne Valley	TK-12	652	664	680	696	767
Morongo	TK-12	7,751	7,945	7,982	7,945	7,923
Needles	TK-12	872	903	897	934	929
Redlands	TK-12	20,095	20,120	19,913	19,876	19,810
Rialto	TK-12	24,926	24,647	24,408	23,991	24,043
Rim of the World	TK-12	3,348	3,243	3,109	3,015	2,917
San Bernardino City	TK-12	47,326	46,754	46,563	45,958	45,868
Silver Valley	TK-12	1,979	1,995	1,997	2,034	2,034
Snowline Joint	TK-12	7,321	7,129	7,048	6,986	7,099
Trona Joint	TK-12	236	251	248	256	229
Upland	TK-12	10,621	10,540	10,363	10,196	10,116
Yucaipa-Calimesa Joint	TK-12	7,858	7,891	8,006	7,856	7,723
TOTAL		259,734	257,802	256,163	253,223	252,622
TOTAL K-12		361,655	359,796	357,922	354,046	353,537

NOTES: 1) ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 10/20/2020.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2015-16 through 2019-20 Report of School District Attendance (Annual)

TK – 12

Combined Revenue
and
Expenditure Data

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

2019-20
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	7,669										
Unrestricted		18,185,829	2,371	71,726,730	9,353	89,912,559	11,724	73,967,857	9,645	15,944,702	2,079
Restricted		9,141,343	1,192	30,875,374	4,026	40,016,717	5,218	29,405,939	3,834	10,610,778	1,384
Total		27,327,172	3,563	102,602,104	13,379	129,929,276	16,942	103,373,796	13,479	26,555,480	3,463
Alta Loma	5,816										
Unrestricted		20,536,196	3,531	49,342,029	8,484	69,878,225	12,015	49,127,682	8,447	20,750,543	3,568
Restricted		2,126,960	366	16,337,873	2,809	18,464,833	3,175	16,572,200	2,849	1,892,633	325
Total		22,663,156	3,897	65,679,902	11,293	88,343,058	15,190	65,699,882	11,296	22,643,176	3,893
Central	4,282										
Unrestricted		9,839,165	2,298	37,276,365	8,705	47,115,530	11,003	36,009,841	8,410	11,105,689	2,594
Restricted		1,298,669	303	13,851,974	3,235	15,150,643	3,538	13,618,755	3,180	1,531,888	358
Total		11,137,834	2,601	51,128,339	11,940	62,266,173	14,541	49,628,596	11,590	12,637,577	2,951
Cucamonga	2,326										
Unrestricted		18,469,903	7,941	29,761,717	12,795	48,231,620	20,736	24,133,251	10,375	24,098,369	10,360
Restricted		787,176	338	9,326,208	4,010	10,113,384	4,348	9,256,053	3,979	857,331	369
Total		19,257,079	8,279	39,087,925	16,805	58,345,004	25,084	33,389,304	14,355	24,955,700	10,729
Etiwanda	13,608										
Unrestricted		24,968,549	1,835	116,904,355	8,591	141,872,904	10,426	109,045,053	8,013	32,827,851	2,412
Restricted		4,782,160	351	44,270,889	3,253	49,053,049	3,605	49,075,559	3,606	-22,510	-2
Total		29,750,709	2,186	161,175,244	11,844	190,925,953	14,030	158,120,612	11,620	32,805,341	2,411
Helendale	633										
Unrestricted		2,618,589	4,137	7,228,079	11,419	9,846,668	15,556	6,494,567	10,260	3,352,101	5,296
Restricted		75,051	119	1,470,703	2,323	1,545,754	2,442	1,446,596	2,285	99,158	157
Total		2,693,640	4,255	8,698,782	13,742	11,392,422	17,998	7,941,163	12,545	3,451,259	5,452
Mount Baldy Joint	102										
Unrestricted		303,698	2,977	1,168,423	11,455	1,472,121	14,433	957,520	9,387	514,601	5,045
Restricted		110,229	1,081	309,166	3,031	419,395	4,112	289,735	2,841	129,660	1,271
Total		413,927	4,058	1,477,589	14,486	1,891,516	18,544	1,247,255	12,228	644,261	6,316
Mountain View	2,442										
Unrestricted		3,966,328	1,624	21,177,847	8,672	25,144,175	10,297	21,555,665	8,827	3,588,510	1,469
Restricted		723,700	296	6,116,331	2,505	6,840,031	2,801	6,132,349	2,511	707,682	290
Total		4,690,028	1,921	27,294,178	11,177	31,984,206	13,098	27,688,014	11,338	4,296,192	1,759

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

Source: 2019-20 FORM 01 and Report of School District Attendance (A)

2019-20
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		52,575,856	2,711	185,289,643	9,556	237,865,499	12,267	181,398,853	9,355	56,466,646	2,912
Restricted		4,052,374	209	98,328,087	5,071	102,380,461	5,280	101,332,432	5,226	1,048,029	54
Total		56,628,230	2,920	283,617,730	14,627	340,245,960	17,547	282,731,285	14,581	57,514,675	2,966
Oro Grande	88										
Unrestricted		13,536,099	153,819	12,638,357	143,618	26,174,456	297,437	14,731,946	167,408	11,442,510	130,029
Restricted		1,606,210	18,252	4,022,515	45,710	5,628,725	63,963	3,993,546	45,381	1,635,179	18,582
Total		15,142,309	172,072	16,660,872	189,328	31,803,181	361,400	18,725,492	212,790	13,077,689	148,610
Victor Elementary	11,708										
Unrestricted		31,748,131	2,712	120,257,646	10,271	152,005,777	12,983	115,015,202	9,824	36,990,575	3,159
Restricted		2,041,585	174	35,411,567	3,025	37,453,152	3,199	36,357,693	3,105	1,095,459	94
Total		33,789,716	2,886	155,669,213	13,296	189,458,929	16,182	151,372,895	12,929	38,086,034	3,253
TOTAL ELEMENTARY:	68,064										
Unrestricted		196,748,343	2,891	652,771,191	9,591	849,519,534	12,481	632,437,437	9,292	217,082,097	3,189
Restricted		26,745,457	393	260,320,687	3,825	287,066,144	4,218	267,480,857	3,930	19,585,287	288
Total		223,493,800	3,284	913,091,878	13,415	1,136,585,678	16,699	899,918,294	13,222	236,667,384	3,477
High:											
Chaffey Joint Union	22,611										
Unrestricted		53,885,133	2,383	230,034,818	10,174	283,919,951	12,557	227,661,271	10,069	56,258,680	2,488
Restricted		2,948,876	130	75,853,443	3,355	78,802,319	3,485	78,887,484	3,489	-85,165	-4
Total		56,834,009	2,514	305,888,261	13,528	362,722,270	16,042	306,548,755	13,558	56,173,515	2,484
Victor Valley Union	10,240										
Unrestricted		21,507,080	2,100	108,037,204	10,551	129,544,284	12,651	100,429,153	9,808	29,115,131	2,843
Restricted		7,038,517	687	45,634,096	4,456	52,672,613	5,144	46,604,033	4,551	6,068,580	593
Total		28,545,597	2,788	153,671,300	15,007	182,216,897	17,795	147,033,186	14,359	35,183,711	3,436
TOTAL HIGH:	32,851										
Unrestricted		75,392,213	2,295	338,072,022	10,291	413,464,235	12,586	328,090,424	9,987	85,373,811	2,599
Restricted		9,987,393	304	121,487,539	3,698	131,474,932	4,002	125,491,517	3,820	5,983,415	182
Total		85,379,606	2,599	459,559,561	13,989	544,939,167	16,588	453,581,941	13,807	91,357,226	2,781
Unified:											
Apple Valley	12,511										
Unrestricted		20,175,513	1,613	113,299,439	9,056	133,474,952	10,669	115,213,478	9,209	18,261,474	1,460
Restricted		2,151,598	172	49,567,501	3,962	51,719,099	4,134	49,905,028	3,989	1,814,071	145
Total		22,327,111	1,785	162,866,940	13,018	185,194,051	14,802	165,118,506	13,198	20,075,545	1,605

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

Source: 2019-20 FORM 01 and Report of School District Attendance (A)

2019-20

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	114										
Unrestricted		4,448,341	39,021	2,175,584	19,084	6,623,925	58,105	2,721,258	23,871	3,902,667	34,234
Restricted		16,696	146	497,987	4,368	514,683	4,515	541,617	4,751	-26,934	-236
Total		4,465,037	39,167	2,673,571	23,452	7,138,608	62,619	3,262,875	28,622	3,875,733	33,998
Barstow	5,990										
Unrestricted		8,465,703	1,413	62,202,866	10,384	70,668,569	11,798	56,734,515	9,472	13,934,054	2,326
Restricted		2,112,861	353	24,541,734	4,097	26,654,595	4,450	24,303,663	4,057	2,350,932	392
Total		10,578,564	1,766	86,744,600	14,482	97,323,164	16,248	81,038,178	13,529	16,284,986	2,719
Bear Valley	2,212										
Unrestricted		1,521,380	688	23,238,575	10,506	24,759,955	11,193	21,942,142	9,920	2,817,813	1,274
Restricted		287,906	130	7,996,485	3,615	8,284,391	3,745	8,180,568	3,698	103,823	47
Total		1,809,286	818	31,235,060	14,121	33,044,346	14,939	30,122,710	13,618	2,921,636	1,321
Chino	26,372										
Unrestricted		86,391,992	3,276	231,608,851	8,782	318,000,843	12,058	225,778,619	8,561	92,222,224	3,497
Restricted		10,161,690	385	79,596,147	3,018	89,757,837	3,404	79,331,622	3,008	10,426,215	395
Total		96,553,682	3,661	311,204,998	11,801	407,758,680	15,462	305,110,241	11,569	102,648,439	3,892
Colton Joint	20,338										
Unrestricted		44,348,552	2,181	216,692,671	10,655	261,041,223	12,835	218,219,759	10,730	42,821,464	2,105
Restricted		9,466,116	465	69,836,359	3,434	79,302,475	3,899	78,211,362	3,846	1,091,113	54
Total		53,814,668	2,646	286,529,030	14,088	340,343,698	16,734	296,431,121	14,575	43,912,577	2,159
Fontana	34,703										
Unrestricted		130,997,233	3,775	370,301,974	10,671	501,299,207	14,445	355,265,935	10,237	146,033,272	4,208
Restricted		14,755,933	425	137,274,165	3,956	152,030,098	4,381	152,913,517	4,406	-883,419	-25
Total		145,753,166	4,200	507,576,139	14,626	653,329,305	18,826	508,179,452	14,644	145,149,853	4,183
Hesperia	20,924										
Unrestricted		29,880,897	1,428	200,899,967	9,601	230,780,864	11,029	191,113,110	9,134	39,667,754	1,896
Restricted		5,835,257	279	78,103,842	3,733	83,939,099	4,012	82,359,448	3,936	1,579,651	75
Total		35,716,154	1,707	279,003,809	13,334	314,719,963	15,041	273,472,558	13,070	41,247,405	1,971
Lucerne Valley	767										
Unrestricted		1,437,206	1,874	11,585,225	15,105	13,022,431	16,978	10,311,156	13,443	2,711,275	3,535
Restricted		19,836	26	2,674,611	3,487	2,694,447	3,513	2,753,199	3,590	-58,752	-77
Total		1,457,042	1,900	14,259,836	18,592	15,716,878	20,491	13,064,355	17,033	2,652,523	3,458

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

Source: 2019-20 FORM 01 and Report of School District Attendance (A)

2019-20

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		20,480,256	2,585	79,984,000	10,095	100,464,256	12,680	74,378,533	9,388	26,085,723	3,292
Restricted		3,728,255	471	30,658,554	3,870	34,386,809	4,340	30,721,986	3,878	3,664,823	463
Total		24,208,511	3,055	110,642,554	13,965	134,851,065	17,020	105,100,519	13,265	29,750,546	3,755
Needles	929										
Unrestricted		1,075,368	1,158	12,531,371	13,489	13,606,739	14,647	11,459,532	12,335	2,147,207	2,311
Restricted		145,331	156	3,266,058	3,516	3,411,389	3,672	3,351,201	3,607	60,188	65
Total		1,220,699	1,314	15,797,429	17,005	17,018,128	18,319	14,810,733	15,943	2,207,395	2,376
Redlands	19,810										
Unrestricted		47,139,835	2,380	185,674,108	9,373	232,813,943	11,752	194,665,192	9,827	38,148,751	1,926
Restricted		23,459,263	1,184	67,806,626	3,423	91,265,889	4,607	68,978,465	3,482	22,287,424	1,125
Total		70,599,098	3,564	253,480,734	12,796	324,079,832	16,359	263,643,657	13,309	60,436,175	3,051
Rialto	24,043										
Unrestricted		59,599,519	2,479	251,413,670	10,457	311,013,189	12,936	241,560,240	10,047	69,452,949	2,889
Restricted		10,019,175	417	92,359,563	3,841	102,378,738	4,258	98,843,898	4,111	3,534,840	147
Total		69,618,694	2,896	343,773,233	14,298	413,391,927	17,194	340,404,138	14,158	72,987,789	3,036
Rim of the World	2,917										
Unrestricted		6,994,283	2,398	28,392,057	9,733	35,386,340	12,131	27,185,330	9,320	8,201,010	2,811
Restricted		2,733,070	937	10,218,771	3,503	12,951,841	4,440	10,692,100	3,665	2,259,741	775
Total		9,727,353	3,335	38,610,828	13,236	48,338,181	16,571	37,877,430	12,985	10,460,751	3,586
San Bernardino City	45,868										
Unrestricted		53,716,208	1,171	495,704,002	10,807	549,420,210	11,978	517,072,938	11,273	32,347,272	705
Restricted		36,759,499	801	217,942,033	4,752	254,701,532	5,553	235,493,788	5,134	19,207,744	419
Total		90,475,707	1,973	713,646,035	15,559	804,121,742	17,531	752,566,726	16,407	51,555,016	1,124
Silver Valley	2,034										
Unrestricted		5,224,373	2,569	27,974,002	13,753	33,198,375	16,322	25,875,813	12,722	7,322,562	3,600
Restricted		201,945	99	6,081,096	2,990	6,283,041	3,089	6,741,333	3,314	-458,292	-225
Total		5,426,318	2,668	34,055,098	16,743	39,481,416	19,411	32,617,146	16,036	6,864,270	3,375
Snowline Joint	7,099										
Unrestricted		23,707,886	3,340	72,287,097	10,183	95,994,983	13,522	65,616,008	9,243	30,378,975	4,279
Restricted		974,962	137	21,274,992	2,997	22,249,954	3,134	24,258,777	3,417	-2,008,823	-283
Total		24,682,848	3,477	93,562,089	13,180	118,244,937	16,657	89,874,785	12,660	28,370,152	3,996

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

Source: 2019-20 FORM 01 and Report of School District Attendance (A)

2019-20

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	229										
Unrestricted		15,587,881	68,069	6,980,165	30,481	22,568,046	98,550	8,159,247	35,630	14,408,799	62,921
Restricted		1,170,208	5,110	-37,459	-164	1,132,749	4,947	1,062,382	4,639	70,367	307
Total		16,758,089	73,179	6,942,706	30,317	23,700,795	103,497	9,221,629	40,269	14,479,166	63,228
Upland	10,116										
Unrestricted		9,757,406	965	86,424,109	8,543	96,181,515	9,508	85,681,872	8,470	10,499,643	1,038
Restricted		4,425,113	437	39,590,932	3,914	44,016,045	4,351	39,119,701	3,867	4,896,344	484
Total		14,182,519	1,402	126,015,041	12,457	140,197,560	13,859	124,801,573	12,337	15,395,987	1,522
Yucaipa-Calimesa Joint	7,723										
Unrestricted		11,498,018	1,489	68,515,943	8,872	80,013,961	10,360	69,291,133	8,972	10,722,828	1,388
Restricted		1,554,496	201	28,529,850	3,694	30,084,346	3,895	28,591,437	3,702	1,492,909	193
Total		13,052,514	1,690	97,045,793	12,566	110,098,307	14,256	97,882,570	12,674	12,215,737	1,582
TOTAL UNIFIED:	252,622										
Unrestricted		582,447,850	2,306	2,547,885,676	10,086	3,130,333,526	12,391	2,518,245,810	9,968	612,087,716	2,423
Restricted		129,979,210	515	967,779,847	3,831	1,097,759,057	4,345	1,026,355,092	4,063	71,403,965	283
Total		712,427,060	2,820	3,515,665,523	13,917	4,228,092,583	16,737	3,544,600,902	14,031	683,491,681	2,706
TOTAL K-12	353,537										
Unrestricted		854,588,406	2,417	3,538,728,889	10,010	4,393,317,295	12,427	3,478,773,671	9,840	914,543,624	2,587
Restricted		166,712,060	472	1,349,588,073	3,817	1,516,300,133	4,289	1,419,327,466	4,015	96,972,667	274
Total		1,021,300,466	2,889	4,888,316,962	13,827	5,909,617,428	16,716	4,898,101,137	13,855	1,011,516,291	2,861

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

Source: 2019-20 FORM 01 and Report of School District Attendance (A)

2020-21
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	7,768										
Unrestricted		13,523,038	1,741	72,120,896	9,284	85,643,934	11,025	74,861,514	9,637	10,782,420	1,388
Restricted		5,782,799	744	28,553,356	3,676	34,336,155	4,420	29,435,033	3,789	4,901,122	631
Total		19,305,837	2,485	100,674,252	12,960	119,980,089	15,445	104,296,547	13,426	15,683,542	2,019
Alta Loma	5,838										
Unrestricted		18,254,095	3,127	44,991,873	7,707	63,245,968	10,833	50,026,434	8,569	13,219,534	2,264
Restricted		1,318,129	226	16,226,185	2,779	17,544,314	3,005	16,765,480	2,872	778,834	133
Total		19,572,224	3,353	61,218,058	10,486	80,790,282	13,839	66,791,914	11,441	13,998,368	2,398
Central	4,246										
Unrestricted		10,226,192	2,408	35,292,704	8,312	45,518,896	10,720	37,211,452	8,764	8,307,444	1,957
Restricted		1,116,221	263	13,291,698	3,130	14,407,919	3,393	13,253,996	3,122	1,153,923	272
Total		11,342,413	2,671	48,584,402	11,442	59,926,815	14,114	50,465,448	11,885	9,461,367	2,228
Cucamonga	2,397										
Unrestricted		21,213,432	8,850	27,509,244	11,477	48,722,676	20,327	24,706,286	10,307	24,016,390	10,019
Restricted		224,625	94	9,262,407	3,864	9,487,032	3,958	9,386,993	3,916	100,039	42
Total		21,438,057	8,944	36,771,651	15,341	58,209,708	24,284	34,093,279	14,223	24,116,429	10,061
Etiwanda	13,543										
Unrestricted		19,652,468	1,451	102,379,481	7,560	122,031,949	9,011	116,410,139	8,596	5,621,810	415
Restricted		1,525,251	113	45,042,894	3,326	46,568,145	3,439	44,499,877	3,286	2,068,268	153
Total		21,177,719	1,564	147,422,375	10,886	168,600,094	12,449	160,910,016	11,881	7,690,078	568
Helendale	644										
Unrestricted		2,896,264	4,497	6,702,906	10,408	9,599,170	14,906	7,371,279	11,446	2,227,891	3,459
Restricted		83,453	130	1,094,617	1,700	1,178,070	1,829	1,075,228	1,670	102,842	160
Total		2,979,717	4,627	7,797,523	12,108	10,777,240	16,735	8,446,507	13,116	2,330,733	3,619
Mount Baldy Joint	89										
Unrestricted		372,347	4,184	1,088,464	12,230	1,460,811	16,414	1,134,802	12,751	326,009	3,663
Restricted		109,516	1,231	304,419	3,420	413,935	4,651	242,173	2,721	171,762	1,930
Total		481,863	5,414	1,392,883	15,650	1,874,746	21,065	1,376,975	15,472	497,771	5,593
Mountain View	2,482										
Unrestricted		3,125,005	1,259	21,090,398	8,497	24,215,403	9,756	21,930,857	8,836	2,284,546	920
Restricted		499,157	201	5,742,760	2,314	6,241,917	2,515	5,986,658	2,412	255,259	103
Total		3,624,162	1,460	26,833,158	10,811	30,457,320	12,271	27,917,515	11,248	2,539,805	1,023

Source: 2020-21 FORM 01 and FORM A - Adopted Budget (P-2)

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

2020-21
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	18,938										
Unrestricted		54,978,659	2,903	163,675,646	8,643	218,654,305	11,546	184,605,692	9,748	34,048,613	1,798
Restricted		4,519,122	239	95,645,100	5,050	100,164,222	5,289	95,359,117	5,035	4,805,105	254
Total		59,497,781	3,142	259,320,746	13,693	318,818,527	16,835	279,964,809	14,783	38,853,718	2,052
Oro Grande	90										
Unrestricted		10,763,464	119,594	11,097,526	123,306	21,860,990	242,900	10,119,374	112,437	11,741,616	130,462
Restricted		1,438,561	15,984	4,181,384	46,460	5,619,945	62,444	4,179,152	46,435	1,440,793	16,009
Total		12,202,025	135,578	15,278,910	169,766	27,480,935	305,344	14,298,526	158,873	13,182,409	146,471
Victor Elementary	11,867										
Unrestricted		31,156,606	2,625	113,747,361	9,585	144,903,967	12,211	113,025,126	9,524	31,878,841	2,686
Restricted		3,922,153	331	39,736,759	3,349	43,658,912	3,679	41,544,556	3,501	2,114,356	178
Total		35,078,759	2,956	153,484,120	12,934	188,562,879	15,890	154,569,682	13,025	33,993,197	2,865
TOTAL ELEMENTARY:	67,902										
Unrestricted		186,161,570	2,742	599,696,499	8,832	785,858,069	11,573	641,402,955	9,446	144,455,114	2,127
Restricted		20,538,987	302	259,081,579	3,816	279,620,566	4,118	261,728,263	3,855	17,892,303	264
Total		206,700,557	3,044	858,778,078	12,647	1,065,478,635	15,691	903,131,218	13,301	162,347,417	2,391
High:											
Chaffey Joint Union	22,983										
Unrestricted		49,700,107	2,162	231,006,972	10,051	280,707,079	12,214	232,041,905	10,096	48,665,174	2,117
Restricted		2,088,322	91	79,717,340	3,469	81,805,662	3,559	80,256,177	3,492	1,549,485	67
Total		51,788,429	2,253	310,724,312	13,520	362,512,741	15,773	312,298,082	13,588	50,214,659	2,185
Victor Valley Union	10,393										
Unrestricted		28,845,141	2,775	98,165,916	9,445	127,011,057	12,221	98,441,543	9,472	28,569,514	2,749
Restricted		6,795,904	654	49,102,684	4,725	55,898,588	5,378	49,277,218	4,741	6,621,370	637
Total		35,641,045	3,429	147,268,600	14,170	182,909,645	17,599	147,718,761	14,213	35,190,884	3,386
TOTAL HIGH:	33,376										
Unrestricted		78,545,248	2,353	329,172,888	9,863	407,718,136	12,216	330,483,448	9,902	77,234,688	2,314
Restricted		8,884,226	266	128,820,024	3,860	137,704,250	4,126	129,533,395	3,881	8,170,855	245
Total		87,429,474	2,620	457,992,912	13,722	545,422,386	16,342	460,016,843	13,783	85,405,543	2,559

Source: 2020-21 FORM 01 and FORM A - Adopted Budget (P-2)

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

2020-21
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	12,685										
Unrestricted		12,104,098	954	116,083,187	9,151	128,187,285	10,105	117,793,195	9,286	10,394,090	819
Restricted		480,623	38	43,664,783	3,442	44,145,406	3,480	43,823,501	3,455	321,905	25
Total		12,584,721	992	159,747,970	12,593	172,332,691	13,586	161,616,696	12,741	10,715,995	845
Baker Valley	122										
Unrestricted		3,608,357	29,577	2,123,542	17,406	5,731,899	46,983	2,988,775	24,498	2,743,124	22,485
Restricted		64,665	530	469,118	3,845	533,783	4,375	469,118	3,845	64,665	530
Total		3,673,022	30,107	2,592,660	21,251	6,265,682	51,358	3,457,893	28,343	2,807,789	23,015
Barstow	6,046										
Unrestricted		12,630,133	2,089	54,801,084	9,064	67,431,217	11,153	52,289,602	8,649	15,141,615	2,504
Restricted		2,578,858	427	34,538,332	5,713	37,117,190	6,139	31,461,712	5,204	5,655,478	935
Total		15,208,991	2,516	89,339,416	14,777	104,548,407	17,292	83,751,314	13,852	20,797,093	3,440
Bear Valley	2,122										
Unrestricted		2,191,173	1,033	20,199,932	9,519	22,391,105	10,552	20,797,733	9,801	1,593,372	751
Restricted		126,695	60	6,340,524	2,988	6,467,219	3,048	6,467,219	3,048	0	0
Total		2,317,868	1,092	26,540,456	12,507	28,858,324	13,600	27,264,952	12,849	1,593,372	751
Chino	25,843										
Unrestricted		88,271,145	3,416	213,232,152	8,251	301,503,297	11,667	230,065,224	8,902	71,438,073	2,764
Restricted		9,349,756	362	65,560,228	2,537	74,909,984	2,899	74,909,984	2,899	0	0
Total		97,620,901	3,777	278,792,380	10,788	376,413,281	14,565	304,975,208	11,801	71,438,073	2,764
Colton Joint	20,122										
Unrestricted		39,393,090	1,958	188,339,123	9,360	227,732,213	11,318	206,627,508	10,269	21,104,705	1,049
Restricted		6,949,250	345	88,357,543	4,391	95,306,793	4,736	81,461,217	4,048	13,845,576	688
Total		46,342,340	2,303	276,696,666	13,751	323,039,006	16,054	288,088,725	14,317	34,950,281	1,737
Fontana	34,227										
Unrestricted		132,064,627	3,858	374,245,649	10,934	506,310,276	14,793	385,763,044	11,271	120,547,232	3,522
Restricted		12,732,166	372	129,921,641	3,796	142,653,807	4,168	129,953,345	3,797	12,700,462	371
Total		144,796,793	4,230	504,167,290	14,730	648,964,083	18,961	515,716,389	15,068	133,247,694	3,893
Hesperia	21,006										
Unrestricted		36,323,660	1,729	184,843,734	8,800	221,167,394	10,529	191,673,775	9,125	29,493,619	1,404
Restricted		4,497,479	214	78,047,928	3,716	82,545,407	3,930	73,398,099	3,494	9,147,308	435
Total		40,821,139	1,943	262,891,662	12,515	303,712,801	14,458	265,071,874	12,619	38,640,927	1,840

Source: 2020-21 FORM 01 and FORM A - Adopted Budget (P-2)
NOTE: District budgets were created before the changes in the budget due to COVID-19, so they do not accurately reflect current income and expense expectations.

