San Bernardino County Superintendent of Schools

FINANCIAL REPORT 2022-23

Serving Our Client Districts with Selected History and Budgetary Information

Transforming lives through education

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2022-2023

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COUNTY SUPERINTENDENT

PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2022-23 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 2023-24 data related to budgeted revenues, indirect cost rates, and assessed valuations. Information is also provided by the San Bernardino County Auditor/Controller's office.

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

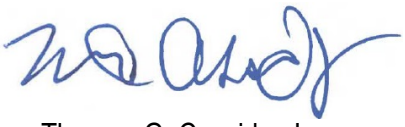
Each school district referenced within the context of this report is a separate fiscal entity with responsibility for meeting the special needs and desires of its respective community. Therefore, the reader is cautioned to view the data for each district based on a totality of the circumstances.

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

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



Richard De Nava
Chief Business Officer
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
Mr. Michael Krause, Superintendent
P.O. Box 70
Adelanto, CA 92301-0070

Alta Loma School District
Dr. Sherry Smith, Superintendent
9390 Baseline Road.
Alta Loma, CA 91701

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

Baker Valley Unified School District
Mr. Cecil Edwards, Superintendent
P.O. Box 460
Baker, CA 92309-0460

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

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

Central School District
Dr. Amy Nguyen-Hernandez, Superintendent
10601 Church St., Suite 112
Rancho Cucamonga, CA 91730-3598

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

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

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

Cucamonga School District
Dr. Michael Chaix, Superintendent
8776 Archibald Ave.
Rancho Cucamonga, CA 91730-4698

Etiwanda School District
Ms. Charlayne Sprague, Superintendent
6061 East Avenue
Etiwanda, CA 91739-0248

Fontana Unified School District
Ms. Miki Inbody, 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
Dr. Patricio Vargas, Superintendent
P.O. Box 1209
Twentynine Palms, CA 92277

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

Mt. Baldy Joint School District
Ms. Kate Huffman, Superintendent
P.O. Box 489
Mt. Baldy, CA 91759-0489

Needles Unified School District
Dr. Gary Cameron, Superintendent
1900 Erin Drive
Needles, CA 92363-2699

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

Oro Grande School District
Mr. Derrick Delton, 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. Patrick Kelley, Interim Superintendent
P.O. Box 3008
Redlands, CA 92373

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

Rim of the World Unified School District
Dr. Kimberly Fricker, Superintendent
P.O. Box 430
Lake Arrowhead, CA 92352-0430

San Bernardino City Unified School District
Mr. Mauricio Arellano, Superintendent
777 N. "F" Street
San Bernardino, CA 92410

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

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

Trona Joint Unified School District
Dr. Jairo Arellano, Superintendent
83600 Trona Road
Trona, CA 93562

Upland Unified School District
Dr. Lynn Carmen Day, Superintendent
390 North Euclid Avenue
Upland, CA 91786

Victor Elementary School District
Ms. Lori Clark, Superintendent
15579 Eighth Street
Victorville, CA 92395

Victor Valley Union High School District
Mr. Carl Coles, Superintendent
16350 Mojave Drive
Victorville, CA 92392-3655

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

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

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

College Districts

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

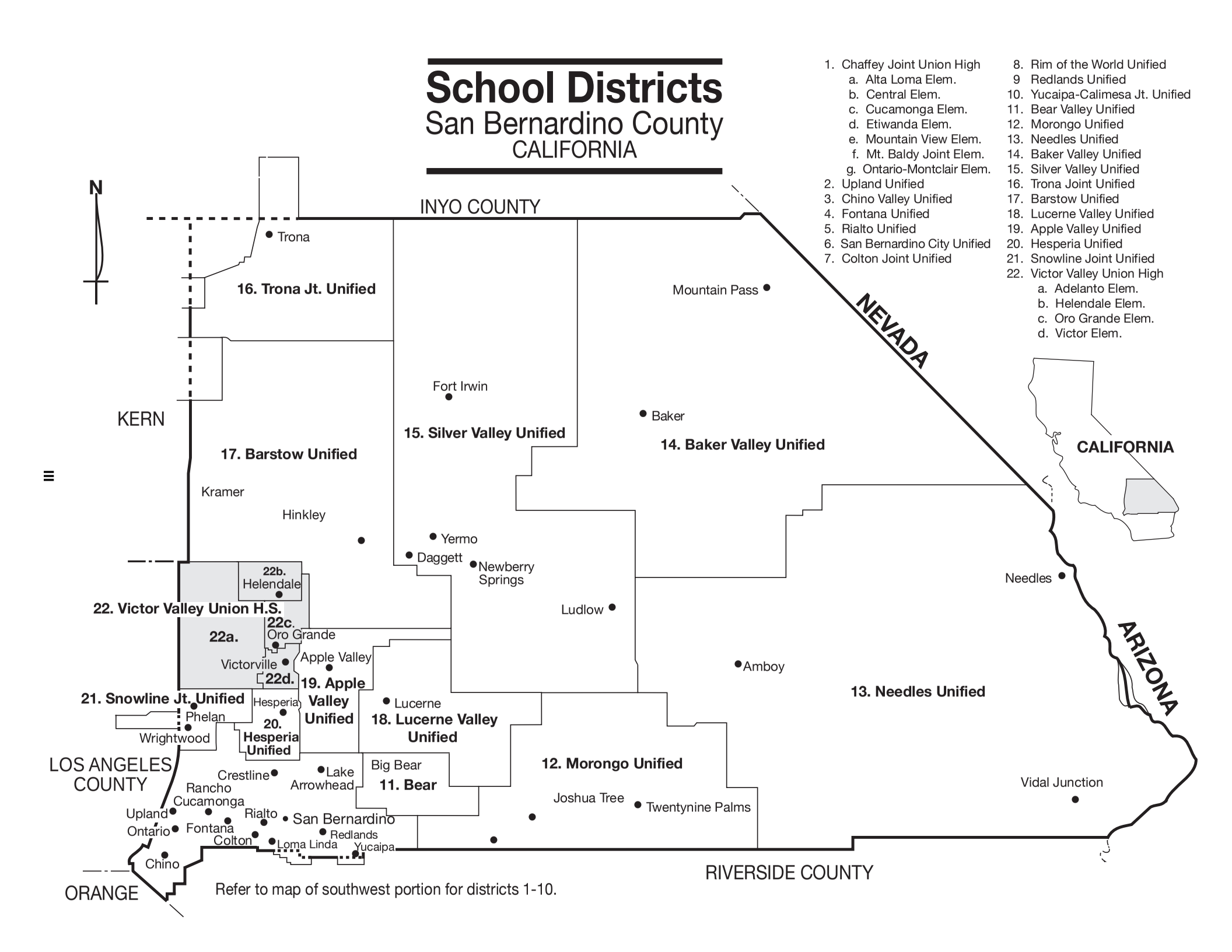
Chaffey Community College District
Dr. Henry Shannon, President
5885 Haven Avenue
Rancho Cucamonga, CA 91701

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

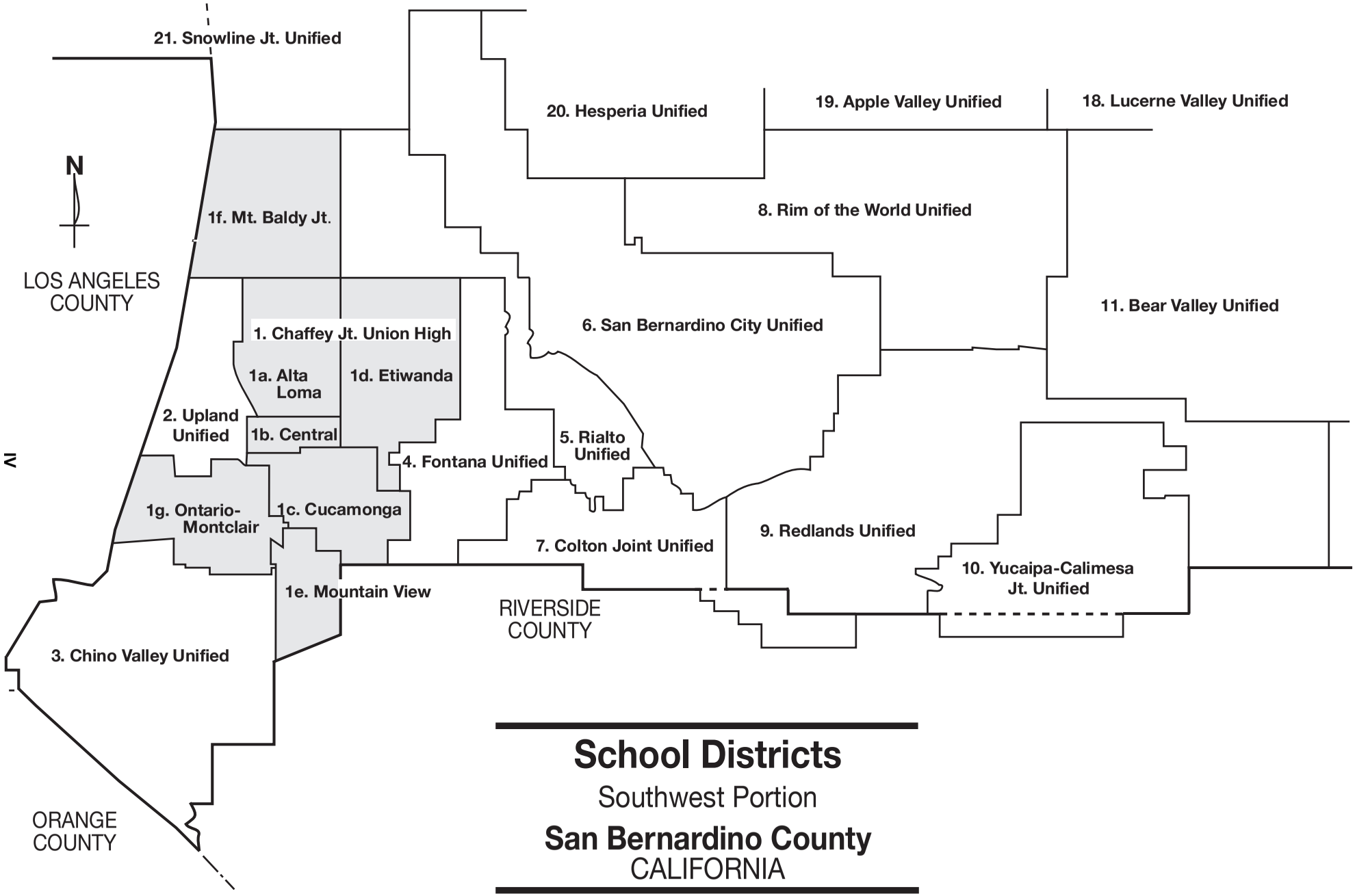
San Bernardino Community College District
Ms. Diane Z. Rodriguez, Chancellor
144 South Del Rosa Drive
San Bernardino, CA 92408

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

School Districts
San Bernardino County
CALIFORNIA



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



School Districts

Southwest Portion

San Bernardino County

CALIFORNIA

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

Summary Overview

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

San Bernardino County Population

Population - 2018 estimate	2,165,876
Population - 2019 estimate	2,175,424
Population - 2020 estimate	2,181,654
Population - 2021 estimate	2,179,007
Population - 2022 estimate	2,180,777
Population - 2023 estimate	2,182,056

State of California, Department of Finance, E-1 California Population Estimates with Annual Percent Change. Revised May 2023.

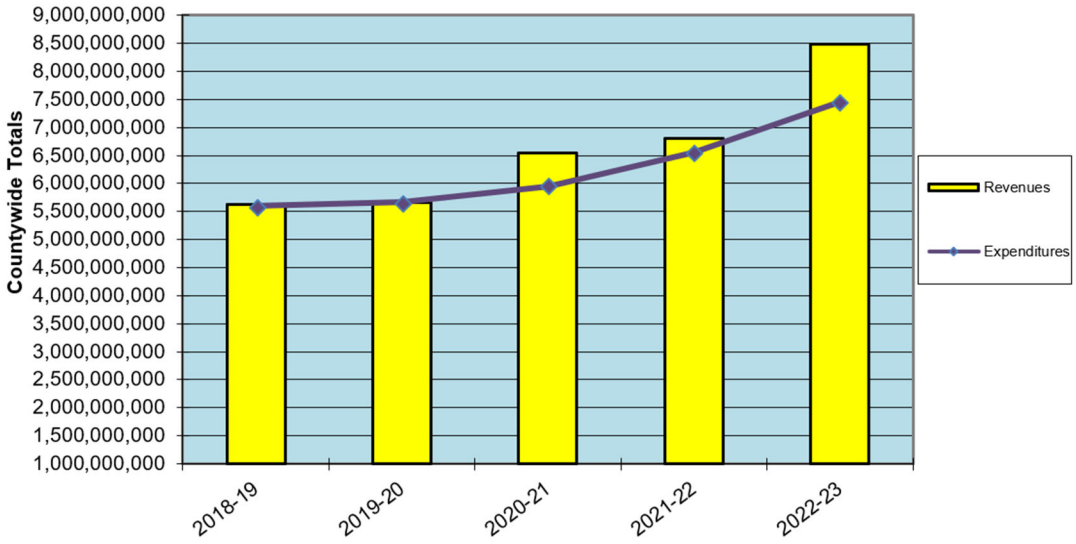
County Information

Number of Cities	24
Area Covered by San Bernardino County	20,160 square miles
Area Covered by San Bernardino County School Districts	22,659 square miles
County Ranking by Population within the State of California	5

State of California, Department of Finance, California County Rankings

Revenue and Expense for School Districts

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



Number of Public School Districts in San Bernardino County

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

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

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

Special Programs for Special Needs

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.

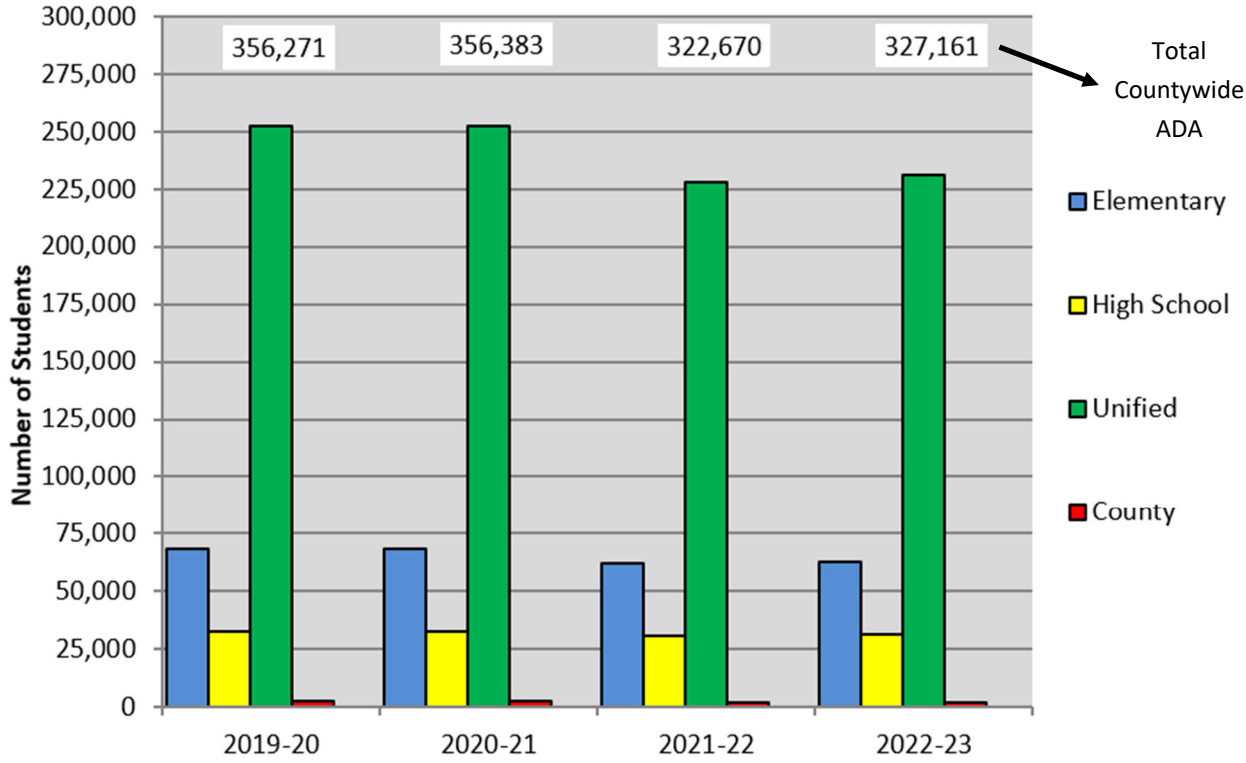
Regional Occupational Programs within San Bernardino County

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.

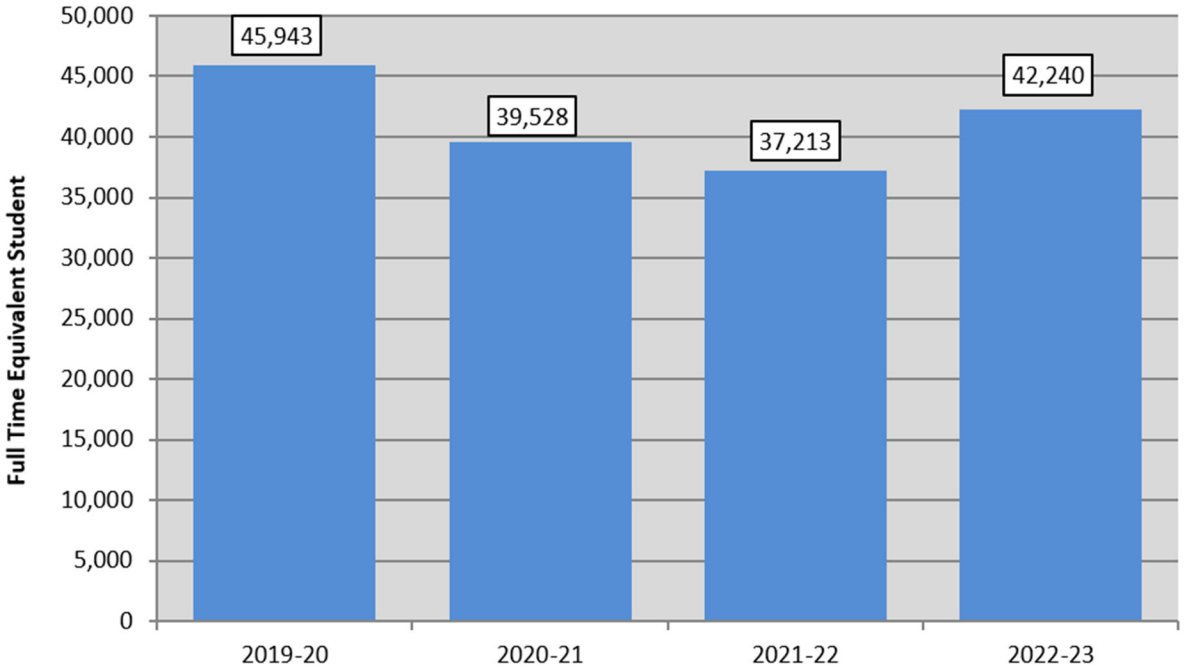
Counting Students in San Bernardino County

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.

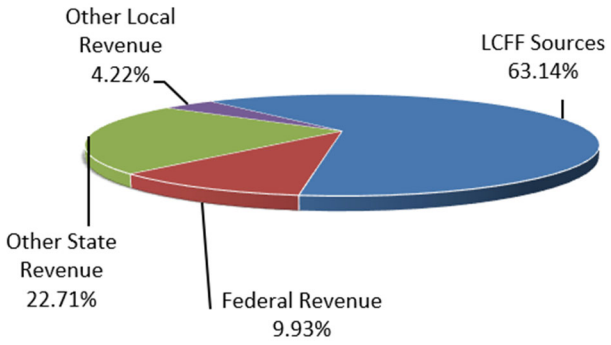


Understanding School District Revenues and Expenditures

A school district receives approximately 65% 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.

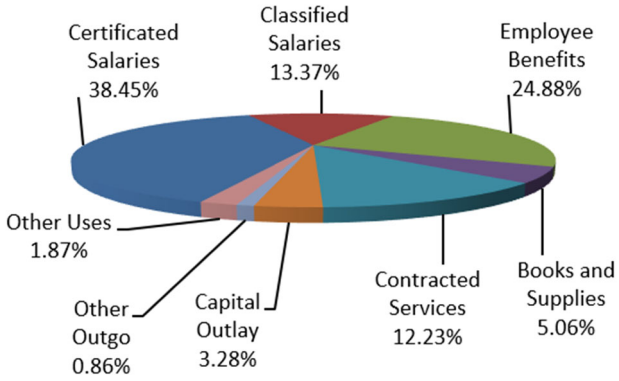
2022-23 Actual Average Revenues per K-12 Average Daily Attendance

	Dollars Per ADA	Percentage of Total
LCFF Sources	$ 14,386.28	63.14%
Federal Revenue	$ 2,261.79	9.93%
Other State Revenue	$ 5,174.21	22.71%
Other Local Revenue	$ 961.43	4.22%
Total Revenues	$ 22,783.71	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	$ 7,638.63	38.45%
Classified Salaries	$ 2,655.66	13.37%
Employee Benefits	$ 4,944.08	24.88%
Books and Supplies	$ 1,005.71	5.06%
Contracted Services	$ 2,428.99	12.23%
Capital Outlay	$ 652.40	3.28%
Other Outgo	$ 170.46	0.86%
Other Uses	$ 371.84	1.87%
Total Expenditures	$ 19,867.77	100.00%

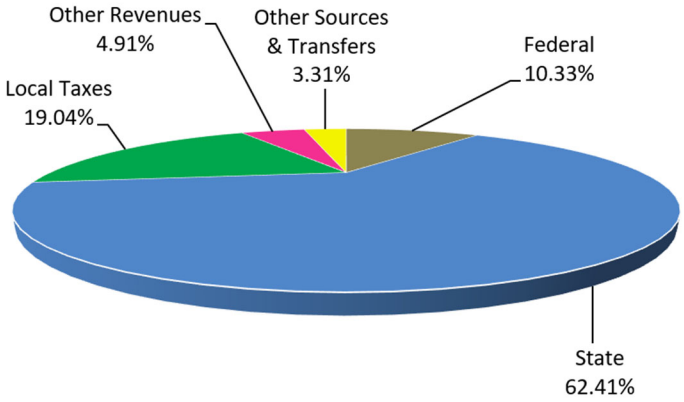


Understanding Community College Revenues and Expenditures

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.

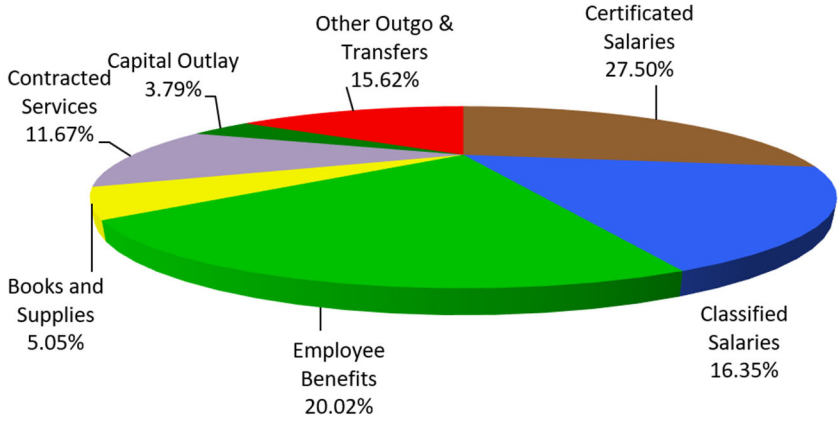
2022-23 Community College Average Revenues Per Full Time Equivalent Student

	Dollars Per FTES	Percentage of Total
Federal	$ 1,602.62	10.33%
State	$ 9,680.12	62.41%
Local Taxes	$ 2,952.83	19.04%
Other Revenues	$ 762.15	4.91%
Other Sources & Transfers	$ 513.41	3.31%
Total Revenues	$ 15,511.13	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	$ 3,977.76	27.50%
Classified Salaries	$ 2,365.09	16.35%
Employee Benefits	$ 2,895.88	20.02%
Books and Supplies	$ 730.07	5.05%
Contracted Services	$ 1,688.37	11.67%
Capital Outlay	$ 548.66	3.79%
Other Outgo & Transfers	$ 2,258.69	15.62%
Total Expenditures	$ 14,464.52	100.00%

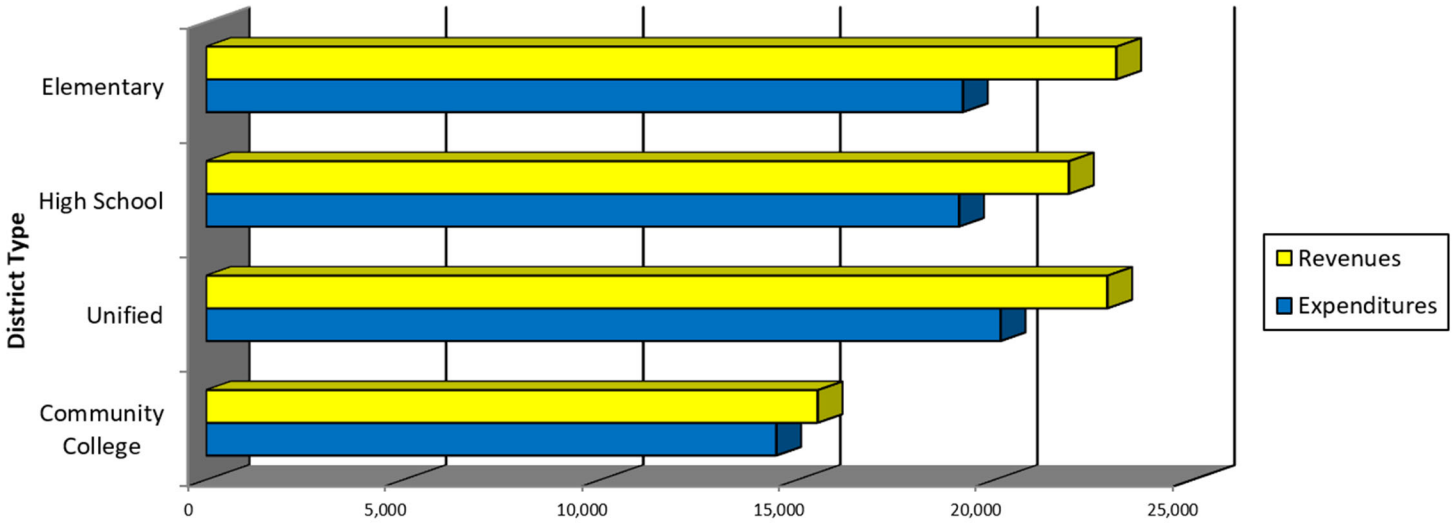


2022-23 Actual Revenue and Expenditure Comparison

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

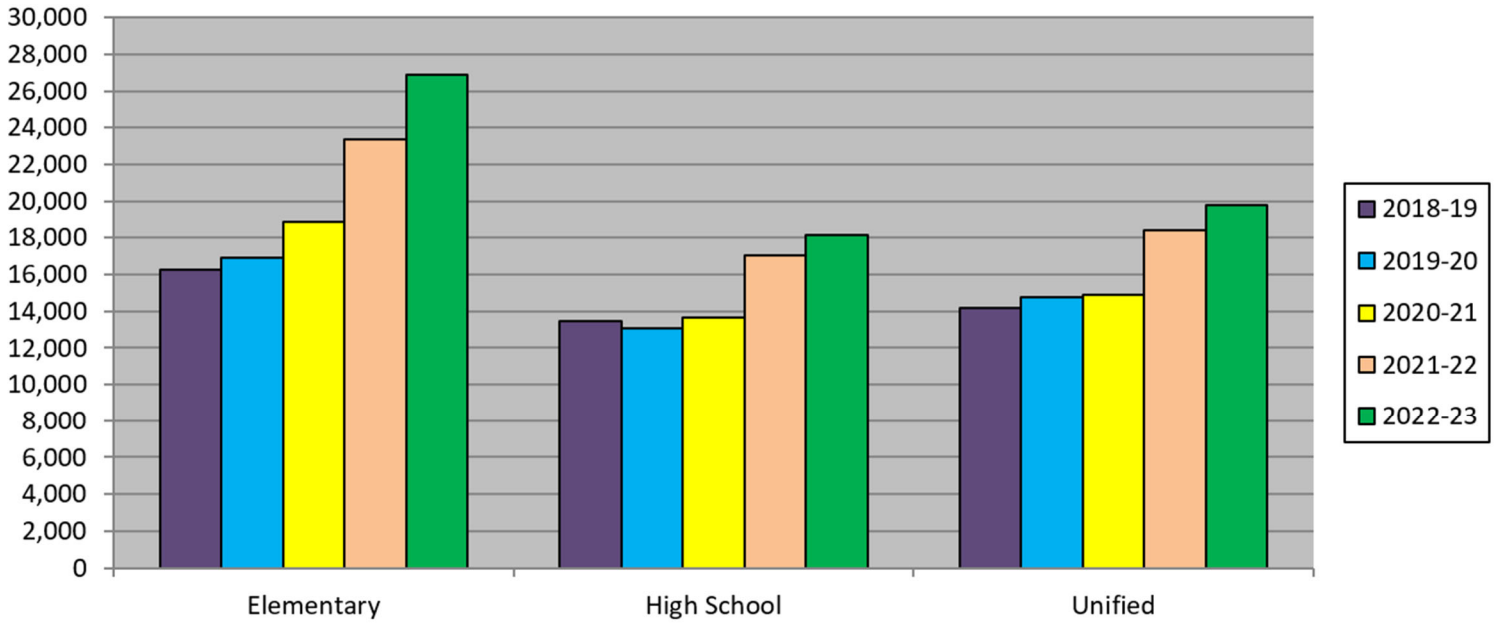
Dollars per ADA/FTES

	Revenues	Expenditures	Page
Elementary	23,088	19,198	B-1
High School	21,885	19,101	B-2
Unified	22,860	20,154	B-3
Community College	15,511	14,465	F-2