2020-21
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	786										
Unrestricted		2,592,091	3,298	10,231,445	13,017	12,823,536	16,315	10,231,371	13,017	2,592,165	3,298
Restricted		25,987	33	2,985,330	3,798	3,011,317	3,831	2,973,624	3,783	37,693	48
Total		2,618,078	3,331	13,216,775	16,815	15,834,853	20,146	13,204,995	16,800	2,629,858	3,346
Morongo	7,783										
Unrestricted		22,687,915	2,915	79,345,533	10,195	102,033,448	13,110	76,647,309	9,848	25,386,139	3,262
Restricted		2,819,186	362	30,202,039	3,881	33,021,225	4,243	30,223,334	3,883	2,797,891	359
Total		25,507,101	3,277	109,547,572	14,075	135,054,673	17,353	106,870,643	13,731	28,184,030	3,621
Needles	1,063										
Unrestricted		1,044,989	983	11,374,770	10,701	12,419,759	11,684	11,498,032	10,817	921,727	867
Restricted		44,162	42	2,619,857	2,465	2,664,019	2,506	2,623,560	2,468	40,459	38
Total		1,089,151	1,025	13,994,627	13,165	15,083,778	14,190	14,121,592	13,285	962,186	905
Redlands	19,920										
Unrestricted		33,161,298	1,665	182,931,215	9,183	216,092,513	10,848	181,008,891	9,087	35,083,622	1,761
Restricted		19,665,303	987	62,111,437	3,118	81,776,740	4,105	64,619,767	3,244	17,156,973	861
Total		52,826,601	2,652	245,042,652	12,301	297,869,253	14,953	245,628,658	12,331	52,240,595	2,623
Rialto	23,982										
Unrestricted		52,402,660	2,185	249,310,879	10,396	301,713,539	12,581	262,982,643	10,966	38,730,896	1,615
Restricted		10,249,652	427	89,132,789	3,717	99,382,441	4,144	90,089,867	3,757	9,292,574	387
Total		62,652,312	2,612	338,443,668	14,112	401,095,980	16,725	353,072,510	14,722	48,023,470	2,002
Rim of the World	2,854										
Unrestricted		6,078,636	2,130	26,230,217	9,191	32,308,853	11,321	27,753,179	9,724	4,555,674	1,596
Restricted		2,167,055	759	10,786,759	3,780	12,953,814	4,539	12,759,359	4,471	194,455	68
Total		8,245,691	2,889	37,016,976	12,970	45,262,667	15,859	40,512,538	14,195	4,750,129	1,664
San Bernardino City	45,621										
Unrestricted		30,191,573	662	483,386,419	10,596	513,577,992	11,257	493,867,242	10,825	19,710,750	432
Restricted		14,124,874	310	270,179,424	5,922	284,304,298	6,232	270,179,424	5,922	14,124,874	310
Total		44,316,447	971	753,565,843	16,518	797,882,290	17,489	764,046,666	16,748	33,835,624	742
Silver Valley	2,034										
Unrestricted		6,621,964	3,256	27,529,447	13,535	34,151,411	16,790	27,174,680	13,360	6,976,731	3,430
Restricted		139,410	69	5,022,680	2,469	5,162,090	2,538	5,054,579	2,485	107,511	53
Total		6,761,374	3,324	32,552,127	16,004	39,313,501	19,328	32,229,259	15,845	7,084,242	3,483

Source: 2020-21 FORM 01 and FORM A - Adopted Budget (P-2)
NOTE: District budgets were created before the changes in the budget due to COVID-19, so they do not accurately reflect current income and expense expectations.

2020-21
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	7,119										
Unrestricted		25,338,046	3,559	60,606,240	8,513	85,944,286	12,073	68,244,790	9,586	17,699,496	2,486
Restricted		350,795	49	21,366,983	3,001	21,717,778	3,051	21,366,983	3,001	350,795	49
Total		25,688,841	3,608	81,973,223	11,515	107,662,064	15,123	89,611,773	12,588	18,050,291	2,536
Trona Joint	243										
Unrestricted		12,764,412	52,528	4,269,721	17,571	17,034,133	70,099	9,061,742	37,291	7,972,391	32,808
Restricted		502,327	2,067	909,849	3,744	1,412,176	5,811	1,285,487	5,290	126,689	521
Total		13,266,739	54,596	5,179,570	21,315	18,446,309	75,911	10,347,229	42,581	8,099,080	33,330
Upland	9,957										
Unrestricted		8,827,853	887	75,199,200	7,552	84,027,053	8,439	81,972,931	8,233	2,054,122	206
Restricted		5,731,151	576	40,781,599	4,096	46,512,750	4,671	38,733,996	3,890	7,778,754	781
Total		14,559,004	1,462	115,980,799	11,648	130,539,803	13,110	120,706,927	12,123	9,832,876	988
Yucaipa-Calimesa Joint	7,641										
Unrestricted		8,808,550	1,153	67,401,285	8,821	76,209,835	9,974	69,858,889	9,143	6,350,946	831
Restricted		1,210,897	158	25,971,069	3,399	27,181,966	3,557	26,106,883	3,417	1,075,083	141
Total		10,019,447	1,311	93,372,354	12,220	103,391,801	13,531	95,965,772	12,559	7,426,029	972
TOTAL UNIFIED:	251,176										
Unrestricted		537,106,270	2,138	2,431,684,774	9,681	2,968,791,044	11,820	2,528,300,555	10,066	440,490,489	1,754
Restricted		93,810,291	373	1,008,969,912	4,017	1,102,780,203	4,390	1,007,961,058	4,013	94,819,145	378
Total		630,916,561	2,512	3,440,654,686	13,698	4,071,571,247	16,210	3,536,261,613	14,079	535,309,634	2,131
TOTAL K-12	352,454										
Unrestricted		801,813,088	2,275	3,360,554,161	9,535	4,162,367,249	11,810	3,500,186,958	9,931	662,180,291	1,879
Restricted		123,233,504	350	1,396,871,515	3,963	1,520,105,019	4,313	1,399,222,716	3,970	120,882,303	343
Total		925,046,592	2,625	4,757,425,676	13,498	5,682,472,268	16,123	4,899,409,674	13,901	783,062,594	2,222

Source: 2020-21 FORM 01 and FORM A - Adopted Budget (P-2)
NOTE: District budgets were created before the changes in the budget due to COVID-19, so they do not accurately reflect current income and expense expectations.

TK – 12

Revenue Data

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

2019-20

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	7,669										
Unrestricted		18,185,829	78,756,101	5,223,331	83,979,432	182,315	2,105,949	2,144,505	88,412,201	-16,685,471	71,726,730
Restricted		9,141,343	0	0	0	5,670,928	7,623,296	895,678	14,189,902	16,685,471	30,875,373
Total		27,327,172	78,756,101	5,223,331	83,979,432	5,853,243	9,729,245	3,040,183	102,602,103	0	102,602,103
Per ADA		3,563.33	10,269.41	681.10	10,950.51	763.23	1,268.65	396.42	13,378.81	0.00	13,378.81
% of Total			76.76%	5.09%	81.85%	5.70%	9.48%	2.96%	100.00%	0.00%	100.00%
Alta Loma	5,816										
Unrestricted		20,536,196	43,775,350	8,672,577	52,447,927	0	1,825,997	3,520,967	57,794,891	-8,452,862	49,342,029
Restricted		2,126,960	0	0	0	1,635,921	4,077,974	2,171,116	7,885,011	8,452,862	16,337,873
Total		22,663,156	43,775,350	8,672,577	52,447,927	1,635,921	5,903,971	5,692,083	65,679,902	0	65,679,902
Per ADA		3,896.69	7,526.71	1,491.16	9,017.87	281.28	1,015.13	978.69	11,292.97	0.00	11,292.97
% of Total			66.65%	13.20%	79.85%	2.49%	8.99%	8.67%	100.00%	0.00%	100.00%
Central	4,282										
Unrestricted		9,839,165	36,806,752	5,385,073	42,191,825	93,293	1,342,945	1,714,605	45,342,668	-8,066,303	37,276,365
Restricted		1,298,669	0	0	0	2,370,047	3,337,630	77,994	5,785,671	8,066,303	13,851,974
Total		11,137,834	36,806,752	5,385,073	42,191,825	2,463,340	4,680,575	1,792,599	51,128,339	0	51,128,339
Per ADA		2,601.08	8,595.69	1,257.61	9,853.30	575.28	1,093.08	418.64	11,940.29	0.00	11,940.29
% of Total			71.99%	10.53%	82.52%	4.82%	9.15%	3.51%	100.00%	0.00%	100.00%
Cucamonga	2,326										
Unrestricted		18,469,903	2,619,326	30,137,161	32,756,487	57,721	809,094	645,821	34,269,123	-4,507,405	29,761,718
Restricted		787,176	0	0	0	1,549,099	2,597,341	672,362	4,818,802	4,507,405	9,326,207
Total		19,257,079	2,619,326	30,137,161	32,756,487	1,606,820	3,406,435	1,318,183	39,087,925	0	39,087,925
Per ADA		8,279.05	1,126.11	12,956.65	14,082.75	690.81	1,464.50	566.72	16,804.78	0.00	16,804.78
% of Total			6.70%	77.10%	83.80%	4.11%	8.71%	3.37%	100.00%	0.00%	100.00%
Etiwanda	13,608										
Unrestricted		24,968,549	101,704,698	19,672,162	121,376,860	224,449	4,068,473	8,460,214	134,129,996	-17,225,641	116,904,355
Restricted		4,782,160	0	0	0	4,468,930	10,222,888	9,698,006	24,389,824	19,881,065	44,270,889
Total		29,750,709	101,704,698	19,672,162	121,376,860	4,693,379	14,291,361	18,158,220	158,519,820	2,655,424	161,175,244
Per ADA		2,186.27	7,473.89	1,445.63	8,919.52	344.90	1,050.22	1,334.38	11,649.02	195.14	11,844.15
% of Total			63.10%	12.21%	75.31%	2.91%	8.87%	11.27%	98.35%	1.65%	100.00%

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

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		2,618,589	4,838,040	1,021,881	5,859,921	0	153,922	1,599,347	7,613,190	-385,110	7,228,080
Restricted		75,051	0	0	0	469,360	428,249	187,984	1,085,593	385,110	1,470,703
Total		2,693,640	4,838,040	1,021,881	5,859,921	469,360	582,171	1,787,331	8,698,783	0	8,698,783
Per ADA		4,255.36	7,643.03	1,614.35	9,257.38	741.48	919.70	2,823.59	13,742.15	0.00	13,742.15
% of Total			55.62%	11.75%	67.36%	5.40%	6.69%	20.55%	100.00%	0.00%	100.00%
Mount Baldy Joint	102										
Unrestricted		303,698	941,132	90,820	1,031,952	7,158	17,966	117,719	1,174,795	-6,373	1,168,422
Restricted		110,229	0	0	0	45,061	70,041	187,691	302,793	6,373	309,166
Total		413,927	941,132	90,820	1,031,952	52,219	88,007	305,410	1,477,588	0	1,477,588
Per ADA		4,058.11	9,226.78	890.39	10,117.18	511.95	862.81	2,994.22	14,486.16	0.00	14,486.16
% of Total			63.69%	6.15%	69.84%	3.53%	5.96%	20.67%	100.00%	0.00%	100.00%
Mountain View	2,442										
Unrestricted		3,966,328	15,774,462	7,895,911	23,670,373	0	710,837	343,655	24,724,865	-3,547,018	21,177,847
Restricted		723,700	0	0	0	575,545	1,878,621	115,147	2,569,313	3,547,018	6,116,331
Total		4,690,028	15,774,462	7,895,911	23,670,373	575,545	2,589,458	458,802	27,294,178	0	27,294,178
Per ADA		1,920.57	6,459.65	3,233.38	9,693.03	235.69	1,060.38	187.88	11,176.98	0.00	11,176.98
% of Total			57.79%	28.93%	86.72%	2.11%	9.49%	1.68%	100.00%	0.00%	100.00%
Ontario-Montclair	19,390										
Unrestricted		52,575,856	196,186,912	23,150,656	219,337,568	899,050	6,097,719	2,022,933	228,357,270	-43,067,627	185,289,643
Restricted		4,052,374	0	0	0	16,548,892	33,336,072	2,956,267	52,841,231	45,486,856	98,328,087
Total		56,628,230	196,186,912	23,150,656	219,337,568	17,447,942	39,433,791	4,979,200	281,198,501	2,419,229	283,617,730
Per ADA		2,920.49	10,117.94	1,193.95	11,311.89	899.84	2,033.72	256.79	14,502.24	124.77	14,627.01
% of Total			69.17%	8.16%	77.34%	6.15%	13.90%	1.76%	99.15%	0.85%	100.00%
Oro Grande	88										
Unrestricted		13,536,099	630,005	467,664	1,097,669	0	23,590	11,536,970	12,658,229	-19,872	12,638,357
Restricted		1,606,210	0	0	0	664,647	342,966	2,995,030	4,002,643	19,872	4,022,515
Total		15,142,309	630,005	467,664	1,097,669	664,647	366,556	14,532,000	16,660,872	0	16,660,872
Per ADA		172,071.69	7,159.15	5,314.36	12,473.51	7,552.81	4,165.41	165,136.36	189,328.09	0.00	189,328.09
% of Total			3.78%	2.81%	6.59%	3.99%	2.20%	87.22%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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	11,708										
Unrestricted		31,748,131	120,045,592	9,642,068	129,687,660	566,685	4,251,007	1,691,285	136,196,637	-15,938,993	120,257,644
Restricted		2,041,585	0	0	0	9,681,570	9,371,224	419,780	19,472,574	15,938,993	35,411,567
Total		33,789,716	120,045,592	9,642,068	129,687,660	10,248,255	13,622,231	2,111,065	155,669,211	0	155,669,211
Per ADA		2,886.04	10,253.30	823.55	11,076.84	875.32	1,163.50	180.31	13,295.97	0.00	13,295.97
% of Total			77.12%	6.19%	83.31%	6.58%	8.75%	1.36%	100.00%	0.00%	100.00%
TOTAL ELEMENTARY:	68,064										
Unrestricted		196,748,343	602,078,370	111,359,304	713,437,674	2,030,671	21,407,499	33,798,021	770,673,865	-117,902,675	652,771,190
Restricted		26,745,457	0	0	0	43,680,000	73,286,302	20,377,055	137,343,357	122,977,328	260,320,685
Total		223,493,800	602,078,370	111,359,304	713,437,674	45,710,671	94,693,801	54,175,076	908,017,222	5,074,653	913,091,875
Per ADA		3,283.58	8,845.77	1,636.10	10,481.87	671.58	1,391.25	795.94	13,340.64	74.56	13,415.20
% of Total			65.94%	12.20%	78.13%	5.01%	10.37%	5.93%	99.44%	0.56%	100.00%
HIGH:											
Chaffey Joint Union	22,611										
Unrestricted		53,885,133	170,333,597	86,277,136	256,610,733	888,350	5,100,776	6,113,529	268,713,388	-38,678,569	230,034,819
Restricted		2,948,876	0	0	0	10,973,395	19,000,418	7,201,061	37,174,874	38,678,569	75,853,443
Total		56,834,009	170,333,597	86,277,136	256,610,733	11,861,745	24,101,194	13,314,590	305,888,262	0	305,888,262
Per ADA		2,513.56	7,533.22	3,815.72	11,348.93	524.60	1,065.91	588.85	13,528.29	0.00	13,528.29
% of Total			55.68%	28.21%	83.89%	3.88%	7.88%	4.35%	100.00%	0.00%	100.00%
Victor Valley Union	10,240										
Unrestricted		21,507,080	113,214,673	13,986,030	127,200,703	569,198	2,132,772	1,619,854	131,522,527	-23,485,324	108,037,203
Restricted		7,038,517	0	0	0	11,043,083	7,629,634	3,476,055	22,148,772	23,485,324	45,634,096
Total		28,545,597	113,214,673	13,986,030	127,200,703	11,612,281	9,762,406	5,095,909	153,671,299	0	153,671,299
Per ADA		2,787.66	11,056.12	1,365.82	12,421.94	1,134.01	953.36	497.65	15,006.96	0.00	15,006.96
% of Total			73.67%	9.10%	82.77%	7.56%	6.35%	3.32%	100.00%	0.00%	100.00%
TOTAL HIGH:	32,851										
Unrestricted		75,392,213	283,548,270	100,263,166	383,811,436	1,457,548	7,233,548	7,733,383	400,235,915	-62,163,893	338,072,022
Restricted		9,987,393	0	0	0	22,016,478	26,630,052	10,677,116	59,323,646	62,163,893	121,487,539
Total		85,379,606	283,548,270	100,263,166	383,811,436	23,474,026	33,863,600	18,410,499	459,559,561	0	459,559,561
Per ADA		2,599.00	8,631.34	3,052.06	11,683.40	714.56	1,030.82	560.42	13,989.21	0.00	13,989.21
% of Total			61.70%	21.82%	83.52%	5.11%	7.37%	4.01%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		20,175,513	117,415,587	16,923,201	134,338,788	189,820	3,584,400	909,972	139,022,980	-25,723,542	113,299,438
Restricted		2,151,598	0	0	0	8,892,946	13,188,142	1,762,870	23,843,958	25,723,542	49,567,500
Total		22,327,111	117,415,587	16,923,201	134,338,788	9,082,766	16,772,542	2,672,842	162,866,938	0	162,866,938
Per ADA		1,784.60	9,384.99	1,352.67	10,737.65	725.98	1,340.62	213.64	13,017.90	0.00	13,017.90
% of Total			72.09%	10.39%	82.48%	5.58%	10.30%	1.64%	100.00%	0.00%	100.00%
Baker Valley	114										
Unrestricted		4,448,341	209,498	2,013,462	2,222,960	-24,337	36,530	96,057	2,331,210	-155,626	2,175,584
Restricted		16,696	0	0	0	99,609	109,839	132,913	342,361	155,626	497,987
Total		4,465,037	209,498	2,013,462	2,222,960	75,272	146,369	228,970	2,673,571	0	2,673,571
Per ADA		39,166.99	1,837.70	17,661.95	19,499.65	660.28	1,283.94	2,008.51	23,452.38	0.00	23,452.38
% of Total			7.84%	75.31%	83.15%	2.82%	5.47%	8.56%	100.00%	0.00%	100.00%
Barstow	5,990										
Unrestricted		8,465,703	61,571,078	5,592,225	67,163,303	88,381	1,628,825	1,068,599	69,949,108	-7,746,242	62,202,866
Restricted		2,112,861	0	0	0	6,684,426	4,149,087	561,980	11,395,493	13,146,242	24,541,735
Total		10,578,564	61,571,078	5,592,225	67,163,303	6,772,807	5,777,912	1,630,579	81,344,601	5,400,000	86,744,601
Per ADA		1,766.04	10,278.98	933.59	11,212.57	1,130.69	964.59	272.22	13,580.07	901.50	14,481.57
% of Total			70.98%	6.45%	77.43%	7.81%	6.66%	1.88%	93.77%	6.23%	100.00%
Bear Valley	2,212										
Unrestricted		1,521,380	13,926,447	11,129,171	25,055,618	99,613	623,492	432,901	26,211,624	-2,973,049	23,238,575
Restricted		287,906	0	0	0	1,110,174	1,697,497	2,046,964	4,854,635	3,141,850	7,996,485
Total		1,809,286	13,926,447	11,129,171	25,055,618	1,209,787	2,320,989	2,479,865	31,066,259	168,801	31,235,060
Per ADA		817.94	6,295.86	5,031.27	11,327.13	546.92	1,049.27	1,121.10	14,044.42	76.31	14,120.73
% of Total			44.59%	35.63%	80.22%	3.87%	7.43%	7.94%	99.46%	0.54%	100.00%
Chino	26,372										
Unrestricted		86,391,992	178,356,106	74,501,155	252,857,261	0	7,504,087	6,773,416	267,134,764	-35,525,914	231,608,850
Restricted		10,161,690	0	0	0	11,802,830	21,331,760	10,935,644	44,070,234	35,525,914	79,596,148
Total		96,553,682	178,356,106	74,501,155	252,857,261	11,802,830	28,835,847	17,709,060	311,204,998	0	311,204,998
Per ADA		3,661.22	6,763.09	2,825.01	9,588.10	447.55	1,093.43	671.51	11,800.58	0.00	11,800.58
% of Total			57.31%	23.94%	81.25%	3.79%	9.27%	5.69%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		44,348,552	198,015,581	36,687,181	234,702,762	254,094	5,641,521	3,092,403	243,690,780	-26,998,109	216,692,671
Restricted		9,466,116	0	0	0	15,495,438	19,926,458	7,416,354	42,838,250	26,998,109	69,836,359
Total		53,814,668	198,015,581	36,687,181	234,702,762	15,749,532	25,567,979	10,508,757	286,529,030	0	286,529,030
Per ADA		2,646.02	9,736.24	1,803.87	11,540.11	774.39	1,257.15	516.71	14,088.36	0.00	14,088.36
% of Total			69.11%	12.80%	81.91%	5.50%	8.92%	3.67%	100.00%	0.00%	100.00%
Fontana	34,703										
Unrestricted		130,997,233	353,094,228	51,343,627	404,437,855	753,478	9,331,026	5,736,916	420,259,275	-49,957,301	370,301,974
Restricted		14,755,933	0	0	0	24,562,780	57,437,840	5,316,244	87,316,864	49,957,301	137,274,165
Total		145,753,166	353,094,228	51,343,627	404,437,855	25,316,258	66,768,866	11,053,160	507,576,139	0	507,576,139
Per ADA		4,200.02	10,174.75	1,479.52	11,654.26	729.51	1,924.01	318.51	14,626.29	0.00	14,626.29
% of Total			69.56%	10.12%	79.68%	4.99%	13.15%	2.18%	100.00%	0.00%	100.00%
Hesperia	20,924										
Unrestricted		29,880,897	215,745,971	14,553,165	230,299,136	737,604	5,717,454	3,276,513	240,030,707	-39,130,741	200,899,966
Restricted		5,835,257	0	0	0	14,275,954	15,706,565	8,990,581	38,973,100	39,130,741	78,103,841
Total		35,716,154	215,745,971	14,553,165	230,299,136	15,013,558	21,424,019	12,267,094	279,003,807	0	279,003,807
Per ADA		1,706.95	10,310.93	695.52	11,006.46	717.53	1,023.90	586.27	13,334.15	0.00	13,334.15
% of Total			77.33%	5.22%	82.54%	5.38%	7.68%	4.40%	100.00%	0.00%	100.00%
Lucerne Valley	767										
Unrestricted		1,437,206	6,822,514	2,551,784	9,374,298	0	271,429	2,795,321	12,441,048	-855,822	11,585,226
Restricted		19,836	0	0	0	759,785	791,795	267,209	1,818,789	855,822	2,674,611
Total		1,457,042	6,822,514	2,551,784	9,374,298	759,785	1,063,224	3,062,530	14,259,837	0	14,259,837
Per ADA		1,899.66	8,895.06	3,326.97	12,222.03	990.59	1,386.21	3,992.87	18,591.70	0.00	18,591.70
% of Total			47.84%	17.89%	65.74%	5.33%	7.46%	21.48%	100.00%	0.00%	100.00%
Morongo	7,923										
Unrestricted		20,480,256	77,282,690	8,806,629	86,089,319	1,638,279	2,655,046	1,780,660	92,163,304	-12,179,304	79,984,000
Restricted		3,728,255	0	0	0	6,220,571	12,258,620	59	18,479,250	12,179,304	30,658,554
Total		24,208,511	77,282,690	8,806,629	86,089,319	7,858,850	14,913,666	1,780,719	110,642,554	0	110,642,554
Per ADA		3,055.47	9,754.22	1,111.53	10,865.75	991.90	1,882.33	224.75	13,964.73	0.00	13,964.73
% of Total			69.85%	7.96%	77.81%	7.10%	13.48%	1.61%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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	929										
Unrestricted		1,075,368	9,873,104	2,434,700	12,307,804	890,767	332,700	177,796	13,709,067	-1,177,696	12,531,371
Restricted		145,331	0	0	0	968,255	803,761	316,345	2,088,361	1,177,696	3,266,057
Total		1,220,699	9,873,104	2,434,700	12,307,804	1,859,022	1,136,461	494,141	15,797,428	0	15,797,428
Per ADA		1,313.99	10,627.67	2,620.78	13,248.44	2,001.10	1,223.32	531.91	17,004.77	0.00	17,004.77
% of Total			62.50%	15.41%	77.91%	11.77%	7.19%	3.13%	100.00%	0.00%	100.00%
Redlands	19,810										
Unrestricted		47,139,835	154,950,525	45,797,622	200,748,147	506,968	5,240,102	2,931,705	209,426,922	-23,752,814	185,674,108
Restricted		23,459,263	0	0	0	11,384,327	18,105,595	14,563,891	44,053,813	23,752,814	67,806,627
Total		70,599,098	154,950,525	45,797,622	200,748,147	11,891,295	23,345,697	17,495,596	253,480,735	0	253,480,735
Per ADA		3,563.81	7,821.83	2,311.84	10,133.68	600.27	1,178.48	883.17	12,795.59	0.00	12,795.59
% of Total			61.13%	18.07%	79.20%	4.69%	9.21%	6.90%	100.00%	0.00%	100.00%
Rialto	24,043										
Unrestricted		59,599,519	252,142,464	28,889,159	281,031,623	926,624	6,404,808	2,528,569	290,891,624	-39,477,954	251,413,670
Restricted		10,019,175	0	0	0	16,381,560	23,482,985	13,017,064	52,881,609	39,477,954	92,359,563
Total		69,618,694	252,142,464	28,889,159	281,031,623	17,308,184	29,887,793	15,545,633	343,773,233	0	343,773,233
Per ADA		2,895.59	10,487.15	1,201.56	11,688.71	719.88	1,243.10	646.58	14,298.27	0.00	14,298.27
% of Total			73.35%	8.40%	81.75%	5.03%	8.69%	4.52%	100.00%	0.00%	100.00%
Rim of the World	2,917										
Unrestricted		6,994,283	17,895,645	12,821,988	30,717,633	143,887	847,020	1,057,125	32,765,665	-4,373,608	28,392,057
Restricted		2,733,070	0	0	0	1,926,152	2,349,838	1,569,173	5,845,163	4,373,608	10,218,771
Total		9,727,353	17,895,645	12,821,988	30,717,633	2,070,039	3,196,858	2,626,298	38,610,828	0	38,610,828
Per ADA		3,334.71	6,134.95	4,395.61	10,530.56	709.65	1,095.94	900.34	13,236.49	0.00	13,236.49
% of Total			46.35%	33.21%	79.56%	5.36%	8.28%	6.80%	100.00%	0.00%	100.00%
San Bernardino City	45,868										
Unrestricted		53,716,208	500,589,797	50,789,757	551,379,554	2,701,428	12,490,276	4,894,393	571,465,651	-75,761,649	495,704,002
Restricted		36,759,499	0	0	0	49,825,605	84,833,518	7,519,248	142,178,371	75,763,663	217,942,034
Total		90,475,707	500,589,797	50,789,757	551,379,554	52,527,033	97,323,794	12,413,641	713,644,022	2,014	713,646,036
Per ADA		1,972.52	10,913.70	1,107.30	12,021.01	1,145.18	2,121.82	270.64	15,558.65	0.04	15,558.69
% of Total			70.15%	7.12%	77.26%	7.36%	13.64%	1.74%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Silver Valley	2,034										
Unrestricted		5,224,373	17,097,092	2,394,299	19,491,391	9,854,262	795,710	212,642	30,354,005	-2,380,003	27,974,002
Restricted		201,945	0	0	0	1,091,605	1,522,688	1,086,800	3,701,093	2,380,003	6,081,096
Total		5,426,318	17,097,092	2,394,299	19,491,391	10,945,867	2,318,398	1,299,442	34,055,098	0	34,055,098
Per ADA		2,667.81	8,405.65	1,177.14	9,582.79	5,381.45	1,139.82	638.86	16,742.92	0.00	16,742.92
% of Total			50.20%	7.03%	57.23%	32.14%	6.81%	3.82%	100.00%	0.00%	100.00%
Snowline Joint	7,099										
Unrestricted		23,707,886	67,906,697	7,680,879	75,587,576	244,281	2,017,014	2,923,045	80,771,916	-8,484,819	72,287,097
Restricted		974,962	0	0	0	3,480,275	6,041,192	66,124	9,587,591	11,687,401	21,274,992
Total		24,682,848	67,906,697	7,680,879	75,587,576	3,724,556	8,058,206	2,989,169	90,359,507	3,202,582	93,562,089
Per ADA		3,476.95	9,565.67	1,081.97	10,647.64	524.66	1,135.12	421.07	12,728.48	451.13	13,179.62
% of Total			72.58%	8.21%	80.79%	3.98%	8.61%	3.19%	96.58%	3.42%	100.00%
Trona Joint	229										
Unrestricted		15,587,881	3,241,981	327,884	3,569,865	3,551,705	189,435	261,611	7,572,616	-592,452	6,980,164
Restricted		1,170,208	0	0	0	159,738	300,526	-1,090,175	-629,911	592,452	-37,459
Total		16,758,089	3,241,981	327,884	3,569,865	3,711,443	489,961	-828,564	6,942,705	0	6,942,705
Per ADA		73,179.43	14,157.12	1,431.81	15,588.93	16,207.17	2,139.57	-3,618.18	30,317.49	0.00	30,317.49
% of Total			46.70%	4.72%	51.42%	53.46%	7.06%	-11.93%	100.00%	0.00%	100.00%
Upland	10,116										
Unrestricted		9,757,406	73,811,370	26,480,386	100,291,756	339,907	3,060,423	2,280,258	105,972,344	-19,548,235	86,424,109
Restricted		4,425,113	0	0	0	5,870,029	8,844,116	5,328,553	20,042,698	19,548,235	39,590,933
Total		14,182,519	73,811,370	26,480,386	100,291,756	6,209,936	11,904,539	7,608,811	126,015,042	0	126,015,042
Per ADA		1,401.99	7,296.50	2,617.67	9,914.17	613.87	1,176.80	752.16	12,457.00	0.00	12,457.00
% of Total			58.57%	21.01%	79.59%	4.93%	9.45%	6.04%	100.00%	0.00%	100.00%
Yucaipa-Calimesa Joint	7,723										
Unrestricted		11,498,018	62,494,786	13,449,355	75,944,141	77,041	2,270,146	1,067,688	79,359,016	-10,843,074	68,515,942
Restricted		1,554,496	0	0	0	5,776,218	6,625,161	5,284,647	17,686,026	10,843,824	28,529,850
Total		13,052,514	62,494,786	13,449,355	75,944,141	5,853,259	8,895,307	6,352,335	97,045,042	750	97,045,792
Per ADA		1,690.08	8,092.03	1,741.47	9,833.50	757.90	1,151.79	822.52	12,565.72	0.10	12,565.82
% of Total			64.40%	13.86%	78.26%	6.03%	9.17%	6.55%	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: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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:	252,622										
Unrestricted		582,447,850	2,382,443,161	415,167,629	2,797,610,790	22,973,802	70,641,444	44,297,590	2,935,523,626	-387,637,954	2,547,885,672
Restricted		129,979,210	0	0	0	186,768,277	299,506,983	85,092,488	571,367,748	396,412,101	967,779,849
Total		712,427,060	2,382,443,161	415,167,629	2,797,610,790	209,742,079	370,148,427	129,390,078	3,506,891,374	8,774,147	3,515,665,521
Per ADA		2,820.13	9,430.86	1,643.43	11,074.30	830.26	1,465.23	512.19	13,881.97	34.73	13,916.70
% of Total			67.77%	11.81%	79.58%	5.97%	10.53%	3.68%	99.75%	0.25%	100.00%
TOTAL K-12	353,537										
TOTAL											
Unrestricted		854,588,406	3,268,069,801	626,790,099	3,894,859,900	26,462,021	99,282,491	85,828,994	4,106,433,406	-567,704,522	3,538,728,884
Restricted		166,712,060	0	0	0	252,464,755	399,423,337	116,146,659	768,034,751	581,553,322	1,349,588,073
Total		1,021,300,466	3,268,069,801	626,790,099	3,894,859,900	278,926,776	498,705,828	201,975,653	4,874,468,157	13,848,800	4,888,316,957
Per ADA		2,888.81	9,243.93	1,772.91	11,016.84	788.96	1,410.62	571.30	13,787.72	39.17	13,826.89
% of Total			66.85%	12.82%	79.68%	5.71%	10.20%	4.13%	99.72%	0.28%	100.00%

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

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20
LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT

	Base Grant	Supplemental and Concentration	Necessary Small Schools	Other Funding	LCFF Entitlement
ELEMENTARY:					
Adelanto	63,570,850	19,888,776	0	529,446	83,989,072
Alta Loma	47,731,414	3,799,420	0	918,199	52,449,033
Central	35,661,041	6,244,249	0	472,149	42,377,439
Cucamonga	19,366,166	4,832,052	0	232,957	24,431,175
Etiwanda	111,715,366	9,558,367	0	107,653	121,381,386
Helendale	5,224,477	609,435	0	31,017	5,864,929
Mount Baldy Joint**	836,325	53,509	0	142,117	1,031,951
Mountain View	20,195,047	3,401,857	0	35,445	23,632,349
Ontario-Montclair	162,283,912	54,850,339	0	2,205,255	219,339,506
Oro Grande	766,569	295,957	0	35,115	1,097,641
Victor Elementary	97,508,674	31,380,241	0	765,696	129,654,611
TOTAL	564,859,841	134,914,202	0	5,475,049	705,249,092
HIGH:					
Chaffey Joint Union	219,824,617	35,105,991	0	1,709,262	256,639,870
Victor Valley Union	94,968,274	30,881,783	0	1,346,004	127,196,061
TOTAL	314,792,891	65,987,774	0	3,055,266	383,835,931
UNIFIED:					
Apple Valley	108,252,872	24,653,508	0	1,407,933	134,314,313
Baker Valley	1,158,643	365,657	0	161,372	1,685,672
Barstow	51,568,512	14,678,975	0	969,951	67,217,438
Bear Valley	19,712,002	4,605,117	0	837,257	25,154,376
Chino	230,081,558	23,118,596	0	2,500,279	255,700,433
Colton Joint	180,314,826	54,040,353	0	2,025,812	236,380,991
Fontana	301,562,028	99,750,687	0	3,291,364	404,604,079
Hesperia	181,092,469	48,733,795	0	1,934,918	231,761,182
Lucerne Valley	4,914,971	2,266,435	1,974,753	352,167	9,508,326
Morongo	68,850,993	15,289,740	0	2,378,260	86,518,993
Needles	8,888,356	2,383,145	341,356	482,524	12,095,381
Redlands	172,081,795	26,626,215	0	2,006,485	200,714,495
Rialto*	207,743,482	71,538,545	0	1,575,904	280,857,931
Rim of the World	25,981,153	3,283,499	0	1,490,634	30,755,286
San Bernardino City	392,162,976	140,288,462	0	20,497,518	552,948,956
Silver Valley	17,425,422	2,191,246	0	829,667	20,446,335
Snowline Joint	61,672,182	12,858,033	0	1,059,452	75,589,667
Trona Joint	1,760,847	535,160	1,011,768	333,831	3,641,606
Upland	88,782,814	11,108,505	0	414,448	100,305,767
Yucaipa-Calimesa Joint	68,248,131	8,314,669	0	920,474	77,483,274
TOTAL	2,192,256,032	566,630,342	3,327,877	45,470,250	2,807,684,501
TOTAL K-12	3,071,908,764	767,532,318	3,327,877	54,000,565	3,896,769,524

NOTE: LCFF Entitlement is before COE transfer and Charter In-Lieu.
*Rialto total includes miscellaneous funding.
** 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 2019-20 Second Principal Apportionment.

2017-18 THROUGH 2019-20
LOTTERY REVENUE

	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue	2019-20 Lottery Revenue	Percent of General Fund Revenue
ELEMENTARY:						
Adelanto	1,780,023	1.85%	1,938,158	1.84%	1,537,626	1.50%
Alta Loma	1,297,722	2.21%	1,423,217	2.22%	1,161,864	1.77%
Central	987,055	2.12%	1,085,265	2.09%	860,604	1.68%
Cucamonga	539,512	1.64%	571,738	1.49%	459,053	1.17%
Etiwanda	3,074,723	2.13%	3,382,585	2.17%	2,721,077	1.72%
Helendale	139,682	1.94%	152,950	1.87%	120,160	1.38%
Mount Baldy Joint	22,021	1.84%	22,153	1.48%	18,148	1.23%
Mountain View	554,409	2.20%	600,961	2.20%	484,842	1.78%
Ontario-Montclair	4,702,327	1.76%	4,999,759	1.69%	3,958,017	1.41%
Oro Grande	23,316	0.22%	23,803	0.19%	17,957	0.11%
Victor Elementary	2,640,782	1.92%	2,902,759	1.96%	2,316,851	1.49%
TOTAL	15,761,571	1.90%	17,103,346	1.88%	13,656,198	1.50%
HIGH:						
Chaffey Joint Union	5,142,313	1.86%	5,619,809	1.78%	4,511,058	1.47%
Victor Valley Union	2,119,188	1.60%	2,349,639	1.59%	1,950,067	1.27%
TOTAL	7,261,502	1.78%	7,969,448	1.72%	6,461,124	1.41%
UNIFIED:						
Apple Valley	2,765,135	1.90%	3,016,823	1.87%	2,469,677	1.52%
Baker Valley	27,202	0.86%	31,109	1.16%	25,980	0.97%
Barstow	1,299,881	1.86%	1,425,809	1.81%	1,168,932	1.44%
Bear Valley	533,683	1.86%	573,623	1.87%	455,232	1.47%
Chino	6,048,625	2.08%	6,662,888	2.18%	5,290,664	1.70%
Colton Joint	4,846,758	1.81%	5,248,391	1.86%	4,155,927	1.45%
Fontana	8,202,140	1.72%	8,756,353	1.68%	6,959,148	1.37%
Hesperia	4,598,699	1.89%	5,043,122	1.84%	4,115,237	1.47%
Lucerne Valley	150,692	1.38%	167,562	1.34%	138,881	0.97%
Morongo	1,789,954	1.81%	1,964,788	1.84%	1,584,429	1.43%
Needles	203,585	1.53%	222,238	1.49%	183,010	1.16%
Redlands	4,536,522	1.98%	4,901,248	1.93%	3,965,849	1.56%
Rialto	5,557,472	1.78%	6,008,194	1.75%	4,772,964	1.39%
Rim of the World	731,439	1.98%	765,223	1.96%	601,563	1.56%
San Bernardino City	10,542,616	1.57%	11,461,148	1.58%	9,169,593	1.28%
Silver Valley	450,133	1.49%	491,610	1.45%	405,754	1.19%
Snowline Joint	1,607,526	2.01%	1,734,538	1.92%	1,393,969	1.54%
Trona Joint	56,564	0.58%	59,153	0.45%	52,916	0.76%
Upland	2,399,631	2.02%	2,548,781	2.03%	2,034,312	1.61%
Yucaipa-Calimesa Joint	1,779,376	2.00%	1,970,916	2.06%	1,567,427	1.62%
TOTAL	58,127,634	1.80%	63,053,519	1.80%	50,511,467	1.44%
TOTAL K-12	81,150,707	1.82%	88,126,313	1.80%	70,628,790	1.45%

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

Source: 2017-18 through 2019-20 State Controller's Office Remittance Advice and FORM 01