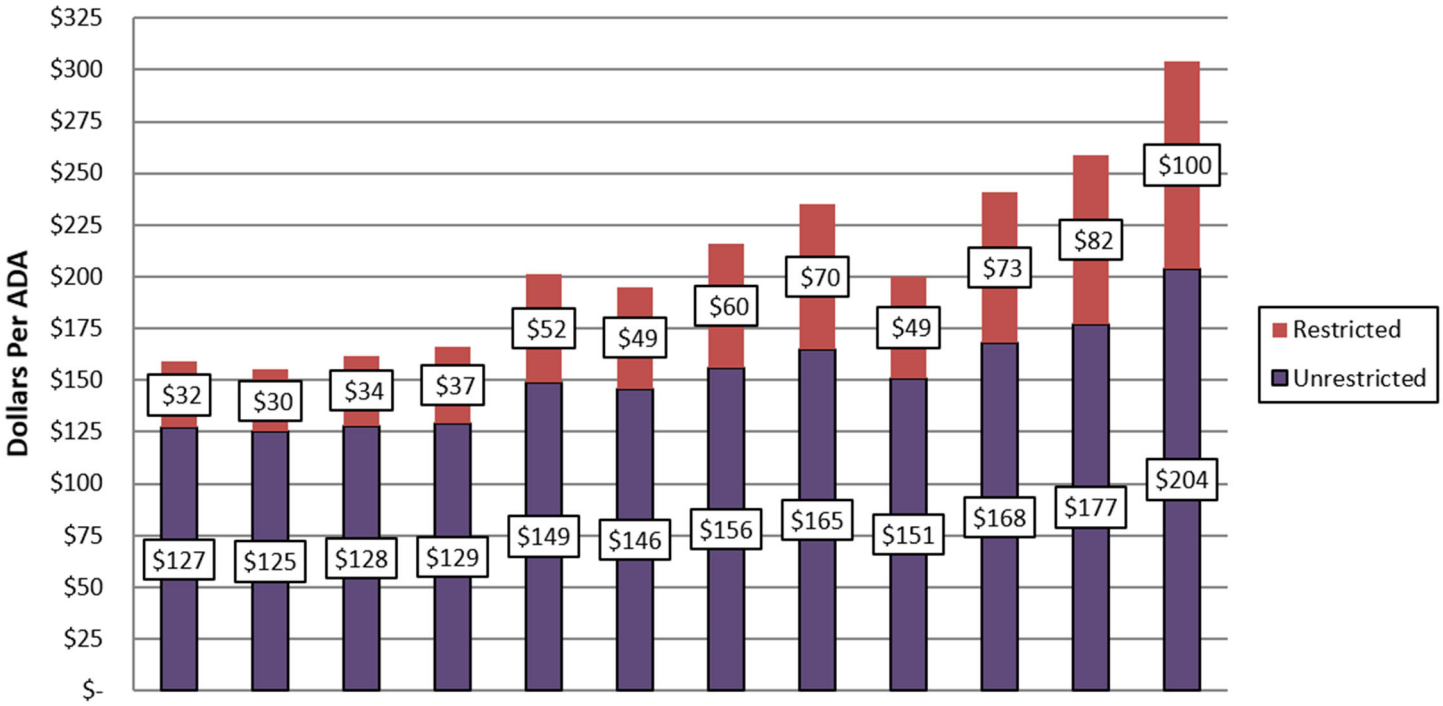
Current Expense of Education

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

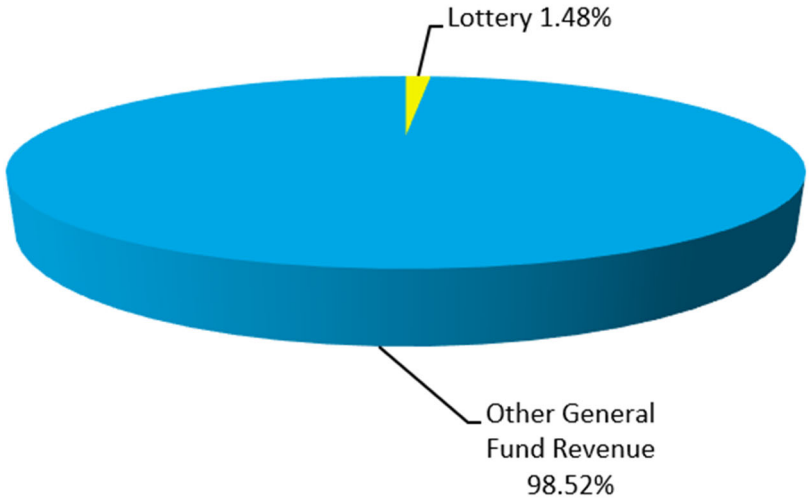


Lottery

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



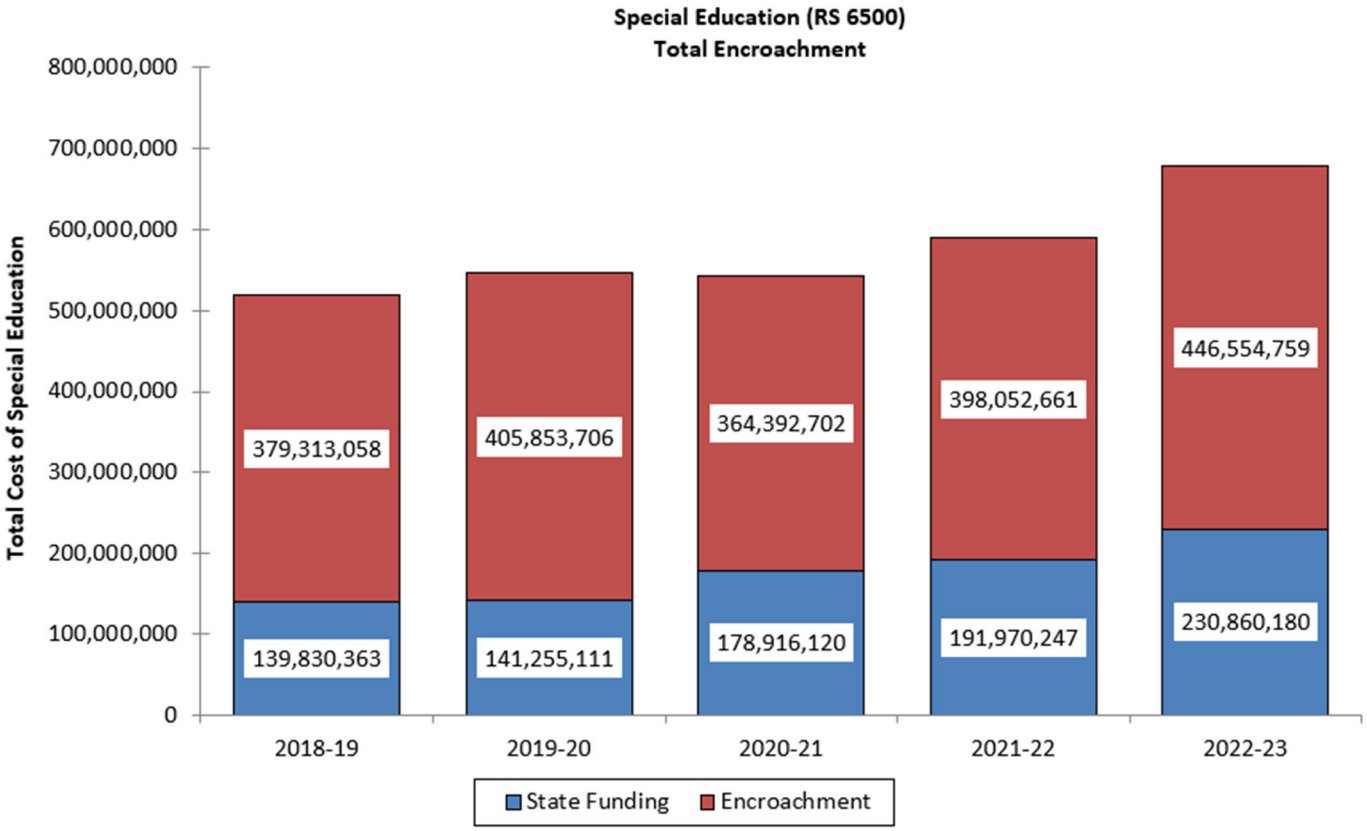
The graph below depicts lottery funding as a percentage of 2022-23 combined San Bernardino County districts and community college General Fund revenues.



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.

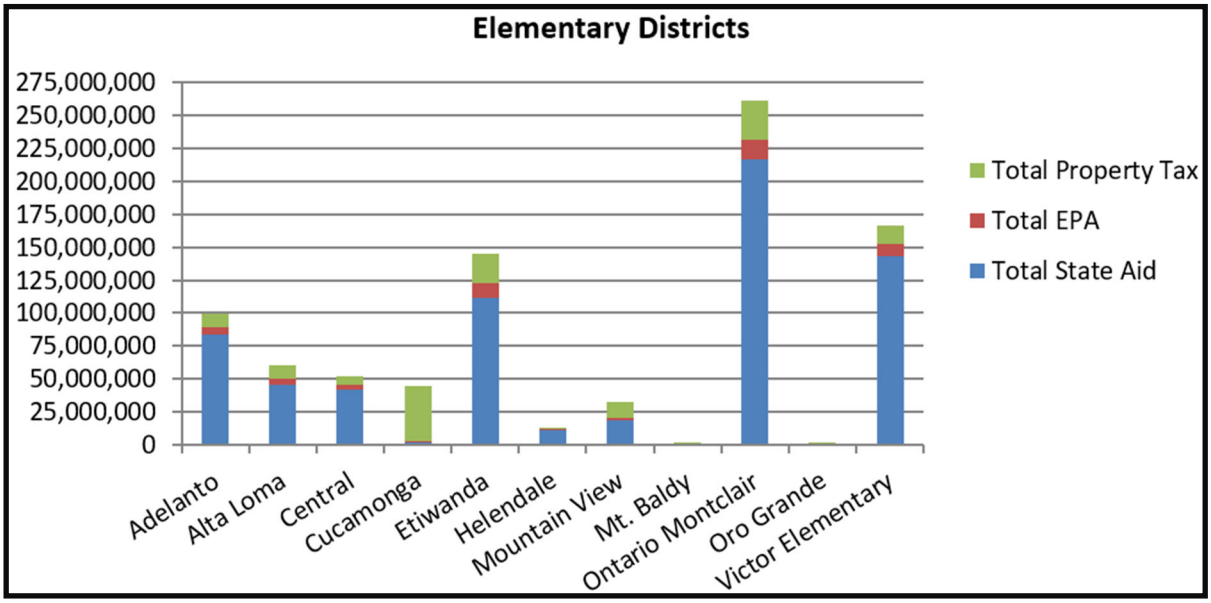
Special Education Encroachments

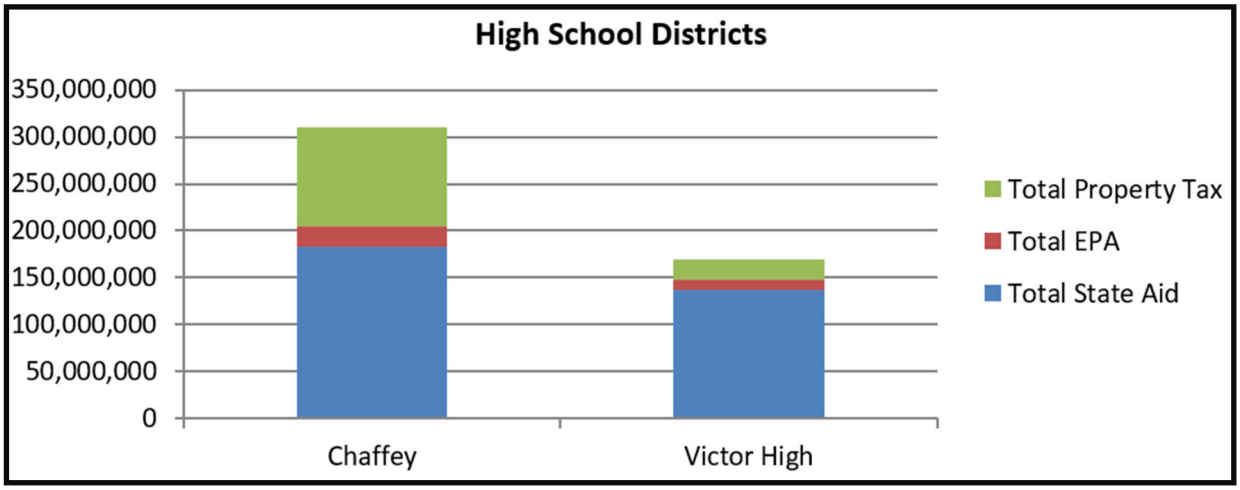


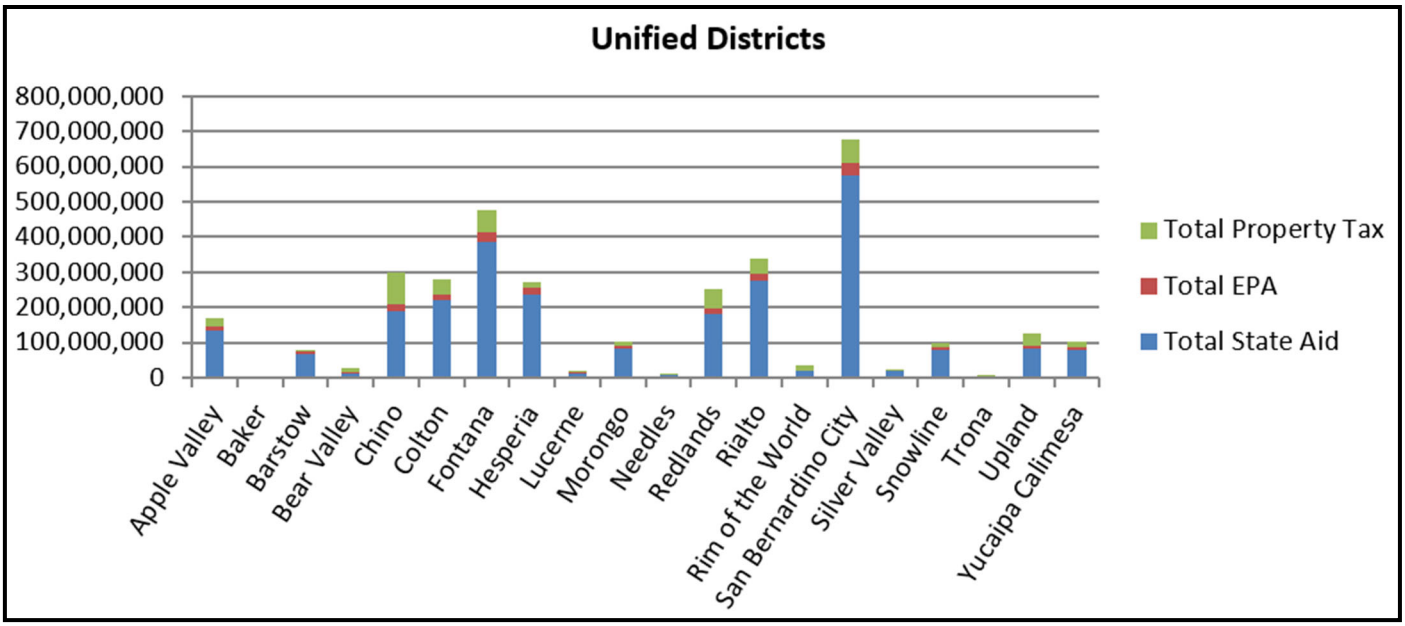
Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance.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

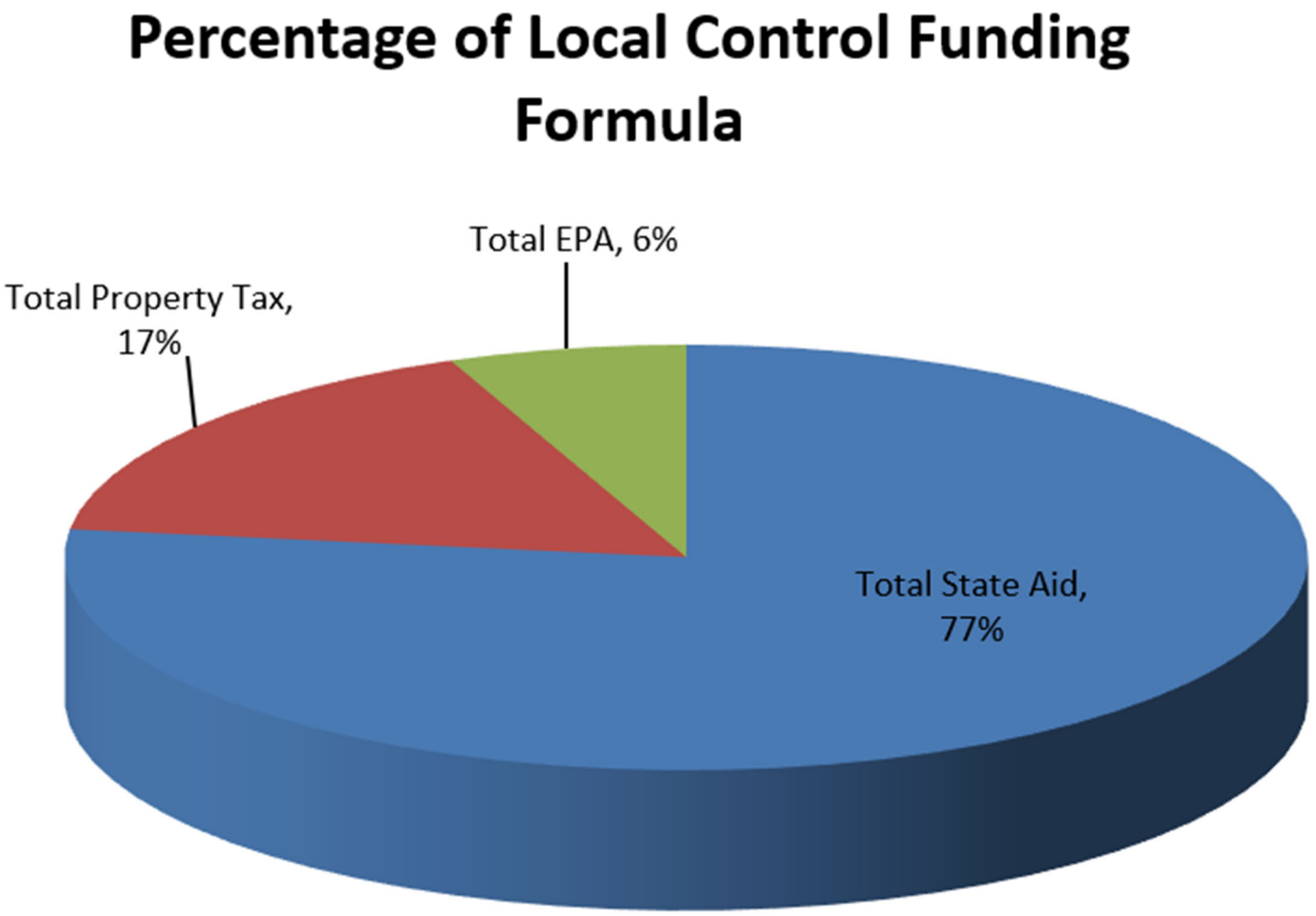






Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate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

2008-09 THROUGH 2022-23
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
2022-23	242,933	-766	-0.31%	113,701	-1,610	-1.40%	356,634	-2,376	-0.66%
2021-22	243,699	-2,464	-1.00%	115,311	1,107	0.97%	359,010	-1,357	-0.38%
2020-21	246,163	-11,521	-4.47%	114,204	21	0.02%	360,367	-11,500	-3.09%
2019-20	257,684	-2,145	-0.83%	114,183	763	0.67%	371,867	-1,382	-0.37%
2018-19	259,829	-2,962	-1.13%	113,420	-808	-0.71%	373,249	-3,770	-1.00%
2017-18	262,791	-612	-0.23%	114,228	-599	-0.52%	377,019	-1,211	-0.32%
2016-17	263,403	-415	-0.16%	114,827	-1,276	-1.10%	378,230	-1,691	-0.45%
2015-16	263,818	-863	-0.33%	116,103	-1,580	-1.34%	379,921	-2,443	-0.64%
2014-15	264,681	-451	-0.17%	117,683	-1,125	-0.95%	382,364	-1,576	-0.41%
2013-14	265,132	-689	-0.26%	118,808	-1,806	-1.50%	383,940	-2,495	-0.65%
2012-13	265,821	-1,720	-0.64%	120,614	-1,869	-1.53%	386,435	-3,589	-0.92%
2011-12	267,541	-2,486	-0.92%	122,483	-2,411	-1.93%	390,024	-4,897	-1.24%
2010-11	270,027	-3,641	-1.33%	124,894	-1,332	-1.06%	394,921	-4,973	-1.24%
2009-10	273,668	-2,993	-1.08%	126,226	-440	-0.35%	399,894	-3,433	-0.85%
2008-09	276,661	-8,556	-3.00%	126,666	-701	-0.55%	403,327	-9,257	-2.24%

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 7/27/2023.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2015 THROUGH 2022
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
TRENDS BY GRADE LEVEL

GRADES TK-8

	2015	2016	2017	2018	2019	2020	2021	2022
TK/K	31,975	31,817	31,377	30,723	31,012	27,000	28,259	29,542
1	27,656	28,097	28,243	27,409	27,078	26,098	25,400	25,528
2	28,668	27,773	28,192	28,116	27,543	26,532	26,181	25,822
3	29,046	28,765	27,948	28,241	28,208	27,036	26,599	26,480
4	30,492	29,190	28,899	28,002	28,391	27,776	26,988	26,870
5	29,813	30,797	29,456	29,033	28,101	27,960	27,721	27,181
6	29,111	29,823	30,728	29,213	28,871	27,655	27,726	27,605
7	28,650	28,667	29,353	29,999	28,654	27,907	26,916	27,066
8	28,407	28,474	28,593	29,093	29,826	28,199	27,909	26,839
Other	0	0	2	0	0	0	0	0
TOTAL	263,818	263,403	262,791	259,829	257,684	246,163	243,699	242,933
ANNUAL GROWTH	-0.33%	-0.16%	-0.23%	-1.13%	-0.83%	-4.47%	-1.00%	-0.31%

GRADES 9-12

	2015	2016	2017	2018	2019	2020	2021	2022
9	29,095	28,938	29,023	28,755	29,445	29,765	28,691	28,259
10	28,955	28,554	28,467	28,566	28,362	28,628	29,843	28,135
11	28,408	28,236	27,851	27,585	28,026	27,404	28,321	28,824
12	29,645	29,099	28,758	28,514	28,350	28,407	28,456	28,483
Other	0	0	129	0	0	0	0	0
TOTAL	116,103	114,827	114,228	113,420	114,183	114,204	115,311	113,701
ANNUAL GROWTH	-1.34%	-1.10%	-0.52%	-0.71%	0.67%	0.02%	0.97%	-1.40%

TOTAL

	2015	2016	2017	2018	2019	2020	2021	2022
	379,921	378,230	377,019	373,249	371,867	360,367	359,010	356,634
ANNUAL GROWTH	-0.64%	-0.45%	-0.32%	-1.00%	-0.37%	-3.09%	-0.38%	-0.66%

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 7/27/2023.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2015 THROUGH 2022

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT

EIGHT YEAR COMPARISON

	2015	2016	2017	2018	2019	2020	2021	2022
ELEMENTARY:								
Adelanto	8,352	8,352	8,374	8,234	8,208	7,817	7,806	7,742
Alta Loma	5,906	5,988	5,987	6,050	6,059	5,659	5,561	5,498
Central	4,682	4,539	4,555	4,487	4,449	4,219	4,331	4,267
Cucamonga	2,563	2,516	2,458	2,431	2,443	2,359	2,395	2,299
Etiwanda	13,866	13,992	14,111	14,082	14,020	13,478	13,304	13,400
Helendale	638	664	663	624	670	623	634	678
Mount Baldy Joint	103	106	94	94	109	87	82	93
Mountain View	2,528	2,558	2,559	2,532	2,540	2,625	2,707	3,035
Ontario-Montclair	21,952	21,665	21,100	20,606	20,147	19,286	18,909	18,471
Oro Grande	98	105	109	99	93	89	95	94
Victor Elementary	11,886	12,330	12,484	12,301	12,373	11,895	12,004	11,966
TOTAL	72,574	72,815	72,494	71,540	71,111	68,137	67,828	67,543
HIGH:								
Chaffey Joint Union	24,361	23,894	23,969	23,883	23,724	23,854	23,566	23,145
Victor Valley Union	9,589	10,013	10,261	10,471	10,820	10,641	11,202	11,357
TOTAL	33,950	33,907	34,230	34,354	34,544	34,495	34,768	34,502
UNIFIED:								
Apple Valley	12,826	12,917	12,980	13,196	13,303	12,892	13,306	13,603
Baker Valley	125	124	139	134	130	127	134	124
Barstow	6,024	6,154	6,226	6,344	6,435	6,129	6,401	6,396
Bear Valley	2,296	2,523	2,489	2,456	2,387	2,238	2,166	2,145
Chino	28,119	27,673	28,141	27,590	27,511	26,520	25,934	25,645
Colton Joint	23,288	22,774	22,561	22,014	21,469	20,550	19,986	19,297
Fontana	38,742	38,014	37,176	36,335	36,160	35,461	35,101	34,170
Hesperia	21,555	21,509	21,665	21,806	22,060	21,926	22,323	22,962
Lucerne Valley	700	728	717	741	831	843	981	1,029
Morongo	8,330	8,466	8,652	8,616	8,481	8,005	7,580	7,407
Needles	937	952	969	993	998	967	912	955
Redlands	21,050	21,179	21,037	21,012	20,826	20,109	19,918	19,773
Rialto	25,994	25,684	25,480	25,066	25,186	24,461	24,104	24,132
Rim of the World	3,608	3,521	3,348	3,236	3,116	2,926	2,907	2,890
San Bernardino City	50,211	49,840	49,454	48,936	48,755	46,693	46,509	45,971
Silver Valley	2,104	2,168	2,104	2,167	2,151	2,014	1,941	1,949
Snowline Joint	7,798	7,648	7,556	7,439	7,450	7,355	7,688	7,961
Trona Joint	255	270	261	290	264	259	273	247
Upland	11,138	11,028	10,913	10,702	10,580	10,228	10,210	10,079
Yucaipa-Calimesa Joint	8,297	8,336	8,427	8,282	8,119	8,032	8,040	7,854
TOTAL	273,397	271,508	270,295	267,355	266,212	257,735	256,414	254,589
TOTAL K-12	379,921	378,230	377,019	373,249	371,867	360,367	359,010	356,634

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 7/27/2023.