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Expenditure Data

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

2019-20

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	7,669												
Unrestricted		29,622,345	3,735,059	10,758,053	18,656,911	1,261,208	6,420,579	988,196	2,525,505	73,967,856	0	73,967,856	15,944,703
Restricted		5,437,451	2,864,179	4,217,317	10,201,658	1,029,749	5,213,736	235,805	206,043	29,405,938	0	29,405,938	10,610,778
Total		35,059,796	6,599,238	14,975,370	28,858,569	2,290,957	11,634,315	1,224,001	2,731,548	103,373,794	0	103,373,794	26,555,481
Per ADA		4,571.63	860.51	1,952.71	3,763.02	298.73	1,517.06	159.60	356.18	13,479.44	0.00	13,479.44	3,462.70
% of Total		33.92%	6.38%	14.49%	27.92%	2.22%	11.25%	1.18%	2.64%	100.00%	0.00%	100.00%	
Alta Loma	5,816												
Unrestricted		20,590,802	3,617,016	7,450,445	12,380,147	1,161,782	3,615,963	29,964	-73,964	48,772,155	355,527	49,127,682	20,750,543
Restricted		3,911,375	950,558	2,910,911	6,013,982	422,075	1,544,685	589,599	229,015	16,572,200	0	16,572,200	1,892,633
Total		24,502,177	4,567,574	10,361,356	18,394,129	1,583,857	5,160,648	619,563	155,051	65,344,355	355,527	65,699,882	22,643,176
Per ADA		4,212.89	785.35	1,781.53	3,162.68	272.33	887.32	106.53	26.66	11,235.27	61.13	11,296.40	3,893.26
% of Total		37.29%	6.95%	15.77%	28.00%	2.41%	7.85%	0.94%	0.24%	99.46%	0.54%	100.00%	
Central	4,282												
Unrestricted		14,355,376	3,357,042	5,259,664	8,136,078	790,086	3,171,492	217,545	722,557	36,009,840	0	36,009,840	11,105,690
Restricted		3,037,229	666,067	2,262,586	4,749,338	514,831	1,703,794	160,959	523,951	13,618,755	0	13,618,755	1,531,888
Total		17,392,605	4,023,109	7,522,250	12,885,416	1,304,917	4,875,286	378,504	1,246,508	49,628,595	0	49,628,595	12,637,578
Per ADA		4,061.79	939.54	1,756.71	3,009.21	304.74	1,138.55	88.39	291.10	11,590.05	0.00	11,590.05	2,951.33
% of Total		35.05%	8.11%	15.16%	25.96%	2.63%	9.82%	0.76%	2.51%	100.00%	0.00%	100.00%	
Cucamonga	2,326												
Unrestricted		10,457,760	1,705,580	3,028,684	5,040,268	369,233	2,137,937	0	1,393,789	24,133,251	0	24,133,251	24,098,370
Restricted		1,724,201	431,827	1,416,782	3,121,452	434,908	1,926,716	5,663	194,504	9,256,053	0	9,256,053	857,330
Total		12,181,961	2,137,407	4,445,466	8,161,720	804,141	4,064,653	5,663	1,588,293	33,389,304	0	33,389,304	24,955,700
Per ADA		5,237.30	918.92	1,911.21	3,508.91	345.72	1,747.49	2.43	682.84	14,354.82	0.00	14,354.82	10,729.02
% of Total		36.48%	6.40%	13.31%	24.44%	2.41%	12.17%	0.02%	4.76%	100.00%	0.00%	100.00%	
Etiwanda	13,608												
Unrestricted		51,538,984	6,103,155	14,288,532	24,418,199	2,235,605	10,352,304	54,944	19,263	109,010,986	34,068	109,045,054	32,827,850
Restricted		10,061,518	3,518,436	9,229,592	15,367,941	2,975,078	3,844,383	449,722	202,391	45,649,061	3,426,497	49,075,558	-22,509
Total		61,600,502	9,621,591	23,518,124	39,786,140	5,210,683	14,196,687	504,666	221,654	154,660,047	3,460,565	158,120,612	32,805,341
Per ADA		4,526.79	707.05	1,728.26	2,923.73	382.91	1,043.26	37.09	16.29	11,365.38	254.30	11,619.68	2,410.74
% of Total		38.96%	6.08%	14.87%	25.16%	3.30%	8.98%	0.32%	0.14%	97.81%	2.19%	100.00%	
Helendale	633												
Unrestricted		2,506,142	386,885	896,824	1,501,129	181,130	605,790	4,633	105,044	6,187,577	306,991	6,494,568	3,352,101
Restricted		235,483	87,465	219,746	609,296	95,757	46,682	0	152,166	1,446,595	0	1,446,595	99,159
Total		2,741,625	474,350	1,116,570	2,110,425	276,887	652,472	4,633	257,210	7,634,172	306,991	7,941,163	3,451,260
Per ADA		4,331.16	749.37	1,763.93	3,334.00	437.42	1,030.76	7.32	406.33	12,060.30	484.98	12,545.28	5,452.23
% of Total		34.52%	5.97%	14.06%	26.58%	3.49%	8.22%	0.06%	3.24%	96.13%	3.87%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		288,256	149,257	134,199	163,285	10,783	225,364	0	-13,624	957,520	0	957,520	514,600
Restricted		66,146	14,321	18,729	85,184	15,401	76,329	0	13,624	289,734	0	289,734	129,661
Total		354,402	163,578	152,928	248,469	26,184	301,693	0	0	1,247,254	0	1,247,254	644,261
Per ADA		3,474.53	1,603.71	1,499.29	2,435.97	256.71	2,957.77	0.00	0.00	12,227.98	0.00	12,227.98	6,316.28
% of Total		28.41%	13.12%	12.26%	19.92%	2.10%	24.19%	0.00%	0.00%	100.00%	0.00%	100.00%	
Mountain View	2,442												
Unrestricted		9,297,927	1,569,670	2,791,034	4,750,242	540,407	1,533,679	50,647	1,005,421	21,539,027	16,639	21,555,666	3,588,509
Restricted		1,060,730	833,816	432,990	2,241,240	462,446	831,144	54,430	215,552	6,132,348	0	6,132,348	707,683
Total		10,358,657	2,403,486	3,224,024	6,991,482	1,002,853	2,364,823	105,077	1,220,973	27,671,375	16,639	27,688,014	4,296,192
Per ADA		4,241.87	984.23	1,320.24	2,863.01	410.67	968.40	43.03	499.99	11,331.44	6.81	11,338.25	1,759.29
% of Total		37.41%	8.68%	11.64%	25.25%	3.62%	8.54%	0.38%	4.41%	99.94%	0.06%	100.00%	
Ontario-Montclair	19,390												
Unrestricted		81,301,887	14,136,045	25,249,899	44,017,014	6,515,418	11,964,735	1,751,200	-5,300,736	179,635,462	1,763,392	181,398,854	56,466,645
Restricted		21,926,854	4,288,546	17,364,933	32,387,325	5,443,290	11,569,012	2,256,037	4,867,973	100,103,970	1,228,462	101,332,432	1,048,029
Total		103,228,741	18,424,591	42,614,832	76,404,339	11,958,708	23,533,747	4,007,237	-432,763	279,739,432	2,991,854	282,731,286	57,514,674
Per ADA		5,323.81	950.21	2,197.77	3,940.40	616.75	1,213.71	206.67	-22.32	14,426.99	154.30	14,581.29	2,966.20
% of Total		36.51%	6.52%	15.07%	27.02%	4.23%	8.32%	1.42%	-0.15%	98.94%	1.06%	100.00%	
Oro Grande	88												
Unrestricted		445,273	1,377,428	1,137,585	1,270,937	163,990	801,834	262,032	-272,281	5,186,798	9,545,148	14,731,946	11,442,510
Restricted		638,450	584,456	271,879	881,064	129,238	690,793	579,206	218,460	3,993,546	0	3,993,546	1,635,179
Total		1,083,723	1,961,884	1,409,464	2,152,001	293,228	1,492,627	841,238	-53,821	9,180,344	9,545,148	18,725,492	13,077,689
Per ADA		12,315.03	22,294.14	16,016.64	24,454.56	3,332.14	16,961.67	9,559.52	-611.60	104,322.09	108,467.59	212,789.68	148,610.10
% of Total		5.79%	10.48%	7.53%	11.49%	1.57%	7.97%	4.49%	-0.29%	49.03%	50.97%	100.00%	
Victor Elementary	11,708												
Unrestricted		44,094,233	5,965,560	13,466,075	32,385,095	2,293,934	11,499,862	1,362,713	3,947,731	115,015,203	0	115,015,203	36,990,572
Restricted		6,614,935	3,073,960	3,756,043	13,061,234	2,512,812	6,758,559	242,103	338,045	36,357,691	0	36,357,691	1,095,461
Total		50,709,168	9,039,520	17,222,118	45,446,329	4,806,746	18,258,421	1,604,816	4,285,776	151,372,894	0	151,372,894	38,086,033
Per ADA		4,331.16	772.08	1,470.97	3,881.65	410.55	1,559.48	137.07	366.06	12,929.01	0.00	12,929.01	3,252.99
% of Total		33.50%	5.97%	11.38%	30.02%	3.18%	12.06%	1.06%	2.83%	100.00%	0.00%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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:	68,064												
Unrestricted		264,498,985	42,102,697	84,460,994	152,719,305	15,523,576	52,329,539	4,721,874	4,058,705	620,415,675	12,021,765	632,437,440	217,082,093
Restricted		54,714,372	17,313,631	42,101,508	88,719,714	14,035,585	34,205,833	4,721,874	7,161,724	262,825,891	4,654,959	267,480,850	19,585,292
Total		319,213,357	59,416,328	126,562,502	241,439,019	29,559,161	86,535,372	9,295,398	11,220,429	883,241,566	16,676,724	899,918,290	236,667,385
Per ADA		4,689.90	872.95	1,859.46	3,547.24	434.28	1,271.38	136.57	164.85	12,976.63	245.02	13,221.65	3,477.13
% of Total		35.47%	6.60%	14.06%	26.83%	3.28%	9.62%	1.03%	1.25%	98.15%	1.85%	100.00%	
HIGH:													
Chaffey Joint Union	22,611												
Unrestricted		91,230,754	20,860,664	30,288,261	59,972,237	3,723,653	15,470,860	924,339	5,190,504	227,661,272	0	227,661,272	56,258,680
Restricted		18,740,878	1,404,632	13,433,819	30,334,465	2,732,035	7,979,984	2,472,879	1,788,793	78,887,485	0	78,887,485	-85,166
Total		109,971,632	22,265,296	43,722,080	90,306,702	6,455,688	23,450,844	3,397,218	6,979,297	306,548,757	0	306,548,757	56,173,514
Per ADA		4,863.63	984.71	1,933.66	3,993.93	285.51	1,037.14	150.25	308.67	13,557.51	0.00	13,557.51	2,484.34
% of Total		35.87%	7.26%	14.26%	29.46%	2.11%	7.65%	1.11%	2.28%	100.00%	0.00%	100.00%	
Victor Valley Union	10,240												
Unrestricted		35,743,250	6,657,144	16,574,518	28,705,188	1,773,622	9,337,438	725,440	912,553	100,429,153	0	100,429,153	29,115,130
Restricted		8,658,896	2,067,596	6,274,213	14,045,473	3,794,927	5,813,137	1,560,228	1,515,708	43,730,178	2,873,856	46,604,034	6,068,579
Total		44,402,146	8,724,740	22,848,731	42,750,661	5,568,549	15,150,575	2,285,668	2,428,261	144,159,331	2,873,856	147,033,187	35,183,709
Per ADA		4,336.15	852.03	2,231.32	4,174.87	543.80	1,479.55	223.21	237.13	14,078.06	280.65	14,358.71	3,435.91
% of Total		30.20%	5.93%	15.54%	29.08%	3.79%	10.30%	1.55%	1.65%	98.05%	1.95%	100.00%	
TOTAL HIGH:	32,851												
Unrestricted		126,974,004	27,517,808	46,862,779	88,677,425	5,497,275	24,808,298	1,649,779	6,103,057	328,090,425	0	328,090,425	85,373,810
Restricted		27,399,774	3,472,228	19,708,032	44,379,938	6,526,962	13,793,121	1,649,779	3,304,501	122,617,663	2,873,856	125,491,519	5,983,413
Total		154,373,778	30,990,036	66,570,811	133,057,363	12,024,237	38,601,419	5,682,886	9,407,558	450,708,088	2,873,856	453,581,944	91,357,223
Per ADA		4,699.21	943.35	2,026.45	4,050.33	366.02	1,175.05	172.99	286.37	13,719.77	87.48	13,807.25	2,780.96
% of Total		34.03%	6.83%	14.68%	29.33%	2.65%	8.51%	1.25%	2.07%	99.37%	0.63%	100.00%	
UNIFIED:													
Apple Valley	12,511												
Unrestricted		45,022,547	9,448,403	17,303,947	29,521,610	3,607,114	7,752,884	961,959	1,575,478	115,193,942	19,536	115,213,478	18,261,473
Restricted		9,247,562	454,708	8,710,288	16,305,403	3,274,276	6,205,098	1,147,814	3,270,877	48,616,026	1,289,000	49,905,026	1,814,072
Total		54,270,109	9,903,111	26,014,235	45,827,013	6,881,390	13,957,982	2,109,773	4,846,355	163,809,968	1,308,536	165,118,504	20,075,545
Per ADA		4,337.79	791.55	2,079.31	3,662.94	550.03	1,115.66	168.63	387.37	13,093.28	104.59	13,197.87	1,604.63
% of Total		32.87%	6.00%	15.75%	27.75%	4.17%	8.45%	1.28%	2.94%	99.21%	0.79%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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	114												
Unrestricted		666,350	288,546	400,968	604,950	163,787	436,657	109,890	-4,987	2,666,161	55,096	2,721,257	3,902,668
Restricted		79,826	0	102,814	185,568	14,550	129,897	23,975	4,987	541,617	0	541,617	-26,934
Total		746,176	288,546	503,782	790,518	178,337	566,554	133,865	0	3,207,778	55,096	3,262,874	3,875,734
Per ADA		6,545.40	2,531.11	4,419.14	6,934.37	1,564.36	4,969.77	1,174.25	0.00	28,138.40	483.30	28,621.70	33,997.67
% of Total		22.87%	8.84%	15.44%	24.23%	5.47%	17.36%	4.10%	0.00%	98.31%	1.69%	100.00%	
Barstow	5,990												
Unrestricted		19,752,966	3,982,276	7,858,840	12,313,387	2,705,665	7,771,042	56,589	293,751	54,734,516	2,000,000	56,734,516	13,934,053
Restricted		3,429,164	2,142,554	4,334,673	7,410,045	1,437,895	4,568,035	0	913,560	24,235,926	67,736	24,303,662	2,350,934
Total		23,182,130	6,124,830	12,193,513	19,723,432	4,143,560	12,339,077	56,589	1,207,311	78,970,442	2,067,736	81,038,178	16,284,987
Per ADA		3,870.14	1,022.51	2,035.64	3,292.73	691.75	2,059.95	9.45	201.55	13,183.71	345.20	13,528.91	2,718.70
% of Total		28.61%	7.56%	15.05%	24.34%	5.11%	15.23%	0.07%	1.49%	97.45%	2.55%	100.00%	
Bear Valley	2,212												
Unrestricted		8,518,334	1,626,717	3,111,061	4,713,527	583,894	2,486,264	0	508,550	21,548,347	393,795	21,942,142	2,817,813
Restricted		1,727,380	186,052	1,124,117	2,588,943	322,574	557,687	0	47,921	6,554,674	1,625,894	8,180,568	103,823
Total		10,245,714	1,812,769	4,235,178	7,302,470	906,468	3,043,951	0	556,471	28,103,021	2,019,689	30,122,710	2,921,636
Per ADA		4,631.88	819.52	1,914.64	3,301.30	409.80	1,376.11	0.00	251.57	12,704.80	913.06	13,617.86	1,320.81
% of Total		34.01%	6.02%	14.06%	24.24%	3.01%	10.11%	0.00%	1.85%	93.30%	6.70%	100.00%	
Chino	26,372												
Unrestricted		101,954,529	19,842,737	29,094,850	48,525,397	6,604,738	14,696,589	3,423,902	1,435,876	225,578,618	200,000	225,778,618	92,222,224
Restricted		15,169,171	3,910,230	12,637,723	27,369,977	3,579,947	11,668,144	2,786,437	2,209,993	79,331,622	0	79,331,622	10,426,216
Total		117,123,700	23,752,967	41,732,573	75,895,374	10,184,685	26,364,733	6,210,339	3,645,869	304,910,240	200,000	305,110,240	102,648,440
Per ADA		4,441.21	900.69	1,582.46	2,877.88	386.19	999.72	235.49	138.25	11,561.89	7.58	11,569.48	3,892.33
% of Total		38.39%	7.79%	13.68%	24.87%	3.34%	8.64%	2.04%	1.19%	99.93%	0.07%	100.00%	
Colton Joint	20,338												
Unrestricted		81,942,734	17,595,014	29,754,085	53,133,419	8,859,283	16,355,408	2,570,083	3,242,221	213,452,247	4,767,512	218,219,759	42,821,464
Restricted		12,084,676	4,966,853	9,778,691	24,960,355	8,159,254	11,219,895	2,305,654	1,220,148	74,695,526	3,515,836	78,211,362	1,091,113
Total		94,027,410	22,561,867	39,532,776	78,093,774	17,018,537	27,575,303	4,875,737	4,462,369	288,147,773	8,283,348	296,431,121	43,912,577
Per ADA		4,623.24	1,109.35	1,943.79	3,839.80	836.79	1,355.85	239.74	219.41	14,167.95	407.28	14,575.23	2,159.14
% of Total		31.72%	7.61%	13.34%	26.34%	5.74%	9.30%	1.64%	1.51%	97.21%	2.79%	100.00%	
Fontana	34,703												
Unrestricted		133,347,953	34,991,551	50,072,991	106,598,698	9,372,510	20,911,390	3,577,288	-3,666,581	355,205,800	60,136	355,265,936	146,033,271
Restricted		25,796,779	10,519,265	17,832,488	47,667,331	16,316,796	24,438,333	2,533,648	2,593,987	147,698,627	5,214,891	152,913,518	-883,420
Total		159,144,732	45,510,816	67,905,479	154,266,029	25,689,306	45,349,723	6,110,936	-1,072,594	502,904,427	5,275,027	508,179,454	145,149,851
Per ADA		4,585.91	1,311.44	1,956.76	4,445.32	740.26	1,306.80	176.09	-30.91	14,491.67	152.00	14,643.68	4,182.63
% of Total		31.32%	8.96%	13.36%	30.36%	5.06%	8.92%	1.20%	-0.21%	98.96%	1.04%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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	20,924												
Unrestricted		75,477,394	13,985,417	26,624,724	43,405,253	2,550,899	18,978,259	203,379	134,115	181,359,440	9,753,671	191,113,111	39,667,752
Restricted		14,798,015	3,874,627	12,170,109	25,005,101	6,803,787	13,596,576	531,502	583,276	77,362,993	4,996,453	82,359,446	1,579,652
Total		90,275,409	17,860,044	38,794,833	68,410,354	9,354,686	32,574,835	734,881	717,391	258,722,433	14,750,124	273,472,557	41,247,404
Per ADA		4,314.44	853.57	1,854.08	3,269.47	447.08	1,556.82	35.12	34.29	12,364.86	704.94	13,069.80	1,971.30
% of Total		33.01%	6.53%	14.19%	25.02%	3.42%	11.91%	0.27%	0.26%	94.61%	5.39%	100.00%	
Lucerne Valley	767												
Unrestricted		3,241,730	663,524	1,788,276	2,226,050	508,553	1,051,914	259,407	510,043	10,249,497	61,660	10,311,157	2,711,275
Restricted		480,391	191,428	430,535	897,117	117,867	464,411	0	171,451	2,753,200	0	2,753,200	-58,753
Total		3,722,121	854,952	2,218,811	3,123,167	626,420	1,516,325	259,407	681,494	13,002,697	61,660	13,064,357	2,652,522
Per ADA		4,852.83	1,114.67	2,892.84	4,071.93	816.71	1,976.96	338.21	888.52	16,952.67	80.39	17,033.06	3,458.31
% of Total		28.49%	6.54%	16.98%	23.91%	4.79%	11.61%	1.99%	5.22%	99.53%	0.47%	100.00%	
Morongo	7,923												
Unrestricted		29,272,468	5,836,926	9,933,595	17,108,113	2,023,440	11,104,008	350,011	-1,250,029	74,378,532	0	74,378,532	26,085,724
Restricted		5,707,020	3,266,675	5,204,999	10,167,257	1,984,462	3,020,901	222,498	1,148,175	30,721,987	0	30,721,987	3,664,822
Total		34,979,488	9,103,601	15,138,594	27,275,370	4,007,902	14,124,909	572,509	-101,854	105,100,519	0	105,100,519	29,750,546
Per ADA		4,414.93	1,149.01	1,910.71	3,442.56	505.86	1,782.77	72.26	-12.86	13,265.24	0.00	13,265.24	3,754.96
% of Total		33.28%	8.66%	14.40%	25.95%	3.81%	13.44%	0.54%	-0.10%	100.00%	0.00%	100.00%	
Needles	929												
Unrestricted		3,596,117	766,748	1,621,940	2,857,265	352,438	1,161,655	74,139	1,029,232	11,459,534	0	11,459,534	2,147,205
Restricted		682,916	109,244	573,614	1,222,245	402,490	253,667	107,025	0	3,351,201	0	3,351,201	60,187
Total		4,279,033	875,992	2,195,554	4,079,510	754,928	1,415,322	181,164	1,029,232	14,810,735	0	14,810,735	2,207,392
Per ADA		4,606.06	942.94	2,363.35	4,391.29	812.62	1,523.49	195.01	1,107.89	15,942.66	0.00	15,942.66	2,376.09
% of Total		28.89%	5.91%	14.82%	27.54%	5.10%	9.56%	1.22%	6.95%	100.00%	0.00%	100.00%	
Redlands	19,810												
Unrestricted		79,045,662	21,509,637	25,289,006	42,186,758	7,605,976	14,651,060	982,181	2,075,802	193,346,082	1,319,109	194,665,191	38,148,752
Restricted		13,299,323	5,080,260	10,490,744	23,645,200	2,624,661	9,101,782	4,452,462	284,034	68,978,466	0	68,978,466	22,287,424
Total		92,344,985	26,589,897	35,779,750	65,831,958	10,230,637	23,752,842	5,434,643	2,359,836	262,324,548	1,319,109	263,643,657	60,436,176
Per ADA		4,661.53	1,342.25	1,806.15	3,323.17	516.44	1,199.03	274.34	119.12	13,242.03	66.59	13,308.61	3,050.79
% of Total		35.03%	10.09%	13.57%	24.97%	3.88%	9.01%	2.06%	0.90%	99.50%	0.50%	100.00%	
Rialto	24,043												
Unrestricted		89,712,463	16,689,552	37,847,437	65,764,819	5,059,287	22,810,106	3,312,992	-2,741,878	238,454,778	3,105,461	241,560,239	69,452,950
Restricted		16,664,673	6,845,441	10,380,063	29,130,228	6,595,811	19,536,268	2,068,450	3,062,579	94,283,513	4,560,384	98,843,897	3,534,841
Total		106,377,136	23,534,993	48,227,500	94,895,047	11,655,098	42,346,374	5,381,442	320,701	332,738,291	7,665,845	340,404,136	72,987,791
Per ADA		4,424.45	978.87	2,005.89	3,946.89	484.76	1,761.28	223.83	13.34	13,839.30	318.84	14,158.14	3,035.72
% of Total		31.25%	6.91%	14.17%	27.88%	3.42%	12.44%	1.58%	0.09%	97.75%	2.25%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		9,011,323	1,755,259	4,096,962	8,488,660	837,983	2,725,535	93,966	77,126	27,086,814	98,516	27,185,330	8,201,010
Restricted		2,237,932	650,914	1,694,481	3,519,223	627,071	1,790,173	119,089	53,216	10,692,099	0	10,692,099	2,259,742
Total		11,249,255	2,406,173	5,791,443	12,007,883	1,465,054	4,515,708	213,055	130,342	37,778,913	98,516	37,877,429	10,460,752
Per ADA		3,856.45	824.88	1,985.41	4,116.52	502.25	1,548.07	73.04	44.68	12,951.29	33.77	12,985.06	3,586.13
% of Total		29.70%	6.35%	15.29%	31.70%	3.87%	11.92%	0.56%	0.34%	99.74%	0.26%	100.00%	
San Bernardino City	45,868												
Unrestricted		186,132,900	51,394,878	66,055,148	124,130,825	26,836,293	65,579,362	2,159,818	-5,219,840	517,069,384	3,554	517,072,938	32,347,272
Restricted		41,555,133	22,406,335	24,901,133	72,865,295	23,237,365	30,745,490	9,926,020	9,855,143	235,491,914	1,875	235,493,789	19,207,744
Total		227,688,033	73,801,213	90,956,281	196,996,120	50,073,658	96,324,852	12,085,838	4,635,303	752,561,298	5,429	752,566,727	51,555,016
Per ADA		4,963.98	1,608.99	1,983.00	4,294.85	1,091.69	2,100.04	263.49	101.06	16,407.11	0.12	16,407.23	1,123.99
% of Total		30.25%	9.81%	12.09%	26.18%	6.65%	12.80%	1.61%	0.62%	100.00%	0.00%	100.00%	
Silver Valley	2,034												
Unrestricted		7,843,587	1,652,011	3,472,486	6,530,694	603,797	5,080,820	415,042	27,376	25,625,813	250,000	25,875,813	7,322,562
Restricted		1,116,379	852,844	761,629	2,489,104	536,652	749,978	234,748	0	6,741,334	0	6,741,334	-458,293
Total		8,959,966	2,504,855	4,234,115	9,019,798	1,140,449	5,830,798	649,790	27,376	32,367,147	250,000	32,617,147	6,864,269
Per ADA		4,405.10	1,231.49	2,081.67	4,434.51	560.69	2,866.67	319.46	13.46	15,913.05	122.91	16,035.96	3,374.76
% of Total		27.47%	7.68%	12.98%	27.65%	3.50%	17.88%	1.99%	0.08%	99.23%	0.77%	100.00%	
Snowline Joint	7,099												
Unrestricted		25,720,302	3,580,803	11,396,419	13,911,829	1,689,062	4,424,071	4,002,470	581,881	65,306,837	309,171	65,616,008	30,378,975
Restricted		3,824,504	3,159,546	4,004,451	8,192,134	1,995,120	2,256,777	87,797	738,447	24,258,776	0	24,258,776	-2,008,822
Total		29,544,806	6,740,349	15,400,870	22,103,963	3,684,182	6,680,848	4,090,267	1,320,328	89,565,613	309,171	89,874,784	28,370,153
Per ADA		4,161.83	949.48	2,169.44	3,113.67	518.97	941.10	576.18	185.99	12,616.65	43.55	12,660.20	3,996.36
% of Total		32.87%	7.50%	17.14%	24.59%	4.10%	7.43%	4.55%	1.47%	99.66%	0.34%	100.00%	
Trona Joint	229												
Unrestricted		1,606,809	483,823	1,110,814	1,711,461	336,136	1,347,807	1,488,130	65,594	8,150,574	8,674	8,159,248	14,408,797
Restricted		197,626	14,569	187,816	422,133	25,536	93,803	0	0	941,483	120,898	1,062,381	70,368
Total		1,804,435	498,392	1,298,630	2,133,594	361,672	1,441,610	1,488,130	65,594	9,092,057	129,572	9,221,629	14,479,165
Per ADA		7,879.63	2,176.38	5,670.87	9,317.00	1,579.35	6,295.24	6,498.38	286.44	39,703.31	565.82	40,269.12	63,227.79
% of Total		19.57%	5.40%	14.08%	23.14%	3.92%	15.63%	16.14%	0.71%	98.59%	1.41%	100.00%	
Upland	10,116												
Unrestricted		36,436,020	5,724,339	10,460,873	22,436,032	1,217,778	7,872,259	60,734	1,399,421	85,607,456	74,416	85,681,872	10,499,643
Restricted		8,674,484	2,725,444	6,439,442	13,579,045	1,375,320	5,609,130	520,301	196,534	39,119,700	0	39,119,700	4,896,346
Total		45,110,504	8,449,783	16,900,315	36,015,077	2,593,098	13,481,389	581,035	1,595,955	124,727,156	74,416	124,801,572	15,395,989
Per ADA		4,459.32	835.29	1,670.65	3,560.21	256.34	1,332.68	57.44	157.77	12,329.69	7.36	12,337.05	1,521.94
% of Total		36.15%	6.77%	13.54%	28.86%	2.08%	10.80%	0.47%	1.28%	99.94%	0.06%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2019-20

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		28,173,792	6,789,305	8,864,884	15,875,843	1,974,455	6,889,781	52,211	-106,329	68,513,942	777,192	69,291,134	10,722,826
Restricted		4,989,274	3,184,123	4,265,228	10,123,241	2,035,617	2,704,046	71,104	1,158,920	28,531,553	59,885	28,591,438	1,492,908
Total		33,163,066	9,973,428	13,130,112	25,999,084	4,010,072	9,593,827	123,315	1,052,591	97,045,495	837,077	97,882,572	12,215,734
Per ADA		4,294.07	1,291.39	1,700.13	3,366.45	519.24	1,242.24	15.97	136.29	12,565.78	108.39	12,674.16	1,581.73
% of Total		33.88%	10.19%	13.41%	26.56%	4.10%	9.80%	0.13%	1.08%	99.14%	0.86%	100.00%	
TOTAL UNIFIED:	252,622												
Unrestricted		966,475,980	218,607,466	346,159,306	622,044,590	83,493,088	234,086,871	24,154,191	-33,178	2,494,988,314	23,257,499	2,518,245,813	612,087,709
Restricted		181,762,228	74,541,112	136,025,038	327,744,945	81,467,051	148,710,091	24,154,191	27,513,248	1,004,902,237	21,452,852	1,026,355,089	71,403,970
Total		1,148,238,208	293,148,578	482,184,344	949,789,535	164,960,139	382,796,962	51,292,715	27,480,070	3,499,890,551	44,710,351	3,544,600,902	683,491,679
Per ADA		4,545.28	1,160.42	1,908.72	3,759.73	652.99	1,515.30	203.04	108.78	13,854.26	176.99	14,031.24	2,705.59
% of Total		32.39%	8.27%	13.60%	26.80%	4.65%	10.80%	1.45%	0.78%	98.74%	1.26%	100.00%	
TOTAL K-12	353,537												
TOTAL													
Unrestricted		1,357,948,969	288,227,971	477,483,079	863,441,320	104,513,939	311,224,708	30,525,844	10,128,584	3,443,494,414	35,279,264	3,478,773,678	914,543,612
Restricted		263,876,374	95,326,971	197,834,578	460,844,597	102,029,598	196,709,045	30,525,844	37,979,473	1,390,345,791	28,981,667	1,419,327,458	96,972,675
Total		1,621,825,343	383,554,942	675,317,657	1,324,285,917	206,543,537	507,933,753	66,270,999	48,108,057	4,833,840,205	64,260,931	4,898,101,136	1,011,516,287
Per ADA		4,587.43	1,084.91	1,910.18	3,745.82	584.22	1,436.72	187.45	136.08	13,672.80	181.77	13,854.56	2,861.13
% of Total		33.11%	7.83%	13.79%	27.04%	4.22%	10.37%	1.35%	0.98%	98.69%	1.31%	100.00%	

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

Source: 2019-20 FORM 01 and Report of School District Attendance (Annual)

2015-16 THROUGH 2019-20
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

	2015-16	2016-17	2017-18	2018-19	2019-20	5 Year % Change
ELEMENTARY:						
Adelanto	9,378.29	10,508.28	11,590.66	12,450.02	12,862.61	37.15%
Alta Loma	8,660.81	9,369.17	9,600.77	10,298.93	10,962.61	26.58%
Central	8,909.90	9,636.88	9,445.26	10,616.96	10,699.93	20.09%
Cucamonga	11,330.79	12,519.45	12,935.57	13,540.61	13,526.77	19.38%
Etiwanda	9,105.89	9,649.18	9,964.42	10,741.53	11,266.18	23.72%
Helendale	8,839.79	9,483.45	10,130.07	11,790.47	11,645.17	31.74%
Mount Baldy Joint	11,387.53	11,589.98	12,832.04	13,779.18	12,067.61	5.97%
Mountain View	8,939.33	9,305.38	9,687.23	10,608.79	10,598.55	18.56%
Ontario-Montclair	11,216.44	11,759.43	13,012.95	13,940.00	14,176.59	26.39%
Oro Grande	51,069.05	48,063.47	53,558.52	59,964.52	66,364.66	29.95%
Victor Elementary	9,183.63	10,029.03	10,653.07	11,306.10	12,206.67	32.92%
AVERAGE	13,456.50	13,810.34	14,855.51	16,276.10	16,943.40	25.91%
HIGH:						
Chaffey Joint Union	10,401.92	11,945.73	11,625.16	12,964.90	12,733.30	22.41%
Victor Valley Union	11,172.64	12,022.39	12,959.52	13,934.12	13,457.72	20.45%
AVERAGE	10,787.28	11,984.06	12,292.34	13,449.51	13,095.51	21.40%
UNIFIED:						
Apple Valley	9,581.08	10,559.86	11,654.00	12,696.75	12,495.02	30.41%
Baker Valley	21,382.04	22,215.28	19,249.61	21,882.96	26,768.36	25.19%
Barstow	9,499.77	10,559.72	11,223.62	12,802.79	12,943.29	36.25%
Bear Valley	10,840.74	11,194.40	11,783.29	12,016.04	12,353.37	13.95%
Chino	9,157.64	9,821.27	10,133.30	10,706.63	11,076.76	20.96%
Colton Joint	10,689.75	11,685.73	11,811.62	12,389.64	13,689.20	28.06%
Fontana	10,597.20	11,699.98	12,023.81	14,069.06	13,840.41	30.60%
Hesperia	9,815.91	10,632.62	11,283.76	12,266.53	12,199.89	24.29%
Lucerne Valley	13,439.91	14,107.74	14,583.22	16,191.95	15,519.65	15.47%
Morongo	11,171.20	11,917.45	11,820.17	13,073.87	13,143.39	17.65%
Needles	12,810.31	13,410.72	13,181.93	13,569.42	14,648.77	14.35%
Redlands	9,387.95	10,289.94	10,507.29	11,782.29	12,819.18	36.55%
Rialto	10,269.37	11,411.32	11,740.15	13,555.81	13,000.63	26.60%
Rim of the World	10,808.37	11,231.59	11,123.38	11,868.85	12,446.83	15.16%
San Bernardino City	12,127.05	13,107.87	13,991.66	15,490.66	15,868.05	30.85%
Silver Valley	16,340.56	15,726.23	14,336.12	14,901.51	15,454.34	-5.42%
Snowline Joint	9,521.42	11,045.64	11,205.23	12,549.47	11,818.48	24.13%
Trona Joint	22,147.35	22,283.15	24,256.73	28,011.20	30,745.37	38.82%
Upland	10,382.23	10,698.11	11,102.00	11,721.81	11,912.29	14.74%
Yucaipa-Calimesa Joint	9,481.09	10,444.49	10,933.48	11,629.20	12,262.54	29.34%
AVERAGE	11,972.55	12,702.16	12,897.22	14,158.82	14,750.29	23.20%

NOTE: Adult ADA is excluded.

Source: 2019-20 FORM CEA and Report of School District Attendance (A) as of 10/19/2020. 2015-16 through 2018-19 data is from the CDE website's Current Expense of Education page spreadsheets. 2019-20 data is from Form CEA.

2015-16 THROUGH 2019-20
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA
CONVERTED INTO 1977-78 CONSTANT DOLLARS

FACTORS:		**2.341**	**2.384**	**2.438**	**2.488**	**2.527**
	1977-78	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
ELEMENTARY:						
Adelanto	1,773.86	4,006.10	4,407.84	4,754.17	5,004.03	5,090.07
Alta Loma	1,295.01	3,699.62	3,930.02	3,937.97	4,139.44	4,338.19
Central	1,366.99	3,806.02	4,042.32	3,874.18	4,267.27	4,234.24
Cucamonga	1,824.74	4,840.15	5,251.45	5,305.81	5,442.37	5,352.90
Etiwanda	1,868.63	3,889.74	4,047.47	4,087.13	4,317.34	4,458.32
Helendale	1,886.52	3,776.07	3,977.96	4,155.07	4,738.93	4,608.30
Mount Baldy Joint	2,115.36	4,864.39	4,861.57	5,263.35	5,538.26	4,775.47
Mountain View	1,385.22	3,818.59	3,903.26	3,973.43	4,263.98	4,194.12
Ontario-Montclair	1,420.28	4,791.30	4,932.65	5,337.55	5,602.89	5,610.05
Oro Grande	1,805.95	21,815.06	20,160.85	21,968.22	24,101.50	26,262.23
Victor Elementary	1,540.40	3,922.95	4,206.81	4,369.59	4,544.25	4,830.50
AVERAGE	1,662.09	5,748.18	5,792.93	6,093.32	6,541.84	6,704.94
HIGH:						
Chaffey Joint Union	1,731.21	4,443.37	5,010.79	4,768.32	5,210.97	5,038.90
Victor Valley Union	1,823.12	4,772.59	5,042.95	5,315.64	5,600.53	5,325.57
AVERAGE	1,777.17	4,607.98	5,026.87	5,041.98	5,405.75	5,182.24
UNIFIED:						
Apple Valley	1,509.12	4,092.73	4,429.47	4,780.15	5,103.20	4,944.61
Baker Valley	2,903.10	9,133.72	9,318.49	7,895.66	8,795.40	10,592.94
Barstow	1,593.90	4,058.00	4,429.41	4,603.62	5,145.82	5,122.00
Bear Valley	1,654.23	4,630.82	4,695.64	4,833.18	4,829.60	4,888.55
Chino	1,388.14	3,911.85	4,119.66	4,156.40	4,303.31	4,383.36
Colton Joint	1,538.09	4,566.32	4,901.73	4,844.80	4,979.76	5,417.17
Fontana	1,509.83	4,526.78	4,907.71	4,931.83	5,654.77	5,477.01
Hesperia	1,298.75	4,193.04	4,459.99	4,628.29	4,930.28	4,827.82
Lucerne Valley	1,597.72	5,741.10	5,917.68	5,981.63	6,508.02	6,141.53
Morongo	1,570.31	4,771.98	4,998.93	4,848.31	5,254.77	5,201.18
Needles	2,139.09	5,472.15	5,625.30	5,406.86	5,453.95	5,796.90
Redlands	1,537.09	4,010.23	4,316.25	4,309.80	4,735.65	5,072.88
Rialto	1,516.50	4,386.74	4,786.63	4,815.48	5,448.48	5,144.69
Rim of the World	1,661.27	4,616.99	4,711.24	4,562.50	4,770.44	4,925.54
San Bernardino City	1,638.35	5,180.29	5,498.27	5,738.99	6,226.15	6,279.40
Silver Valley		6,980.16	6,596.57	5,880.28	5,989.35	6,115.69
Snowline Joint		4,067.24	4,633.24	4,596.07	5,044.00	4,676.88
Trona Joint	2,777.40	9,460.64	9,346.96	9,949.44	11,258.52	12,166.75
Upland	1,310.95	4,434.96	4,487.46	4,553.73	4,711.34	4,714.00
Yucaipa-Calimesa Joint	1,338.70	4,050.02	4,381.08	4,484.61	4,674.12	4,852.61
AVERAGE	1,693.47	5,114.29	5,328.09	5,290.08	5,690.84	5,837.08

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: 2015-16 through 2018-19 data is from CDE's website. 2019-20 data comes from FORM CEA, Report of School District Attendance (A) as of 10/19/2020. Coversion factor is from the U.S. Department of Labor Consumer Price Index .

2019-20
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	56,882,785	92,189,526	61.70%	23.2	23.0	26.6
Alta Loma	38,967,452	61,929,817	62.92%	24.9	24.2	28.0
Central	27,834,579	43,385,473	64.16%	23.6	24.6	26.2
Cucamonga	19,236,823	29,915,135	64.30%	20.0	25.6	24.4
Etiwanda	98,630,219	146,073,877	67.52%	23.2	22.5	27.5
Helendale	4,506,993	7,084,550	63.62%	20.7	24.4	23.7
Mount Baldy Joint*	549,715	1,130,838	48.61%	15.0	25.0	22.7
Mountain View	15,871,934	24,607,788	64.50%	22.7	25.2	26.3
Ontario-Montclair	167,037,045	255,372,498	65.41%	22.3	23.3	26.6
Oro Grande**	1,762,000	5,677,768	31.03%	2.8	4.7	2.0
Victor Elementary	83,856,965	133,233,366	62.94%	23.1	22.8	31.1
TOTAL	515,136,510	800,600,636	64.00%	20.1	22.3	24.1
HIGH:						
Chaffey Joint Union	176,547,753	272,183,367	64.86%	N/A	N/A	N/A
Victor Valley Union	76,067,839	127,248,000	59.78%	N/A	N/A	N/A
TOTAL	252,615,592	399,431,367	63.00%	N/A	N/A	N/A
UNIFIED:						
Apple Valley	92,898,850	145,461,919	63.86%	23.5	22.8	31.0
Baker Valley*	1,229,649	2,901,805	42.38%	9.0	17.0	10.2
Barstow	39,830,224	70,175,917	56.76%	23.1	23.8	28.3
Bear Valley	15,587,986	25,989,648	59.98%	24.6	21.2	28.5
Chino	171,655,106	279,140,534	61.49%	24.2	25.1	28.2
Colton Joint	148,667,831	260,373,950	57.10%	22.6	22.8	24.9
Fontana	256,612,837	457,983,203	56.03%	14.9	24.2	25.1
Hesperia	146,756,967	239,805,919	61.20%	22.8	23.2	25.8
Lucerne Valley	5,924,961	10,771,297	55.01%	21.0	22.2	28.0
Morongo	56,576,597	95,813,358	59.05%	22.4	22.7	24.3
Needles	7,413,295	12,598,998	58.84%	23.0	23.0	28.7
Redlands	141,865,160	241,248,482	58.80%	21.6	24.0	27.7
Rialto	169,797,595	292,207,554	58.11%	23.9	23.3	25.5
Rim of the World	18,831,716	33,557,968	56.12%	24.8	25.6	27.9
San Bernardino City	365,538,620	664,074,006	55.04%	21.7	22.2	25.1
Silver Valley	14,880,964	27,016,369	55.08%	22.6	22.6	26.2
Snowline Joint	47,567,005	76,109,817	62.50%	22.0	23.9	24.9
Trona Joint*	3,153,054	6,732,342	46.83%	0.0	23.0	24.8
Upland	73,834,860	113,902,961	64.82%	14.1	23.2	24.6
Yucaipa-Calimesa Joint	52,669,466	89,883,613	58.60%	23.7	23.7	19.4
TOTAL	1,831,292,743	3,145,749,660	58.00%	20.3	23.0	25.5
TOTAL K-12	2,599,044,845	4,345,781,663	60.00%	20.2	22.7	25.0

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.

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

Source: 2019-20 FORM CEA and Class Size Penalties (P-2)

2019-20

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	6,745,000	2,462,005	9,207,005	1,635,835	10,842,840
Alta Loma	0	0	0	0	0	0
Central	0	0	0	0	0	0
Cucamonga	0	0	0	0	4,960,000	4,960,000
Etiwanda	0	0	0	0	0	0
Helendale	4,120,000	3,620,000	1,680,635	5,300,635	2,338,959	7,639,594
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	29,130,000	7,692,150	36,822,150	0	36,822,150
Victor Elementary	0	0	0	0	0	0
TOTAL	39,995,000	39,495,000	11,834,790	51,329,790	8,934,794	60,264,584
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	26,895,000	21,700,000	4,761,757	26,461,757	2,053,232	28,514,989
TOTAL	26,895,000	21,700,000	4,761,757	26,461,757	2,053,232	28,514,989
UNIFIED:						
Apple Valley	14,460,000	3,450,000	226,478	3,676,478	0	3,676,478
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	14,945,000	10,770,553	25,715,553	0	25,715,553
Bear Valley	5,810,000	5,500,000	2,942,869	8,442,869	1,706,390	10,149,259
Chino	35,515,000	1,315,000	32,875	1,347,875	603,815	1,951,690
Colton Joint	5,271,757	602,300	12,422	614,722	6,702,763	7,317,485
Fontana	52,799,000	23,862,628	6,720,443	30,583,071	298,133	30,881,204
Hesperia	96,945,000	92,885,000	62,898,800	155,783,800	14,907,993	170,691,793
Lucerne Valley	5,405,000	4,860,000	1,803,963	6,663,963	1,537,237	8,201,200
Morongo	0	0	0	0	132,030	132,030
Needles	0	0	0	0	714,906	714,906
Redlands	5,000,000	5,000,000	0	5,000,000	0	5,000,000
Rialto	0	0	0	0	28,692,361	28,692,361
Rim of the World	0	0	0	0	0	0
San Bernardino City	115,785,000	96,515,000	47,952,042	144,467,042	0	144,467,042
Silver Valley	0	0	0	0	3,314,159	3,314,159
Snowline Joint	58,460,000	58,460,000	20,132,953	78,592,953	7,625,158	86,218,111
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	0	0
Yucaipa-Calimesa Joint	12,225,000	6,760,000	1,476,657	8,236,657	485,152	8,721,809
TOTAL	422,880,757	314,154,928	154,970,055	469,124,983	66,720,097	535,845,080
TOTAL K-12	489,770,757	375,349,928	171,566,602	546,916,530	77,708,123	624,624,653

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2020. 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: 2019-20 Annual Audit Report for each district

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2017-18	2018-19	2019-20	2020-21	2021-22
ELEMENTARY:					
Adelanto	7.13%	6.14%	5.33%	5.74%	5.73%
Alta Loma	6.12%	5.79%	5.16%	4.98%	5.71%
Central	5.33%	5.72%	5.57%	5.73%	6.77%
Cucamonga	4.12%	6.65%	4.98%	4.06%	4.77%
Etiwanda	4.43%	3.88%	4.14%	3.80%	3.66%
Helendale	6.56%	6.42%	5.95%	5.84%	7.25%
Mount Baldy Joint	10.22%	10.24%	9.41%	7.39%	6.77%
Mountain View	5.40%	6.51%	7.17%	6.69%	5.63%
Ontario-Montclair	4.33%	5.75%	7.27%	5.06%	7.72%
Oro Grande	8.68%	8.09%	8.30%	8.96%	9.02%
Victor Elementary	4.74%	3.62%	4.81%	5.83%	5.43%
Average Rate	6.10%	6.26%	6.19%	5.83%	6.22%
HIGH:					
Chaffey Joint Union	3.92%	5.16%	3.96%	3.01%	3.88%
Victor Valley Union	6.05%	5.92%	3.73%	5.02%	7.58%
Average Rate	4.99%	5.54%	3.85%	4.01%	5.73%
UNIFIED:					
Apple Valley	6.90%	5.71%	7.03%	6.73%	4.88%
Baker Valley	7.62%	7.74%	8.34%	7.09%	11.72%
Barstow	5.28%	7.24%	7.76%	6.23%	8.64%
Bear Valley	7.46%	6.70%	7.33%	7.39%	7.36%
Chino	2.44%	4.45%	4.55%	4.09%	3.65%
Colton Joint	7.64%	6.90%	5.90%	6.25%	7.80%
Fontana	5.60%	4.23%	3.51%	4.33%	2.80%
Hesperia	8.33%	6.52%	6.66%	7.08%	8.25%
Lucerne Valley	6.58%	9.11%	11.30%	7.95%	9.00%
Morongo	5.91%	6.14%	6.04%	5.29%	6.21%
Needles	4.72%	7.71%	9.21%	6.40%	6.07%
Redlands	2.12%	3.71%	3.93%	5.43%	4.72%
Rialto	5.48%	4.91%	5.41%	4.43%	4.52%
Rim of the World	7.48%	8.93%	5.95%	4.87%	6.25%
San Bernardino City	4.03%	4.22%	4.00%	3.71%	4.53%
Silver Valley	8.10%	8.88%	8.68%	8.22%	11.60%
Snowline Joint	7.36%	7.81%	7.28%	6.21%	6.11%
Trona Joint	6.41%	5.61%	2.20%	5.81%	9.29%
Upland	2.82%	3.00%	2.98%	3.25%	3.45%
Yucaipa-Calimesa Joint	5.97%	5.37%	5.77%	5.27%	5.77%
Average Rate	5.91%	6.24%	6.19%	5.80%	6.63%