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

Source: California Department of Education - DataQuest website

2022

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES NINE - TWELVE	TOTAL
ELEMENTARY:					
Adelanto	843	2,455	4,444	0	7,742
Alta Loma	617	1,745	3,136	0	5,498
Central	520	1,353	2,394	0	4,267
Cucamonga	300	748	1,251	0	2,299
Etiwanda	1,598	4,232	7,570	0	13,400
Helendale	89	223	366	0	678
Mount Baldy Joint	14	32	47	0	93
Mountain View	513	991	1,531	0	3,035
Ontario-Montclair	2,282	5,857	10,332	0	18,471
Oro Grande	20	25	49	0	94
Victor Elementary	1,864	4,897	5,205	0	11,966
	8,660	22,558	36,325	0	67,543
HIGH:					
Chaffey Joint Union	0	0	0	23,145	23,145
Victor Valley Union	0	0	2,696	8,661	11,357
	0	0	2,696	31,806	34,502
UNIFIED:					
Apple Valley	1,164	2,963	5,250	4,226	13,603
Baker Valley	6	34	44	40	124
Barstow	614	1,618	2,478	1,686	6,396
Bear Valley	194	463	820	668	2,145
Chino	1,808	5,284	9,476	9,077	25,645
Colton Joint	1,536	4,267	7,626	5,868	19,297
Fontana	2,567	7,149	12,781	11,673	34,170
Hesperia	1,888	4,764	8,578	7,732	22,962
Lucerne Valley	95	255	395	284	1,029
Morongo	664	1,838	2,775	2,130	7,407
Needles	74	208	346	327	955
Redlands	1,558	3,962	7,518	6,735	19,773
Rialto	2,050	5,176	9,026	7,880	24,132
Rim of the World	229	638	1,016	1,007	2,890
San Bernardino City	3,946	10,779	17,930	13,316	45,971
Silver Valley	253	533	736	427	1,949
Snowline Joint	707	1,704	3,080	2,470	7,961
Trona Joint	17	58	97	75	247
Upland	864	2,091	3,874	3,250	10,079
Yucaipa-Calimesa Joint	648	1,488	2,694	3,024	7,854
	20,882	55,272	96,540	81,895	254,589
GRAND TOTAL	29,542	77,830	135,561	113,701	356,634

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 7/27/2023.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2022-23

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	33	762	23.1	108	2,465	22.8	168	4,376	26.0	29.9	7,603
Alta Loma	25	583	23.3	68	1,713	25.2	108	3,021	28.1	33.6	5,317
Central	18	452	25.1	52	1,322	25.4	87	2,301	26.4	29.9	4,075
Cucamonga	11	234	21.3	33	706	21.4	53	1,161	21.9	29.9	2,101
Etiwanda	73	1,568	21.5	177	4,124	23.3	246	7,292	29.6	29.9	12,984
Helendale	3	63	21.0	9	224	24.9	17	363	21.4	29.9	650
Mountain View	15	368	24.5	41	984	24.0	62	1,549	25.0	29.9	2,901
Ontario-Montclair	118	2,411	20.4	249	5,585	22.4	396	9,807	24.8	30.5	17,803
Oro Grande	8	19	2.4	14	26	1.8	19	47	2.5	29.9	92
Victor Elementary	82	1,848	22.5	207	4,644	22.4	167	4,855	29.1	31.6	11,347
TOTAL	386	8,308	20.5	958	21,793	21.4	1,323	34,772	23.5	30.5	64,873
UNIFIED:											
Apple Valley	51	1,138	22.3	121	2,794	23.1	157	4,732	30.1	32.3	8,664
Baker Valley	1	6	6.0	3	33	11.0	5	44	8.5	29.9	83
Barstow	24	588	24.5	65	1,555	23.9	88	2,284	26.0	29.9	4,427
Bear Valley	8	185	23.1	19	428	22.5	27	729	27.0	34.4	1,342
Chino	75	1,692	22.6	223	5,133	23.0	192	5,351	27.9	34.8	12,176
Colton Joint	54	1,216	22.5	184	4,177	22.7	307	7,590	24.8	29.9	12,983
Fontana	125	2,418	19.3	282	6,841	24.2	529	12,214	23.1	30.7	21,473
Hesperia	93	1,922	20.7	205	4,534	22.1	170	4,921	28.9	33.4	11,377
Lucerne Valley	4	91	22.8	12	241	20.1	24	419	17.4	29.9	751
Morongo	22	493	22.4	81	1,824	22.5	55	1,546	28.1	29.9	3,863
Needles	3	51	17.0	12	272	22.7	20	345	17.2	29.9	668
Redlands	72	1,497	20.8	171	3,757	22.0	281	6,997	24.9	32.4	12,251
Rialto	89	2,016	22.6	211	4,956	23.5	369	8,615	23.3	32.8	15,587
Rim of the World	11	258	23.4	24	601	25.0	34	922	27.5	29.9	1,781
San Bernardino City	185	3,845	20.8	461	10,118	21.9	765	16,601	21.7	33.2	30,564
Silver Valley	12	237	19.8	24	506	21.1	29	699	24.1	29.9	1,442
Snowline Joint	31	687	22.2	75	1,661	22.1	104	2,791	27.0	29.9	5,139
Trona Joint	1	14	14.0	3	58	19.3	7	98	14.0	29.9	170
Upland	37	853	23.0	88	2,054	23.3	142	3,693	26.0	29.9	6,600
Yucaipa-Calimesa Joint	27	616	22.8	74	1,711	23.1	90	2,503	27.7	30.0	4,830
TOTAL	925	19,823	20.6	2,338	53,254	22.0	3,394	83,094	23.8	31.1	156,171
TOTAL K-12	1,311	28,131	20.6	3,296	75,047	21.8	4,717	117,866	23.7	30.9	221,044

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
Mount Baldy Joint was not required to submit data due to low enrollment.

Source: 2022-23 Class Size Penalties Report (P-2)

2022-23

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 2022-23	TOTAL 2021-22	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,887	7	0	3	0	6,897	6,418	479	7.46%
Alta Loma	5,186	0	0	5	0	5,191	5,125	66	1.29%
Central	3,956	0	0	2	0	3,958	3,983	(25)	-0.63%
Cucamonga	2,204	3	0	2	0	2,209	2,165	44	2.03%
Etiwanda	12,601	0	1	14	4	12,620	12,501	119	0.95%
Helendale	630	0	0	0	0	630	583	47	8.06%
Mount Baldy Joint	88	0	0	0	0	88	76	12	15.79%
Mountain View	2,801	0	0	1	0	2,802	2,481	321	12.94%
Ontario-Montclair	17,243	0	13	53	0	17,309	17,634	(325)	-1.84%
Oro Grande	81	0	0	0	0	81	86	(5)	-5.81%
Victor Elementary	10,850	2	0	5	0	10,857	10,598	259	2.44%
TOTAL	62,527	12	14	85	4	62,642	61,650	992	1.61%
High:									
Chaffey Joint Union	21,093	0	6	77	12	21,188	21,213	(25)	-0.12%
Victor Valley Union	10,368	0	1	17	0	10,386	10,130	256	2.53%
TOTAL	31,461	0	7	94	12	31,574	31,343	231	0.74%
Unified:									
Apple Valley	12,147	8	1	17	0	12,173	11,328	845	7.46%
Baker Valley	116	0	0	0	0	116	119	(3)	-2.52%
Barstow	5,549	63	0	5	0	5,617	5,133	484	9.43%
Bear Valley	1,923	0	0	0	0	1,923	1,917	6	0.31%
Chino	23,826	29	2	29	15	23,901	23,838	63	0.26%
Colton Joint	17,497	1	1	15	0	17,514	17,850	(336)	-1.88%
Fontana	31,540	0	2	31	0	31,573	31,466	107	0.34%
Hesperia	20,640	0	0	16	21	20,677	19,746	931	4.71%
Lucerne Valley	927	0	0	0	0	927	858	69	8.04%
Morongo	6,589	7	0	0	0	6,596	6,594	2	0.03%
Needles	807	0	0	0	17	824	776	48	6.19%
Redlands	18,126	9	1	14	0	18,150	18,348	(198)	-1.08%
Rialto	21,774	0	1	16	0	21,791	21,770	21	0.10%
Rim of the World	2,539	1	0	6	0	2,546	2,467	79	3.20%
San Bernardino City	41,241	0	3	45	0	41,289	39,936	1,353	3.39%
Silver Valley	1,799	0	0	2	0	1,801	1,779	22	1.24%
Snowline Joint	7,269	0	0	6	18	7,293	6,967	326	4.68%
Trona Joint	214	0	0	0	0	214	209	5	2.39%
Upland	9,287	8	3	26	0	9,324	9,435	(111)	-1.18%
Yucaipa-Calimesa Joint	7,005	4	0	9	64	7,082	7,213	(131)	-1.82%
TOTAL	230,815	130	14	237	135	231,331	227,749	3,582	1.57%
TOTAL K-12	324,803	142	35	416	151	325,547	320,742	4,805	1.50%

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/27/2023.

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

Source: 2021-22 and 2022-23 Report of School District Attendance (P-2).

2022-23

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 2022-23	TOTAL 2021-22	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,870	7	0	3	0	6,880	6,439	441	6.85%
Alta Loma	5,197	11	0	4	0	5,212	5,140	72	1.40%
Central	3,967	3	0	2	0	3,972	3,994	(22)	-0.55%
Cucamonga	2,243	3	0	2	0	2,248	2,100	148	7.05%
Etiwanda	12,649	12	1	13	5	12,680	12,557	123	0.98%
Helendale	630	0	0	0	0	630	584	46	7.88%
Mount Baldy Joint	89	0	0	0	0	89	76	13	17.11%
Mountain View	2,816	0	0	1	0	2,817	2,490	327	13.13%
Ontario-Montclair	17,235	0	0	53	0	17,288	17,830	(542)	-3.04%
Oro Grande	82	0	0	0	0	82	85	(3)	-3.53%
Victor Elementary	10,867	2	0	6	0	10,875	10,615	260	2.45%
TOTAL	62,645	38	1	84	5	62,773	61,910	863	1.39%
High:									
Chaffey Joint Union	20,998	2	5	64	14	21,083	21,150	(67)	-0.32%
Victor Valley Union	10,259	0	2	19	0	10,280	9,705	575	5.92%
TOTAL	31,257	2	7	83	14	31,363	30,855	508	1.65%
Unified:									
Apple Valley	12,133	8	2	17	0	12,160	11,403	757	6.64%
Baker Valley	118	0	0	0	0	118	120	(2)	-1.67%
Barstow	5,566	63	0	5	0	5,634	5,108	526	10.30%
Bear Valley	1,926	0	0	0	0	1,926	1,915	11	0.57%
Chino	23,792	29	2	23	16	23,862	23,848	14	0.06%
Colton Joint	17,449	1	1	16	0	17,467	17,867	(400)	-2.24%
Fontana	31,531	27	2	32	0	31,592	31,593	(1)	0.00%
Hesperia	20,627	12	1	17	28	20,685	19,743	942	4.77%
Lucerne Valley	929	0	0	1	0	930	858	72	8.39%
Morongo	6,561	7	0	0	0	6,568	6,563	5	0.08%
Needles	815	0	0	0	4	819	778	41	5.27%
Redlands	18,082	9	1	14	0	18,106	18,326	(220)	-1.20%
Rialto	21,670	0	1	17	0	21,688	21,726	(38)	-0.17%
Rim of the World	2,554	1	0	6	0	2,561	2,459	102	4.15%
San Bernardino City	41,118	35	3	45	0	41,201	40,070	1,131	2.82%
Silver Valley	1,797	6	0	2	0	1,805	1,773	32	1.80%
Snowline Joint	7,225	2	0	6	20	7,253	6,957	296	4.25%
Trona Joint	226	0	0	0	0	226	205	21	10.24%
Upland	9,270	1	2	24	0	9,297	9,390	(93)	-0.99%
Yucaipa-Calimesa Joint	6,993	4	0	10	63	7,070	7,198	(128)	-1.78%
TOTAL	230,382	205	15	235	131	230,968	227,900	3,068	1.35%
TOTAL K-12	324,284	245	23	402	150	325,104	320,665	4,439	1.38%

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 10/27/2023.

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

Source: 2021-22 and 2022-23 Report of School District Attendance (Annual).

2018-19 THROUGH 2022-23
ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE
FIVE YEAR COMPARISON

	GRADE LEVEL	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary:						
Adelanto	TK-8	7,706	7,670	7,670	6,439	6,880
Alta Loma	TK-8	5,824	5,816	5,816	5,140	5,212
Central	TK-8	4,312	4,282	4,282	3,994	3,972
Cucamonga	TK-8	2,301	2,326	2,326	2,100	2,248
Etiwanda	TK-8	13,638	13,608	13,608	12,557	12,680
Helendale	TK-8	602	633	633	584	630
Mount Baldy Joint	TK-8	91	102	102	76	89
Mountain View	TK-8	2,430	2,442	2,452	2,490	2,817
Ontario-Montclair	TK-8	19,837	19,390	19,390	17,830	17,288
Oro Grande	TK-6	90	88	88	85	82
Victor Elementary	TK-6	11,612	11,709	11,709	10,615	10,875
TOTAL		68,443	68,066	68,076	61,910	62,773
High:						
Chaffey Joint Union	9-12	22,608	22,611	22,611	21,150	21,083
Victor Valley Union	7-12	9,772	10,240	10,240	9,705	10,280
TOTAL		32,380	32,851	32,851	30,855	31,363
Unified:						
Apple Valley	TK-12	12,378	12,511	12,511	11,403	12,160
Baker Valley	TK-12	130	116	116	120	118
Barstow	TK-12	5,857	5,990	5,991	5,108	5,634
Bear Valley	TK-12	2,282	2,212	2,212	1,915	1,926
Chino	TK-12	26,517	26,372	26,372	23,848	23,862
Colton Joint	TK-12	20,813	20,338	20,338	17,867	17,467
Fontana	TK-12	34,878	34,703	34,703	31,593	31,592
Hesperia	TK-12	20,625	20,925	20,925	19,743	20,685
Lucerne Valley	TK-12	696	767	858	858	930
Morongo	TK-12	7,945	7,923	7,923	6,563	6,568
Needles	TK-12	934	939	939	778	819
Redlands	TK-12	19,876	19,810	19,810	18,326	18,106
Rialto	TK-12	23,991	24,043	24,043	21,726	21,688
Rim of the World	TK-12	3,015	2,917	2,917	2,459	2,561
San Bernardino City	TK-12	45,958	45,870	45,870	40,070	41,201
Silver Valley	TK-12	2,034	2,037	2,037	1,773	1,805
Snowline Joint	TK-12	6,986	7,099	7,099	6,957	7,253
Trona Joint	TK-12	256	263	263	205	226
Upland	TK-12	10,196	10,116	10,116	9,390	9,297
Yucaipa-Calimesa Joint	TK-12	7,856	7,723	7,732	7,198	7,070
TOTAL		253,223	252,674	252,775	227,900	230,968
TOTAL K-12		354,046	353,591	353,702	320,665	325,104

NOTES: 1) ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 10/27/2023.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2018-19 through 2022-23 Report of School District Attendance (Annual). 2020-21 Funded ADA.

TK – 12

Combined Revenue
and
Expenditure Data

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

2022-23
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	6,880										
Unrestricted		18,009,260	2,618	84,611,107	12,298	102,620,367	14,916	84,381,214	12,265	18,239,153	2,651
Restricted		16,248,590	2,362	79,872,274	11,609	96,120,864	13,971	52,222,866	7,591	43,897,998	6,381
Total		34,257,850	4,979	164,483,381	23,907	198,741,231	28,887	136,604,080	19,855	62,137,151	9,032
Alta Loma	5,212										
Unrestricted		15,712,059	3,015	56,282,611	10,799	71,994,670	13,813	53,627,887	10,289	18,366,783	3,524
Restricted		5,228,124	1,003	31,084,310	5,964	36,312,434	6,967	25,594,535	4,911	10,717,899	2,056
Total		20,940,183	4,018	87,366,921	16,763	108,307,104	20,780	79,222,422	15,200	29,084,682	5,580
Central	3,972										
Unrestricted		13,482,405	3,394	45,630,317	11,488	59,112,722	14,882	42,748,100	10,762	16,364,622	4,120
Restricted		4,776,172	1,202	30,716,041	7,733	35,492,213	8,936	21,612,271	5,441	13,879,942	3,494
Total		18,258,577	4,597	76,346,358	19,221	94,604,935	23,818	64,360,371	16,204	30,244,564	7,614
Cucamonga	2,248										
Unrestricted		22,635,230	10,069	38,811,324	17,265	61,446,554	27,334	30,027,701	13,358	31,418,853	13,976
Restricted		3,644,760	1,621	22,950,102	10,209	26,594,862	11,830	16,138,592	7,179	10,456,270	4,651
Total		26,279,990	11,690	61,761,426	27,474	88,041,416	39,164	46,166,293	20,537	41,875,123	18,628
Etiwanda	12,680										
Unrestricted		25,549,144	2,015	144,807,626	11,420	170,356,770	13,435	139,400,103	10,994	30,956,667	2,441
Restricted		16,451,851	1,297	87,306,879	6,885	103,758,730	8,183	66,979,263	5,282	36,779,467	2,901
Total		42,000,995	3,312	232,114,505	18,306	274,115,500	21,618	206,379,366	16,276	67,736,134	5,342
Helendale	630										
Unrestricted		4,580,761	7,271	9,117,670	14,472	13,698,431	21,744	7,802,043	12,384	5,896,388	9,359
Restricted		656,939	1,043	4,045,379	6,421	4,702,318	7,464	2,489,161	3,951	2,213,157	3,513
Total		5,237,700	8,314	13,163,049	20,894	18,400,749	29,208	10,291,204	16,335	8,109,545	12,872
Mount Baldy Joint	89										
Unrestricted		736,530	8,276	1,260,849	14,167	1,997,379	22,442	977,190	10,980	1,020,189	11,463
Restricted		550,077	6,181	774,555	8,703	1,324,632	14,884	407,279	4,576	917,353	10,307
Total		1,286,607	14,456	2,035,404	22,870	3,322,011	37,326	1,384,469	15,556	1,937,542	21,770
Mountain View	2,817										
Unrestricted		3,150,846	1,119	28,310,131	10,050	31,460,977	11,168	29,779,342	10,571	1,681,635	597
Restricted		3,245,039	1,152	18,624,060	6,611	21,869,099	7,763	12,945,973	4,596	8,923,126	3,168
Total		6,395,885	2,270	46,934,191	16,661	53,330,076	18,932	42,725,315	15,167	10,604,761	3,765

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23
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	17,288										
Unrestricted		66,271,984	3,833	221,982,263	12,840	288,254,247	16,674	214,192,969	12,390	74,061,278	4,284
Restricted		31,191,333	1,804	258,873,787	14,974	290,065,120	16,778	182,820,575	10,575	107,244,545	6,203
Total		97,463,317	5,638	480,856,050	27,814	578,319,367	33,452	397,013,544	22,965	181,305,823	10,487
Oro Grande	82										
Unrestricted		21,371,231	260,625	20,527,768	250,339	41,898,999	510,963	12,433,976	151,634	29,465,023	359,330
Restricted		2,482,091	30,269	7,911,895	96,487	10,393,986	126,756	6,602,028	80,513	3,791,958	46,243
Total		23,853,322	290,894	28,439,663	346,825	52,292,985	637,719	19,036,004	232,146	33,256,981	405,573
Victor Elementary	10,875										
Unrestricted		52,642,140	4,841	149,017,636	13,703	201,659,776	18,543	141,356,381	12,998	60,303,395	5,545
Restricted		24,521,590	2,255	106,785,857	9,819	131,307,447	12,074	60,600,876	5,572	70,706,571	6,502
Total		77,163,730	7,096	255,803,493	23,522	332,967,223	30,618	201,957,257	18,571	131,009,966	12,047
TOTAL ELEMENTARY:	62,773										
Unrestricted		244,141,590	3,889	800,359,302	12,750	1,044,500,892	16,639	756,726,906	12,055	287,773,986	4,584
Restricted		108,996,566	1,736	648,945,139	10,338	757,941,705	12,074	448,413,419	7,143	309,528,286	4,931
Total		353,138,156	5,626	1,449,304,441	23,088	1,802,442,597	28,714	1,205,140,325	19,198	597,302,272	9,515
High:											
Chaffey Joint Union	21,083										
Unrestricted		86,017,164	4,080	280,975,363	13,327	366,992,527	17,407	268,336,290	12,728	98,656,237	4,679
Restricted		21,101,869	1,001	149,804,584	7,105	170,906,453	8,106	112,631,849	5,342	58,274,604	2,764
Total		107,119,033	5,081	430,779,947	20,433	537,898,980	25,513	380,968,139	18,070	156,930,841	7,443
Victor Valley Union	10,280										
Unrestricted		29,975,053	2,916	144,248,449	14,032	174,223,502	16,948	125,499,933	12,208	48,723,569	4,740
Restricted		15,358,535	1,494	111,359,410	10,833	126,717,945	12,327	92,597,492	9,008	34,120,453	3,319
Total		45,333,588	4,410	255,607,859	24,865	300,941,447	29,274	218,097,425	21,216	82,844,022	8,059
TOTAL HIGH:	31,363										
Unrestricted		115,992,217	3,698	425,223,812	13,558	541,216,029	17,257	393,836,223	12,557	147,379,806	4,699
Restricted		36,460,404	1,163	261,163,994	8,327	297,624,398	9,490	205,229,341	6,544	92,395,057	2,946
Total		152,452,621	4,861	686,387,806	21,885	838,840,427	26,746	599,065,564	19,101	239,774,863	7,645
Unified:											
Apple Valley	12,160										
Unrestricted		27,401,554	2,253	140,645,875	11,566	168,047,429	13,820	140,146,624	11,525	27,900,805	2,294
Restricted		12,972,749	1,067	123,263,191	10,137	136,235,940	11,204	108,898,138	8,955	27,337,802	2,248
Total		40,374,303	3,320	263,909,066	21,703	304,283,369	25,023	249,044,762	20,481	55,238,607	4,543

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23
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	118										
Unrestricted		3,572,452	30,275	2,639,947	22,372	6,212,399	52,647	2,844,204	24,103	3,368,195	28,544
Restricted		329,996	2,797	1,394,475	11,818	1,724,471	14,614	950,780	8,057	773,691	6,557
Total		3,902,448	33,072	4,034,422	34,190	7,936,870	67,262	3,794,984	32,161	4,141,886	35,101
Barstow	5,634										
Unrestricted		25,538,273	4,533	71,306,894	12,657	96,845,167	17,189	60,445,522	10,729	36,399,645	6,461
Restricted		9,265,409	1,645	52,405,863	9,302	61,671,272	10,946	33,610,524	5,966	28,060,748	4,981
Total		34,803,682	6,177	123,712,757	21,958	158,516,439	28,136	94,056,046	16,694	64,460,393	11,441
Bear Valley	1,926										
Unrestricted		5,364,871	2,785	25,498,392	13,239	30,863,263	16,025	24,242,447	12,587	6,620,816	3,438
Restricted		2,210,298	1,148	18,078,169	9,386	20,288,467	10,534	12,569,003	6,526	7,719,464	4,008
Total		7,575,169	3,933	43,576,561	22,625	51,151,730	26,559	36,811,450	19,113	14,340,280	7,446
Chino	23,862										
Unrestricted		63,992,243	2,682	272,312,393	11,412	336,304,636	14,094	282,047,764	11,820	54,256,872	2,274
Restricted		24,479,798	1,026	167,750,499	7,030	192,230,297	8,056	125,667,158	5,266	66,563,139	2,790
Total		88,472,041	3,708	440,062,892	18,442	528,534,933	22,150	407,714,922	17,086	120,820,011	5,063
Colton Joint	17,467										
Unrestricted		55,628,387	3,185	264,787,385	15,159	320,415,772	18,344	248,577,927	14,231	71,837,845	4,113
Restricted		34,615,134	1,982	164,972,775	9,445	199,587,909	11,427	113,543,531	6,500	86,044,378	4,926
Total		90,243,521	5,167	429,760,160	24,604	520,003,681	29,771	362,121,458	20,732	157,882,223	9,039
Fontana	31,592										
Unrestricted		161,810,748	5,122	441,551,911	13,977	603,362,659	19,099	431,065,216	13,645	172,297,443	5,454
Restricted		59,102,905	1,871	287,995,654	9,116	347,098,559	10,987	192,940,588	6,107	154,157,971	4,880
Total		220,913,653	6,993	729,547,565	23,093	950,461,218	30,086	624,005,804	19,752	326,455,414	10,333
Hesperia	20,685										
Unrestricted		62,559,012	3,024	235,185,881	11,370	297,744,893	14,394	254,143,732	12,286	43,601,161	2,108
Restricted		23,953,783	1,158	183,363,311	8,865	207,317,094	10,023	121,864,532	5,891	85,452,562	4,131
Total		86,512,795	4,182	418,549,192	20,234	505,061,987	24,417	376,008,264	18,178	129,053,723	6,239
Lucerne Valley	930										
Unrestricted		3,100,147	3,333	16,769,692	18,032	19,869,839	21,365	15,209,406	16,354	4,660,433	5,011
Restricted		1,002,633	1,078	10,891,759	11,712	11,894,392	12,790	10,218,308	10,987	1,676,084	1,802
Total		4,102,780	4,412	27,661,451	29,743	31,764,231	34,155	25,427,714	27,342	6,336,517	6,813