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: 2019-20 FORM ICR

2019-20
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	7,706								
Direct & Allocated Costs		73,166,639	20,946,119	0	314	242,726	0	94,355,798	12,244
Central Admin/Other Costs		4,442,374	1,271,761	0	19	14,737	3,289,107	9,017,998	1,170
Total		77,609,013	22,217,880	0	333	257,463	3,289,107	103,373,796	13,415
Percent		75.08%	21.49%	0.00%	0.00%	0.25%	3.18%	100.00%	
Alta Loma	5,824								
Direct & Allocated Costs		45,631,124	12,533,247	218,657	0	2,232,183	0	60,615,211	10,408
Central Admin/Other Costs		2,885,385	792,513	13,826	0	141,147	1,251,800	5,084,671	873
Total		48,516,509	13,325,760	232,483	0	2,373,330	1,251,800	65,699,882	11,281
Percent		73.85%	20.28%	0.35%	0.00%	3.61%	1.91%	100.00%	
Central	4,312								
Direct & Allocated Costs		33,594,588	9,780,771	0	0	1,511,336	0	44,886,695	10,410
Central Admin/Other Costs		2,280,411	663,922	0	0	102,590	1,694,979	4,741,902	1,100
Total		35,874,999	10,444,693	0	0	1,613,926	1,694,979	49,628,597	11,509
Percent		72.29%	21.05%	0.00%	0.00%	3.25%	3.42%	100.00%	
Cucamonga	2,301								
Direct & Allocated Costs		22,765,267	5,870,221	920,389	0	14,370	96,313	29,666,560	12,893
Central Admin/Other Costs		1,500,622	386,948	60,669	0	947	1,773,557	3,722,743	1,618
Total		24,265,889	6,257,169	981,058	0	15,317	1,869,870	33,389,303	14,511
Percent		72.68%	18.74%	2.94%	0.00%	0.05%	5.60%	100.00%	
Etiwanda	13,638								
Direct & Allocated Costs		111,182,985	31,226,370	164,307	182,713	4,601,439	197,708	147,555,522	10,819
Central Admin/Other Costs		4,697,459	1,319,308	6,942	7,720	194,410	4,339,251	10,565,090	775
Total		115,880,444	32,545,678	171,249	190,433	4,795,849	4,536,959	158,120,612	11,594
Percent		73.29%	20.58%	0.11%	0.12%	3.03%	2.87%	100.00%	
Helendale	602								
Direct & Allocated Costs		9,169,858	1,379,440	41,432	144,860	0	0	10,735,590	17,833
Central Admin/Other Costs		989,909	148,914	4,473	15,638	0	694,843	1,853,777	3,079
Total		10,159,767	1,528,354	45,905	160,498	0	694,843	12,589,367	20,913
Percent		80.70%	12.14%	0.36%	1.27%	0.00%	5.52%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Mount Baldy Joint	91								
Direct & Allocated Costs		864,398	208,343	0	0	0	0	1,072,741	11,788
Central Admin/Other Costs		127,439	30,716	0	0	0	16,358	174,513	1,918
Total		991,837	239,059	0	0	0	16,358	1,247,254	13,706
Percent		79.52%	19.17%	0.00%	0.00%	0.00%	1.31%	100.00%	
Mountain View	2,430								
Direct & Allocated Costs		19,790,829	4,368,198	224,570	0	0	0	24,383,597	10,034
Central Admin/Other Costs		1,560,281	344,383	17,705	0	0	1,382,050	3,304,419	1,360
Total		21,351,110	4,712,581	242,275	0	0	1,382,050	27,688,016	11,394
Percent		77.11%	17.02%	0.88%	0.00%	0.00%	4.99%	100.00%	
Ontario-Montclair	19,837								
Direct & Allocated Costs		185,162,438	67,567,771	640,100	0	1,057,312	0	254,427,621	12,826
Central Admin/Other Costs		15,799,743	5,765,497	54,619	0	90,219	6,593,585	28,303,663	1,427
Total		200,962,181	73,333,268	694,719	0	1,147,531	6,593,585	282,731,284	14,253
Percent		71.08%	25.94%	0.25%	0.00%	0.41%	2.33%	100.00%	
Oro Grande	90								
Direct & Allocated Costs		1,896,133	2,918,508	0	2,600,716	0	0	7,415,357	82,393
Central Admin/Other Costs		252,952	389,341	0	346,946	0	10,320,895	11,310,134	125,668
Total		2,149,085	3,307,849	0	2,947,662	0	10,320,895	18,725,491	208,061
Percent		11.48%	17.66%	0.00%	15.74%	0.00%	55.12%	100.00%	
Victor Elementary	11,612								
Direct & Allocated Costs		120,246,590	22,427,840	0	0	589,849	559,622	143,823,901	12,386
Central Admin/Other Costs		6,141,750	1,145,531	0	0	30,127	5,059,899	12,377,307	1,066
Total		126,388,340	23,573,371	0	0	619,976	5,619,521	156,201,208	13,452
Percent		80.91%	15.09%	0.00%	0.00%	0.40%	3.60%	100.00%	
TOTAL ELEMENTARY	68,443								
Direct & Allocated Costs		623,470,849	179,226,828	2,209,455	2,928,603	10,249,215	853,643	818,938,593	11,965
Central Admin/Other Costs		40,678,325	12,258,834	158,234	370,323	574,177	36,416,324	90,456,217	1,322
Total		664,149,174	191,485,662	2,367,689	3,298,926	10,823,392	37,269,967	909,394,810	13,287
Percent		73.03%	21.06%	0.26%	0.36%	1.19%	4.10%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
HIGH:									
Chaffey Joint Union	22,608								
Direct & Allocated Costs		201,938,203	54,869,977	2,644,865	22,656,654	186,970	1,830,037	284,126,706	12,568
Central Admin/Other Costs		7.783.916	2.115.020	101.949	873.324	7.207	11.540.634	22.422.050	992
Total		209,722,119	56,984,997	2,746,814	23,529,978	194,177	13,370,671	306,548,756	13,559
Percent		68.41%	18.59%	0.90%	7.68%	0.06%	4.36%	100.00%	
Victor Valley Union	9,772								
Direct & Allocated Costs		94,034,343	27,898,985	1,367,733	7,739,163	0	0	131,040,224	13,410
Central Admin/Other Costs		6,724,027	1,994,947	97,801	553,397	0	6,598,022	15,968,194	1,634
Total		100,758,370	29,893,932	1,465,534	8,292,560	0	6,598,022	147,008,418	15,044
Percent		68.54%	20.33%	1.00%	5.64%	0.00%	4.49%	100.00%	
TOTAL HIGH	32,380								
Direct & Allocated Costs		295,972,546	82,768,962	4,012,598	30,395,817	186,970	1,830,037	415,166,930	12,822
Central Admin/Other Costs		14,507,943	4,109,967	199,750	1,426,721	7,207	18,138,656	38,390,244	1,186
Total		310,480,489	86,878,929	4,212,348	31,822,538	194,177	19,968,693	453,557,174	14,007
Percent		68.45%	19.16%	0.93%	7.02%	0.04%	4.40%	100.00%	
UNIFIED:									
Apple Valley	12,378								
Direct & Allocated Costs		81,769,013	26,480,757	0	7,452,427	32,700,961	0	148,403,158	11,989
Central Admin/Other Costs		4,912,234	1,590,819	0	447,701	1,964,494	7,792,366	16,707,614	1,350
Total		86,681,247	28,071,576	0	7,900,128	34,665,455	7,792,366	165,110,772	13,339
Percent		52.50%	17.00%	0.00%	4.78%	21.00%	4.72%	100.00%	
Baker Valley	130								
Direct & Allocated Costs		2,118,521	267,578	0	0	861	79,761	2,466,721	18,975
Central Admin/Other Costs		482.636	60.959	0	0	196	252.362	796.153	6.124
Total		2,601,157	328,537	0	0	1,057	332,123	3,262,874	25,099
Percent		79.72%	10.07%	0.00%	0.00%	0.03%	10.18%	100.00%	
Barstow	5,857								
Direct & Allocated Costs		53,720,256	14,485,656	585,930	2,792,869	0	393,684	71,978,395	12,289
Central Admin/Other Costs		4,059,921	1,094,757	44,282	211,072	0	3,633,209	9,043,241	1,544
Total		57,780,177	15,580,413	630,212	3,003,941	0	4,026,893	81,021,636	13,833
Percent		71.31%	19.23%	0.78%	3.71%	0.00%	4.97%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Bear Valley	2,282								
Direct & Allocated Costs		20,186,161	4,278,033	200,076	316,527	0	120,124	25,100,921	11,000
Central Admin/Other Costs		1,852,986	392,701	18,366	29,056	0	2,728,680	5,021,789	2,201
Total		22.039.147	4.670.734	218.442	345.583	0	2.848.804	30.122.710	13.200
Percent		73.16%	15.51%	0.73%	1.15%	0.00%	9.46%	100.00%	
Chino	26,517								
Direct & Allocated Costs		216,648,958	55,428,950	1,046,696	7,436,573	2,746,194	337,494	283,644,865	10,697
Central Admin/Other Costs		8,829,785	2,259,073	42,659	303,086	111,924	9,917,733	21,464,260	809
Total		225,478,743	57,688,023	1,089,355	7,739,659	2,858,118	10,255,227	305,109,125	11,506
Percent		73.90%	18.91%	0.36%	2.54%	0.94%	3.36%	100.00%	
Colton Joint	20,813								
Direct & Allocated Costs		210,052,751	38,188,936	3,336,866	6,379,814	1,124,171	414,624	259,497,162	12,468
Central Admin/Other Costs		14,939,670	2,716,128	237,329	453,754	79,955	18,504,429	36,931,265	1,774
Total		224,992,421	40,905,064	3,574,195	6,833,568	1,204,126	18,919,053	296,428,427	14,242
Percent		75.90%	13.80%	1.21%	2.31%	0.41%	6.38%	100.00%	
Fontana	34,878								
Direct & Allocated Costs		361,757,232	84,765,507	7,769,921	19,059,799	279,113	0	473,631,572	13,580
Central Admin/Other Costs		16,727,699	3,919,568	359,282	881,327	12,906	12,614,184	34,514,966	990
Total		378,484,931	88,685,075	8,129,203	19,941,126	292,019	12,614,184	508,146,538	14,569
Percent		74.48%	17.45%	1.60%	3.92%	0.06%	2.48%	100.00%	
Hesperia	20,625								
Direct & Allocated Costs		173,365,265	47,888,523	1,088,458	13,917,105	857,158	0	237,116,509	11,497
Central Admin/Other Costs		13,923,080	3,845,959	87,415	1,117,692	68,839	17,306,147	36,349,132	1,762
Total		187,288,345	51,734,482	1,175,873	15,034,797	925,997	17,306,147	273,465,641	13,259
Percent		68.49%	18.92%	0.43%	5.50%	0.34%	6.33%	100.00%	
Lucerne Valley	696								
Direct & Allocated Costs		7,711,465	1,686,772	2,287	1,179,719	0	0	10,580,243	15,201
Central Admin/Other Costs		947,241	207,195	281	144,911	0	1,184,485	2,484,113	3,569
Total		8,658,706	1,893,967	2,568	1,324,630	0	1,184,485	13,064,356	18,771
Percent		66.28%	14.50%	0.02%	10.14%	0.00%	9.07%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
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	7,945								
Direct & Allocated Costs		68,176,252	23,646,567	148,235	5,888,519	488,238	0	98,347,811	12,379
Central Admin/Other Costs		4,228,036	1,466,472	9,193	365,184	30,279	653,544	6,752,708	850
Total		72.404.288	25.113.039	157.428	6.253.703	518.517	653.544	105.100.519	13.229
Percent		68.89%	23.89%	0.15%	5.95%	0.49%	0.62%	100.00%	
Needles	934								
Direct & Allocated Costs		10,684,556	1,360,863	0	1,156	9,319	227,919	12,283,813	13,152
Central Admin/Other Costs		1,108,781	141,222	0	120	967	1,275,830	2,526,920	2,705
Total		11,793,337	1,502,085	0	1,276	10,286	1,503,749	14,810,733	15,857
Percent		79.63%	10.14%	0.00%	0.01%	0.07%	10.15%	100.00%	
Redlands	19,876								
Direct & Allocated Costs		190,928,045	43,154,347	613,055	7,994,873	1,408,374	0	244,098,694	12,281
Central Admin/Other Costs		8,343,104	1,885,743	26,789	349,357	61,543	8,821,459	19,487,995	980
Total		199,271,149	45,040,090	639,844	8,344,230	1,469,917	8,821,459	263,586,689	13,262
Percent		75.60%	17.09%	0.24%	3.17%	0.56%	3.35%	100.00%	
Rialto	23,991								
Direct & Allocated Costs		226,499,479	57,614,066	2,964,487	9,818,925	91,173	1,544,146	298,532,276	12,444
Central Admin/Other Costs		13,145,565	3,343,802	172,053	569,870	5,291	24,313,817	41,550,398	1,732
Total		239,645,044	60,957,868	3,136,540	10,388,795	96,464	25,857,963	340,082,674	14,175
Percent		70.47%	17.92%	0.92%	3.05%	0.03%	7.60%	100.00%	
Rim of the World	3,015								
Direct & Allocated Costs		25,860,183	6,644,039	27,424	2,032,191	38,350	0	34,602,187	11,477
Central Admin/Other Costs		2,061,233	529,575	2,186	161,980	3,057	517,213	3,275,244	1,086
Total		27,921,416	7,173,614	29,610	2,194,171	41,407	517,213	37,877,431	12,563
Percent		73.72%	18.94%	0.08%	5.79%	0.11%	1.37%	100.00%	
San Bernardino City	45,958								
Direct & Allocated Costs		523,844,560	149,500,347	0	21,714,474	1,480,304	4,634,783	701,174,468	15,257
Central Admin/Other Costs		24,871,363	7,098,055	0	1,030,971	70,283	18,321,587	51,392,259	1,118
Total		548,715,923	156,598,402	0	22,745,445	1,550,587	22,956,370	752,566,727	16,375
Percent		72.91%	20.81%	0.00%	3.02%	0.21%	3.05%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Silver Valley	2,034								
Direct & Allocated Costs		22,801,863	4,402,712	0	855,721	218,133	83,340	28,361,769	13,944
Central Admin/Other Costs		2,536,690	489,799	0	95,198	24,267	1,109,424	4,255,378	2,092
Total		25.338.553	4.892.511	0	950.919	242.400	1.192.764	32.617.147	16.036
Percent		77.68%	15.00%	0.00%	2.92%	0.74%	3.66%	100.00%	
Snowline Joint	6,986								
Direct & Allocated Costs		60,276,119	14,149,690	633,415	6,254,116	10,353	74,557	81,398,250	11,652
Central Admin/Other Costs		4,211,549	988,652	44,257	436,981	723	2,794,372	8,476,534	1,213
Total		64,487,668	15,138,342	677,672	6,691,097	11,076	2,868,929	89,874,784	12,865
Percent		71.75%	16.84%	0.75%	7.44%	0.01%	3.19%	100.00%	
Trona Joint	256								
Direct & Allocated Costs		4,974,629	885,883	0	209,851	124,636	41,588	6,236,587	24,362
Central Admin/Other Costs		850,388	151,437	0	35,873	21,306	1,926,037	2,985,041	11,660
Total		5,825,017	1,037,320	0	245,724	145,942	1,967,625	9,221,628	36,022
Percent		63.17%	11.25%	0.00%	2.66%	1.58%	21.34%	100.00%	
Upland	10,196								
Direct & Allocated Costs		83,952,686	27,039,282	912,937	2,940,524	1,730,227	0	116,575,656	11,433
Central Admin/Other Costs		3,773,094	1,215,229	41,030	132,156	77,762	2,983,719	8,222,990	806
Total		87.725.780	28.254.511	953.967	3.072.680	1.807.989	2.983.719	124.798.646	12.240
Percent		70.29%	22.64%	0.76%	2.46%	1.45%	2.39%	100.00%	
Yucaipa-Calimesa Joint	7,856								
Direct & Allocated Costs		75,278,731	20,816,390	0	134,745	269,558	0	96,499,424	12,284
Central Admin/Other Costs		4,478,099	1,238,303	0	8,016	16,035	2,523,781	8,264,234	1,052
Total		79,756,830	22,054,693	0	142,761	285,593	2,523,781	104,763,658	13,335
Percent		76.13%	21.05%	0.00%	0.14%	0.27%	2.41%	100.00%	
TOTAL UNIFIED	253,223								
Direct & Allocated Costs		2,420,606,725	622,684,898	19,329,787	116,379,928	43,577,123	7,952,020	3,230,530,481	12,758
Central Admin/Other Costs		136,283,154	34,635,448	1,085,122	6,774,305	2,549,827	139,174,378	320,502,234	1,266
Total		2,556,889,879	657,320,346	20,414,909	123,154,233	46,126,950	147,126,398	3,551,032,715	14,023
Percent		72.00%	18.51%	0.57%	3.47%	1.30%	4.14%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

2019-20
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
TOTAL K-12	354,046								
Direct & Allocated Costs		3,340,050,120	884,680,688	25,551,840	149,704,348	54,013,308	10,635,700	4,464,636,004	12,610
Central Admin/Other Costs		191,469,422	51,004,249	1,443,106	8,571,349	3,131,211	193,729,358	449,348,695	1,269
Total		3,531,519,542	935,684,937	26,994,946	158,275,697	57,144,519	204,365,058	4,913,984,699	13,880
Percent		71.87%	19.04%	0.55%	3.22%	1.16%	4.16%	100.00%	

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

Source: 2019-20 FORM PCR and Report of School District Attendance (Annual)

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Assessed Valuations

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

2020-21

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	2,022,147,443	278,251	2,022,425,694	37,542,400	2,059,689,843	50,463,337	2,110,431,431
Alta Loma	7,089,162,730	0	7,089,162,730	63,733,600	7,152,896,330	45,949,623	7,198,845,953
Central	2,442,247,944	2,500	2,442,250,444	32,800,600	2,475,048,544	37,201,937	2,512,252,981
Cucamonga	5,124,325,380	535,620	5,124,861,000	15,029,000	5,139,354,380	602,418,061	5,742,308,061
Etiwanda	6,056,865,974	506,444	6,057,372,418	88,726,400	6,145,592,374	12,016,170	6,158,114,988
Helendale	686,785,933	30,928	686,816,861	6,848,800	693,634,733	26,578,807	720,244,468
Mount Baldy Joint	55,854,781	0	55,854,781	497,000	56,351,781	829,940	57,181,721
Mountain View	6,696,005,237	177,875	6,696,183,112	24,676,400	6,720,681,637	900,049,647	7,620,909,159
Ontario-Montclair	10,884,737,670	173,550	10,884,911,220	99,988,295	10,984,725,965	838,280,079	11,823,179,594
Oro Grande	124,565,780	286,146	124,851,926	770,000	125,335,780	9,368,278	134,990,204
Victor Elementary	4,219,254,539	262,766	4,219,517,305	69,949,655	4,289,204,194	124,161,343	4,413,628,303
TOTAL	45,401,953,411	2,254,080	45,404,207,491	440,562,150	45,842,515,561	2,647,317,222	48,492,086,863
HIGH:							
Chaffey Joint Union	38,349,199,716	1,395,989	38,350,595,705	325,451,295	38,674,651,011	2,436,745,457	41,112,792,457
Victor Valley Union	7,037,294,393	1,645,173	7,038,939,566	115,110,855	7,152,405,248	225,243,985	7,379,294,406
TOTAL	45,386,494,109	3,041,162	45,389,535,271	440,562,150	45,827,056,259	2,661,989,442	48,492,086,863
UNIFIED:							
Apple Valley	6,070,359,834	2,289,105	6,072,648,939	88,919,228	6,159,279,062	206,041,629	6,367,609,796
Baker Valley	614,172,993	52,368	614,225,361	231,000	614,403,993	115,142,975	729,599,336
Barstow	1,479,696,753	19,608,787	1,499,305,540	26,428,098	1,506,124,851	146,385,093	1,672,118,731
Bear Valley	6,266,308,670	502,200	6,266,810,870	24,064,600	6,290,373,270	43,870,148	6,334,745,618
Chino	26,357,420,017	1,713,411	26,359,133,428	173,947,200	26,531,367,217	718,037,387	27,251,118,015
Colton Joint	4,955,462,391	11,199,394	4,966,661,785	80,691,056	5,036,153,447	267,385,273	5,314,738,114
Fontana	6,990,054,868	1,739,129	6,991,793,997	111,372,800	7,101,427,668	329,492,391	7,432,659,188
Hesperia	3,178,691,702	4,981,782	3,183,673,484	85,790,450	3,264,482,152	64,675,002	3,334,138,936
Lucerne Valley	830,155,744	1,709,770	831,865,514	6,748,108	836,903,852	32,291,505	870,905,127
Morongo	3,945,264,303	2,268,660	3,947,532,963	65,557,617	4,010,821,920	67,170,483	4,080,261,063
Needles	584,114,392	1,323,994	585,438,386	6,054,305	590,168,697	38,824,852	630,317,543
Redlands	12,900,041,207	5,034,206	12,905,075,413	124,218,828	13,024,260,035	333,571,159	13,362,865,400
Rialto	5,815,485,718	2,384,285	5,817,870,003	89,550,345	5,905,036,063	138,867,723	6,046,288,071
Rim of the World	7,131,921,199	224,393	7,132,145,592	37,604,778	7,169,525,977	64,222,411	7,233,972,781
San Bernardino City	9,658,477,305	1,767,552	9,660,244,857	151,390,155	9,809,867,460	432,490,984	10,244,125,996
Silver Valley	409,411,540	4,020,908	413,432,448	4,239,200	413,650,740	32,695,198	450,366,846
Snowline Joint	3,598,494,223	95,392	3,598,589,615	38,942,400	3,637,436,623	18,475,026	3,656,007,041
Trona Joint	375,712,235	32,532	375,744,767	1,779,692	377,491,927	4,968,288	382,492,747
Upland	8,688,932,594	171,626	8,689,104,220	73,942,400	8,762,874,994	163,022,970	8,926,069,590
Yucaipa-Calimesa Joint	4,749,931,760	10,270	4,749,942,030	56,836,464	4,806,768,224	43,373,819	4,850,152,313
TOTAL	114,600,109,448	61,129,764	114,661,239,212	1,248,308,724	115,848,418,172	3,261,004,316	119,170,552,252

Source: 2020-21 Agency Net Valuations - Property Tax Division

2016-17 THROUGH 2020-21
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

	2016-17	2017-18	2018-19	2019-20	2020-21
ELEMENTARY:					
Adelanto	1,906,494,594	1,924,907,512	2,004,369,704	2,064,234,137	2,110,431,431
Alta Loma	5,993,876,157	6,305,912,542	6,609,942,458	6,898,270,409	7,198,845,953
Central	2,100,839,987	2,206,922,450	2,312,599,062	2,415,564,187	2,512,252,981
Cucamonga	4,417,695,861	4,707,506,682	5,190,372,021	5,469,975,743	5,742,308,061
Etiwanda	5,127,203,840	5,405,505,944	5,702,147,649	5,948,892,821	6,158,114,988
Helendale	648,536,712	670,438,615	674,914,658	698,699,324	720,244,468
Mount Baldy Joint	44,843,053	48,127,637	51,929,953	54,729,662	57,181,721
Mountain View	4,583,502,131	5,086,458,066	5,912,679,890	6,798,843,833	7,620,909,159
Ontario-Montclair	9,749,991,420	10,190,336,088	10,738,742,176	11,220,901,046	11,823,179,594
Oro Grande	114,979,422	128,063,803	130,197,617	132,250,587	134,990,204
Victor Elementary	3,975,418,968	4,070,917,591	4,187,429,736	4,305,797,000	4,413,628,303
TOTAL	38,663,382,145	40,745,096,930	43,515,324,924	46,008,158,749	48,492,086,863
HIGH:					
Chaffey Joint Union	32,017,952,449	33,950,769,409	36,518,413,209	38,807,177,701	41,112,792,457
Victor Valley Union	6,657,527,071	6,794,327,521	6,996,911,715	7,200,981,048	7,379,294,406
TOTAL	38,675,479,520	40,745,096,930	43,515,324,924	46,008,158,749	48,492,086,863
UNIFIED:					
Apple Valley	5,340,131,816	5,550,882,377	5,788,104,508	6,072,616,164	6,367,609,796
Baker Valley	613,433,483	656,734,305	679,428,835	712,502,076	729,599,336
Barstow	1,607,217,887	1,615,942,069	1,608,423,097	1,653,927,805	1,672,118,731
Bear Valley	5,290,455,789	5,520,778,624	5,791,387,989	6,071,283,568	6,334,745,618
Chino	21,101,419,401	22,525,554,664	24,313,805,438	25,940,519,401	27,251,118,015
Colton Joint	4,092,789,915	4,362,939,426	4,653,293,775	4,965,314,214	5,314,738,114
Fontana	5,954,826,484	6,147,480,244	6,728,027,358	7,120,792,193	7,432,659,188
Hesperia	3,009,675,068	3,078,799,354	3,161,274,685	3,265,226,816	3,334,138,936
Lucerne Valley	724,237,165	767,639,123	784,403,344	837,605,142	870,905,127
Morongo	3,308,439,452	3,430,457,507	3,605,398,022	3,871,719,497	4,080,261,063
Needles	551,671,466	557,359,859	588,014,013	589,735,574	630,317,543
Redlands	10,994,441,240	11,580,386,572	12,103,145,998	12,800,243,354	13,362,865,400
Rialto	4,953,839,886	5,218,823,593	5,528,282,689	5,792,946,194	6,046,288,071
Rim of the World	6,159,203,555	6,380,292,153	6,654,878,417	6,970,811,493	7,233,972,781
San Bernardino City	8,044,888,509	8,534,099,582	9,052,861,034	9,766,553,995	10,244,125,996
Silver Valley	407,533,357	397,158,860	415,057,152	440,160,186	450,366,846
Snowline Joint	3,043,355,535	3,177,430,498	3,316,073,602	3,495,422,079	3,656,007,041
Trona Joint	272,898,688	268,702,009	256,369,327	282,248,330	382,492,747
Upland	7,510,337,024	7,794,724,447	8,149,935,043	8,453,050,297	8,926,069,590
Yucaipa-Calimesa Joint	4,050,724,232	4,267,087,583	4,448,205,272	4,663,134,124	4,850,152,313
TOTAL	97,031,519,952	101,833,272,849	107,626,369,598	113,765,812,502	119,170,552,252

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

2020-21 ASSESSED VALUATIONS PER 2019-20 ANNUAL A.D.A.