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	6,568										
Unrestricted		43,181,387	6,575	93,305,440	14,206	136,486,827	20,781	79,974,147	12,176	56,512,680	8,604
Restricted		12,278,282	1,869	69,910,170	10,644	82,188,452	12,513	49,929,343	7,602	32,259,109	4,912
Total		55,459,669	8,444	163,215,610	24,850	218,675,279	33,294	129,903,490	19,778	88,771,789	13,516
Needles	819										
Unrestricted		1,707,186	2,084	13,312,469	16,255	15,019,655	18,339	13,232,616	16,157	1,787,039	2,182
Restricted		918,814	1,122	9,355,680	11,423	10,274,494	12,545	9,707,530	11,853	566,964	692
Total		2,626,000	3,206	22,668,149	27,678	25,294,149	30,884	22,940,146	28,010	2,354,003	2,874
Redlands	18,106										
Unrestricted		39,287,422	2,170	227,446,477	12,562	266,733,899	14,732	237,749,771	13,131	28,984,128	1,601
Restricted		41,200,825	2,276	157,045,334	8,674	198,246,159	10,949	118,541,261	6,547	79,704,898	4,402
Total		80,488,247	4,445	384,491,811	21,236	464,980,058	25,681	356,291,032	19,678	108,689,026	6,003
Rialto	21,688										
Unrestricted		73,181,858	3,374	303,878,833	14,011	377,060,691	17,386	315,290,001	14,538	61,770,690	2,848
Restricted		36,088,201	1,664	227,238,231	10,478	263,326,432	12,142	148,782,502	6,860	114,543,930	5,281
Total		109,270,059	5,038	531,117,064	24,489	640,387,123	29,527	464,072,503	21,398	176,314,620	8,130
Rim of the World	2,561										
Unrestricted		12,072,499	4,714	32,621,395	12,738	44,693,894	17,452	30,397,994	11,870	14,295,900	5,582
Restricted		4,431,420	1,730	23,169,138	9,047	27,600,558	10,777	17,667,777	6,899	9,932,781	3,878
Total		16,503,919	6,444	55,790,533	21,785	72,294,452	28,229	48,065,771	18,768	24,228,681	9,461
San Bernardino City	41,201										
Unrestricted		108,784,266	2,640	586,632,333	14,238	695,416,599	16,879	579,496,142	14,065	115,920,457	2,814
Restricted		83,496,498	2,027	516,293,130	12,531	599,789,628	14,558	411,463,316	9,987	188,326,312	4,571
Total		192,280,764	4,667	1,102,925,463	26,769	1,295,206,227	31,436	990,959,458	24,052	304,246,769	7,384
Silver Valley	1,805										
Unrestricted		13,338,315	7,390	35,094,353	19,443	48,432,668	26,833	31,811,216	17,624	16,621,452	9,209
Restricted		1,890,908	1,048	14,930,025	8,271	16,820,933	9,319	10,553,876	5,847	6,267,057	3,472
Total		15,229,223	8,437	50,024,378	27,714	65,253,601	36,152	42,365,092	23,471	22,888,509	12,681
Snowline Joint	7,253										
Unrestricted		42,413,115	5,848	84,785,900	11,690	127,199,015	17,537	78,540,886	10,829	48,658,129	6,709
Restricted		5,416,802	747	56,589,732	7,802	62,006,534	8,549	38,874,077	5,360	23,132,457	3,189
Total		47,829,917	6,595	141,375,632	19,492	189,205,549	26,087	117,414,963	16,188	71,790,586	9,898

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	226										
Unrestricted		13,223,370	58,510	6,929,996	30,664	20,153,366	89,174	6,340,320	28,055	13,813,046	61,120
Restricted		437,864	1,937	2,251,655	9,963	2,689,519	11,901	1,778,902	7,871	910,617	4,029
Total		13,661,234	60,448	9,181,651	40,627	22,842,885	101,075	8,119,222	35,926	14,723,663	65,149
Upland	9,297										
Unrestricted		17,497,309	1,882	110,674,082	11,904	128,171,391	13,786	104,397,624	11,229	23,773,767	2,557
Restricted		8,002,282	861	80,567,627	8,666	88,569,909	9,527	60,388,487	6,495	28,181,422	3,031
Total		25,499,591	2,743	191,241,709	20,570	216,741,300	23,313	164,786,111	17,725	51,955,189	5,588
Yucaipa-Calimesa Joint	7,070										
Unrestricted		8,894,276	1,258	86,197,332	12,192	95,091,608	13,450	83,679,158	11,836	11,412,450	1,614
Restricted		7,224,607	1,022	60,990,180	8,627	68,214,787	9,648	47,304,672	6,691	20,910,115	2,958
Total		16,118,883	2,280	147,187,512	20,819	163,306,395	23,099	130,983,830	18,527	32,322,565	4,572
TOTAL UNIFIED:	230,968										
Unrestricted		782,548,690	3,388	3,051,576,980	13,212	3,834,125,670	16,600	3,019,632,717	13,074	814,492,953	3,526
Restricted		369,319,208	1,599	2,228,456,598	9,648	2,597,775,806	11,247	1,635,254,305	7,080	962,521,501	4,167
Total		1,151,867,898	4,987	5,280,033,578	22,860	6,431,901,476	27,848	4,654,887,022	20,154	1,777,014,454	7,694
TOTAL K-12	325,104										
Unrestricted		1,142,682,497	3,515	4,277,160,094	13,156	5,419,842,591	16,671	4,170,195,846	12,827	1,249,646,745	3,844
Restricted		514,776,178	1,583	3,138,565,731	9,654	3,653,341,909	11,237	2,288,897,065	7,041	1,364,444,844	4,197
Total		1,657,458,675	5,098	7,415,725,825	22,810	9,073,184,500	27,909	6,459,092,911	19,868	2,614,091,589	8,041

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2023-24
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	7,032										
Unrestricted		17,049,866	2,425	88,115,744	12,531	105,165,610	14,955	93,684,104	13,323	11,481,506	1,633
Restricted		36,861,532	5,242	38,701,232	5,504	75,562,764	10,746	44,917,091	6,388	30,645,673	4,358
Total		53,911,398	7,667	126,816,976	18,034	180,728,374	25,701	138,601,195	19,710	42,127,179	5,991
Alta Loma	5,199										
Unrestricted		13,474,089	2,592	56,349,146	10,838	69,823,235	13,430	55,371,535	10,650	14,451,700	2,780
Restricted		9,289,291	1,787	26,926,645	5,179	36,215,936	6,966	32,458,066	6,243	3,757,870	723
Total		22,763,380	4,378	83,275,791	16,018	106,039,171	20,396	87,829,601	16,894	18,209,570	3,503
Central	3,990										
Unrestricted		13,430,242	3,366	46,328,062	11,611	59,758,304	14,977	46,966,758	11,771	12,791,546	3,206
Restricted		9,524,021	2,387	25,159,585	6,306	34,683,606	8,693	25,385,388	6,362	9,298,218	2,330
Total		22,954,263	5,753	71,487,647	17,917	94,441,910	23,670	72,352,146	18,133	22,089,764	5,536
Cucamonga	2,132										
Unrestricted		26,821,444	12,580	35,098,570	16,463	61,920,014	29,043	33,027,689	15,491	28,892,325	13,552
Restricted		8,518,764	3,996	18,565,300	8,708	27,084,064	12,704	21,239,891	9,962	5,844,173	2,741
Total		35,340,208	16,576	53,663,870	25,171	89,004,078	41,747	54,267,580	25,454	34,736,498	16,293
Etiwanda	12,512										
Unrestricted		20,894,890	1,670	141,116,149	11,278	162,011,039	12,948	145,107,854	11,597	16,903,185	1,351
Restricted		19,591,081	1,566	66,857,818	5,343	86,448,899	6,909	67,947,634	5,431	18,501,265	1,479
Total		40,485,971	3,236	207,973,967	16,622	248,459,938	19,858	213,055,488	17,028	35,404,450	2,830
Helendale	644										
Unrestricted		5,133,699	7,972	9,035,845	14,031	14,169,544	22,002	8,684,045	13,485	5,485,499	8,518
Restricted		1,781,481	2,766	2,076,272	3,224	3,857,753	5,990	2,020,999	3,138	1,836,754	2,852
Total		6,915,180	10,738	11,112,117	17,255	18,027,297	27,993	10,705,044	16,623	7,322,253	11,370
Mount Baldy Joint	95										
Unrestricted		760,606	8,006	1,235,456	13,005	1,996,062	21,011	1,148,630	12,091	847,432	8,920
Restricted		689,465	7,258	672,530	7,079	1,361,995	14,337	648,730	6,829	713,265	7,508
Total		1,450,071	15,264	1,907,986	20,084	3,358,057	35,348	1,797,360	18,920	1,560,697	16,428
Mountain View	3,015										
Unrestricted		1,725,698	572	32,139,713	10,660	33,865,411	11,232	32,170,443	10,670	1,694,968	562
Restricted		7,155,116	2,373	15,488,416	5,137	22,643,532	7,510	16,046,321	5,322	6,597,211	2,188
Total		8,880,814	2,946	47,628,129	15,797	56,508,943	18,743	48,216,764	15,992	8,292,179	2,750

Source: 2023-24 FORM 01 and FORM A - Adopted Budget (P-2)

2023-24
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	17,131										
Unrestricted		73,140,084	4,269	222,766,505	13,004	295,906,589	17,273	221,761,421	12,945	74,145,168	4,328
Restricted		98,716,422	5,762	217,279,878	12,683	315,996,300	18,446	238,054,075	13,896	77,942,225	4,550
Total		171,856,506	10,032	440,046,383	25,687	611,902,889	35,719	459,815,496	26,841	152,087,393	8,878
Oro Grande	84										
Unrestricted		27,345,963	325,547	11,990,451	142,743	39,336,414	468,291	26,156,890	311,392	13,179,524	156,899
Restricted		3,267,600	38,900	6,331,153	75,371	9,598,753	114,271	7,595,405	90,421	2,003,348	23,849
Total		30,613,563	364,447	18,321,604	218,114	48,935,167	582,562	33,752,295	401,813	15,182,872	180,748
Victor Elementary	11,323										
Unrestricted		58,773,431	5,191	156,827,771	13,850	215,601,202	19,041	167,936,049	14,831	47,665,153	4,210
Restricted		69,189,321	6,111	82,939,565	7,325	152,128,886	13,435	86,523,406	7,641	65,605,480	5,794
Total		127,962,752	11,301	239,767,336	21,175	367,730,088	32,476	254,459,455	22,473	113,270,633	10,004
TOTAL ELEMENTARY	63,157										
Unrestricted		258,550,012	4,094	801,003,412	12,683	1,059,553,424	16,777	832,015,418	13,174	227,538,006	3,603
Restricted		264,584,094	4,189	500,998,394	7,933	765,582,488	12,122	542,837,006	8,595	222,745,482	3,527
Total		523,134,106	8,283	1,302,001,806	20,615	1,825,135,912	28,898	1,374,852,424	21,769	450,283,488	7,130
High											
Chaffey Joint Union	20,991										
Unrestricted		89,519,023	4,265	285,270,186	13,590	374,789,209	17,855	277,228,058	13,207	97,561,151	4,648
Restricted		44,740,027	2,131	112,971,796	5,382	157,711,823	7,513	129,880,321	6,187	27,831,502	1,326
Total		134,259,050	6,396	398,241,982	18,972	532,501,032	25,368	407,108,379	19,394	125,392,653	5,974
Victor Valley Union	10,270										
Unrestricted		68,897,141	6,709	139,148,617	13,549	208,045,758	20,258	125,117,280	12,183	82,928,478	8,075
Restricted		40,472,108	3,941	110,010,739	10,712	150,482,847	14,653	118,464,898	11,535	32,017,949	3,118
Total		109,369,249	10,649	249,159,356	24,261	358,528,605	34,910	243,582,178	23,718	114,946,427	11,192
TOTAL HIGH	31,261										
Unrestricted		158,416,164	5,068	424,418,803	13,577	582,834,967	18,644	402,345,338	12,871	180,489,629	5,774
Restricted		85,212,135	2,726	222,982,535	7,133	308,194,670	9,859	248,345,219	7,944	59,849,451	1,915
Total		243,628,299	7,793	647,401,338	20,710	891,029,637	28,503	650,690,557	20,815	240,339,080	7,688

Source: 2023-24 FORM 01 and FORM A - Adopted Budget (P-2)

2023-24
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	12,310										
Unrestricted		24,059,363	1,954	149,184,871	12,119	173,244,234	14,073	157,477,683	12,793	15,766,551	1,281
Restricted		11,466,585	931	82,130,837	6,672	93,597,422	7,603	91,734,602	7,452	1,862,820	151
Total		35,525,948	2,886	231,315,708	18,791	266,841,656	21,677	249,212,285	20,245	17,629,371	1,432
Baker Valley	116										
Unrestricted		3,113,710	26,842	2,498,315	21,537	5,612,025	48,380	3,212,438	27,693	2,399,587	20,686
Restricted		583,661	5,032	1,158,008	9,983	1,741,669	15,014	1,577,743	13,601	163,926	1,413
Total		3,697,371	31,874	3,656,323	31,520	7,353,694	63,394	4,790,181	41,295	2,563,513	22,099
Barstow	5,675										
Unrestricted		28,926,000	5,097	70,848,348	12,484	99,774,348	17,581	69,690,462	12,280	30,083,886	5,301
Restricted		24,190,179	4,263	70,425,666	12,410	94,615,845	16,672	63,992,325	11,276	30,623,520	5,396
Total		53,116,179	9,360	141,274,014	24,894	194,390,193	34,254	133,682,787	23,556	60,707,406	10,697
Bear Valley	1,928										
Unrestricted		6,075,668	3,151	25,822,919	13,394	31,898,587	16,545	26,701,468	13,849	5,197,119	2,696
Restricted		6,017,753	3,121	10,563,705	5,479	16,581,458	8,600	10,985,168	5,698	5,596,290	2,903
Total		12,093,421	6,273	36,386,624	18,873	48,480,045	25,145	37,686,636	19,547	10,793,409	5,598
Chino	23,761										
Unrestricted		50,573,006	2,128	276,870,923	11,652	327,443,929	13,781	277,131,142	11,663	50,312,787	2,117
Restricted		64,017,570	2,694	131,568,746	5,537	195,586,316	8,231	195,586,315	8,231	1	0
Total		114,590,576	4,823	408,439,669	17,189	523,030,245	22,012	472,717,457	19,895	50,312,788	2,117
Colton Joint	17,214										
Unrestricted		61,802,264	3,590	259,364,172	15,067	321,166,436	18,657	265,961,318	15,450	55,205,118	3,207
Restricted		85,256,988	4,953	152,378,394	8,852	237,635,382	13,805	166,581,912	9,677	71,053,470	4,128
Total		147,059,252	8,543	411,742,566	23,919	558,801,818	32,462	432,543,230	25,127	126,258,588	7,335
Fontana	30,946										
Unrestricted		169,046,787	5,463	451,306,020	14,584	620,352,807	20,046	448,076,533	14,479	172,276,274	5,567
Restricted		129,492,059	4,184	235,694,199	7,616	365,186,258	11,801	222,632,994	7,194	142,553,264	4,607
Total		298,538,846	9,647	687,000,219	22,200	985,539,065	31,847	670,709,527	21,674	314,829,538	10,174
Hesperia	20,872										
Unrestricted		54,163,731	2,595	238,011,496	11,403	292,175,227	13,998	256,880,797	12,307	35,294,430	1,691
Restricted		80,623,216	3,863	145,823,753	6,987	226,446,969	10,849	149,362,771	7,156	77,084,198	3,693
Total		134,786,947	6,458	383,835,249	18,390	518,622,196	24,848	406,243,568	19,464	112,378,628	5,384

Source: 2023-24 FORM 01 and FORM A - Adopted Budget (P-2)

2023-24
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	943										
Unrestricted		2,468,555	2,618	18,147,511	19,244	20,616,066	21,862	16,305,599	17,291	4,310,467	4,571
Restricted		2,187,537	2,320	6,222,659	6,599	8,410,196	8,919	6,693,436	7,098	1,716,760	1,821
Total		4,656,092	4,938	24,370,170	25,843	29,026,262	30,781	22,999,035	24,389	6,027,227	6,392
Morongo	6,581										
Unrestricted		51,135,152	7,770	93,404,958	14,193	144,540,110	21,963	91,096,156	13,842	53,443,954	8,121
Restricted		23,641,866	3,592	59,689,500	9,070	83,331,366	12,662	60,950,140	9,262	22,381,226	3,401
Total		74,777,018	11,363	153,094,458	23,263	227,871,476	34,626	152,046,296	23,104	75,825,180	11,522
Needles	953										
Unrestricted		1,140,047	1,196	14,124,161	14,821	15,264,208	16,017	13,306,238	13,962	1,957,970	2,055
Restricted		2,015,916	2,115	4,060,141	4,260	6,076,057	6,376	3,587,143	3,764	2,488,914	2,612
Total		3,155,963	3,312	18,184,302	19,081	21,340,265	22,393	16,893,381	17,727	4,446,884	4,666
Redlands	18,079										
Unrestricted		36,401,557	2,013	239,657,639	13,256	276,059,196	15,270	240,999,583	13,330	35,059,613	1,939
Restricted		61,179,261	3,384	117,964,350	6,525	179,143,611	9,909	127,939,875	7,077	51,203,736	2,832
Total		97,580,818	5,397	357,621,989	19,781	455,202,807	25,179	368,939,458	20,407	86,263,349	4,771
Rialto	21,307										
Unrestricted		58,059,796	2,725	305,831,680	14,354	363,891,476	17,078	315,417,784	14,803	48,473,692	2,275
Restricted		87,604,608	4,112	205,652,300	9,652	293,256,908	13,763	243,481,284	11,427	49,775,624	2,336
Total		145,664,404	6,836	511,483,980	24,005	657,148,384	30,842	558,899,068	26,231	98,249,316	4,611
Rim of the World	2,595										
Unrestricted		10,828,024	4,173	32,668,002	12,589	43,496,026	16,761	33,126,013	12,765	10,370,013	3,996
Restricted		9,392,386	3,619	19,381,632	7,469	28,774,018	11,088	21,415,324	8,253	7,358,694	2,836
Total		20,220,410	7,792	52,049,634	20,058	72,270,044	27,850	54,541,337	21,018	17,728,707	6,832
San Bernardino City	41,417										
Unrestricted		85,413,879	2,062	626,116,479	15,117	711,530,358	17,180	635,417,820	15,342	76,112,538	1,838
Restricted		174,720,347	4,219	467,063,489	11,277	641,783,836	15,496	514,471,345	12,422	127,312,491	3,074
Total		260,134,226	6,281	1,093,179,968	26,394	1,353,314,194	32,675	1,149,889,165	27,764	203,425,029	4,912
Silver Valley	1,831										
Unrestricted		15,781,966	8,619	32,803,537	17,916	48,585,503	26,535	32,657,595	17,836	15,927,908	8,699
Restricted		4,854,517	2,651	9,948,316	5,433	14,802,833	8,085	11,140,534	6,084	3,662,299	2,000
Total		20,636,483	11,271	42,751,853	23,349	63,388,336	34,620	43,798,129	23,920	19,590,207	10,699

Source: 2023-24 FORM 01 and FORM A - Adopted Budget (P-2)

2023-24
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	7,352										
Unrestricted		33,399,283	4,543	85,712,931	11,658	119,112,214	16,201	92,432,980	12,572	26,679,234	3,629
Restricted		23,137,394	3,147	42,592,479	5,793	65,729,873	8,940	48,325,752	6,573	17,404,121	2,367
Total		56,536,677	7,690	128,305,410	17,452	184,842,087	25,142	140,758,732	19,146	44,083,355	5,996
Trona Joint	222										
Unrestricted		12,971,550	58,430	5,806,904	26,157	18,778,454	84,588	9,861,299	44,420	8,917,155	40,167
Restricted		958,272	4,317	1,335,609	6,016	2,293,881	10,333	1,183,482	5,331	1,110,399	5,002
Total		13,929,822	62,747	7,142,513	32,173	21,072,335	94,920	11,044,781	49,751	10,027,554	45,169
Upland	9,354										
Unrestricted		21,940,187	2,346	114,165,783	12,205	136,105,970	14,551	115,951,461	12,396	20,154,509	2,155
Restricted		26,001,631	2,780	68,723,757	7,347	94,725,388	10,127	67,531,816	7,220	27,193,572	2,907
Total		47,941,818	5,125	182,889,540	19,552	230,831,358	24,677	183,483,277	19,615	47,348,081	5,062
Yucaipa-Calimesa Joint	7,006										
Unrestricted		9,817,953	1,401	87,366,482	12,470	97,184,435	13,872	86,137,119	12,295	11,047,316	1,577
Restricted		13,684,317	1,953	47,997,885	6,851	61,682,202	8,804	53,347,028	7,614	8,335,174	1,190
Total		23,502,270	3,355	135,364,367	19,321	158,866,637	22,676	139,484,147	19,909	19,382,490	2,767
TOTAL UNIFIED	230,462										
Unrestricted		737,118,478	3,198	3,129,713,131	13,580	3,866,831,609	16,779	3,187,841,488	13,832	678,990,121	2,946
Restricted		831,026,063	3,606	1,880,375,425	8,159	2,711,401,488	11,765	2,062,520,989	8,950	648,880,499	2,816
Total		,568,144,541	6,804	5,010,088,556	21,739	6,578,233,097	28,544	5,250,362,477	22,782	,327,870,620	5,762
TOTAL K-12	324,880										
Unrestricted		1,154,084,654	3,552	4,355,135,346	13,405	5,509,220,000	16,958	4,422,202,244	13,612	1,087,017,756	3,346
Restricted		1,180,822,292	3,635	2,604,356,354	8,016	3,785,178,646	11,651	2,853,703,214	8,784	931,475,432	2,867
Total		2,334,906,946	7,187	6,959,491,700	21,422	9,294,398,646	28,609	7,275,905,458	22,396	2,018,493,188	6,213

Source: 2023-24 FORM 01 and FORM A - Adopted Budget (P-2)

TK – 12

Revenue Data

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

2022-23

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	6,880										
Unrestricted		18,009,260	89,104,426	9,621,110	98,725,536	0	3,661,511	1,877,620	104,264,667	-19,653,560	84,611,107
Restricted		16,248,590	0	0	0	22,738,379	34,323,909	3,156,427	60,218,715	19,653,560	79,872,275
Total		34,257,850	89,104,426	9,621,110	98,725,536	22,738,379	37,985,420	5,034,047	164,483,382	0	164,483,382
Per ADA		4,979.34	12,951.22	1,398.42	14,349.64	3,305.00	5,521.14	731.69	23,907.47	0.00	23,907.47
% of Total			54.17%	5.85%	60.02%	13.82%	23.09%	3.06%	100.00%	0.00%	100.00%
Alta Loma	5,212										
Unrestricted		15,712,059	50,547,907	9,955,787	60,503,694	0	1,510,145	2,947,101	64,960,940	-8,678,330	56,282,610
Restricted		5,228,124	0	0	0	3,307,817	14,441,241	4,656,921	22,405,979	8,678,330	31,084,309
Total		20,940,183	50,547,907	9,955,787	60,503,694	3,307,817	15,951,386	7,604,022	87,366,919	0	87,366,919
Per ADA		4,017.69	9,698.37	1,910.17	11,608.54	634.65	3,060.51	1,458.95	16,762.65	0.00	16,762.65
% of Total			57.86%	11.40%	69.25%	3.79%	18.26%	8.70%	100.00%	0.00%	100.00%
Central	3,972										
Unrestricted		13,482,405	45,169,868	6,385,226	51,555,094	0	1,395,586	1,730,492	54,681,172	-9,050,855	45,630,317
Restricted		4,776,172	0	0	0	5,255,904	15,847,313	561,970	21,665,187	9,050,855	30,716,042
Total		18,258,577	45,169,868	6,385,226	51,555,094	5,255,904	17,242,899	2,292,462	76,346,359	0	76,346,359
Per ADA		4,596.82	11,372.07	1,607.56	12,979.63	1,323.24	4,341.11	577.16	19,221.14	0.00	19,221.14
% of Total			59.16%	8.36%	67.53%	6.88%	22.59%	3.00%	100.00%	0.00%	100.00%
Cucamonga	2,248										
Unrestricted		22,635,230	2,579,395	41,982,419	44,561,814	0	749,011	537,725	45,848,550	-7,037,226	38,811,324
Restricted		3,644,760	0	0	0	4,494,565	10,336,557	1,081,753	15,912,875	7,037,226	22,950,101
Total		26,279,990	2,579,395	41,982,419	44,561,814	4,494,565	11,085,568	1,619,478	61,761,425	0	61,761,425
Per ADA		11,690.39	1,147.42	18,675.45	19,822.87	1,999.36	4,931.30	720.41	27,473.94	0.00	27,473.94
% of Total			4.18%	67.98%	72.15%	7.28%	17.95%	2.62%	100.00%	0.00%	100.00%
Etiwanda	12,680										
Unrestricted		25,549,144	122,308,733	22,924,498	145,233,231	0	5,068,853	9,643,694	159,945,778	-15,138,153	144,807,625
Restricted		16,451,851	0	0	0	11,028,147	40,469,895	16,680,358	68,178,400	19,128,479	87,306,879
Total		42,000,995	122,308,733	22,924,498	145,233,231	11,028,147	45,538,748	26,324,052	228,124,178	3,990,326	232,114,504
Per ADA		3,312.38	9,645.80	1,807.93	11,453.72	869.73	3,591.38	2,076.03	17,990.87	314.69	18,305.56
% of Total			52.69%	9.88%	62.57%	4.75%	19.62%	11.34%	98.28%	1.72%	100.00%

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

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	630										
Unrestricted		4,580,761	5,905,205	1,434,436	7,339,641	0	375,231	1,800,465	9,515,337	-397,667	9,117,670
Restricted		656,939	0	0	0	932,128	2,463,736	251,848	3,647,712	397,667	4,045,379
Total		5,237,700	5,905,205	1,434,436	7,339,641	932,128	2,838,967	2,052,313	13,163,049	0	13,163,049
Per ADA		8,313.81	9,373.34	2,276.88	11,650.22	1,479.57	4,506.30	3,257.64	20,893.73	0.00	20,893.73
% of Total			44.86%	10.90%	55.76%	7.08%	21.57%	15.59%	100.00%	0.00%	100.00%
Mount Baldy Joint	89										
Unrestricted		736,530	1,023,602	94,046	1,117,648	25,445	27,795	128,801	1,299,689	-38,840	1,260,849
Restricted		550,077	0	0	0	90,764	373,077	271,874	735,715	38,840	774,555
Total		1,286,607	1,023,602	94,046	1,117,648	116,209	400,872	400,675	2,035,404	0	2,035,404
Per ADA		14,456.26	11,501.15	1,056.70	12,557.84	1,305.72	4,504.18	4,501.97	22,869.71	0.00	22,869.71
% of Total			50.29%	4.62%	54.91%	5.71%	19.69%	19.69%	100.00%	0.00%	100.00%
Mountain View	2,817										
Unrestricted		3,150,846	20,514,929	11,941,720	32,456,649	0	941,026	165,340	33,563,015	-5,252,884	28,310,131
Restricted		3,245,039	0	0	0	3,273,706	9,748,041	349,430	13,371,177	5,252,884	18,624,061
Total		6,395,885	20,514,929	11,941,720	32,456,649	3,273,706	10,689,067	514,770	46,934,192	0	46,934,192
Per ADA		2,270.46	7,282.54	4,239.16	11,521.71	1,162.12	3,794.49	182.74	16,661.06	0.00	16,661.06
% of Total			43.71%	25.44%	69.15%	6.98%	22.77%	1.10%	100.00%	0.00%	100.00%
Ontario-Montclair	17,288										
Unrestricted		66,271,984	231,484,905	29,742,431	261,227,336	0	7,296,184	6,278,089	274,801,609	-52,819,346	221,982,263
Restricted		31,191,333	0	0	0	40,682,907	160,530,677	4,709,162	205,922,746	52,951,040	258,873,786
Total		97,463,317	231,484,905	29,742,431	261,227,336	40,682,907	167,826,861	10,987,251	480,724,355	131,694	480,856,049
Per ADA		5,637.63	13,389.92	1,720.41	15,110.33	2,353.25	9,707.71	635.54	27,806.82	7.62	27,814.44
% of Total			48.14%	6.19%	54.33%	8.46%	34.90%	2.28%	99.97%	0.03%	100.00%
Oro Grande	82										
Unrestricted		21,371,231	169,822	952,428	1,122,250	0	55,302	19,411,435	20,588,987	-61,219	20,527,768
Restricted		2,482,091	0	0	0	1,201,780	2,064,726	4,527,640	7,794,146	117,749	7,911,895
Total		23,853,322	169,822	952,428	1,122,250	1,201,780	2,120,028	23,939,075	28,383,133	56,530	28,439,663
Per ADA		290,894.17	2,071.00	11,614.98	13,685.98	14,655.85	25,854.00	291,939.94	346,135.77	689.39	346,825.16
% of Total			0.60%	3.35%	3.95%	4.23%	7.45%	84.17%	99.80%	0.20%	100.00%

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

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	10,875										
Unrestricted		52,642,140	144,860,042	13,617,493	158,477,535	2,458	5,466,892	2,700,949	166,647,834	-17,630,197	149,017,637
Restricted		24,521,590	0	0	0	26,241,580	61,436,767	1,436,681	89,115,028	17,670,828	106,785,856
Total		77,163,730	144,860,042	13,617,493	158,477,535	26,244,038	66,903,659	4,137,630	255,762,862	40,631	255,803,493
Per ADA		7,095.52	13,320.46	1,252.18	14,572.65	2,413.24	6,152.06	380.47	23,518.42	3.74	23,522.16
% of Total			56.63%	5.32%	61.95%	10.26%	26.15%	1.62%	99.98%	0.02%	100.00%
TOTAL ELEMENTARY:	62,773										
Unrestricted		244,141,590	713,668,834	148,651,594	862,320,428	27,903	26,547,536	47,221,711	936,117,578	-135,758,277	800,359,301
Restricted		108,996,566	0	0	0	119,247,677	352,035,939	37,684,064	508,967,680	139,977,458	648,945,138
Total		353,138,156	713,668,834	148,651,594	862,320,428	119,275,580	378,583,475	84,905,775	1,445,085,258	4,219,181	1,449,304,439
Per ADA		5,625.64	11,369.04	2,368.08	13,737.12	1,900.11	6,030.99	1,352.58	23,020.81	67.21	23,088.02
% of Total			49.24%	10.26%	59.50%	8.23%	26.12%	5.86%	99.71%	0.29%	100.00%
HIGH:											
Chaffey Joint Union	21,083										
Unrestricted		86,017,164	205,060,545	105,200,650	310,261,195	175,379	9,604,408	6,995,582	327,036,564	-46,061,202	280,975,362
Restricted		21,101,869	0	0	0	29,387,016	61,727,174	12,116,119	103,230,309	46,574,275	149,804,584
Total		107,119,033	205,060,545	105,200,650	310,261,195	29,562,395	71,331,582	19,111,701	430,266,873	513,073	430,779,946
Per ADA		5,080.82	9,726.35	4,989.83	14,716.18	1,402.19	3,383.37	906.50	20,408.24	24.34	20,432.57
% of Total			47.60%	24.42%	72.02%	6.86%	16.56%	4.44%	99.88%	0.12%	100.00%
Victor Valley Union	10,280										
Unrestricted		29,975,053	146,516,335	21,661,134	168,177,469	69,605	5,320,052	1,956,801	175,523,927	-31,275,479	144,248,448
Restricted		15,358,535	0	0	0	40,204,215	34,087,804	5,791,913	80,083,932	31,275,479	111,359,411
Total		45,333,588	146,516,335	21,661,134	168,177,469	40,273,820	39,407,856	7,748,714	255,607,859	0	255,607,859
Per ADA		4,409.88	14,252.56	2,107.11	16,359.68	3,917.69	3,833.45	753.77	24,864.58	0.00	24,864.58
% of Total			57.32%	8.47%	65.80%	15.76%	15.42%	3.03%	100.00%	0.00%	100.00%
TOTAL HIGH:	31,363										
Unrestricted		115,992,217	351,576,880	126,861,784	478,438,664	244,984	14,924,460	8,952,383	502,560,491	-77,336,681	425,223,810
Restricted		36,460,404	0	0	0	69,591,231	95,814,978	17,908,032	183,314,241	77,849,754	261,163,995
Total		152,452,621	351,576,880	126,861,784	478,438,664	69,836,215	110,739,438	26,860,415	685,874,732	513,073	686,387,805
Per ADA		4,860.91	11,209.93	4,044.95	15,254.88	2,226.71	3,530.89	856.44	21,868.91	16.36	21,885.27
% of Total			51.22%	18.48%	69.70%	10.17%	16.13%	3.91%	99.93%	0.07%	100.00%

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

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	12,160										
Unrestricted		27,401,554	143,720,163	22,887,743	166,607,906	14,600	4,899,041	1,446,230	172,967,777	-32,321,902	140,645,875
Restricted		12,972,749	0	0	0	37,774,045	49,628,130	3,539,114	90,941,289	32,321,902	123,263,191
Total		40,374,303	143,720,163	22,887,743	166,607,906	37,788,645	54,527,171	4,985,344	263,909,066	0	263,909,066
Per ADA		3,320.26	11,819.09	1,882.22	13,701.31	3,107.62	4,484.14	409.98	21,703.05	0.00	21,703.05
% of Total			54.46%	8.67%	63.13%	14.32%	20.66%	1.89%	100.00%	0.00%	100.00%
Baker Valley	118										
Unrestricted		3,572,452	207,300	2,406,752	2,614,052	10,733	32,745	122,284	2,779,814	-139,867	2,639,947
Restricted		329,996	0	0	0	228,599	768,700	257,309	1,254,608	139,867	1,394,475
Total		3,902,448	207,300	2,406,752	2,614,052	239,332	801,445	379,593	4,034,422	0	4,034,422
Per ADA		33,071.59	1,756.78	20,396.20	22,152.98	2,028.24	6,791.91	3,216.89	34,190.02	0.00	34,190.02
% of Total			5.14%	59.66%	64.79%	5.93%	19.87%	9.41%	100.00%	0.00%	100.00%
Barstow	5,634										
Unrestricted		25,538,273	72,964,017	7,250,708	80,214,725	0	2,273,149	1,256,864	83,744,738	-12,437,843	71,306,895
Restricted		9,265,409	0	0	0	15,006,923	23,713,696	1,247,401	39,968,020	12,437,843	52,405,863
Total		34,803,682	72,964,017	7,250,708	80,214,725	15,006,923	25,986,845	2,504,265	123,712,758	0	123,712,758
Per ADA		6,177.44	12,950.66	1,286.96	14,237.62	2,663.64	4,612.50	444.49	21,958.25	0.00	21,958.25
% of Total			58.98%	5.86%	64.84%	12.13%	21.01%	2.02%	100.00%	0.00%	100.00%
Bear Valley	1,926										
Unrestricted		5,364,871	14,040,848	13,917,456	27,958,304	0	485,906	504,446	28,948,656	-3,450,264	25,498,392
Restricted		2,210,298	0	0	0	4,128,484	7,918,580	2,434,641	14,481,705	3,596,465	18,078,170
Total		7,575,169	14,040,848	13,917,456	27,958,304	4,128,484	8,404,486	2,939,087	43,430,361	146,201	43,576,562
Per ADA		3,933.11	7,290.16	7,226.09	14,516.25	2,143.55	4,363.70	1,526.01	22,549.51	75.91	22,625.42
% of Total			32.22%	31.94%	64.16%	9.47%	19.29%	6.74%	99.66%	0.34%	100.00%
Chino	23,862										
Unrestricted		63,992,243	206,108,093	88,736,019	294,844,112	0	9,417,529	6,274,887	310,536,528	-38,224,136	272,312,392
Restricted		24,479,798	0	0	0	32,774,651	75,635,938	21,115,775	129,526,364	38,224,136	167,750,500
Total		88,472,041	206,108,093	88,736,019	294,844,112	32,774,651	85,053,467	27,390,662	440,062,892	0	440,062,892
Per ADA		3,707.65	8,637.50	3,718.72	12,356.22	1,373.51	3,564.39	1,147.88	18,442.00	0.00	18,442.00
% of Total			46.84%	20.16%	67.00%	7.45%	19.33%	6.22%	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: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	17,467										
Unrestricted		55,628,387	238,046,845	41,108,809	279,155,654	821,417	7,684,211	5,109,029	292,770,311	-27,982,925	264,787,386
Restricted		34,615,134	0	0	0	36,962,265	85,061,789	14,965,797	136,989,851	27,982,925	164,972,776
Total		90,243,521	238,046,845	41,108,809	279,155,654	37,783,682	92,746,000	20,074,826	429,760,162	0	429,760,162
Per ADA		5,166.52	13,628.38	2,353.51	15,981.89	2,163.15	5,309.78	1,149.30	24,604.12	0.00	24,604.12
% of Total			55.39%	9.57%	64.96%	8.79%	21.58%	4.67%	100.00%	0.00%	100.00%
Fontana	31,592										
Unrestricted		161,810,748	413,214,184	63,654,697	476,868,881	0	12,048,140	7,137,609	496,054,630	-54,502,720	441,551,910
Restricted		59,102,905	0	0	0	45,528,890	183,123,553	4,840,491	233,492,934	54,502,720	287,995,654
Total		220,913,653	413,214,184	63,654,697	476,868,881	45,528,890	195,171,693	11,978,100	729,547,564	0	729,547,564
Per ADA		6,992.71	13,079.71	2,014.90	15,094.61	1,441.15	6,177.88	379.15	23,092.79	0.00	23,092.79
% of Total			56.64%	8.73%	65.37%	6.24%	26.75%	1.64%	100.00%	0.00%	100.00%
Hesperia	20,685										
Unrestricted		62,559,012	252,388,291	18,833,570	271,221,861	0	8,466,180	3,937,262	283,625,303	-48,439,422	235,185,881
Restricted		23,953,783	0	0	0	43,639,240	76,776,560	14,508,089	134,923,889	48,439,422	183,363,311
Total		86,512,795	252,388,291	18,833,570	271,221,861	43,639,240	85,242,740	18,445,351	418,549,192	0	418,549,192
Per ADA		4,182.39	12,201.51	910.49	13,112.01	2,109.70	4,120.99	891.73	20,234.43	0.00	20,234.43
% of Total			60.30%	4.50%	64.80%	10.43%	20.37%	4.41%	100.00%	0.00%	100.00%
Lucerne Valley	930										
Unrestricted		3,100,147	10,051,855	3,383,995	13,435,850	0	443,656	3,842,948	17,722,454	-952,763	16,769,691
Restricted		1,002,633	0	0	0	4,862,967	4,712,841	363,188	9,938,996	952,763	10,891,759
Total		4,102,780	10,051,855	3,383,995	13,435,850	4,862,967	5,156,497	4,206,136	27,661,450	0	27,661,450
Per ADA		4,411.59	10,808.45	3,638.70	14,447.15	5,229.00	5,544.62	4,522.73	29,743.49	0.00	29,743.49
% of Total			36.34%	12.23%	48.57%	17.58%	18.64%	15.21%	100.00%	0.00%	100.00%
Morongo	6,568										
Unrestricted		43,181,387	87,767,237	12,090,178	99,857,415	1,194,660	2,871,136	1,444,518	105,367,729	-12,062,289	93,305,440
Restricted		12,278,282	0	0	0	22,565,643	34,348,676	933,562	57,847,881	12,062,289	69,910,170
Total		55,459,669	87,767,237	12,090,178	99,857,415	23,760,303	37,219,812	2,378,080	163,215,610	0	163,215,610
Per ADA		8,443.92	13,362.86	1,840.77	15,203.63	3,617.59	5,666.84	362.07	24,850.12	0.00	24,850.12
% of Total			53.77%	7.41%	61.18%	14.56%	22.80%	1.46%	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: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	819										
Unrestricted		1,707,186	9,796,626	3,383,040	13,179,666	901,758	230,221	641,188	14,952,833	-1,640,364	13,312,469
Restricted		918,814	0	0	0	3,349,296	4,118,931	247,089	7,715,316	1,640,364	9,355,680
Total		2,626,000	9,796,626	3,383,040	13,179,666	4,251,054	4,349,152	888,277	22,668,149	0	22,668,149
Per ADA		3,206.35	11,961.69	4,130.70	16,092.39	5,190.54	5,310.32	1,084.59	27,677.84	0.00	27,677.84
% of Total			43.22%	14.92%	58.14%	18.75%	19.19%	3.92%	100.00%	0.00%	100.00%
Redlands	18,106										
Unrestricted		39,287,422	195,495,483	55,572,778	251,068,261	151,744	7,159,818	3,129,740	261,509,563	-34,063,086	227,446,477
Restricted		41,200,825	0	0	0	28,794,756	72,044,138	22,143,354	122,982,248	34,063,086	157,045,334
Total		80,488,247	195,495,483	55,572,778	251,068,261	28,946,500	79,203,956	25,273,094	384,491,811	0	384,491,811
Per ADA		4,445.39	10,797.28	3,069.30	13,866.58	1,598.72	4,374.46	1,395.84	21,235.60	0.00	21,235.60
% of Total			50.85%	14.45%	65.30%	7.53%	20.60%	6.57%	100.00%	0.00%	100.00%
Rialto	21,688										
Unrestricted		73,181,858	296,009,259	42,435,793	338,445,052	350,628	10,226,915	3,787,366	352,809,961	-48,931,128	303,878,833
Restricted		36,088,201	0	0	0	41,111,852	108,690,078	26,232,154	176,034,084	51,204,147	227,238,231
Total		109,270,059	296,009,259	42,435,793	338,445,052	41,462,480	118,916,993	30,019,520	528,844,045	2,273,019	531,117,064
Per ADA		5,038.27	13,648.53	1,956.65	15,605.18	1,911.77	5,483.08	1,384.15	24,384.18	104.81	24,488.98
% of Total			55.73%	7.99%	63.72%	7.81%	22.39%	5.65%	99.57%	0.43%	100.00%
Rim of the World	2,561										
Unrestricted		12,072,499	20,203,428	15,567,914	35,771,342	64,737	718,595	634,234	37,188,908	-4,567,514	32,621,394
Restricted		4,431,420	0	0	0	6,744,061	9,578,684	2,278,880	18,601,625	4,567,514	23,169,139
Total		16,503,919	20,203,428	15,567,914	35,771,342	6,808,798	10,297,279	2,913,114	55,790,533	0	55,790,533
Per ADA		6,444.33	7,888.88	6,078.84	13,967.72	2,658.65	4,020.80	1,137.49	21,784.67	0.00	21,784.67
% of Total			36.21%	27.90%	64.12%	12.20%	18.46%	5.22%	100.00%	0.00%	100.00%
San Bernardino City	41,201										
Unrestricted		108,784,266	575,582,999	65,412,394	640,995,393	110,928	18,853,977	5,567,917	665,528,215	-78,895,881	586,632,334
Restricted		83,496,498	0	0	0	158,060,173	266,949,535	12,387,540	437,397,248	78,895,881	516,293,129
Total		192,280,764	575,582,999	65,412,394	640,995,393	158,171,101	285,803,512	17,955,457	1,102,925,463	0	1,102,925,463
Per ADA		4,666.90	13,970.12	1,587.64	15,557.76	3,839.01	6,936.81	435.80	26,769.39	0.00	26,769.39
% of Total			52.19%	5.93%	58.12%	14.34%	25.91%	1.63%	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: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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	1,805										
Unrestricted		13,338,315	21,225,959	2,621,381	23,847,340	12,883,200	510,490	353,442	37,594,472	-2,500,119	35,094,353
Restricted		1,890,908	0	0	0	4,218,732	6,703,819	1,507,355	12,429,906	2,500,119	14,930,025
Total		15,229,223	21,225,959	2,621,381	23,847,340	17,101,932	7,214,309	1,860,797	50,024,378	0	50,024,378
Per ADA		8,437.24	11,759.53	1,452.29	13,211.82	9,474.75	3,996.85	1,030.91	27,714.34	0.00	27,714.34
% of Total			42.43%	5.24%	47.67%	34.19%	14.42%	3.72%	100.00%	0.00%	100.00%
Snowline Joint	7,253										
Unrestricted		42,413,115	86,495,690	10,339,523	96,835,213	0	3,199,862	1,973,120	102,008,195	-17,222,295	84,785,900
Restricted		5,416,802	0	0	0	8,920,370	27,412,273	3,034,794	39,367,437	17,222,295	56,589,732
Total		47,829,917	86,495,690	10,339,523	96,835,213	8,920,370	30,612,135	5,007,914	141,375,632	0	141,375,632
Per ADA		6,594.50	11,925.51	1,425.55	13,351.06	1,229.89	4,220.62	690.46	19,492.02	0.00	19,492.02
% of Total			61.18%	7.31%	68.49%	6.31%	21.65%	3.54%	100.00%	0.00%	100.00%
Trona Joint	226										
Unrestricted		13,223,370	4,018,635	304,842	4,323,477	2,527,456	60,977	236,356	7,148,266	-218,270	6,929,996
Restricted		437,864	0	0	0	750,511	1,065,976	216,898	2,033,385	218,270	2,251,655
Total		13,661,234	4,018,635	304,842	4,323,477	3,277,967	1,126,953	453,254	9,181,651	0	9,181,651
Per ADA		60,447.94	17,781.57	1,348.86	19,130.43	14,504.28	4,986.52	2,005.55	40,626.77	0.00	40,626.77
% of Total			43.77%	3.32%	47.09%	35.70%	12.27%	4.94%	100.00%	0.00%	100.00%
Upland	9,297										
Unrestricted		17,497,309	91,826,363	32,256,481	124,082,844	0	3,799,585	3,062,381	130,944,810	-20,270,727	110,674,083
Restricted		8,002,282	0	0	0	16,966,987	33,846,075	9,483,838	60,296,900	20,270,727	80,567,627
Total		25,499,591	91,826,363	32,256,481	124,082,844	16,966,987	37,645,660	12,546,219	191,241,710	0	191,241,710
Per ADA		2,742.78	9,876.99	3,469.56	13,346.55	1,825.00	4,049.23	1,349.49	20,570.26	0.00	20,570.26
% of Total			48.02%	16.87%	64.88%	8.87%	19.68%	6.56%	100.00%	0.00%	100.00%
Yucaipa-Calimesa Joint	7,070										
Unrestricted		8,894,276	78,819,068	16,130,254	94,949,322	0	2,316,260	1,336,204	98,601,786	-12,404,454	86,197,332
Restricted		7,224,607	0	0	0	14,784,258	25,037,872	7,262,846	47,084,976	13,905,204	60,990,180
Total		16,118,883	78,819,068	16,130,254	94,949,322	14,784,258	27,354,132	8,599,050	145,686,762	1,500,750	147,187,512
Per ADA		2,279.90	11,148.38	2,281.51	13,429.89	2,091.13	3,869.04	1,216.27	20,606.33	212.27	20,818.60
% of Total			53.55%	10.96%	64.51%	10.04%	18.58%	5.84%	98.98%	1.02%	100.00%

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

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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:	230,968										
Unrestricted		782,548,690	2,817,982,343	518,294,327	3,336,276,670	19,031,861	95,698,393	51,798,025	3,502,804,949	-451,227,969	3,051,576,980
Restricted		369,319,208	0	0	0	527,172,703	1,097,135,844	149,000,115	1,773,308,662	455,147,939	2,228,456,601
Total		1,151,867,898	2,817,982,343	518,294,327	3,336,276,670	546,204,564	1,192,834,237	200,798,140	5,276,113,611	3,919,970	5,280,033,581
Per ADA		4,987.13	12,200.75	2,244.01	14,444.76	2,364.85	5,164.50	869.38	22,843.48	16.97	22,860.46
% of Total			53.37%	9.82%	63.19%	10.34%	22.59%	3.80%	99.93%	0.07%	100.00%
TOTAL K-12	325,104										
TOTAL											
Unrestricted		1,142,682,497	3,883,228,057	793,807,705	4,677,035,762	19,304,748	137,170,389	107,972,119	4,941,483,018	-664,322,927	4,277,160,091
Restricted		514,776,178	0	0	0	716,011,611	1,544,986,761	204,592,211	2,465,590,583	672,975,151	3,138,565,734
Total		1,657,458,675	3,883,228,057	793,807,705	4,677,035,762	735,316,359	1,682,157,150	312,564,330	7,407,073,601	8,652,224	7,415,725,825
Per ADA		5,098.24	11,944.57	2,441.70	14,386.28	2,261.79	5,174.21	961.43	22,783.70	26.61	22,810.32
% of Total			52.36%	10.70%	63.07%	9.92%	22.68%	4.21%	99.88%	0.12%	100.00%

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

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT

	Base Grant	Supplemental and Concentration	Necessary Small Schools	Other Funding	LCFF Entitlement
ELEMENTARY:					
Adelanto	74,103,443	23,690,501	0	901,184	98,695,128
Alta Loma	55,185,204	4,073,772	0	1,254,549	60,513,525
Central	41,765,614	9,163,166	0	750,045	51,678,825
Cucamonga	22,711,641	5,654,632	0	382,355	28,748,628
Etiwanda	131,190,561	12,730,732	0	1,235,610	145,156,903
Helendale	6,268,590	823,818	0	89,077	7,181,485
Mount Baldy Joint*	913,261	69,189	0	151,963	1,134,413
Mountain View	27,804,847	4,164,610	0	364,847	32,334,304
Ontario-Montclair	184,603,417	73,029,111	0	3,436,364	261,068,892
Oro Grande	898,961	393,987	0	39,588	1,332,536
Victor Elementary	115,130,322	43,852,565	0	1,809,150	160,792,037
TOTAL	660,575,861	177,646,083	0	10,414,732	848,636,676
HIGH:					
Chaffey Joint Union	259,193,662	49,375,097	0	1,709,262	310,278,021
Victor Valley Union	117,382,883	42,345,875	0	1,346,004	161,074,762
TOTAL	376,576,545	91,720,972	0	3,055,266	471,352,783
UNIFIED:					
Apple Valley	128,984,724	35,721,030	0	2,067,300	166,773,054
Baker Valley	851,934	452,277	819,043	164,185	2,287,439
Barstow	61,194,472	17,935,488	0	1,238,171	80,368,131
Bear Valley	22,153,333	5,112,657	0	969,890	28,235,880
Chino	266,919,545	25,053,068	0	3,075,284	295,047,897
Colton Joint	203,551,842	72,721,949	0	2,800,203	279,073,994
Fontana	353,056,645	119,412,583	0	4,388,715	476,857,943
Hesperia	218,973,209	50,368,219	0	2,958,709	272,300,137
Lucerne Valley	6,882,520	3,976,039	2,908,121	414,137	14,180,817
Morongo	77,838,810	21,384,656	0	2,649,321	101,872,787
Needles	9,573,532	2,837,007	505,212	522,019	13,437,770
Redlands	200,333,189	47,885,641	0	2,936,913	251,155,743
Rialto	243,107,523	91,399,919	0	2,759,766	337,267,208
Rim of the World	29,321,926	4,837,973	0	1,619,019	35,778,918
San Bernardino City	460,737,773	190,452,869	0	22,328,584	673,519,226
Silver Valley	19,969,170	2,904,416	0	992,455	23,866,041
Snowline Joint	75,935,701	19,157,819	0	1,476,142	96,569,662
Trona Joint	1,970,825	829,816	1,285,379	347,446	4,433,466
Upland	103,206,071	19,967,279	0	952,040	124,125,390
Yucaipa-Calimesa Joint	79,771,250	12,782,146	0	1,210,100	93,763,496
TOTAL	2,564,333,994	745,192,851	5,517,755	55,870,399	3,370,914,999
TOTAL K-12	3,601,486,400	1,014,559,906	5,517,755	69,340,397	4,690,904,458

NOTE: LCFF Entitlement is before COE transfer and Charter In-Lieu.
* Mount Baldy total includes Economic Recovery Target.
Other Funding includes Transitional Kindergarten.

Source: California Department of Education - LCFF Funding Snapshot, Original Source Data from the P-2 Certified Funding Exhibits as of the 2022-23 Second Principal Apportionment.