	Grade Level	2019-20 Annual A.D.A.	2020-21 Assessed Valuations	
			Total	Per A.D.A.
ELEMENTARY:				
Adelanto	TK-8	7,655	2,110,431,431	275,693
Alta Loma	TK-8	5,812	7,198,845,953	1,238,618
Central	TK-8	4,274	2,512,252,981	587,799
Cucamonga	TK-8	2,321	5,742,308,061	2,474,066
Etiwanda	TK-8	13,599	6,158,114,988	452,836
Helendale	TK-8	633	720,244,468	1,137,827
Mount Baldy Joint	TK-8	102	57,181,721	560,605
Mountain View	TK-8	2,441	7,620,909,159	3,122,044
Ontario-Montclair	TK-8	19,333	11,823,179,594	611,554
Oro Grande	TK-6	88	134,990,204	1,533,980
Victor Elementary	TK-6	11,691	4,413,628,303	377,524
TOTAL		67,949	48,492,086,863	713,654
HIGH:				
Chaffey Joint Union	9-12	22,498	41,112,792,457	1,827,398
Victor Valley Union	7-12	10,202	7,379,294,406	723,318
TOTAL		32,700	48,492,086,863	1,482,938
UNIFIED:				
Apple Valley	TK-12	12,480	6,367,609,796	510,225
Baker Valley	TK-12	114	729,599,336	6,399,994
Barstow	TK-12	5,967	1,672,118,731	280,228
Bear Valley	TK-12	2,211	6,334,745,618	2,865,104
Chino	TK-12	26,281	27,251,118,015	1,036,913
Colton Joint	TK-12	20,315	5,314,738,114	261,616
Fontana	TK-12	34,631	7,432,659,188	214,624
Hesperia	TK-12	20,884	3,334,138,936	159,650
Lucerne Valley	TK-12	765	870,905,127	1,138,438
Morongo	TK-12	7,913	4,080,261,063	515,640
Needles	TK-12	912	630,317,543	691,138
Redlands	TK-12	19,767	13,362,865,400	676,019
Rialto	TK-12	24,015	6,046,288,071	251,771
Rim of the World	TK-12	2,912	7,233,972,781	2,484,194
San Bernardino City	TK-12	45,763	10,244,125,996	223,852
Silver Valley	TK-12	2,034	450,366,846	221,419
Snowline Joint	TK-12	7,067	3,656,007,041	517,335
Trona Joint	TK-12	229	382,492,747	1,670,274
Upland	TK-12	10,093	8,926,069,590	884,382
Yucaipa-Calimesa Joint	TK-12	7,642	4,850,152,313	634,671
TOTAL		251,995	119,170,552,252	472,908

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

Source: 2020-21 Agency Net Valuations - Property Tax Division and 2019-20 Report of School District Attendance (A)

2020-21
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Chaffey Joint Union				
Alta Loma	457,726,741	0	4,456,996	462,183,737
Central	1,859,531,141	0	68,138,739	1,927,669,880
Cucamonga	10,511,536,656	0	1,675,482,631	12,187,019,287
Etiwanda	7,676,740,240	0	254,350,263	7,931,090,503
Mountain View	68,740,105	0	0	68,740,105
Ontario-Montclair	3,183,471,844	0	127,741,707	3,311,213,551
TOTAL	23,757,746,727	0	2,130,170,336	25,887,917,063
Victor Valley Union				
Adelanto	2,503,457,378	99,381,379	396,041,132	2,998,879,889
Oro Grande	361,733,340	0	0	361,733,340
Victor Elementary	3,167,654,390	0	195,268,626	3,362,923,016
TOTAL	6,032,845,108	99,381,379	591,309,758	6,723,536,245
Unified				
Apple Valley	1,501,653,406	147,654	11,588,487	1,513,389,547
Barstow	574,226,255	0	40,296,992	614,523,247
Bear Valley	780,075,230	106,875	17,964,546	798,146,651
Chino	3,518,164,393	0	389,983,106	3,908,147,499
Colton Joint	5,587,153,290	0	515,969,052	6,103,122,342
Fontana	10,380,742,960	618,865	882,051,672	11,263,413,497
Hesperia	4,527,121,860	258,746	154,592,241	4,681,972,847
Morongo	588,426,032	0	15,908,505	604,334,537
Needles	57,368,336	0	2,464,020	59,832,356
Redlands	4,706,521,573	684,063,085	370,652,954	5,761,237,612
Rialto	3,785,298,810	2,327,917	687,891,698	4,475,518,425
Rim of the World	122,386,246	0	0	122,386,246
San Bernardino City	7,255,691,127	0	656,434,325	7,912,125,452
Snowline Joint	179,618,812	3,005	1,233,779	180,855,596
Upland	1,620,782,225	8,382	59,678,267	1,680,468,874
Yucaipa-Calimesa Joint	235,540,636	0	32,103,833	267,644,469
TOTAL	45,420,771,191	687,534,529	3,838,813,477	49,947,119,197

NOTE: Reflects only the districts with an RDA valuation

Source: 2020-21 Agency Net Valuations - Property Tax Division

2019-20
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		0.0835	0.0703		0.0181	0.1719
Alta Loma		0.0653	0.0375		0.0241	0.1269
Central		0.0502	0.0375		0.0241	0.1118
Cucamonga			0.0375		0.0241	0.0616
Guasti Component			0.0375		0.0241	0.0616
Etiwanda		0.0034	0.0375		0.0241	0.0650
Helendale		0.0427	0.0703		0.0181	0.1311
Mount Baldy Joint			0.0375		0.0241	0.0616
Mountain View	0.0180		0.0375		0.0241	0.0796
Ontario-Montclair		0.0428	0.0375		0.0241	0.1044
Oro Grande			0.0703		0.0181	0.0884
Victor Elementary		0.0406	0.0703		0.0181	0.1290
UNIFIED:						
Apple Valley				0.0317	0.0181	0.0496
Baker Valley				0.0080		0.0080
Barstow				0.0451		0.0451
Bear Valley				0.0301	0.0562	0.0863
Chino				0.0790	0.0241	0.1031
Colton Joint				0.1016	0.0562	0.1578
Fontana				0.0420	0.0241	0.0661
Hesperia					0.0181	0.0181
Lucerne Valley					0.0181	0.0181
Morongo				0.0436	0.0243	0.0679
Needles				0.2492	0.0514	0.3006
Redlands				0.0339	0.0562	0.0901
Rialto				0.0848	0.0562	0.1410
Rim of the World				0.0159	0.0562	0.0721
San Bernardino City				0.0969	0.0562	0.1531
Silver Valley						0.0000
Snowline Joint					0.0181	0.0181
Phelan Component					0.0181	0.0181
Wrightwood Component					0.0181	0.0181
Trona Joint				0.0230	0.0330	0.0560
Upland				0.0560	0.0241	0.0801
Yucaipa-Calimesa Joint					0.0562	0.0562
COMMUNITY COLLEGE:						
Barstow						
Chaffey					0.0241	0.0153
Copper Mountain					0.0243	0.0267
San Bernardino					0.0562	0.0407
Victor Valley					0.0181	0.0181

Source: 2019-20 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

2019-20
ANNUAL FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
TWO YEAR TREND ANALYSIS

	TOTAL 2019-20	TOTAL 2018-19	Increase/ Decrease	Deviation Percent
Barstow	2,651	2,665	-14	-0.53%
Chaffey	16,948	17,313	-365	-2.11%
Copper Mountain	1,448	1,482	-34	-2.29%
San Bernardino	15,905	15,233	672	4.41%
Victor Valley	9,565	9,654	-89	-0.92%
TOTAL	46,517	46,347	170	0.37%

2015-16 THROUGH 2019-20
ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
FIVE YEAR COMPARISON

	2015-16	2016-17	2017-18	2018-19	2019-20
Barstow	2,566	2,583	2,434	2,665	2,651
Chaffey	16,167	16,725	14,925	17,313	16,948
Copper Mountain	1,490	1,414	1,520	1,482	1,448
San Bernardino	15,472	14,656	15,402	15,233	15,905
Victor Valley	9,559	9,851	10,023	9,654	9,565
TOTAL	45,254	45,229	44,304	46,347	46,517

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

Source: 2015-16 through 2019-20 FORM CCFS-320 (Annual)

2019-20

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	2,651										
Unrestricted		4,566,858	1,722	24,586,430	9,274	29,153,288	10,997	23,260,638	8,774	5,892,650	2,222
Restricted		1,990,357	750	6,176,889	2,330	8,167,246	3,080	7,122,578	2,686	1,044,668	394
Total		6,557,215	2,472	30,763,319	11,604	37,320,534	14,077	30,383,216	11,460	6,937,318	2,616
Chaffey	16,948										
Unrestricted		21,746,025	1,283	130,889,243	7,722	152,635,268	9,006	120,455,943	7,107	32,179,325	1,898
Restricted		3,168,060	186	32,738,768	1,931	35,906,828	2,118	31,747,921	1,873	4,164,363	245
Total		24,914,085	1,469	163,628,011	9,653	188,542,096	11,124	152,203,864	8,980	36,343,688	2,143
Copper Mountain	1,448										
Unrestricted		2,437,096	1,683	16,369,427	11,304	18,806,523	12,987	15,503,785	10,707	3,302,738	2,280
Restricted		-183,093	-127	4,787,921	3,306	4,604,828	3,180	4,793,377	3,310	-183,093	-127
Total		2,254,003	1,556	21,157,348	14,610	23,411,351	16,167	20,297,162	14,017	3,119,645	2,153
San Bernardino	15,905										
Unrestricted		26,421,765	1,661	117,222,320	7,370	143,644,085	9,031	117,333,095	7,377	26,310,990	1,654
Restricted		1,222,790	76	48,440,568	3,045	49,663,358	3,122	48,433,858	3,045	1,234,473	77
Total		27,644,555	1,737	165,662,888	10,415	193,307,443	12,153	165,766,953	10,422	27,545,463	1,731
Victor Valley	9,565										
Unrestricted		6,391,347	668	71,188,560	7,442	77,579,907	8,110	70,387,971	7,358	7,191,936	751
Restricted		293,159	30	22,336,967	2,335	22,630,126	2,365	22,741,714	2,377	-106,132	-12
Total		6,684,506	698	93,525,527	9,777	100,210,033	10,475	93,129,685	9,735	7,085,804	739
TOTAL	46,517										
Unrestricted		61,563,091	1,323	360,255,980	7,744	421,819,071	9,068	346,941,432	7,458	74,877,639	1,609
Restricted		6,491,273	139	114,481,113	2,461	120,972,386	2,600	114,839,448	2,468	6,154,279	132
Total		68,054,364	1,462	474,737,093	10,205	542,791,457	11,668	461,780,880	9,926	81,031,918	1,741

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

Source: 2019-20 FORM CCFS-320 (Annual) and FORM CCFS-311

2020-21

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	2,651										
Unrestricted		5,892,650	2,222	24,264,738	9,153	30,157,388	11,375	22,857,844	8,622	7,299,544	2,753
Restricted		1,044,668	394	11,309,831	4,266	12,354,499	4,660	12,354,499	4,660	0	0
Total		6,937,318	2,616	35,574,569	13,419	42,511,887	16,035	35,212,343	13,282	7,299,544	2,753
Chaffey	16,948										
Unrestricted		32,179,325	1,898	125,508,952	7,405	157,688,277	9,304	125,362,661	7,396	32,325,616	1,907
Restricted		4,164,363	245	48,850,290	2,882	53,014,653	3,128	53,122,891	3,134	-108,238	-7
Total		36,343,688	2,143	174,359,242	10,287	210,702,930	12,432	178,485,552	10,530	32,217,378	1,900
Copper Mountain	1,448										
Unrestricted		3,302,738	2,280	15,814,604	10,921	19,117,342	13,202	16,137,133	11,144	2,980,209	2,058
Restricted		-183,093	-127	6,930,622	4,786	6,747,529	4,659	6,930,622	4,786	-183,093	-127
Total		3,119,645	2,153	22,745,226	15,707	25,864,871	17,861	23,067,755	15,930	2,797,116	1,931
San Bernardino	15,474										
Unrestricted		26,310,990	1,700	110,752,097	7,157	137,063,087	8,857	113,207,629	7,315	23,855,458	1,541
Restricted		1,234,473	79	64,657,221	4,178	65,891,694	4,258	65,287,404	4,219	604,290	39
Total		27,545,463	1,779	175,409,318	11,335	202,954,781	13,115	178,495,033	11,534	24,459,748	1,580
Victor Valley	9,566										
Unrestricted		7,191,936	751	71,400,000	7,463	78,591,936	8,215	71,384,628	7,462	7,207,308	753
Restricted		-106,132	-12	36,081,610	3,771	35,975,478	3,760	36,129,906	3,776	-154,428	-17
Total		7,085,804	739	107,481,610	11,234	114,567,414	11,975	107,514,534	11,238	7,052,880	736
TOTAL	46,087										
Unrestricted		74,877,639	1,624	347,740,391	7,545	422,618,030	9,170	348,949,895	7,571	73,668,135	1,598
Restricted		6,154,279	133	167,829,574	3,641	173,983,853	3,775	173,825,322	3,771	158,531	3
Total		81,031,918	1,757	515,569,965	11,186	596,601,883	12,945	522,775,217	11,342	73,826,666	1,601

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

Source: 2020-21 FORM CCFS-311 Supplemental Data: Student Enrollment Form

2019-20
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	2,651								
Unrestricted		4,566,858	21,202	19,660,103	50,738	4,787,361	24,519,404	67,026	24,586,430
Restricted		1,990,357	329,166	4,866,954	5,456	72,819	5,274,395	902,494	6,176,889
Total		6,557,215	350,368	24,527,057	56,194	4,860,180	29,793,799	969,520	30,763,319
Per FTES		2,473.49	132.16	9,252.00	21.20	1,833.34	11,238.70	365.72	11,604.42
% of Total			1.14%	79.73%	0.18%	15.80%	96.85%	3.15%	100.00%
Chaffey	16,948								
Unrestricted		21,746,025	136,692	74,347,822	12,936,773	43,427,292	130,848,579	40,664	130,889,243
Restricted		3,168,060	7,539,321	23,002,684	0	2,035,219	32,577,224	161,544	32,738,768
Total		24,914,085	7,676,013	97,350,506	12,936,773	45,462,511	163,425,803	202,208	163,628,011
Per FTES		1,470.03	452.92	5,744.07	763.32	2,682.47	9,642.78	11.93	9,654.71
% of Total			4.69%	59.50%	7.91%	27.78%	99.88%	0.12%	100.00%
Copper Mountain	1,448								
Unrestricted		2,437,096	6,020	13,852,300	-208,955	2,720,062	16,369,427	0	16,369,427
Restricted		-183,093	471,986	4,076,290	0	239,645	4,787,921	0	4,787,921
Total		2,254,003	478,006	17,928,590	-208,955	2,959,707	21,157,348	0	21,157,348
Per FTES		1,556.63	330.11	12,381.62	-144.31	2,044.00	14,611.43	0.00	14,611.43
% of Total			2.26%	84.74%	-0.99%	13.99%	100.00%	0.00%	100.00%
San Bernardino	15,905								
Unrestricted		26,421,765	219,301	72,346,425	8,812,983	33,781,155	115,159,864	2,062,456	117,222,320
Restricted		1,222,790	4,303,760	23,585,112	483	7,112,496	35,001,851	13,438,717	48,440,568
Total		27,644,555	4,523,061	95,931,537	8,813,466	40,893,651	150,161,715	15,501,173	165,662,888
Per FTES		1,738.10	284.38	6,031.53	554.13	2,571.12	9,441.16	974.61	10,415.77
% of Total			2.73%	57.91%	5.32%	24.68%	90.64%	9.36%	100.00%
Victor Valley	9,565								
Unrestricted		6,391,347	0	53,540,933	815,980	16,831,647	71,188,560	0	71,188,560
Restricted		293,159	3,192,665	15,608,373	0	1,653,560	20,454,598	1,882,369	22,336,967
Total		6,684,506	3,192,665	69,149,306	815,980	18,485,207	91,643,158	1,882,369	93,525,527
Per FTES		698.85	333.79	7,229.41	85.31	1,932.59	9,581.09	196.80	9,777.89
% of Total			3.41%	73.94%	0.87%	19.76%	97.99%	2.01%	100.00%
TOTAL	46,517								
Unrestricted		61,563,091	383,215	233,747,583	22,407,519	101,547,517	358,085,834	2,170,146	360,255,980
Restricted		6,491,273	15,836,898	71,139,413	5,939	11,113,739	98,095,989	16,385,124	114,481,113
Total		68,054,364	16,220,113	304,886,996	22,413,458	112,661,256	456,181,823	18,555,270	474,737,093
Per FTES		1,463.00	348.69	6,554.31	481.83	2,421.94	9,806.78	398.89	10,205.67
% of Total			3.42%	64.22%	4.72%	23.73%	96.09%	3.91%	100.00%

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

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

Source: 2019-20 FORM CCFS-320 (Annual) and FORM CCFS-311

2015-16 THROUGH 2020-21
UNIQUE DISTRICT PERCENTAGE INCREASE IN
STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	Actual 15-16	% Increase/ Decrease	Actual 16-17	% Increase/ Decrease	Actual 17-18	% Increase/ Decrease	Actual 18-19	% Increase/ Decrease	Actual 19-20	% Increase/ Decrease	Estimated 20-21	% Increase/ Decrease
Barstow	4,252.23	18.89%	4,405.76	3.61%	4,966.83	12.73%	6,014.52	21.09%	6,932.87	15.26%	6,487.24	-6.43%
Chaffey	2,046.03	1.94%	2,169.00	6.01%	2,486.80	14.65%	2,545.49	2.36%	3,102.10	21.86%	3,544.98	14.27%
Copper Mountain	5,735.13	10.90%	6,062.89	5.71%	6,056.10	-0.12%	7,635.99	26.08%	8,358.29	9.45%	7,751.60	-7.26%
San Bernardino	2,955.22	10.65%	2,907.78	-1.61%	2,810.47	-3.35%	2,993.93	6.52%	3,570.88	19.27%	3,770.66	5.59%
Victor Valley	3,370.90	2.08%	3,350.30	-0.62%	3,408.00	1.72%	3,973.27	16.58%	4,601.40	15.80%	4,778.32	3.84%
AVERAGE	3,671.90	8.89%	3,779.15	2.62%	3,945.64	5.13%	4,632.64	14.53%	5,313.11	16.33%	5,266.56	2.00%

Source: 2015-16 through 2017-18 Exhibit E, 2018-19 through 2020-21 Exhibit C, and Community College reported funded FTES.

2017-18 THROUGH 2019-20
LOTTERY REVENUE
COMMUNITY COLLEGES

	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue	2019-20 Lottery Revenue	Percent of General Fund Revenue
Barstow	577,077	2.25%	573,623	1.98%	502,226	1.69%
Chaffey	3,610,781	2.74%	3,517,389	2.43%	3,307,358	2.02%
Copper Mountain	307,645	1.61%	365,290	1.76%	283,111	1.34%
San Bernardino	3,164,102	2.56%	3,629,804	2.61%	2,968,656	1.98%
Victor Valley	2,126,745	2.73%	2,362,130	2.64%	1,835,447	2.00%
TOTAL	9,786,350	2.59%	10,448,236	2.47%	8,896,798	1.95%

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

Source: 2017-18 through 2019-20 State Controller's Office Remittance Advice and CCFS 311

2019-20
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	2,651								
Unrestricted		7,519,564	5,451,923	5,791,462	240,615	2,537,521	262,402	21,803,487	1,457,151
Restricted		795,333	1,656,685	1,084,728	267,110	870,441	550,932	5,225,229	1,897,349
Total		8,314,897	7,108,608	6,876,190	507,725	3,407,962	813,334	27,028,716	3,354,500
Per FTES		3,136.51	2,681.48	2,593.81	191.52	1,285.54	306.80	10,195.67	1,265.37
% of Total		27.37%	23.40%	22.63%	1.67%	11.22%	2.68%	88.96%	11.04%
Chaffey	16,948								
Unrestricted		47,036,286	23,698,877	35,506,472	1,152,105	9,283,271	1,514,583	118,191,594	2,264,349
Restricted		5,282,962	7,553,984	4,795,248	1,629,827	4,658,784	1,692,181	25,612,986	6,134,935
Total		52,319,248	31,252,861	40,301,720	2,781,932	13,942,055	3,206,764	143,804,580	8,399,284
Per FTES		3,087.05	1,844.04	2,377.96	164.15	822.64	189.21	8,485.05	495.59
% of Total		34.37%	20.53%	26.48%	1.83%	9.16%	2.11%	94.48%	5.52%
Copper Mountain	1,448								
Unrestricted		5,972,993	3,341,756	4,230,321	112,626	1,756,705	89,384	15,503,785	0
Restricted		1,111,065	821,571	753,809	265,383	665,991	656,788	4,274,607	518,770
Total		7,084,058	4,163,327	4,984,130	378,009	2,422,696	746,172	19,778,392	518,770
Per FTES		4,892.31	2,875.23	3,442.08	261.06	1,673.13	515.31	13,659.11	358.27
% of Total		34.90%	20.51%	24.56%	1.86%	11.94%	3.68%	97.44%	2.56%
San Bernardino	15,905								
Unrestricted		47,285,004	26,037,103	28,195,943	1,101,223	12,425,756	587,713	115,632,742	1,700,353
Restricted		6,340,243	8,688,185	5,348,952	1,158,208	6,139,048	4,399,428	32,074,064	16,359,794
Total		53,625,247	34,725,288	33,544,895	2,259,431	18,564,804	4,987,141	147,706,806	18,060,147
Per FTES		3,371.60	2,183.29	2,109.08	142.06	1,167.23	313.56	9,286.82	1,135.50
% of Total		32.35%	20.95%	20.24%	1.36%	11.20%	3.01%	89.11%	10.89%
Victor Valley	9,565								
Unrestricted		29,142,580	13,658,027	19,581,390	552,929	6,768,674	684,371	70,387,971	0
Restricted		4,814,461	3,777,208	3,009,081	1,805,902	6,950,876	1,791,565	22,149,093	592,621
Total		33,957,041	17,435,235	22,590,471	2,358,831	13,719,550	2,475,936	92,537,064	592,621
Per FTES		3,550.13	1,822.82	2,361.78	246.61	1,434.35	258.85	9,674.55	61.96
% of Total		36.46%	18.72%	24.26%	2.53%	14.73%	2.66%	99.36%	0.64%
TOTAL	46,517								
Unrestricted		136,956,427	72,187,686	93,305,588	3,159,498	32,771,927	3,138,453	341,519,579	5,421,853
Restricted		18,344,064	22,497,633	14,991,818	5,126,430	19,285,140	9,090,894	89,335,979	25,503,469
Total		155,300,491	94,685,319	108,297,406	8,285,928	52,057,067	12,229,347	430,855,558	30,925,322
Per FTES		3,338.57	2,035.50	2,328.13	178.13	1,119.10	262.90	9,262.32	664.82
% of Total		33.63%	20.50%	23.45%	1.79%	11.27%	2.65%	93.30%	6.70%

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

Source: 2019-20 FORM CCFS-320 (Annual) and FORM CCFS-311

2015-16 THROUGH 2019-20
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	2015-16	2016-17	2017-18	2018-19	2019-20	5 Year % Change
Barstow	4,622.38	4,840.11	5,639.19	5,906.81	6,581.05	42.37%
Chaffey	5,323.73	5,437.94	6,370.31	5,914.98	6,563.47	23.29%
Copper Mountain	7,602.58	8,711.48	8,255.96	9,419.80	9,592.15	26.17%
San Bernardino	5,062.50	5,678.95	5,749.83	6,452.32	6,682.30	32.00%
Victor Valley	5,558.77	5,847.07	5,812.30	6,643.89	6,855.76	23.33%
AVERAGE	5,633.99	6,103.11	6,365.52	6,867.56	7,254.95	28.77%

NOTE: FTES figures have been rounded.

Source: 2015-16 through 2019-20 FORM CCFS-311

2015-16 THROUGH 2019-20
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
CONVERTED INTO 1977-78 CONSTANT DOLLARS
COMMUNITY COLLEGES

FACTORS:		**2.341**	**2.384**	**2.438**	**2.488**	**2.527**
	1977-78	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
Barstow	3,222.25	1,974.53	2,030.25	2,313.04	2,374.12	2,604.29
Chaffey	1,614.02	2,274.13	2,281.02	2,612.92	2,377.40	2,597.34
Copper Mountain		3,247.58	3,654.14	3,386.37	3,786.09	3,795.86
San Bernardino	1,348.19	2,162.54	2,382.11	2,358.42	2,593.38	2,644.36
Victor Valley	1,722.38	2,374.53	2,452.63	2,384.04	2,670.37	2,713.00
AVERAGE	1,976.71	2,406.66	2,560.03	2,610.96	2,760.27	2,870.97

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

Source: 2015-16 through 2019-20 FORM CCFS-311 and Department of Labor Consumer Price Index

2016-17 THROUGH 2020-21
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
FIVE YEAR COMPARISON

	2016-17	2017-18	2018-19	2019-20	2020-21
Barstow	2,720,785,961	2,763,570,600	2,807,122,854	586,608,757	2,924,857,926
Chaffey	66,584,535,358	70,418,528,764	75,710,181,048	40,258,590,173	84,722,639,250
Copper Mountain	3,308,439,452	3,430,457,507	3,605,398,022	563,079,026	4,080,261,063
San Bernardino	43,590,751,887	45,868,525,065	48,236,261,930	23,733,184,184	53,391,771,010
Victor Valley	18,773,761,240	19,368,345,935	20,046,030,711	11,913,598,206	21,606,847,051
TOTAL	134,978,273,898	141,849,427,871	150,404,994,565	77,055,060,346	166,726,376,300

2020-21
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	2,556,955,280	23,702,678	2,580,657,958	30,917,898	2,611,575,856	313,282,070	2,924,857,926
Chaffey	80,384,979,948	5,647,402	80,390,627,350	684,713,695	81,075,341,045	3,647,298,205	84,722,639,250
Copper Mountain	3,945,264,303	2,268,660	3,947,532,963	65,557,617	4,013,090,580	67,170,483	4,080,261,063
San Bernardino	51,476,458,355	26,178,532	51,502,636,887	564,363,226	52,067,000,113	1,324,770,897	53,391,771,010
Victor Valley	20,713,887,641	10,721,222	20,724,608,863	335,511,041	21,060,119,904	546,727,147	21,606,847,051
TOTAL	159,077,545,527	68,518,494	159,146,064,021	1,681,063,477	160,827,127,498	5,899,248,802	166,726,376,300

2020-21
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Barstow	574,226,255	0	40,296,992	614,523,247
Chaffey	39,278,063,552	0	3,461,883,381	42,739,946,933
Copper Mountain	588,426,032	0	15,908,505	604,334,537
San Bernardino	22,478,712,524	681,441,645	2,280,027,028	25,440,181,197
Victor Valley	12,256,698,488	99,003,702	744,052,045	13,099,754,235
TOTAL	75,176,126,851	780,445,347	6,542,167,951	82,498,740,149

2020-21 ASSESSED VALUATIONS PER 2019-20 ANNUAL FULL TIME EQUIVALENT STUDENT

	2019-20 Annual F.T.E.S.	2020-21 Assessed Valuations	
		Total	Per F.T.E.S.
Barstow	2,651	2,924,857,926	1,103,304
Chaffey	16,948	84,722,639,250	4,998,976
Copper Mountain	1,448	4,080,261,063	2,817,860
San Bernardino	15,905	53,391,771,010	3,356,917
Victor Valley	9,565	21,606,847,051	2,258,949
TOTAL	46,517	166,726,376,300	3,584,203

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

2019-20

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	6,062,883	10,591,643	16,654,526	13,511,861	3,142,665
Colton-Redlands-Yucaipa	6,063,568	12,627,234	18,690,802	11,982,813	6,707,989
TOTAL	12,126,451	23,218,877	35,345,328	25,494,674	9,850,654

NOTE: ROPs are funded through agreements with member districts.