2020-21 THROUGH 2022-23
LOTTERY REVENUE

	2020-21 Lottery Revenue	Percent of General Fund Revenue	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue
ELEMENTARY:						
Adelanto	1,909,667	1.63%	2,121,537	1.56%	2,232,586	1.36%
Alta Loma	1,442,938	2.02%	1,608,629	2.23%	1,703,390	1.95%
Central	1,062,193	1.95%	1,184,163	1.92%	1,322,673	1.73%
Cucamonga	577,175	1.22%	643,452	1.29%	696,077	1.13%
Etiwanda	3,375,882	1.93%	3,763,531	2.04%	4,206,285	1.84%
Helendale	157,001	1.70%	175,029	1.65%	195,435	1.48%
Mount Baldy Joint	25,415	1.77%	28,333	1.58%	25,064	1.23%
Mountain View	605,915	2.07%	677,875	1.95%	825,203	1.76%
Ontario-Montclair	4,810,270	1.52%	5,362,627	1.57%	5,902,695	1.23%
Oro Grande	21,852	0.13%	24,361	0.11%	28,236	0.10%
Victor Elementary	2,904,641	1.51%	3,238,178	1.70%	3,517,188	1.38%
TOTAL	16,892,948	1.64%	18,827,716	1.70%	20,654,833	1.43%
HIGH:						
Chaffey Joint Union	5,609,289	1.63%	6,253,398	1.63%	7,008,360	1.63%
Victor Valley Union	2,540,522	1.40%	2,832,247	1.58%	3,215,787	1.26%
TOTAL	8,149,811	1.55%	9,085,644	1.62%	10,224,147	1.49%
UNIFIED:						
Apple Valley	3,103,446	1.66%	3,459,811	1.70%	3,779,248	1.43%
Baker Valley	28,265	0.90%	32,040	0.88%	39,658	0.98%
Barstow	1,485,692	1.56%	1,656,292	1.82%	1,693,238	1.37%
Bear Valley	548,673	1.65%	611,676	1.74%	634,528	1.46%
Chino	6,542,746	1.93%	7,294,042	1.99%	7,902,410	1.80%
Colton Joint	5,045,653	1.53%	5,625,039	1.65%	5,920,462	1.38%
Fontana	8,609,176	1.39%	9,597,758	1.57%	10,463,364	1.43%
Hesperia	5,191,015	1.64%	5,787,094	1.69%	6,543,251	1.56%
Lucerne Valley	190,492	1.08%	239,110	1.16%	283,951	1.03%
Morongo	1,965,721	1.59%	2,191,443	1.73%	2,174,844	1.33%
Needles	230,633	1.26%	259,764	1.35%	257,936	1.14%
Redlands	4,914,541	1.64%	5,478,872	1.82%	6,072,749	1.58%
Rialto	5,964,858	1.50%	6,649,796	1.63%	7,199,036	1.36%
Rim of the World	723,726	1.69%	806,830	1.71%	839,480	1.50%
San Bernardino City	11,379,143	1.35%	12,686,591	1.45%	13,278,130	1.20%
Silver Valley	504,494	1.30%	563,484	1.35%	587,890	1.18%
Snowline Joint	1,761,454	1.68%	1,963,719	1.84%	2,304,605	1.63%
Trona Joint	56,767	0.65%	72,819	0.81%	66,943	0.73%
Upland	2,509,644	1.85%	2,797,823	1.87%	3,114,263	1.63%
Yucaipa-Calimesa Joint	1,915,842	1.77%	2,135,836	1.89%	2,384,873	1.64%
TOTAL	62,671,979	1.54%	69,909,840	1.66%	75,540,857	1.43%
TOTAL K-12	87,714,739	1.56%	97,823,200	1.66%	106,419,837	1.44%

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

Source: 2020-21 through 2022-23 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

2022-23

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	6,880												
Unrestricted		30,954,062	4,862,424	13,202,947	22,833,376	4,551,080	6,026,157	31,774	1,919,394	84,381,214	0	84,381,214	18,239,153
Restricted		11,743,637	3,089,684	6,178,608	12,758,470	3,457,133	13,737,930	478,107	779,297	52,222,866	0	52,222,866	43,897,999
Total		42,697,699	7,952,108	19,381,555	35,591,846	8,008,213	19,764,087	509,881	2,698,691	136,604,080	0	136,604,080	62,137,152
Per ADA		6,206.06	1,155.83	2,817.09	5,173.23	1,163.98	2,872.69	74.11	392.25	19,855.24	0.00	19,855.24	9,031.56
% of Total		31.26%	5.82%	14.19%	26.05%	5.86%	14.47%	0.37%	1.98%	100.00%	0.00%	100.00%	
Alta Loma	5,212												
Unrestricted		22,222,891	4,705,088	7,345,901	13,794,146	1,092,839	4,716,266	208,103	-457,348	53,627,886	0	53,627,886	18,366,783
Restricted		5,026,779	1,734,819	6,043,838	7,986,510	1,496,428	2,375,382	340,508	590,271	25,594,535	0	25,594,535	10,717,898
Total		27,249,670	6,439,907	13,389,739	21,780,656	2,589,267	7,091,648	548,611	132,923	79,222,421	0	79,222,421	29,084,681
Per ADA		5,228.26	1,235.59	2,569.02	4,178.94	496.79	1,360.64	105.26	25.50	15,200.00	0.00	15,200.00	5,580.33
% of Total		34.40%	8.13%	16.90%	27.49%	3.27%	8.95%	0.69%	0.17%	100.00%	0.00%	100.00%	
Central	3,972												
Unrestricted		16,226,808	4,621,420	6,402,753	10,029,585	921,390	4,256,442	86,321	203,380	42,748,099	0	42,748,099	16,364,623
Restricted		4,738,347	1,566,292	2,886,635	5,448,359	1,724,303	4,146,538	94,608	1,007,188	21,612,270	0	21,612,270	13,879,944
Total		20,965,155	6,187,712	9,289,388	15,477,944	2,645,693	8,402,980	180,929	1,210,568	64,360,369	0	64,360,369	30,244,567
Per ADA		5,278.24	1,557.83	2,338.72	3,896.76	666.09	2,115.55	45.55	304.78	16,203.52	0.00	16,203.52	7,614.44
% of Total		32.57%	9.61%	14.43%	24.05%	4.11%	13.06%	0.28%	1.88%	100.00%	0.00%	100.00%	
Cucamonga	2,248												
Unrestricted		12,832,873	2,358,584	4,387,092	6,449,344	1,012,608	2,867,217	0	119,981	30,027,699	0	30,027,699	31,418,855
Restricted		4,280,133	819,715	2,659,845	4,586,183	598,617	2,858,202	125,724	210,174	16,138,593	0	16,138,593	10,456,268
Total		17,113,006	3,178,299	7,046,937	11,035,527	1,611,225	5,725,419	125,724	330,155	46,166,292	0	46,166,292	41,875,123
Per ADA		7,612.55	1,413.83	3,134.76	4,909.04	716.74	2,546.89	55.93	146.87	20,536.61	0.00	20,536.61	18,627.72
% of Total		37.07%	6.88%	15.26%	23.90%	3.49%	12.40%	0.27%	0.72%	100.00%	0.00%	100.00%	
Etiwanda	12,680												
Unrestricted		59,555,043	8,663,712	15,017,685	30,761,391	4,198,837	16,205,306	821,446	-139,959	135,083,461	4,316,642	139,400,103	30,956,666
Restricted		13,090,663	4,981,496	14,227,045	18,223,994	3,800,021	5,607,516	2,517,059	273,312	62,721,106	4,258,157	66,979,263	36,779,467
Total		72,645,706	13,645,208	29,244,730	48,985,385	7,998,858	21,812,822	3,338,505	133,353	197,804,567	8,574,799	206,379,366	67,736,133
Per ADA		5,729.16	1,076.12	2,306.37	3,863.20	630.82	1,720.25	263.29	10.52	15,599.73	676.25	16,275.98	5,341.97
% of Total		35.20%	6.61%	14.17%	23.74%	3.88%	10.57%	1.62%	0.06%	95.85%	4.15%	100.00%	

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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
Helendale	630												
Unrestricted		2,830,589	538,499	984,222	1,905,434	178,749	969,537	143,396	251,615	7,802,041	0	7,802,041	5,896,390
Restricted		346,375	126,668	379,580	782,199	252,020	223,250	71,037	308,032	2,489,161	0	2,489,161	2,213,157
Total		3,176,964	665,167	1,363,802	2,687,633	430,769	1,192,787	214,433	559,647	10,291,202	0	10,291,202	8,109,547
Per ADA		5,042.80	1,055.82	2,164.77	4,266.08	683.76	1,893.31	340.37	888.33	16,335.24	0.00	16,335.24	12,872.30
% of Total		30.87%	6.46%	13.25%	26.12%	4.19%	11.59%	2.08%	5.44%	100.00%	0.00%	100.00%	
Mount Baldy Joint	89												
Unrestricted		305,301	117,380	87,124	176,958	22,047	254,194	30,116	-15,930	977,190	0	977,190	1,020,189
Restricted		62,532	15,120	104,520	80,775	23,446	97,971	6,985	15,930	407,279	0	407,279	917,353
Total		367,833	132,500	191,644	257,733	45,493	352,165	37,101	0	1,384,469	0	1,384,469	1,937,542
Per ADA		4,132.96	1,488.76	2,153.30	2,895.88	511.16	3,956.91	416.87	0.00	15,555.83	0.00	15,555.83	21,770.13
% of Total		26.57%	9.57%	13.84%	18.62%	3.29%	25.44%	2.68%	0.00%	100.00%	0.00%	100.00%	
Mountain View	2,817												
Unrestricted		12,354,716	2,089,190	4,418,615	6,730,388	452,474	2,556,732	32,470	1,144,756	29,779,341	0	29,779,341	1,681,636
Restricted		2,338,403	1,771,007	931,801	3,071,156	634,121	1,746,392	2,099,801	353,293	12,945,974	0	12,945,974	8,923,126
Total		14,693,119	3,860,197	5,350,416	9,801,544	1,086,595	4,303,124	2,132,271	1,498,049	42,725,315	0	42,725,315	10,604,762
Per ADA		5,215.87	1,370.32	1,899.33	3,479.43	385.73	1,527.56	756.93	531.79	15,166.96	0.00	15,166.96	3,764.56
% of Total		34.39%	9.03%	12.52%	22.94%	2.54%	10.07%	4.99%	3.51%	100.00%	0.00%	100.00%	
Ontario-Montclair	17,288												
Unrestricted		94,597,737	16,530,703	32,052,031	54,974,510	5,634,553	14,091,475	702,220	-8,234,782	210,348,447	3,844,523	214,192,970	74,061,277
Restricted		45,934,296	10,107,018	35,780,280	47,113,009	7,559,644	20,281,574	4,514,126	7,902,238	179,192,185	3,628,389	182,820,574	107,244,545
Total		140,532,033	26,637,721	67,832,311	102,087,519	13,194,197	34,373,049	5,216,346	-332,544	389,540,632	7,472,912	397,013,544	181,305,822
Per ADA		8,128.88	1,540.82	3,923.66	5,905.11	763.20	1,988.26	301.73	-19.24	22,532.43	432.26	22,964.69	10,487.38
% of Total		35.40%	6.71%	17.09%	25.71%	3.32%	8.66%	1.31%	-0.08%	98.12%	1.88%	100.00%	
Oro Grande	82												
Unrestricted		995,610	1,894,121	1,969,590	2,148,120	146,931	1,058,085	1,131,197	418,714	9,762,368	2,671,608	12,433,976	29,465,023
Restricted		1,615,822	1,142,957	540,105	1,702,898	56,777	698,052	76,645	458,773	6,292,029	310,000	6,602,029	3,791,957
Total		2,611,432	3,037,078	2,509,695	3,851,018	203,708	1,756,137	1,207,842	877,487	16,054,397	2,981,608	19,036,005	33,256,980
Per ADA		31,846.73	37,037.54	30,606.04	46,963.63	2,484.24	21,416.30	14,729.78	10,701.06	195,785.33	36,361.07	232,146.40	405,572.93
% of Total		13.72%	15.95%	13.18%	20.23%	1.07%	9.23%	6.35%	4.61%	84.34%	15.66%	100.00%	

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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
Victor Elementary	10,875												
Unrestricted		49,635,579	7,790,762	16,391,945	40,726,307	3,033,796	16,142,495	431,234	4,704,263	138,856,381	2,500,000	141,356,381	60,303,396
Restricted		13,543,529	5,065,826	7,544,756	15,870,849	4,187,069	12,634,178	690,655	1,064,014	60,600,876	0	60,600,876	70,706,570
Total		63,179,108	12,856,588	23,936,701	56,597,156	7,220,865	28,776,673	1,121,889	5,768,277	199,457,257	2,500,000	201,957,257	131,009,966
Per ADA		5,809.57	1,182.21	2,201.08	5,204.34	663.99	2,646.13	103.16	530.42	18,340.90	229.89	18,570.78	12,046.89
% of Total		31.28%	6.37%	11.85%	28.02%	3.58%	14.25%	0.56%	2.86%	98.76%	1.24%	100.00%	
TOTAL ELEMENTARY:	62,773												
Unrestricted		302,511,209	54,171,883	102,259,905	190,529,559	21,245,304	69,143,906	3,618,277	-85,916	743,394,127	13,332,773	756,726,900	287,773,991
Restricted		102,720,516	30,420,602	77,277,013	117,624,402	23,789,579	64,406,985	11,015,255	12,962,522	440,216,874	8,196,546	448,413,420	309,528,284
Total		405,231,725	84,592,485	179,536,918	308,153,961	45,034,883	133,550,891	14,633,532	12,876,606	1,183,611,001	21,529,319	1,205,140,320	597,302,275
Per ADA		6,455.51	1,347.59	2,860.10	4,909.02	717.42	2,127.52	233.12	205.13	18,855.42	342.97	19,198.39	9,515.27
% of Total		33.63%	7.02%	14.90%	25.57%	3.74%	11.08%	1.21%	1.07%	98.21%	1.79%	100.00%	
HIGH:													
Chaffey Joint Union	21,083												
Unrestricted		101,527,431	24,215,526	38,187,761	74,748,036	3,671,337	18,774,485	1,758,523	5,453,190	268,336,289	0	268,336,289	98,656,237
Restricted		26,572,586	3,534,272	17,499,891	35,603,211	8,621,343	16,075,732	3,274,060	1,450,752	112,631,847	0	112,631,847	58,274,606
Total		128,100,017	27,749,798	55,687,652	110,351,247	12,292,680	34,850,217	5,032,583	6,903,942	380,968,136	0	380,968,136	156,930,843
Per ADA		6,075.99	1,316.22	2,641.35	5,234.13	583.06	1,653.00	238.70	327.46	18,069.92	0.00	18,069.92	7,443.48
% of Total		33.62%	7.28%	14.62%	28.97%	3.23%	9.15%	1.32%	1.81%	100.00%	0.00%	100.00%	
Victor Valley Union	10,280												
Unrestricted		39,575,776	9,470,896	18,959,866	39,391,624	3,471,532	13,801,238	2,135,192	-1,306,192	125,499,932	0	125,499,932	48,723,569
Restricted		18,809,674	4,074,765	12,834,253	20,598,478	10,310,513	11,665,269	8,249,955	3,054,586	89,597,493	3,000,000	92,597,493	34,120,453
Total		58,385,450	13,545,661	31,794,119	59,990,102	13,782,045	25,466,507	10,385,147	1,748,394	215,097,425	3,000,000	218,097,425	82,844,022
Per ADA		5,679.52	1,317.67	3,092.81	5,835.61	1,340.67	2,477.29	1,010.23	170.08	20,923.87	291.83	21,215.70	8,058.76
% of Total		26.77%	6.21%	14.58%	27.51%	6.32%	11.68%	4.76%	0.80%	98.62%	1.38%	100.00%	

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2022-23

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 HIGH:	31,363												
Unrestricted		141,103,207	33,686,422	57,147,627	114,139,660	7,142,869	32,575,723	3,893,715	4,146,998	393,836,221	0	393,836,221	147,379,806
Restricted		45,382,260	7,609,037	30,334,144	56,201,689	18,931,856	27,741,001	11,524,015	4,505,338	202,229,340	3,000,000	205,229,340	92,395,059
Total		186,485,467	41,295,459	87,481,771	170,341,349	26,074,725	60,316,724	15,417,730	8,652,336	596,065,561	3,000,000	599,065,561	239,774,865
Per ADA		5,946.03	1,316.69	2,789.33	5,431.28	831.38	1,923.18	491.59	275.88	19,005.37	95.65	19,101.03	7,645.15
% of Total		31.13%	6.89%	14.60%	28.43%	4.35%	10.07%	2.57%	1.44%	99.50%	0.50%	100.00%	
UNIFIED:													
Apple Valley	12,160												
Unrestricted		50,620,257	10,168,730	21,848,598	37,707,988	6,980,670	11,329,444	865,592	-123,788	139,397,491	749,133	140,146,624	27,900,805
Restricted		17,370,816	3,565,322	13,855,410	23,097,024	6,761,254	13,936,624	23,358,567	5,194,309	107,139,326	1,758,813	108,898,139	27,337,801
Total		67,991,073	13,734,052	35,704,008	60,805,012	13,741,924	25,266,068	24,224,159	5,070,521	246,536,817	2,507,946	249,044,763	55,238,606
Per ADA		5,591.37	1,129.45	2,936.18	5,000.41	1,130.09	2,077.80	1,992.12	416.98	20,274.41	206.25	20,480.65	4,542.65
% of Total		27.30%	5.51%	14.34%	24.42%	5.52%	10.15%	9.73%	2.04%	98.99%	1.01%	100.00%	
Baker Valley	118												
Unrestricted		882,514	161,335	468,868	683,961	128,705	476,233	14,600	0	2,816,216	27,989	2,844,205	3,368,194
Restricted		162,284	0	200,106	239,913	86,975	202,397	59,106	0	950,781	0	950,781	773,690
Total		1,044,798	161,335	668,974	923,874	215,680	678,630	73,706	0	3,766,997	27,989	3,794,986	4,141,884
Per ADA		8,854.22	1,367.25	5,669.27	7,829.44	1,827.80	5,751.10	624.63	0.00	31,923.70	237.19	32,160.90	35,100.71
% of Total		27.53%	4.25%	17.63%	24.34%	5.68%	17.88%	1.94%	0.00%	99.26%	0.74%	100.00%	
Barstow	5,634												
Unrestricted		20,959,306	4,458,266	8,982,887	13,676,066	1,994,674	7,484,714	122,465	767,145	58,445,523	2,000,000	60,445,523	36,399,645
Restricted		3,661,430	1,855,737	5,046,537	7,088,959	3,348,397	10,679,289	764,685	1,165,492	33,610,526	0	33,610,526	28,060,746
Total		24,620,736	6,314,003	14,029,424	20,765,025	5,343,071	18,164,003	887,150	1,932,637	92,056,049	2,000,000	94,056,049	64,460,391
Per ADA		4,370.03	1,120.70	2,490.14	3,685.66	948.36	3,224.00	157.46	343.03	16,339.38	354.99	16,694.36	11,441.32
% of Total		26.18%	6.71%	14.92%	22.08%	5.68%	19.31%	0.94%	2.05%	97.87%	2.13%	100.00%	

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

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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
Bear Valley	1,926												
Unrestricted		8,262,758	1,736,928	3,834,160	5,602,804	950,442	2,866,705	23,399	832,144	24,109,340	133,107	24,242,447	6,620,816
Restricted		3,026,346	601,573	1,324,528	3,050,399	898,310	815,494	927,821	60,527	10,704,998	1,864,005	12,569,003	7,719,465
Total		11,289,104	2,338,501	5,158,688	8,653,203	1,848,752	3,682,199	951,220	892,671	34,814,338	1,997,112	36,811,450	14,340,281
Per ADA		5,861.42	1,214.17	2,678.45	4,492.84	959.89	1,911.84	493.88	463.48	18,075.98	1,036.92	19,112.90	7,445.63
% of Total		30.67%	6.35%	14.01%	23.51%	5.02%	10.00%	2.58%	2.42%	94.57%	5.43%	100.00%	
Chino	23,862												
Unrestricted		109,769,986	22,813,632	35,028,033	59,184,526	10,708,111	21,093,707	1,367,151	1,581,613	261,546,759	20,501,004	282,047,763	54,256,872
Restricted		23,402,963	7,165,059	15,906,117	30,426,768	7,425,229	19,344,782	14,499,207	2,641,943	120,812,068	4,855,091	125,667,159	66,563,139
Total		133,172,949	29,978,691	50,934,150	89,611,294	18,133,340	40,438,489	15,866,358	4,223,556	382,358,827	25,356,095	407,714,922	120,820,011
Per ADA		5,580.96	1,256.34	2,134.53	3,755.40	759.93	1,694.68	664.92	177.00	16,023.75	1,062.61	17,086.37	5,063.28
% of Total		32.66%	7.35%	12.49%	21.98%	4.45%	9.92%	3.89%	1.04%	93.78%	6.22%	100.00%	
Colton Joint	17,467												
Unrestricted		96,581,874	20,048,902	33,681,233	61,570,431	12,676,586	18,873,572	866,795	-399,998	243,899,395	4,678,533	248,577,928	71,837,845
Restricted		15,032,505	7,273,140	18,462,148	29,021,618	9,590,691	28,159,669	2,245,985	3,757,776	113,543,532	0	113,543,532	86,044,378
Total		111,614,379	27,322,042	52,143,381	90,592,049	22,267,277	47,033,241	3,112,780	3,357,778	357,442,927	4,678,533	362,121,460	157,882,223
Per ADA		6,390.01	1,564.21	2,985.25	5,186.47	1,274.82	2,692.69	178.21	192.24	20,463.90	267.85	20,731.75	9,038.89
% of Total		30.82%	7.54%	14.40%	25.02%	6.15%	12.99%	0.86%	0.93%	98.71%	1.29%	100.00%	
Fontana	31,592												
Unrestricted		156,071,880	37,824,837	58,062,684	125,026,439	19,048,625	34,906,254	1,678,041	-4,779,112	427,839,648	3,225,569	431,065,217	172,297,441
Restricted		35,444,662	10,205,192	23,329,081	54,719,399	14,924,752	45,137,918	5,182,538	3,997,047	192,940,589	0	192,940,589	154,157,970
Total		191,516,542	48,030,029	81,391,765	179,745,838	33,973,377	80,044,172	6,860,579	-782,065	620,780,237	3,225,569	624,005,806	326,455,411
Per ADA		6,062.18	1,520.32	2,576.34	5,689.60	1,075.38	2,533.68	217.16	-24.76	19,649.92	102.10	19,752.02	10,333.48
% of Total		30.69%	7.70%	13.04%	28.81%	5.44%	12.83%	1.10%	-0.13%	99.48%	0.52%	100.00%	
Hesperia	20,685												
Unrestricted		103,359,498	20,120,089	35,301,186	51,785,715	5,761,622	29,339,882	303,486	-8,129	245,963,349	8,180,384	254,143,733	43,601,160
Restricted		22,078,784	7,051,829	13,618,630	26,351,942	8,008,431	17,846,207	19,088,919	939,299	114,984,041	6,880,492	121,864,533	85,452,561
Total		125,438,282	27,171,918	48,919,816	78,137,657	13,770,053	47,186,089	19,392,405	931,170	360,947,390	15,060,876	376,008,266	129,053,721
Per ADA		6,064.21	1,313.60	2,364.99	3,777.50	665.70	2,281.17	937.51	45.02	17,449.72	728.11	18,177.82	6,239.00
% of Total		33.36%	7.23%	13.01%	20.78%	3.66%	12.55%	5.16%	0.25%	95.99%	4.01%	100.00%	

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GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

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Lucerne Valley	930												
Unrestricted		4,407,669	914,968	2,936,749	3,093,968	864,660	1,307,281	1,504,911	139,200	15,169,406	40,000	15,209,406	4,660,432
Restricted		1,518,150	466,026	626,818	2,228,163	676,433	797,124	3,447,263	398,058	10,158,035	60,273	10,218,308	1,676,084
Total		5,925,819	1,380,994	3,563,567	5,322,131	1,541,093	2,104,405	4,952,174	537,258	25,327,441	100,273	25,427,714	6,336,516
Per ADA		6,371.85	1,484.94	3,831.79	5,722.72	1,657.09	2,262.80	5,324.92	577.70	27,233.81	107.82	27,341.63	6,813.46
% of Total		23.30%	5.43%	14.01%	20.93%	6.06%	8.28%	19.48%	2.11%	99.61%	0.39%	100.00%	
Morongo	6,568												
Unrestricted		28,069,012	7,365,558	12,030,061	18,646,492	1,873,613	11,880,655	1,842,706	-1,733,951	79,974,146	0	79,974,146	56,512,681
Restricted		8,117,082	6,106,312	5,892,186	12,033,926	3,453,487	4,271,743	8,310,375	1,567,961	49,753,072	176,270	49,929,342	32,259,110
Total		36,186,094	13,471,870	17,922,247	30,680,418	5,327,100	16,152,398	10,153,081	-165,990	129,727,218	176,270	129,903,488	88,771,791
Per ADA		5,509.45	2,051.14	2,728.72	4,671.20	811.07	2,459.26	1,545.84	-25.27	19,751.40	26.84	19,778.24	13,515.80
% of Total		27.86%	10.37%	13.80%	23.62%	4.10%	12.43%	7.82%	-0.13%	99.86%	0.14%	100.00%	
Needles	819												
Unrestricted		2,527,383	1,053,531	2,497,654	3,576,135	555,887	1,228,560	773,723	1,019,744	13,232,617	0	13,232,617	1,787,038
Restricted		2,935,234	171,534	1,173,662	1,826,333	1,314,484	2,245,703	40,581	0	9,707,531	0	9,707,531	566,963
Total		5,462,617	1,225,065	3,671,316	5,402,468	1,870,371	3,474,263	814,304	1,019,744	22,940,148	0	22,940,148	2,354,001
Per ADA		6,669.86	1,495.81	4,482.68	6,596.42	2,283.73	4,242.08	994.27	1,245.11	28,009.95	0.00	28,009.95	2,874.24
% of Total		23.81%	5.34%	16.00%	23.55%	8.15%	15.14%	3.55%	4.45%	100.00%	0.00%	100.00%	
Redlands	18,106												
Unrestricted		90,455,975	29,274,272	29,578,250	53,845,101	8,369,584	21,180,494	3,249,622	1,796,473	237,749,771	0	237,749,771	28,984,128
Restricted		23,094,706	10,390,104	18,905,993	29,570,649	9,205,217	13,899,228	12,790,992	684,373	118,541,262	0	118,541,262	79,704,897
Total		113,550,681	39,664,376	48,484,243	83,415,750	17,574,801	35,079,722	16,040,614	2,480,846	356,291,033	0	356,291,033	108,689,025
Per ADA		6,271.44	2,190.68	2,677.80	4,607.08	970.66	1,937.46	885.93	137.02	19,678.06	0.00	19,678.06	6,002.93
% of Total		31.87%	11.13%	13.61%	23.41%	4.93%	9.85%	4.50%	0.70%	100.00%	0.00%	100.00%	
Rialto	21,688												
Unrestricted		99,929,253	22,099,152	48,430,655	83,460,003	21,720,259	26,748,296	9,199,717	-3,582,872	308,004,463	7,285,538	315,290,001	61,770,690
Restricted		31,157,314	9,233,113	14,595,842	37,853,207	6,019,864	25,196,169	5,815,375	4,869,914	134,740,798	14,041,704	148,782,502	114,543,930
Total		131,086,567	31,332,265	63,026,497	121,313,210	27,740,123	51,944,465	15,015,092	1,287,042	442,745,261	21,327,242	464,072,503	176,314,620
Per ADA		6,044.20	1,444.68	2,906.05	5,593.56	1,279.05	2,395.08	692.32	59.34	20,414.30	983.37	21,397.66	8,129.59
% of Total		28.25%	6.75%	13.58%	26.14%	5.98%	11.19%	3.24%	0.28%	95.40%	4.60%	100.00%	