Source: 2019-20 FORM 01 Unaudited Actuals

2020-21

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	2,866,880	8,055,419	10,922,299	8,050,982	2,871,317
Colton-Redlands-Yucaipa	6,584,786	12,445,416	19,030,202	12,226,996	6,803,206
TOTAL	9,451,666	20,500,835	29,952,501	20,277,978	9,674,523

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: 2020-21 FORM 01 - Adopted Budget

2019-20
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	6,062,883	145,736	2,717,834	7,728,073	10,591,643	0	10,591,643
Colton-Redlands-Yucaipa	6,063,568	318,954	4,519,057	7,789,223	12,627,234	0	12,627,234
TOTAL	12,126,451	464,690	7,236,891	15,517,296	23,218,877	0	23,218,877

NOTE: ROPs are funded through agreements with member districts.
Source: 2019-20 FORM 01

2019-20
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	1,797,350	903,402	1,309,548	1,657,896	418,086	3,774,728	3,095,595	555,256	13,511,861	0	13,511,861	3,142,665
Colton-Redlands-Yucaipa	2,579,017	1,019,237	2,495,043	2,706,478	769,872	1,533,471	447,361	432,334	11,982,813	0	11,982,813	6,707,989
	4,376,367	1,922,639	3,804,591	4,364,374	1,187,958	5,308,199	3,542,956	987,590	25,494,674	0	25,494,674	9,850,654

Source: 2019-20 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2017-18	2018-19	2019-20	2020-21	2021-22
Baldy View	14.67%	11.74%	10.33%	11.37%	11.21%
Colton-Redlands-Yucaipa	4.39%	9.26%	9.23%	11.06%	12.54%

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: 2019-20 FORM ICR

2019-20
PROGRAM COST REPORT
REGIONAL OCCUPATIONAL PROGRAM

District	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Costs	Total Expenditures
Baldy View							
Direct & Allocated Costs	0	0	0	8,822,780	0	0	8,822,780
Central Administration Costs	0	0	0	1,248,373	0	3,440,711	4,689,084
Total	0	0	0	10,071,153	0	3,440,711	13,511,864
Percent	0.00%	0.00%	0.00%	74.54%	0.00%	25.46%	100.00%
Colton-Redlands-Yucaipa							
Direct & Allocated Costs	200	106,623	0	10,064,815	0	0	10,171,638
Central Administration Costs	27	14,453	0	1,364,357	0	432,334	1,811,171
Total	227	121,076	0	11,429,172	0	432,334	11,982,809
Percent	0.00%	1.01%	0.00%	95.38%	0.00%	3.61%	100.00%
TOTAL K-12							
Direct & Allocated Costs	200	106,623	0	18,887,595	0	0	18,994,418
Central Administration Costs	27	14,453	0	2,612,730	0	3,873,045	6,500,255
Total	227	121,076	0	21,500,325	0	3,873,045	25,494,673
Percent	0.00%	0.47%	0.00%	84.33%	0.00%	15.19%	100.00%

Source: 2019-20 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

2019-20
ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
COUNTY SCHOOLS

	Grades K-8	Grades 9-12	Special Ed./ Extended Year	TOTAL 2019-20	TOTAL 2018-19	Increase/ Decrease	Deviation Percent
County Tuition	89	25	0	114	104	10	9.62%
Juvenile Hall	9	238	0	247	185	62	33.51%
County Funded Non-Juvenile Court Schools	73	495	0	568	524	44	8.40%
Adults in Correctional Facilities	0	427	0	427	365	62	16.99%
Desert Mountain SELPA	0	0	723	723	673	50	7.43%
East Valley SELPA	0	0	171	171	167	4	2.40%
West End SELPA	0	0	431	431	465	-34	-7.31%
TOTAL	171	1,185	1,325	2,681	2,483	198	7.97%

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

Source: 2018-19 and 2019-20 Report of County Office of Education Attendance (Annual)

2015-16 THROUGH 2019-20
FIVE YEAR COMPARISON
COUNTY SCHOOLS

	2015-16	2016-17	2017-18	2018-19	2019-20
County Tuition	124	103	111	104	114
Juvenile Hall	327	243	198	185	247
County Funded Non-Juvenile Court Schools	445	501	546	524	568
Adults in Correctional Facilities	325	348	350	365	427
Desert Mountain SELPA	639	636	647	673	723
East Valley SELPA	250	225	158	167	171
West End SELPA	526	498	466	465	431
TOTAL	2,636	2,554	2,476	2,483	2,681

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

Source: 2015-16 through 2019-20 Report of County Office of Education Attendance (Annual)

2019-20
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		50,676,202	22,482.79	66,347,301	29,435.36	117,023,503	51,918.15	66,398,144	29,457.92	50,625,359	22,460.23
Restricted		44,000,636	19,521.13	236,476,601	104,914.20	280,477,237	124,435.33	238,642,000	105,874.89	41,835,237	18,560.44
Total		94,676,838	42,003.92	302,823,902	134,349.56	397,500,740	176,353.48	305,040,144	135,332.81	92,460,596	41,020.67

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

Source: 2019-20 FORM 01, 2019-20 Report of County Office of Education Attendance (Annual)

2020-21
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	2,051										
Unrestricted		51,052,186	24,891.36	65,229,202	31,803.61	116,281,388	56,694.97	65,170,102	31,774.79	51,111,286	24,920.18
Restricted		37,886,596	18,472.26	263,392,817	128,421.66	301,279,413	146,893.91	260,382,995	126,954.17	40,896,418	19,939.75
Total		88,938,782	43,363.62	328,622,019	160,225.27	417,560,801	203,588.88	325,553,097	158,728.96	92,007,704	44,859.93

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

2019-20
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		50,676,202	22,980,458	20,454,369	43,434,827	11,963,214	1,059,138	13,485,308	69,942,487	-3,595,186	66,347,301
Restricted		44,000,636	12,717,954	0	12,717,954	14,004,082	113,376,081	92,713,973	232,812,090	3,664,511	236,476,601
Total		94,676,838	35,698,412	20,454,369	56,152,781	25,967,296	114,435,219	106,199,281	302,754,577	69,325	302,823,902
Per ADA		42,003.92	15,837.80	9,074.70	24,912.50	11,520.54	50,769.84	47,115.92	134,318.80	30.76	134,349.56
% of Total			11.79%	6.75%	18.54%	8.58%	37.79%	35.07%	99.98%	0.02%	100.00%

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

Source: 2019-20 FORM 01, 2019-20 Report of County Office of Education Attendance (Annual)

2017-18 THROUGH 2019-20
LOTTERY DATA
COUNTY SCHOOLS

	2017-18 Lottery Revenue	Percent of General Fund Revenue	2018-19 Lottery Revenue	Percent of General Fund Revenue	2019-20 Lottery Revenue	Percent of General Fund Revenue
County Schools	574,702	0.21%	609,445	0.19%	495,158	0.16%

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

Source: 2017-18 through 2019-20 State Controller's Office Remittance Advice

2019-20
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		3,672,858	9,050,041	22,004,855	14,244,268	1,431,632	16,611,092	365,236	-3,481,838	63,898,144	2,500,000	66,398,144	50,625,359
Restricted		28,902,868	12,239,298	60,919,555	51,524,163	2,533,450	62,853,812	1,511,639	18,157,215	238,642,000	0	238,642,000	41,835,237
Total		32,575,726	21,289,339	82,924,410	65,768,431	3,965,082	79,464,904	1,876,875	14,675,377	302,540,144	2,500,000	305,040,144	92,460,596
Per ADA		14,452.41	9,445.14	36,789.89	29,178.54	1,759.13	35,255.06	832.69	6,510.81	134,223.67	1,109.14	135,332.81	41,020.67
% of Total		10.68%	6.98%	27.18%	21.56%	1.30%	26.05%	0.62%	4.81%	99.18%	0.82%	100.00%	

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

Source: 2019-20 FORM 01, 2019-20 Report of County Office of Education Attendance (Annual)

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS
COUNTY SCHOOLS

	Approved Rates				*Estimated
	2017-18	2018-19	2019-20	2020-21	2021-22
County Schools	8.89%	10.68%	9.70%	8.00%	7.85%

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 my result in changes to the SACS calculated estimates.
Source: 2019-20 FORM ICR

2019-20
PROGRAM COST REPORT
COUNTY SCHOOLS

	Annual ADA	Regular Education	Special Education	Technical, Adult, & ROP	Juvenile, Community, & Alternative Schools	Community Services, Child Care, PreK & Nonagency	Other Programs	Total Expenditures	Per ADA
County Schools	2,681								
Direct & Allocated Costs		10,211	134,020,662	4,282,836	-23,980	65,595,344	23,828	203,908,901	76,057
Central Administration Costs		1,254	16,460,349	526,016	-2,945	8,056,387	19,819,212	44,860,273	16,733
Total		11,465	150,481,011	4,808,852	-26,925	73,651,731	19,843,040	248,769,174	92,790
Percent		0.00%	60.49%	1.93%	-0.01%	29.61%	7.98%	100.00%	

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

Source: 2019-20 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 in order to receive funding. Between January 1, 2020 and January 1, 2022, there is a temporary prohibition on the approval of petitions to operate new non-classroom-based charter schools.

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.

Source: California Department of Education

2019-20 LISTING OF ACTIVE CHARTER SCHOOLS IN SAN BERNARDINO COUNTY SELECTED DATA

	Start Date	Charter #	Grade Levels	Chartering Agency	2017-18 P-2 ADA	LCFF Funding	2018-19 P-2 ADA	LCFF Funding	2019-20 P-2 ADA	LCFF Funding
Academy For Academic Excellence	8/4/1997	0127	K-12	Apple Valley	1,388	11,395,580	1,389	12,274,363	1,378	12,670,322
Academy Of Careers And Exploration	8/25/2008	0968	K-12	Helendale	284	2,713,293	296	3,009,431	319	3,336,145
Allegiance STEAM Academy	8/27/2018	1945	K-8	Chino	-	-	459	3,988,354	635	5,606,653
ASA Charter	9/27/2004	0677	K-12	San Bernardino City	195	2,030,527	227	2,565,677	245	2,868,969
Ballington Academy	8/22/2016	1795	K-5	San Bernardino City	152	1,575,621	181	1,877,472	181	1,893,411
Community Collaborative Virtual	7/1/2017	1885	K-12	Helendale	302	2,473,687	2,468	21,290,329	2,572	23,135,639
Competitive Edge Charter	8/18/2011	1291	K-8	Yucaipa-Calimesa Joint	647	5,055,909	649	5,403,177	649	5,581,895
Desert Trails Prepatory Academy	7/1/1994	1522	K-6	County Schools	479	4,758,814	500	5,277,599	518	5,629,955
Elite Academic Academy-AWFI	7/1/2018	1975	9-12	Lucerne Valley	-	-	51	608,934	62	760,536
Elite Academic Academy-Lucerne	7/1/2018	1923	K-12	Lucerne Valley	-	-	232	2,551,801	547	5,559,561
Empire Springs Charter	8/27/2013	1592	K-12	Helendale	1,104	8,994,552	1,205	10,667,971	1,290	11,907,142
Encore High School	8/8/2008	0971	7-12	Hesperia	957	8,609,705	947	9,277,305	899	9,284,679
Entrepreneur High	8/6/2018	1922	9-12	San Bernardino City	-	-	208	2,462,454	350	4,052,839
Excel Academy Charter	7/1/2019	2073	K-12	Helendale	-	-	-	-	439	4,005,601
Excel Prep Charter	9/7/2010	1153	K-5	San Bernardino City	185	1,760,754	348	3,448,348	392	4,000,433
Excelsior Charter	1/13/1995	0074	7-12	County Schools	-	-	1,877	20,511,165	1,892	19,080,290
Gorman Learning Center	7/1/2018	1977	K-12	Lucerne Valley	-	-	1,268	13,931,630	1,271	11,743,153
Granite Mountain Charter	7/1/2019	2033	K-12	Lucerne Valley	-	-	-	-	3,182	28,915,481
Grove	9/1/1999	0180	7-12	Redlands	215	1,823,024	221	1,987,431	229	2,143,323
Hardy Brown College Prep	8/18/2010	1155	K-6	San Bernardino City	341	3,457,319	298	3,248,432	367	4,098,488
Independence Charter Academy	8/1/2014	1679	K-12	Helendale	177	1,598,588	105	1,049,287	123	1,258,025
Inland Leaders Charter	8/27/2007	0889	K-9	Yucaipa-Calimesa Joint	919	7,172,004	989	8,323,908	997	8,696,690
Laverne Elementary Preparatory	8/11/2008	1034	K-6	Hesperia	423	3,724,075	440	4,117,851	444	4,366,277
Mirus Secondary	5/15/2007	0885	7-12	Hesperia	236	2,452,286	250	2,709,269	331	3,711,611
Mojave River-Gold Canyon	8/21/2018	1937	K-12	Oro Grande	-	-	126	1,508,848	143	1,765,590
Mojave River-Marble City	8/21/2018	1943	K-12	Oro Grande	-	-	102	1,144,585	130	1,576,963
Mojave River-National Trails	8/21/2018	1938	K-12	Oro Grande	-	-	384	4,285,243	437	5,117,044
Mojave River-Oro Grande	8/21/2018	1939	K-12	Oro Grande	-	-	585	7,029,110	714	8,853,144
Mojave River-Rockview Park	8/21/2018	1941	K-12	Oro Grande	-	-	115	1,356,040	171	2,050,528
Mojave River-Route 66	8/21/2018	1940	K-12	Oro Grande	-	-	338	3,936,410	313	3,911,308
Mojave River-Silver Mountain	8/21/2018	1942	K-12	Oro Grande	-	-	380	4,147,347	392	4,560,689
Mountain View Montessori	9/5/2000	0296	K-6	Victor Elementary	202	1,735,858	222	2,041,304	224	2,115,065
New Vision Middle	9/1/2009	1089	6-8	San Bernardino City	271	2,544,108	339	3,325,120	387	4,012,304
Norton Academy	8/25/2008	0903	K-10	County Schools	747	7,010,688	750	7,607,313	781	8,194,138
Options For Youth-San Bernardino	9/25/2009	1132	7-12	San Bernardino City	1,036	11,542,284	1,040	12,090,319	1,093	13,140,746
Options For Youth-Victorville	6/11/1993	0013	7-12	Victor Valley Union	1,261	13,963,231	1,055	12,459,618	996	12,171,130
Pathways To College	8/7/2006	0801	K-8	Hesperia	319	3,033,367	317	3,223,395	339	3,574,730
Provisional Accelerated Learning	11/1/2000	0335	9-12	San Bernardino City	246	2,859,800	273	3,380,201	326	4,072,509
Public Safety Academy	8/30/2005	0731	6-12	San Bernardino City	397	4,039,407	388	4,406,220	398	4,772,592
Riverside Preparatory	8/6/2007	0855	K-12	Oro Grande	2,205	20,236,634	2,184	22,162,896	2,331	24,866,380
Savant Preparatory	8/6/2018	1971	K-6	San Bernardino City	-	-	71	770,133	134	1,465,695
Sixth Street Prep	7/1/1980	0309	K-6	Victor Elementary	242	2,326,422	233	2,372,386	237	2,480,711
Sky Mountain Charter	9/4/2007	0905	K-12	Lucerne Valley	1,761	13,987,318	1,725	15,008,149	1,806	16,381,479
Soar Charter Academy	8/11/2008	0982	K-8	San Bernardino City	441	4,095,518	440	4,481,032	431	4,600,357
Summit Leadership Academy	9/13/2004	0671	9-12	Hesperia	377	3,989,853	295	3,252,778	282	3,374,320
Sycamore Academy of Science	7/1/2019	2036	K-8	County Schools	-	-	-	-	117	1,055,993
Taylion High Desert	8/14/2013	1520	K-12	Adelanto	334	3,636,915	349	4,144,220	177	2,143,920
Vista Norte Public Charter	7/1/2018	1919	K-12	Helendale	-	-	441	5,431,121	676	8,564,814
Woodward Leadership Academy	9/4/2012	1438	K-6	San Bernardino City	64	640,638	76	812,969	76	846,383
TOTAL					17,907	165,237,779	26,836	270,958,945	32,423	329,975,650

Source: California Department of Education (CDE) website (LCFF Funding Snapshot) and 2017-18 through 2019-20 Report of School District Attendance (P-2) as of 10/14/2020

2005 THROUGH 2019
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
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%
2005	2,286	-137	-5.65%	5,401	303	5.94%	7,687	166	2.21%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2012 THROUGH 2019
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
CHARTER SCHOOLS
TRENDS BY GRADE LEVEL

GRADES K-8

	2012	2013	2014	2015	2016	2017	2018	2019
K	1,420	1,674	1,778	1,713	1,769	1,764	2,227	2,661
1	1,413	1,446	1,589	1,587	1,459	1,361	1,865	2,164
2	1,314	1,489	1,471	1,563	1,481	1,308	1,804	2,149
3	1,348	1,441	1,546	1,495	1,424	1,359	1,776	2,061
4	1,254	1,437	1,504	1,568	1,400	1,323	1,781	1,984
5	1,214	1,348	1,455	1,481	1,420	1,285	1,729	1,995
6	1,243	1,339	1,538	1,587	1,507	1,451	1,905	2,105
7	1,799	1,990	2,139	2,297	2,200	2,009	2,744	2,801
8	1,785	1,971	2,115	2,252	2,317	2,196	2,728	3,077
Other	0	0	0	0	0	0	0	0
TOTAL	12,790	14,135	15,135	15,543	14,977	14,056	18,559	20,997
ANNUAL GROWTH	9.86%	10.52%	7.07%	2.70%	-3.64%	-6.15%	32.04%	13.14%

GRADES 9-12

	2012	2013	2014	2015	2016	2017	2018	2019
9	2,233	2,307	2,171	2,445	2,732	2,567	3,246	3,551
10	2,659	2,684	2,722	2,661	2,985	2,698	3,139	3,573
11	2,533	2,533	2,594	2,802	2,902	2,423	3,116	3,021
12	2,926	3,479	3,395	3,407	2,543	2,304	2,727	2,589
Other	0	0	0	41	19	47	0	0
TOTAL	10,351	11,003	10,882	11,356	11,181	10,039	12,228	12,734
ANNUAL GROWTH	2.79%	6.30%	-1.10%	4.36%	-1.54%	-10.21%	21.80%	4.14%

TOTAL

	2012	2013	2014	2015	2016	2017	2018	2019
	23,141	25,138	26,017	26,899	26,158	24,095	30,787	33,731
ANNUAL GROWTH	6.58%	8.63%	3.50%	3.39%	-2.75%	-7.89%	27.77%	9.56%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/22/2020.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2012 THROUGH 2019
CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT
EIGHT YEAR COMPARISON

	2012	2013	2014	2015	2016	2017	2018	2019
ELEMENTARY:								
Adelanto	1,349	1,843	2,135	2,094	1,936	333	437	170
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	185	926	1,337	1,762	2,005	2,558	4,438	5,140
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	3,476	3,663	3,753	3,613	3,717	3,738	4,233	4,630
Victor Elementary	408	420	428	420	421	455	471	475
TOTAL	5,418	6,852	7,653	7,889	8,079	7,084	9,579	10,415
HIGH:								
Chaffey Joint Union	0	0	0	0	0	0	0	0
Victor Valley Union	4,561	4,530	4,385	2,284	2,138	835	856	833
TOTAL	4,561	4,530	4,385	2,284	2,138	835	856	833
UNIFIED:								
Apple Valley	1,354	1,364	1,371	1,412	1,453	1,435	1,447	1,433
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	1,069	1,103	1,166	1,195	1,213	0	473	658
Colton Joint	0	0	0	0	0	0	0	0
Fontana	0	0	0	0	0	0	0	0
Hesperia	2,249	2,446	2,427	2,433	2,335	2,479	2,326	2,344
Lucerne Valley	1,881	2,032	2,219	1,646	1,910	2,732	4,675	8,482
Morongo	309	541	1,203	1,935	0	0	0	0
Needles	0	0	0	0	0	0	0	0
Redlands	195	200	212	214	216	224	228	236
Rialto	0	0	0	0	0	0	0	0
Rim of the World	0	0	0	0	0	0	0	0
San Bernardino City	4,113	3,896	3,123	3,092	3,312	3,573	3,837	4,282
Silver Valley	0	0	0	0	0	0	0	0
Snowline Joint	0	0	0	0	0	0	0	0
Trona Joint	0	0	0	0	679	945	2,456	0
Upland	0	0	0	0	0	0	0	0
Yucaipa-Calimesa Joint	1,406	1,504	1,544	1,592	1,633	1,636	1,700	1,712
TOTAL	12,576	13,086	13,265	13,519	12,751	13,024	17,142	19,147
COUNTY:								
County Schools	586	670	714	3,207	3,190	3,152	3,210	3,336
TOTAL COUNTY	23,141	25,138	26,017	26,899	26,158	24,095	30,787	33,731

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2019-20

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	2	12	33	123	170
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	456	1,133	1,967	1,584	5,140
Mount Baldy Joint	0	0	0	0	0
Mountain View	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0
Oro Grande	157	578	1,520	2,375	4,630
Victor Elementary	89	213	173	0	475
TOTAL	704	1,936	3,693	4,082	10,415
High:					
Chaffey Joint Union	0	0	0	0	0
Victor Valley Union	0	0	130	703	833
TOTAL	0	0	130	703	833
Unified:					
Apple Valley	125	315	593	400	1,433
Baker Valley	0	0	0	0	0
Barstow	0	0	0	0	0
Bear Valley	0	0	0	0	0
Chino	120	268	270	0	658
Colton Joint	0	0	0	0	0
Fontana	0	0	0	0	0
Hesperia	140	341	836	1,027	2,344
Lucerne Valley	670	1,600	2,828	3,384	8,482
Morongo	0	0	0	0	0
Needles	0	0	0	0	0
Redlands	0	0	83	153	236
Rialto	0	0	0	0	0
Rim of the World	0	0	0	0	0
San Bernardino City	366	824	1,401	1,691	4,282
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	260	537	915	0	1,712
TOTAL	1,681	3,885	6,926	6,655	19,147
County:					
County Schools	276	553	1,213	1,294	3,336
TOTAL COUNTY	2,661	6,374	11,962	12,734	33,731

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/19/2020.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

General Information

GLOSSARY OF ACCOUNTING AND FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Leases: Debt incurred for capital outlay purchases.

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

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

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

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

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

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

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

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

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

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

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

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

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

Entitlement: An apportionment that is based on specific qualifications.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Control Funding Formula

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

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

2018-19 Budget

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

The budget package reflected Proposition 98 funding of $78.4 billion in 2018-19, a $3.9 billion increase over the 2017-18 Budget Act level.

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

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 $81.1 billion in 2019-20, a $3.9 billion increase over the 2018-19 Budget Act level.

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.



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.