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Rim of the World	2,561												
Unrestricted		9,853,624	2,001,392	4,734,923	8,704,362	802,570	4,225,432	181,014	-105,322	30,397,995	0	30,397,995	14,295,898
Restricted		2,709,228	1,207,855	2,171,645	5,032,929	2,621,000	2,658,395	1,026,978	239,745	17,667,775	0	17,667,775	9,932,784
Total		12,562,852	3,209,247	6,906,568	13,737,291	3,423,570	6,883,827	1,207,992	134,423	48,065,770	0	48,065,770	24,228,682
Per ADA		4,905.45	1,253.12	2,696.82	5,364.03	1,336.81	2,687.94	471.69	52.49	18,768.36	0.00	18,768.36	9,460.63
% of Total		26.14%	6.68%	14.37%	28.58%	7.12%	14.32%	2.51%	0.28%	100.00%	0.00%	100.00%	
San Bernardino City	41,201												
Unrestricted		199,591,906	60,786,772	55,849,510	135,724,882	33,252,720	85,198,630	2,086,545	-10,994,822	561,496,143	18,000,000	579,496,143	115,920,457
Restricted		76,055,059	31,592,222	41,776,725	84,336,192	37,645,600	71,212,939	53,792,151	15,052,428	411,463,316	0	411,463,316	188,326,311
Total		275,646,965	92,378,994	97,626,235	220,061,074	70,898,320	156,411,569	55,878,696	4,057,606	972,959,459	18,000,000	990,959,459	304,246,768
Per ADA		6,690.30	2,242.15	2,369.51	5,341.16	1,720.79	3,796.31	1,356.25	98.48	23,614.95	436.88	24,051.83	7,384.45
% of Total		27.82%	9.32%	9.85%	22.21%	7.15%	15.78%	5.64%	0.41%	98.18%	1.82%	100.00%	
Silver Valley	1,805												
Unrestricted		8,752,991	1,937,922	4,355,999	7,926,901	1,293,032	5,643,166	1,009,250	45,363	30,964,624	846,593	31,811,217	16,621,451
Restricted		2,054,947	1,196,600	1,220,987	2,938,078	347,862	1,553,520	1,234,543	7,338	10,553,875	0	10,553,875	6,267,058
Total		10,807,938	3,134,522	5,576,986	10,864,979	1,640,894	7,196,686	2,243,793	52,701	41,518,499	846,593	42,365,092	22,888,509
Per ADA		5,987.78	1,736.58	3,089.74	6,019.38	909.08	3,987.08	1,243.10	29.20	23,001.94	469.03	23,470.97	12,680.61
% of Total		25.51%	7.40%	13.16%	25.65%	3.87%	16.99%	5.30%	0.12%	98.00%	2.00%	100.00%	
Snowline Joint	7,253												
Unrestricted		31,298,034	6,093,098	11,195,679	17,095,196	2,153,222	5,595,994	1,327,889	3,439,752	78,198,864	342,021	78,540,885	48,658,130
Restricted		7,461,568	2,257,673	8,266,217	9,973,989	2,421,722	5,316,020	725,014	2,451,875	38,874,078	0	38,874,078	23,132,456
Total		38,759,602	8,350,771	19,461,896	27,069,185	4,574,944	10,912,014	2,052,903	5,891,627	117,072,942	342,021	117,414,963	71,790,586
Per ADA		5,343.94	1,151.35	2,683.29	3,732.14	630.77	1,504.48	283.04	812.30	16,141.31	47.16	16,188.47	9,898.05
% of Total		33.01%	7.11%	16.58%	23.05%	3.90%	9.29%	1.75%	5.02%	99.71%	0.29%	100.00%	
Trona Joint	226												
Unrestricted		1,369,901	297,323	883,873	1,461,604	182,554	1,376,789	10,384	63,941	5,646,369	693,950	6,340,319	13,813,047
Restricted		229,363	138,620	368,099	509,733	145,848	376,220	0	0	1,767,883	11,018	1,778,901	910,618
Total		1,599,264	435,943	1,251,972	1,971,337	328,402	1,753,009	10,384	63,941	7,414,252	704,968	8,119,220	14,723,665
Per ADA		7,076.39	1,928.95	5,539.70	8,722.73	1,453.11	7,756.68	45.95	282.92	32,806.42	3,119.33	35,925.75	65,148.96
% of Total		19.70%	5.37%	15.42%	24.28%	4.04%	21.59%	0.13%	0.79%	91.32%	8.68%	100.00%	

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Upland	9,297												
Unrestricted		36,331,342	8,161,835	14,470,065	29,721,876	3,147,557	12,389,950	103,265	66,884	104,392,774	4,850	104,397,624	23,773,768
Restricted		15,693,334	3,350,922	7,227,829	16,761,630	2,811,597	12,455,019	215,527	1,872,629	60,388,487	0	60,388,487	28,181,422
Total		52,024,676	11,512,757	21,697,894	46,483,506	5,959,154	24,844,969	318,792	1,939,513	164,781,261	4,850	164,786,111	51,955,190
Per ADA		5,595.86	1,238.33	2,333.86	4,999.84	640.98	2,672.36	34.29	208.62	17,724.13	0.52	17,724.65	5,588.38
% of Total		31.57%	6.99%	13.17%	28.21%	3.62%	15.08%	0.19%	1.18%	100.00%	0.00%	100.00%	
Yucaipa-Calimesa Joint	7,070												
Unrestricted		30,436,323	8,645,847	10,586,553	19,737,038	3,549,982	10,265,273	993,454	-535,312	83,679,158	0	83,679,158	11,412,450
Restricted		9,702,370	5,510,881	7,621,065	13,552,897	2,128,070	6,292,526	997,003	1,499,861	47,304,673	0	47,304,673	20,910,114
Total		40,138,693	14,156,728	18,207,618	33,289,935	5,678,052	16,557,799	1,990,457	964,549	130,983,831	0	130,983,831	32,322,564
Per ADA		5,677.33	2,002.37	2,575.33	4,708.62	803.12	2,341.98	281.54	136.43	18,526.71	0.00	18,526.71	4,571.79
% of Total		30.64%	10.81%	13.90%	25.42%	4.33%	12.64%	1.52%	0.74%	100.00%	0.00%	100.00%	
TOTAL UNIFIED:	230,968												
Unrestricted		1,089,531,486	265,964,389	394,757,620	738,231,488	136,015,075	313,411,031	27,524,009	-12,511,047	2,952,924,051	66,708,671	3,019,632,722	814,492,948
Restricted		300,908,145	109,339,714	201,589,625	390,613,748	119,835,223	282,396,986	154,522,630	46,400,575	1,605,606,646	29,647,666	1,635,254,312	962,521,497
Total		1,390,439,631	375,304,103	596,347,245	1,128,845,236	255,850,298	595,808,017	182,046,639	33,889,528	4,558,530,697	96,356,337	4,654,887,034	1,777,014,445
Per ADA		6,020.05	1,624.92	2,581.95	4,887.45	1,107.73	2,579.61	788.19	146.73	19,736.63	417.18	20,153.82	7,693.77
% of Total		29.87%	8.06%	12.81%	24.25%	5.50%	12.80%	3.91%	0.73%	97.93%	2.07%	100.00%	
TOTAL K-12	325,104												
TOTAL													
Unrestricted		1,533,145,902	353,822,694	554,165,152	1,042,900,707	164,403,248	415,130,660	35,036,001	-8,449,965	4,090,154,399	80,041,444	4,170,195,843	1,249,646,745
Restricted		449,010,921	147,369,353	309,200,782	564,439,839	162,556,658	374,544,972	177,061,900	63,868,435	2,248,052,860	40,844,212	2,288,897,072	1,364,444,840
Total		1,982,156,823	501,192,047	863,365,934	1,607,340,546	326,959,906	789,675,632	212,097,901	55,418,470	6,338,207,259	120,885,656	6,459,092,915	2,614,091,585
Per ADA		6,096.99	1,541.64	2,655.66	4,944.08	1,005.71	2,428.99	652.40	170.46	19,495.94	371.84	19,867.77	8,040.79
% of Total		30.69%	7.76%	13.37%	24.88%	5.06%	12.23%	3.28%	0.86%	98.13%	1.87%	100.00%	

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

Source: 2022-23 FORM 01 and Report of School District Attendance (Annual)

2018-19 THROUGH 2022-23
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year % Change
ELEMENTARY:						
Adelanto	12,450.02	12,813.59	13,832.73	18,540.58	19,174.17	54.01%
Alta Loma	10,298.93	10,962.22	11,503.91	13,412.56	14,910.19	44.77%
Central	10,616.96	10,700.46	11,485.86	13,836.90	15,333.68	44.43%
Cucamonga	13,540.61	13,520.96	14,259.92	18,481.21	20,155.83	48.85%
Etiwanda	10,741.53	11,265.96	11,404.49	13,612.32	15,255.20	42.02%
Helendale	11,790.47	11,639.83	12,132.19	14,697.85	15,079.16	27.89%
Mount Baldy Joint	13,779.18	12,081.83	11,949.75	17,333.85	14,644.76	6.28%
Mountain View	10,608.79	10,598.25	10,776.51	12,464.49	13,740.09	29.52%
Ontario-Montclair	13,940.00	14,176.71	14,774.48	17,605.83	22,156.51	58.94%
Oro Grande	59,964.52	66,326.98	82,739.07	101,857.26	127,878.54	113.26%
Victor Elementary	11,306.10	12,206.98	12,863.58	15,309.32	17,344.77	53.41%
AVERAGE	16,276.10	16,935.80	18,883.86	23,377.47	26,879.35	65.15%
HIGH:						
Chaffey Joint Union	12,964.90	12,733.43	13,137.08	16,031.90	17,046.00	31.48%
Victor Valley Union	13,934.12	13,456.44	14,200.54	18,053.09	19,299.90	38.51%
AVERAGE	13,449.51	13,094.94	13,668.81	17,042.50	18,172.95	35.12%
UNIFIED:						
Apple Valley	12,696.75	12,495.95	13,442.33	15,485.71	17,532.60	38.09%
Baker Valley	21,882.96	26,831.91	25,929.84	29,313.45	31,068.14	41.97%
Barstow	12,802.79	12,945.60	12,470.46	16,265.46	15,821.64	23.58%
Bear Valley	12,016.04	12,352.20	12,554.23	15,056.71	16,822.61	40.00%
Chino	10,706.63	11,076.29	11,424.26	13,978.97	15,269.80	42.62%
Colton Joint	12,389.64	13,688.79	13,890.92	17,591.39	19,898.09	60.60%
Fontana	14,069.06	13,840.52	14,871.72	17,930.75	18,844.38	33.94%
Hesperia	12,266.53	12,199.32	12,594.60	14,680.86	16,408.32	33.76%
Lucerne Valley	16,191.95	15,508.13	15,608.93	19,285.74	21,287.91	31.47%
Morongo	13,073.87	13,142.49	13,581.82	17,043.37	18,132.77	38.69%
Needles	13,569.42	14,634.27	16,391.94	22,327.75	25,087.26	84.88%
Redlands	11,782.29	12,818.97	13,549.45	16,003.26	18,603.10	57.89%
Rialto	13,555.81	13,000.20	13,815.62	16,723.02	18,814.36	38.79%
Rim of the World	11,868.85	12,448.71	13,105.75	16,705.87	17,690.46	49.05%
San Bernardino City	15,490.66	15,867.57	16,016.15	19,938.67	21,873.64	41.21%
Silver Valley	14,901.51	15,455.33	16,429.12	19,857.03	21,579.23	44.81%
Snowline Joint	12,549.47	11,817.16	12,265.02	13,565.36	15,005.98	19.57%
Trona Joint	28,011.20	30,709.16	24,769.12	36,203.75	31,315.89	11.80%
Upland	11,721.81	11,912.48	11,956.54	14,895.81	16,951.46	44.61%
Yucaipa-Calimesa Joint	11,629.20	12,262.89	12,971.00	15,241.64	17,932.06	54.20%
AVERAGE	14,158.82	14,750.40	14,881.94	18,404.73	19,796.99	39.82%

NOTE: Adult ADA is excluded.

Source: 2022-23 FORM CEA. 2018-19 through 2021-22 data is from the CDE website's Current Expense of Education page spreadsheets.

2022-23

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*	0	0	0	0	0	0
Alta Loma	0	0	0	0	0	0
Central	0	0	0	0	43,230	43,230
Cucamonga	0	0	0	0	181,959	181,959
Etiwanda	0	0	0	0	0	0
Helendale	4,120,000	3,295,000	1,328,629	4,623,629	2,030,628	6,654,257
Mount Baldy Joint	0	0	0	0	0	0
Mountain View	0	0	0	0	45,100	45,100
Ontario-Montclair	0	0	0	0	1,146,508	1,146,508
Oro Grande	29,130,000	23,605,000	4,855,100	28,460,100	3,570,917	32,031,017
Victor Elementary	0	0	0	0	611,341	611,341
TOTAL	33,250,000	26,900,000	6,183,729	33,083,729	7,629,683	40,713,412
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	23,890,000	17,600,000	3,273,175	20,873,175	2,405,889	23,279,064
TOTAL	23,890,000	17,600,000	3,273,175	20,873,175	2,405,889	23,279,064
UNIFIED:						
Apple Valley	14,245,000	13,765,000	7,864,884	21,629,884	0	21,629,884
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	14,085,000	8,871,640	22,956,640	0	22,956,640
Bear Valley	0	0	0	0	9,466,010	9,466,010
Chino	0	0	0	0	1,718,710	1,718,710
Colton Joint	0	0	0	0	4,367,592	4,367,592
Fontana	49,910,000	18,865,000	3,945,175	22,810,175	312,540	23,122,715
Hesperia	109,715,000	92,490,000	34,334,712	126,824,712	7,890,861	134,715,573
Lucerne Valley	5,405,000	4,330,000	1,328,162	5,658,162	0	5,658,162
Morongo	0	0	0	0	485,542	485,542
Needles	0	0	0	0	512,419	512,419
Redlands	0	0	0	0	57,363	57,363
Rialto	0	0	0	0	7,746,080	7,746,080
Rim of the World	0	0	0	0	74,408	74,408
San Bernardino City	115,785,000	76,370,000	31,633,384	118,404,471	0	118,404,471
Silver Valley	0	0	0	0	2,215,866	2,215,866
Snowline Joint	58,460,000	54,945,000	15,226,984	70,171,984	314,038	70,486,022
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	378,229	378,229
Yucaipa-Calimesa Joint	0	0	0	0	4,178,377	4,178,377
TOTAL	368,725,000	274,850,000	103,204,941	388,456,028	39,718,035	428,174,063
TOTAL K-12	425,865,000	319,350,000	112,661,845	442,412,932	49,753,607	492,166,539

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2023. 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.
*This district did not have a completed audit at the time of publication due to an audit extension.

Source: 2022-23 Annual Audit Report for each district

2022-23
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	69,549,609	113,447,237	61.31%	23.1	22.8	26.0
Alta Loma	44,813,058	74,341,213	60.28%	23.3	25.2	28.1
Central	32,937,585	54,398,277	60.55%	25.1	25.4	26.4
Cucamonga	26,682,796	43,169,783	61.81%	21.3	21.4	21.9
Etiwanda	115,153,882	182,903,907	62.96%	21.5	23.3	29.6
Helendale	5,412,812	8,986,917	60.23%	21.0	24.9	21.4
Mount Baldy Joint*	599,456	1,218,673	49.19%	N/A	N/A	N/A
Mountain View	22,862,100	37,877,659	60.36%	24.5	24.0	25.0
Ontario-Montclair	228,230,514	361,474,887	63.14%	20.4	22.4	24.8
Oro Grande**	4,291,741	9,864,171	43.51%	2.4	1.8	2.5
Victor Elementary	103,612,833	172,574,896	60.04%	22.5	22.4	29.1
TOTAL	654,146,386	1,060,257,620	62.00%	20.5	21.4	23.5
HIGH:						
Chaffey Joint Union	208,888,982	342,366,861	61.01%	N/A	N/A	N/A
Victor Valley Union	102,758,960	183,676,159	55.95%	N/A	N/A	N/A
TOTAL	311,647,942	526,043,020	59.00%	N/A	N/A	N/A
UNIFIED:						
Apple Valley	118,412,674	198,412,019	59.68%	22.3	23.1	30.1
Baker Valley*	1,723,204	3,485,787	49.44%	6.0	11.0	8.5
Barstow	41,320,564	73,860,096	55.94%	24.5	23.9	26.0
Bear Valley	17,440,819	30,794,395	56.64%	23.1	22.5	27.0
Chino	196,121,660	349,054,899	56.19%	22.6	23.0	27.9
Colton Joint	172,748,546	311,068,971	55.53%	22.5	22.7	24.8
Fontana	309,260,029	556,706,371	55.55%	19.3	24.2	23.1
Hesperia	190,600,040	322,137,998	59.17%	20.7	22.1	28.9
Lucerne Valley	9,998,916	18,181,179	55.00%	22.8	20.1	17.4
Morongo	58,576,923	106,485,074	55.01%	22.4	22.5	28.1
Needles	9,778,288	17,248,986	56.69%	17.0	22.7	17.2
Redlands	178,897,324	319,499,987	55.99%	20.8	22.0	24.9
Rialto	210,732,742	383,143,937	55.00%	22.6	23.5	23.3
Rim of the World	22,392,652	40,713,720	55.00%	23.4	25.0	27.5
San Bernardino City	439,598,901	827,686,502	53.11%	20.8	21.9	21.7
Silver Valley	17,949,297	26,734,933	67.14%	19.8	21.1	24.1
Snowline Joint	60,409,920	99,788,855	60.54%	22.2	22.1	27.0
Trona Joint*	2,858,451	6,672,020	42.84%	14.0	19.3	14.0
Upland	86,887,099	157,597,750	55.13%	23.0	23.3	26.0
Yucaipa-Calimesa Joint	65,620,970	118,224,850	55.51%	22.8	23.1	27.7
TOTAL	2,211,329,019	3,967,498,329	56.00%	20.6	22.0	23.8
TOTAL K-12	3,177,123,347	5,553,798,969	57.00%	20.6	21.8	23.7

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

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

**Oro Grande FTEs shared with District dependent Charters.

Source: 2022-23 FORM CEA and Class Size Penalties (P-2)

2022-23

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*	0	0	0	0	0	0
Alta Loma	0	0	0	0	0	0
Central	0	0	0	0	43,230	43,230
Cucamonga	0	0	0	0	181,959	181,959
Etiwanda	0	0	0	0	0	0
Helendale	4,120,000	3,295,000	1,328,629	4,623,629	2,030,628	6,654,257
Mount Baldy Joint	0	0	0	0	0	0
Mountain View	0	0	0	0	45,100	45,100
Ontario-Montclair	0	0	0	0	1,146,508	1,146,508
Oro Grande	29,130,000	23,605,000	4,855,100	28,460,100	3,570,917	32,031,017
Victor Elementary	0	0	0	0	611,341	611,341
TOTAL	33,250,000	26,900,000	6,183,729	33,083,729	7,629,683	40,713,412
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	23,890,000	17,600,000	3,273,175	20,873,175	2,405,889	23,279,064
TOTAL	23,890,000	17,600,000	3,273,175	20,873,175	2,405,889	23,279,064
UNIFIED:						
Apple Valley	14,245,000	13,765,000	7,864,884	21,629,884	0	21,629,884
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	14,085,000	8,871,640	22,956,640	0	22,956,640
Bear Valley	0	0	0	0	9,466,010	9,466,010
Chino	0	0	0	0	1,718,710	1,718,710
Colton Joint	0	0	0	0	4,367,592	4,367,592
Fontana	49,910,000	18,865,000	3,945,175	22,810,175	312,540	23,122,715
Hesperia	109,715,000	92,490,000	34,334,712	126,824,712	7,890,861	134,715,573
Lucerne Valley	5,405,000	4,330,000	1,328,162	5,658,162	0	5,658,162
Morongo	0	0	0	0	485,542	485,542
Needles	0	0	0	0	512,419	512,419
Redlands	0	0	0	0	57,363	57,363
Rialto	0	0	0	0	7,746,080	7,746,080
Rim of the World	0	0	0	0	74,408	74,408
San Bernardino City	115,785,000	76,370,000	31,633,384	118,404,471	0	118,404,471
Silver Valley	0	0	0	0	2,215,866	2,215,866
Snowline Joint	58,460,000	54,945,000	15,226,984	70,171,984	314,038	70,486,022
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	378,229	378,229
Yucaipa-Calimesa Joint	0	0	0	0	4,178,377	4,178,377
TOTAL	368,725,000	274,850,000	103,204,941	388,456,028	39,718,035	428,174,063
TOTAL K-12	425,865,000	319,350,000	112,661,845	442,412,932	49,753,607	492,166,539

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2023. 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: 2022-23 Annual Audit Report for each district

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2020-21	2021-22	2022-23	2023-24	2024-25
ELEMENTARY:					
Adelanto	5.74%	5.73%	4.39%	6.17%	6.91%
Alta Loma	4.98%	5.71%	5.44%	5.43%	6.39%
Central	5.73%	6.77%	7.30%	6.47%	7.30%
Cucamonga	4.06%	4.77%	4.44%	4.53%	5.66%
Etiwanda	3.80%	3.66%	3.40%	3.49%	4.69%
Helendale	5.84%	7.25%	10.55%	8.30%	7.75%
Mount Baldy Joint	7.39%	6.77%	11.28%	13.61%	9.47%
Mountain View	6.69%	5.63%	7.20%	6.84%	7.15%
Ontario-Montclair	5.06%	7.72%	5.97%	4.05%	5.56%
Oro Grande	8.96%	9.02%	8.98%	7.90%	8.80%
Victor Elementary	5.83%	5.43%	4.28%	4.95%	5.11%
Average Rate	5.83%	6.22%	6.66%	6.52%	6.80%
HIGH:					
Chaffey Joint Union	3.01%	3.88%	4.60%	3.54%	3.95%
Victor Valley Union	5.02%	7.58%	8.70%	6.19%	5.67%
Average Rate	4.01%	5.73%	6.65%	4.87%	4.81%
UNIFIED:					
Apple Valley	6.73%	4.88%	5.51%	4.66%	8.02%
Baker Valley	7.09%	11.72%	9.43%	3.23%	10.51%
Barstow	6.23%	8.64%	8.81%	9.83%	9.65%
Bear Valley	7.39%	7.36%	7.80%	7.19%	8.53%
Chino	4.09%	3.65%	3.48%	3.39%	5.49%
Colton Joint	6.25%	7.80%	7.64%	8.08%	6.27%
Fontana	4.33%	2.80%	3.94%	3.35%	3.62%
Hesperia	7.08%	8.25%	6.04%	8.81%	8.64%
Lucerne Valley	7.95%	9.00%	9.00%	9.94%	12.20%
Morongo	5.29%	6.21%	5.95%	6.59%	8.54%
Needles	6.40%	6.07%	9.62%	9.60%	8.17%
Redlands	5.43%	4.72%	4.10%	5.43%	5.63%
Rialto	4.43%	4.52%	4.91%	4.46%	6.55%
Rim of the World	4.87%	6.25%	6.46%	7.12%	7.46%
San Bernardino City	3.71%	4.53%	4.09%	4.24%	5.02%
Silver Valley	8.22%	11.60%	8.69%	8.09%	8.85%
Snowline Joint	6.21%	6.11%	5.87%	5.36%	5.25%
Trona Joint	5.81%	9.29%	8.94%	6.09%	7.20%
Upland	3.25%	3.45%	3.77%	4.16%	4.93%
Yucaipa-Calimesa Joint	5.27%	5.77%	5.06%	5.12%	6.48%
Average Rate	5.80%	6.63%	6.46%	6.24%	7.35%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2024-25.
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: 2022-23 FORM ICR

2022-23
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	6,880								
Direct & Allocated Costs		96,374,192	25,890,844	0	0	706,055	39,345	123,010,436	17,879
Central Admin/Other Costs		7,712,655	2,071,998	0	0	56,504	3,752,485	13,593,642	1,976
Total		104,086,847	27,962,842	0	0	762,559	3,791,830	136,604,078	19,855
Percent		76.20%	20.47%	0.00%	0.00%	0.56%	2.78%	100.00%	
Alta Loma	5,212								
Direct & Allocated Costs		53,891,872	16,167,547	270,145	0	3,278,772	0	73,608,336	14,123
Central Admin/Other Costs		3,475,507	1,042,651	17,422	0	211,449	867,057	5,614,086	1,077
Total		57,367,379	17,210,198	287,567	0	3,490,221	867,057	79,222,422	15,200
Percent		72.41%	21.72%	0.36%	0.00%	4.41%	1.09%	100.00%	
Central	3,972								
Direct & Allocated Costs		43,510,167	13,342,206	0	0	1,173,922	0	58,026,295	14,609
Central Admin/Other Costs		3,441,343	1,055,273	0	0	92,849	1,744,611	6,334,076	1,595
Total		46,951,510	14,397,479	0	0	1,266,771	1,744,611	64,360,371	16,204
Percent		72.95%	22.37%	0.00%	0.00%	1.97%	2.71%	100.00%	
Cucamonga	2,248								
Direct & Allocated Costs		32,266,706	9,300,132	1,004,484	0	3,950	82,831	42,658,103	18,976
Central Admin/Other Costs		2,168,757	625,094	67,515	0	265	646,559	3,508,190	1,561
Total		34,435,463	9,925,226	1,071,999	0	4,215	729,390	46,166,293	20,537
Percent		74.59%	21.50%	2.32%	0.00%	0.01%	1.58%	100.00%	
Etiwanda	12,680								
Direct & Allocated Costs		137,424,272	39,928,559	266,750	0	8,613,235	331,042	186,563,858	14,713
Central Admin/Other Costs		6,109,087	1,774,992	11,858	0	382,895	11,536,677	19,815,509	1,563
Total		143,533,359	41,703,551	278,608	0	8,996,130	11,867,719	206,379,367	16,276
Percent		69.55%	20.21%	0.13%	0.00%	4.36%	5.75%	100.00%	
Helendale	630								
Direct & Allocated Costs		12,221,531	1,669,969	50,802	169,019	0	0	14,111,321	22,399
Central Admin/Other Costs		1,403,106	191,723	5,832	19,404	0	992,922	2,612,987	4,148
Total		13,624,637	1,861,692	56,634	188,423	0	992,922	16,724,308	26,547
Percent		81.47%	11.13%	0.34%	1.13%	0.00%	5.94%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	89								
Direct & Allocated Costs		933,405	179,384	0	0	136	0	1,112,925	12,505
Central Admin/Other Costs		184,994	35,553	0	0	27	50,970	271,544	3,051
Total		1,118,399	214,937	0	0	163	50,970	1,384,469	15,556
Percent		80.78%	15.52%	0.00%	0.00%	0.01%	3.68%	100.00%	
Mountain View	2,817								
Direct & Allocated Costs		28,767,474	6,932,042	268,844	0	0	0	35,968,360	12,768
Central Admin/Other Costs		2,313,132	557,391	21,617	0	0	3,864,814	6,756,954	2,399
Total		31,080,606	7,489,433	290,461	0	0	3,864,814	42,725,314	15,167
Percent		72.75%	17.53%	0.68%	0.00%	0.00%	9.05%	100.00%	
Ontario-Montclair	17,288								
Direct & Allocated Costs		269,152,690	89,761,900	856,914	0	1,876,769	0	361,648,273	20,919
Central Admin/Other Costs		16,240,052	5,416,026	51,704	0	113,240	13,544,248	35,365,270	2,046
Total		285,392,742	95,177,926	908,618	0	1,990,009	13,544,248	397,013,543	22,965
Percent		71.88%	23.97%	0.23%	0.00%	0.50%	3.41%	100.00%	
Oro Grande	82								
Direct & Allocated Costs		3,363,919	5,279,190	0	3,321,691	0	0	11,964,800	145,912
Central Admin/Other Costs		426,038	668,606	0	420,690	0	5,555,870	7,071,204	86,234
Total		3,789,957	5,947,796	0	3,742,381	0	5,555,870	19,036,004	232,146
Percent		19.91%	31.24%	0.00%	19.66%	0.00%	29.19%	100.00%	
Victor Elementary	10,875								
Direct & Allocated Costs		160,892,439	26,059,859	0	0	880,243	905,934	188,738,475	17,355
Central Admin/Other Costs		7,862,864	1,273,553	0	0	43,018	10,003,229	19,182,664	1,764
Total		168,755,303	27,333,412	0	0	923,261	10,909,163	207,921,139	19,119
Percent		81.16%	13.15%	0.00%	0.00%	0.44%	5.25%	100.00%	
TOTAL ELEMENTARY	62,773								
Direct & Allocated Costs		838,798,667	234,511,632	2,717,939	3,490,710	16,533,082	1,359,152	1,097,411,182	17,482
Central Admin/Other Costs		51,337,535	14,712,860	175,948	440,094	900,247	52,559,442	120,126,126	1,914
Total		890,136,202	249,224,492	2,893,887	3,930,804	17,433,329	53,918,594	1,217,537,308	19,396
Percent		73.11%	20.47%	0.24%	0.32%	1.43%	4.43%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	21,083								
Direct & Allocated Costs		243,173,036	74,618,623	5,725,320	28,474,778	207,526	2,387,359	354,586,642	16,819
Central Admin/Other Costs		10,209,369	3,132,786	240,372	1,195,484	8,713	11,592,340	26,379,064	1,251
Total		253,382,405	77,751,409	5,965,692	29,670,262	216,239	13,979,699	380,965,706	18,070
Percent		66.51%	20.41%	1.57%	7.79%	0.06%	3.67%	100.00%	
Victor Valley Union	10,280								
Direct & Allocated Costs		131,377,156	40,355,436	2,073,896	19,256,003	0	0	193,062,491	18,780
Central Admin/Other Costs		9,864,719	3,030,169	155,723	1,445,876	0	10,537,920	25,034,407	2,435
Total		141,241,875	43,385,605	2,229,619	20,701,879	0	10,537,920	218,096,898	21,215
Percent		64.76%	19.89%	1.02%	9.49%	0.00%	4.83%	100.00%	
TOTAL HIGH	31,363								
Direct & Allocated Costs		374,550,192	114,974,059	7,799,216	47,730,781	207,526	2,387,359	547,649,133	17,462
Central Admin/Other Costs		20,074,088	6,162,955	396,095	2,641,360	8,713	22,130,260	51,413,471	1,639
Total		394,624,280	121,137,014	8,195,311	50,372,141	216,239	24,517,619	599,062,604	19,101
Percent		65.87%	20.22%	1.37%	8.41%	0.04%	4.09%	100.00%	
UNIFIED:									
Apple Valley	12,160								
Direct & Allocated Costs		99,144,179	38,020,571	0	11,729,056	52,028,508	0	200,922,314	16,523
Central Admin/Other Costs		7,023,428	2,693,398	0	830,893	3,685,728	33,834,395	48,067,842	3,953
Total		106,167,607	40,713,969	0	12,559,949	55,714,236	33,834,395	248,990,156	20,476
Percent		42.64%	16.35%	0.00%	5.04%	22.38%	13.59%	100.00%	
Baker Valley	118								
Direct & Allocated Costs		2,670,159	286,488	0	0	0	0	2,956,647	25,056
Central Admin/Other Costs		571,645	61,333	0	0	0	205,358	838,336	7,105
Total		3,241,804	347,821	0	0	0	205,358	3,794,983	32,161
Percent		85.42%	9.17%	0.00%	0.00%	0.00%	5.41%	100.00%	
Barstow	5,634								
Direct & Allocated Costs		60,091,225	17,908,459	722,329	3,661,155	0	0	82,383,168	14,623
Central Admin/Other Costs		5,095,243	1,518,490	61,248	310,436	0	4,671,409	11,656,826	2,069
Total		65,186,468	19,426,949	783,577	3,971,591	0	4,671,409	94,039,994	16,692
Percent		69.32%	20.66%	0.83%	4.22%	0.00%	4.97%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	1,926								
Direct & Allocated Costs		23,892,769	5,061,955	35,421	755,514	0	0	29,745,659	15,444
Central Admin/Other Costs		2,395,836	507,585	3,552	75,759	0	4,083,060	7,065,792	3,669
Total		26,288,605	5,569,540	38,973	831,273	0	4,083,060	36,811,451	19,113
Percent		71.41%	15.13%	0.11%	2.26%	0.00%	11.09%	100.00%	
Chino	23,862								
Direct & Allocated Costs		261,521,384	72,185,061	2,165,658	9,472,478	4,094,416	317,881	349,756,878	14,657
Central Admin/Other Costs		12,298,334	3,394,583	101,842	445,454	192,544	41,524,882	57,957,639	2,429
Total		273,819,718	75,579,644	2,267,500	9,917,932	4,286,960	41,842,763	407,714,517	17,086
Percent		67.16%	18.54%	0.56%	2.43%	1.05%	10.26%	100.00%	
Colton Joint	17,467								
Direct & Allocated Costs		251,395,161	49,690,359	7,396,469	12,078,923	1,902,011	776,111	323,239,034	18,506
Central Admin/Other Costs		18,422,761	3,641,413	542,029	885,169	139,383	15,233,839	38,864,594	2,225
Total		269,817,922	53,331,772	7,938,498	12,964,092	2,041,394	16,009,950	362,103,628	20,731
Percent		74.51%	14.73%	2.19%	3.58%	0.56%	4.42%	100.00%	
Fontana	31,592								
Direct & Allocated Costs		440,791,588	109,158,428	9,797,300	23,146,565	425,318	5,486,339	588,805,538	18,638
Central Admin/Other Costs		17,646,741	4,370,071	392,227	926,654	17,027	11,829,647	35,182,367	1,114
Total		458,438,329	113,528,499	10,189,527	24,073,219	442,345	17,315,986	623,987,905	19,752
Percent		73.47%	18.19%	1.63%	3.86%	0.07%	2.78%	100.00%	
Hesperia	20,685								
Direct & Allocated Costs		214,683,593	69,991,537	2,581,074	26,004,223	934,211	0	314,194,638	15,189
Central Admin/Other Costs		16,714,068	5,449,151	200,948	2,024,544	72,732	37,346,453	61,807,896	2,988
Total		231,397,661	75,440,688	2,782,022	28,028,767	1,006,943	37,346,453	376,002,534	18,177
Percent		61.54%	20.06%	0.74%	7.45%	0.27%	9.93%	100.00%	
Lucerne Valley	930								
Direct & Allocated Costs		13,420,079	2,249,527	14,702	1,485,024	377,283	0	17,546,615	18,867
Central Admin/Other Costs		1,685,582	282,544	1,847	186,521	47,387	5,677,219	7,881,100	8,474
Total		15,105,661	2,532,071	16,549	1,671,545	424,670	5,677,219	25,427,715	27,341
Percent		59.41%	9.96%	0.07%	6.57%	1.67%	22.33%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	6,568								
Direct & Allocated Costs		73,863,494	26,433,413	76,177	10,520,791	521,254	0	111,415,129	16,963
Central Admin/Other Costs		5,594,760	2,002,188	5,770	796,893	39,482	10,049,269	18,488,362	2,815
Total		79,458,254	28,435,601	81,947	11,317,684	560,736	10,049,269	129,903,491	19,778
Percent		61.17%	21.89%	0.06%	8.71%	0.43%	7.74%	100.00%	
Needles	819								
Direct & Allocated Costs		16,851,790	1,778,833	0	755	0	0	18,631,378	22,749
Central Admin/Other Costs		1,849,411	195,219	0	83	0	2,264,054	4,308,767	5,261
Total		18,701,201	1,974,052	0	838	0	2,264,054	22,940,145	28,010
Percent		81.52%	8.61%	0.00%	0.00%	0.00%	9.87%	100.00%	
Redlands	18,106								
Direct & Allocated Costs		249,013,462	58,386,786	556,986	12,163,763	1,547,747	0	321,668,744	17,766
Central Admin/Other Costs		12,869,427	3,017,525	28,786	628,643	79,990	17,997,969	34,622,340	1,912
Total		261,882,889	61,404,311	585,772	12,792,406	1,627,737	17,997,969	356,291,084	19,678
Percent		73.50%	17.23%	0.16%	3.59%	0.46%	5.05%	100.00%	
Rialto	21,688								
Direct & Allocated Costs		288,903,093	75,878,750	4,043,968	16,947,857	129,202	1,798,071	387,700,941	17,876
Central Admin/Other Costs		19,440,437	5,105,920	272,121	1,140,430	8,694	49,880,580	75,848,182	3,497
Total		308,343,530	80,984,670	4,316,089	18,088,287	137,896	51,678,651	463,549,123	21,373
Percent		66.52%	17.47%	0.93%	3.90%	0.03%	11.15%	100.00%	
Rim of the World	2,561								
Direct & Allocated Costs		31,919,402	7,884,792	62,578	3,114,843	18,115	0	42,999,730	16,790
Central Admin/Other Costs		2,742,351	677,421	5,376	267,611	1,556	1,371,725	5,066,040	1,978
Total		34,661,753	8,562,213	67,954	3,382,454	19,671	1,371,725	48,065,770	18,768
Percent		72.11%	17.81%	0.14%	7.04%	0.04%	2.85%	100.00%	
San Bernardino City	41,201								
Direct & Allocated Costs		644,121,884	181,432,515	0	31,305,910	3,110,007	4,855,807	864,826,123	20,990
Central Admin/Other Costs		35,780,274	10,078,380	0	1,739,009	172,758	78,274,807	126,045,228	3,059
Total		679,902,158	191,510,895	0	33,044,919	3,282,765	83,130,614	990,871,351	24,049
Percent		68.62%	19.33%	0.00%	3.33%	0.33%	8.39%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	1,805								
Direct & Allocated Costs		28,576,853	5,573,829	0	1,178,650	246,342	121,972	35,697,646	19,777
Central Admin/Other Costs		2,692,323	525,130	0	111,045	23,209	3,315,738	6,667,445	3,694
Total		31,269,176	6,098,959	0	1,289,695	269,551	3,437,710	42,365,091	23,471
Percent		73.81%	14.40%	0.00%	3.04%	0.64%	8.11%	100.00%	
Snowline Joint	7,253								
Direct & Allocated Costs		69,767,215	21,603,015	1,306,205	10,085,340	13,689	87,843	102,863,307	14,182
Central Admin/Other Costs		4,071,424	1,260,693	76,227	588,553	799	8,541,029	14,538,725	2,005
Total		73,838,639	22,863,708	1,382,432	10,673,893	14,488	8,628,872	117,402,032	16,187
Percent		62.89%	19.47%	1.18%	9.09%	0.01%	7.35%	100.00%	
Trona Joint	226								
Direct & Allocated Costs		4,416,304	888,453	0	331,896	216,753	0	5,853,406	25,900
Central Admin/Other Costs		1,054,807	212,201	0	79,271	51,770	867,766	2,265,815	10,026
Total		5,471,111	1,100,654	0	411,167	268,523	867,766	8,119,221	35,926
Percent		67.38%	13.56%	0.00%	5.06%	3.31%	10.69%	100.00%	
Upland	9,297								
Direct & Allocated Costs		113,908,279	33,608,766	881,938	3,443,326	1,809,007	0	153,651,316	16,527
Central Admin/Other Costs		5,843,487	1,724,128	45,243	176,642	92,802	3,250,487	11,132,789	1,197
Total		119,751,766	35,332,894	927,181	3,619,968	1,901,809	3,250,487	164,784,105	17,724
Percent		72.67%	21.44%	0.56%	2.20%	1.15%	1.97%	100.00%	
Yucaipa-Calimesa Joint	7,070								
Direct & Allocated Costs		95,701,445	29,389,567	0	501,099	1,534,814	0	127,126,925	17,981
Central Admin/Other Costs		5,960,269	1,830,377	0	31,208	95,588	3,476,900	11,394,342	1,612
Total		101,661,714	31,219,944	0	532,307	1,630,402	3,476,900	138,521,267	19,593
Percent		73.39%	22.54%	0.00%	0.38%	1.18%	2.51%	100.00%	
TOTAL UNIFIED	230,968								
Direct & Allocated Costs		2,984,653,358	807,411,104	29,640,805	177,927,168	68,908,677	13,444,024	4,081,985,136	17,673
Central Admin/Other Costs		179,752,608	48,547,750	1,737,216	11,244,818	4,721,449	333,696,586	579,700,427	2,510
Total		3,164,405,966	855,958,854	31,378,021	189,171,986	73,630,126	347,140,610	4,661,685,563	20,183
Percent		67.88%	18.36%	0.67%	4.06%	1.58%	7.45%	100.00%	

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

Source: 2022-23 FORM PCR and Report of School District Attendance (Annual)

2022-23
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	325,104								
Direct & Allocated Costs		4,198,002,217	1,156,896,795	40,157,960	229,148,659	85,649,285	17,190,535	5,727,045,451	17,616
Central Admin/Other Costs		251,164,231	69,423,565	2,309,259	14,326,272	5,630,409	408,386,288	751,240,024	2,311
Total		4,449,166,448	1,226,320,360	42,467,219	243,474,931	91,279,694	425,576,823	6,478,285,475	19,927
Percent		68.68%	18.93%	0.66%	3.76%	1.41%	6.57%	100.00%	

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

Source: 2022-23 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

2023-24

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	2,310,212,013	279,253	2,310,491,266	35,208,600	2,345,420,613	97,288,821	2,442,988,687
Alta Loma	8,161,268,203	0	8,161,268,203	58,636,200	8,219,904,403	60,012,148	8,279,916,551
Central	2,887,515,902	10,625	2,887,526,527	30,235,800	2,917,751,702	71,276,097	2,989,038,424
Cucamonga	6,123,036,067	728,709	6,123,764,776	14,872,200	6,137,908,267	684,695,585	6,823,332,561
Etiwanda	6,893,327,922	533,812	6,893,861,734	82,391,400	6,975,719,322	30,776,497	7,007,029,631
Helendale	816,012,036	10,650	816,022,686	5,878,600	821,890,636	19,256,734	841,158,020
Mount Baldy Joint	65,078,142	0	65,078,142	469,000	65,547,142	761,019	66,308,161
Mountain View	11,005,206,959	161,572	11,005,368,531	29,839,600	11,035,046,559	1,004,649,167	12,039,857,298
Ontario-Montclair	13,238,336,556	250,238	13,238,586,794	92,106,088	13,330,442,644	1,050,847,704	14,381,540,586
Oro Grande	142,574,355	100,000	142,674,355	637,000	143,211,355	9,221,876	152,533,231
Victor Elementary	4,743,309,644	486,719	4,743,796,363	63,917,000	4,807,226,644	125,219,487	4,932,932,850
TOTAL	56,385,877,799	2,561,578	56,388,439,377	414,191,488	56,800,069,287	3,154,005,135	59,956,636,000
HIGH:							
Chaffey Joint Union	48,373,769,751	1,684,956	48,375,454,707	308,550,288	48,682,320,039	2,903,018,217	51,587,023,212
Victor Valley Union	7,996,183,802	1,624,797	7,997,808,599	105,641,200	8,101,825,002	266,162,989	8,369,612,788
TOTAL	56,369,953,553	3,309,753	56,373,263,306	414,191,488	56,784,145,041	3,169,181,206	59,956,636,000
UNIFIED:							
Apple Valley	7,204,908,843	2,913,734	7,207,822,577	81,188,768	7,286,097,611	237,524,296	7,526,535,641
Baker Valley	1,005,465,877	60,865	1,005,526,742	217,000	1,005,682,877	248,425,527	1,254,169,269
Barstow	1,773,228,504	19,295,220	1,792,523,724	23,612,400	1,796,840,904	140,356,623	1,956,492,747
Bear Valley	8,044,154,824	502,200	8,044,657,024	20,090,000	8,064,244,824	56,035,086	8,120,782,110
Chino	32,994,498,259	1,216,151	32,995,714,410	165,818,800	33,160,317,059	942,465,943	34,103,999,153
Colton Joint	8,129,647,293	15,135,821	8,144,783,114	74,181,783	8,203,829,076	601,482,550	8,820,447,447
Fontana	8,989,115,052	1,903,233	8,991,018,285	106,974,000	9,096,089,052	362,022,306	9,460,014,591
Hesperia	3,527,790,282	4,696,892	3,532,487,174	78,283,200	3,606,073,482	67,840,758	3,678,611,132
Lucerne Valley	1,021,322,571	3,257,854	1,024,580,425	6,027,830	1,027,350,401	39,569,904	1,070,178,159
Morongo	5,699,050,142	3,957,098	5,703,007,240	56,698,520	5,755,748,662	72,908,114	5,832,613,874
Needles	681,937,144	1,939,594	683,876,738	5,045,178	686,982,322	51,027,715	739,949,631
Redlands	15,526,107,923	5,278,114	15,531,386,037	116,093,671	15,642,201,594	403,775,541	16,051,255,249
Rialto	7,011,678,971	4,748,663	7,016,427,634	84,044,800	7,095,723,771	158,634,833	7,259,107,267
Rim of the World	8,900,874,604	220,961	8,901,095,565	31,234,607	8,932,109,211	72,575,813	9,004,905,985
San Bernardino City	11,693,574,832	3,551,452	11,697,126,284	139,004,845	11,832,579,677	500,607,154	12,336,738,283
Silver Valley	541,633,384	4,249,054	545,882,438	3,854,288	545,487,672	44,591,793	594,328,519
Snowline Joint	4,611,313,429	50,000	4,611,363,429	35,380,800	4,646,694,229	32,664,510	4,679,408,739
Trona Joint	306,435,203	44,300	306,479,503	1,489,813	307,925,016	4,265,935	312,235,251
Upland	10,188,285,747	16,660	10,188,302,407	70,152,793	10,258,438,540	201,629,427	10,460,084,627
Yucaipa-Calimesa Joint	5,679,871,498	10,270	5,679,881,768	51,700,317	5,731,571,815	55,504,033	5,787,086,118
TOTAL	143,530,894,382	73,048,136	143,603,942,518	1,151,093,413	144,681,987,795	4,293,907,861	149,048,943,792

Source: 2023-24 Agency Net Valuations - Property Tax Division

2019-20 THROUGH 2023-24
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

	2019-20	2020-21	2021-22	2022-23	2023-24
ELEMENTARY:					
Adelanto	2,064,234,137	2,110,431,431	2,169,441,823	2,312,316,826	2,442,988,687
Alta Loma	6,898,270,409	7,198,845,953	7,439,673,340	7,875,773,305	8,279,916,551
Central	2,415,564,187	2,512,252,981	2,619,064,121	2,832,222,519	2,989,038,424
Cucamonga	5,469,975,743	5,742,308,061	6,257,125,357	6,616,365,590	6,823,332,561
Etiwanda	5,948,892,821	6,158,114,988	6,341,619,433	6,704,169,714	7,007,029,631
Helendale	698,699,324	720,244,468	740,470,692	789,661,384	841,158,020
Mount Baldy Joint	54,729,662	57,181,721	58,680,507	61,995,042	66,308,161
Mountain View	6,798,843,833	7,620,909,159	8,748,906,549	10,307,193,832	12,039,857,298
Ontario-Montclair	11,220,901,046	11,823,179,594	12,325,760,144	13,512,642,190	14,381,540,586
Oro Grande	132,250,587	134,990,204	138,468,097	144,990,495	152,533,231
Victor Elementary	4,305,797,000	4,413,628,303	4,515,689,769	4,729,912,174	4,932,932,850
TOTAL	46,008,158,749	48,492,086,863	51,354,899,832	55,887,243,071	59,956,636,000
HIGH:					
Chaffey Joint Union	38,807,177,701	41,112,792,457	43,790,829,451	47,910,362,192	51,587,023,212
Victor Valley Union	7,200,981,048	7,379,294,406	7,564,070,381	7,976,880,879	8,369,612,788
TOTAL	46,008,158,749	48,492,086,863	51,354,899,832	55,887,243,071	59,956,636,000
UNIFIED:					
Apple Valley	6,072,616,164	6,367,609,796	6,660,037,428	7,066,196,795	7,526,535,641
Baker Valley	712,502,076	729,599,336	821,386,030	859,338,907	1,254,169,269
Barstow	1,653,927,805	1,672,118,731	1,719,420,641	1,822,253,573	1,956,492,747
Bear Valley	6,071,283,568	6,334,745,618	6,678,528,932	7,412,251,841	8,120,782,110
Chino	25,940,519,401	27,251,118,015	28,773,209,101	31,031,595,722	34,103,999,153
Colton Joint	4,965,314,214	5,314,738,114	6,014,659,753	7,024,330,525	8,820,447,447
Fontana	7,120,792,193	7,432,659,188	7,812,387,908	8,425,422,880	9,460,014,591
Hesperia	3,265,226,816	3,334,138,936	3,406,260,645	3,539,679,866	3,678,611,132
Lucerne Valley	837,605,142	870,905,127	922,829,351	944,246,510	1,070,178,159
Morongo	3,871,719,497	4,080,261,063	4,429,041,812	5,135,871,896	5,832,613,874
Needles	589,735,574	630,317,543	657,781,111	694,477,444	739,949,631
Redlands	12,800,243,354	13,362,865,400	13,977,937,818	14,755,507,616	16,051,255,249
Rialto	5,792,946,194	6,046,288,071	6,397,070,244	6,868,691,480	7,259,107,267
Rim of the World	6,970,811,493	7,233,972,781	7,615,155,930	8,292,149,165	9,004,905,985
San Bernardino City	9,766,553,995	10,244,125,996	10,614,325,560	11,353,885,095	12,336,738,283
Silver Valley	440,160,186	450,366,846	471,203,021	538,072,798	594,328,519
Snowline Joint	3,495,422,079	3,656,007,041	3,873,433,856	4,233,346,046	4,679,408,739
Trona Joint	282,248,330	382,492,747	379,730,547	325,639,360	312,235,251
Upland	8,453,050,297	8,926,069,590	9,249,518,465	9,846,415,852	10,460,084,627
Yucaipa-Calimesa Joint	4,663,134,124	4,850,152,313	5,047,626,545	5,398,678,035	5,787,086,118
TOTAL	113,765,812,502	119,170,552,252	125,521,544,698	135,568,051,406	149,048,943,792

Source: 2019-20 through 2023-24 Agency Net Valuations - Property Tax Division

2023-24 ASSESSED VALUATIONS PER 2022-23 ANNUAL A.D.A.

	Grade Level	2022-23 Annual A.D.A.	2023-24 Assessed Valuations	
			Total	Per A.D.A.
ELEMENTARY:				
Adelanto	TK-8	6,870	2,442,988,687	355,602
Alta Loma	TK-8	5,197	8,279,916,551	1,593,211
Central	TK-8	3,967	2,989,038,424	753,476
Cucamonga	TK-8	2,243	6,823,332,561	3,042,056
Etiwanda	TK-8	12,649	7,007,029,631	553,959
Helendale	TK-8	630	841,158,020	1,335,171
Mount Baldy Joint	TK-8	89	66,308,161	745,036
Mountain View	TK-8	2,816	12,039,857,298	4,275,518
Ontario-Montclair	TK-8	17,235	14,381,540,586	834,438
Oro Grande	TK-6	82	152,533,231	1,860,161
Victor Elementary	TK-6	10,867	4,932,932,850	453,937
TOTAL		62,645	59,956,636,000	957,086
HIGH:				
Chaffey Joint Union	9-12	20,998	51,587,023,212	2,456,759
Victor Valley Union	7-12	10,259	8,369,612,788	815,831
TOTAL		31,257	59,956,636,000	1,918,183
UNIFIED:				
Apple Valley	TK-12	12,133	7,526,535,641	620,336
Baker Valley	TK-12	118	1,254,169,269	10,628,553
Barstow	TK-12	5,566	1,956,492,747	351,508
Bear Valley	TK-12	1,926	8,120,782,110	4,216,398
Chino	TK-12	23,792	34,103,999,153	1,433,423
Colton Joint	TK-12	17,449	8,820,447,447	505,499
Fontana	TK-12	31,531	9,460,014,591	300,023
Hesperia	TK-12	20,627	3,678,611,132	178,340
Lucerne Valley	TK-12	929	1,070,178,159	1,151,968
Morongo	TK-12	6,561	5,832,613,874	888,982
Needles	TK-12	815	739,949,631	907,914
Redlands	TK-12	18,082	16,051,255,249	887,692
Rialto	TK-12	21,670	7,259,107,267	334,984
Rim of the World	TK-12	2,554	9,004,905,985	3,525,805
San Bernardino City	TK-12	41,118	12,336,738,283	300,033
Silver Valley	TK-12	1,797	594,328,519	330,734
Snowline Joint	TK-12	7,225	4,679,408,739	647,669
Trona Joint	TK-12	226	312,235,251	1,381,572
Upland	TK-12	9,270	10,460,084,627	1,128,380
Yucaipa-Calimesa Joint	TK-12	6,993	5,787,086,118	827,554
TOTAL		230,382	149,048,943,792	646,964

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

Source: 2023-24 Agency Net Valuations - Property Tax Division and 2022-23 Report of School District Attendance (A) - Regular ADA

2023-24
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Chaffey Joint Union				
Alta Loma	566,343,724	0	5,221,312	571,565,036
Central	2,158,280,987	0	68,111,949	2,226,392,936
Cucamonga	13,922,864,616	0	2,013,535,586	15,936,400,202
Etiwanda	9,155,391,165	0	229,939,598	9,385,330,763
Mountain View	81,747,279	0	0	81,747,279
Ontario-Montclair	4,424,346,982	0	172,350,855	4,596,697,837
TOTAL	30,308,974,753	0	2,489,159,300	32,798,134,053
Victor Valley Union				
Adelanto	3,898,288,210	196,381,379	487,212,876	4,581,882,465
Oro Grande	412,723,152	0	0	412,723,152
Victor Elementary	4,277,240,783	0	253,219,436	4,530,460,219
TOTAL	8,588,252,145	196,381,379	740,432,312	9,525,065,836
Unified				
Apple Valley	2,011,627,524	0	19,810,806	2,031,438,330
Barstow	783,943,002	0	56,610,891	840,553,893
Bear Valley	946,110,914	100,699	19,235,642	965,447,255
Chino	4,047,046,376	0	459,855,859	4,506,902,235
Colton Joint	6,065,778,847	0	730,463,501	6,796,242,348
Fontana	15,818,403,788	1,082,534	1,151,149,159	16,970,635,481
Hesperia	6,326,806,739	415,800	172,115,356	6,499,337,895
Morongo	831,297,021	0	25,829,382	857,126,403
Needles	104,553,117	0	8,972,574	113,525,691
Redlands	6,144,818,773	623,469,896	417,185,133	7,185,473,802
Rialto	5,254,948,634	4,710,155	784,225,747	6,043,884,536
Rim of the World	197,962,351	0	0	197,962,351
San Bernardino City	10,070,290,748	1,334,944	1,026,020,397	11,097,646,089
Snowline Joint	520,691,071	4,608	1,793,607	522,489,286
Upland	2,021,886,019	10,478	62,265,929	2,084,162,426
Yucaipa-Calimesa Joint	330,496,006	0	67,981,587	398,477,593
TOTAL	61,476,660,930	631,129,114	5,003,515,570	67,111,305,614

NOTE: Reflects only the districts with an RDA valuation

Source: 2023-24 Agency Net Valuations - Property Tax Division

2022-23
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			0.0537		0.0206	0.0743
Alta Loma		0.0628	0.0294		0.0137	0.1059
Central		0.0512	0.0294		0.0137	0.0943
Cucamonga			0.0294		0.0137	0.0431
GUASTI COMPONENT			0.0294		0.0137	0.0431
Etiwanda		0.0323	0.0294		0.0137	0.0754
Helendale		0.0552	0.0537		0.0206	0.1295
Mount Baldy Joint			0.0294		0.0137	0.0431
Mountain View	0.0134		0.0294		0.0137	0.0565
Ontario-Montclair		0.0422	0.0294		0.0137	0.0853
Oro Grande			0.0537		0.0206	0.0743
Victor Elementary		0.0574	0.0537		0.0206	0.1317
HIGH:						
Chaffey Joint Union					0.0137	0.0137
UNIFIED:						
Apple Valley				0.0334	0.0206	0.0540
Barstow				0.0816		0.0816
Bear Valley				0.0074	0.0450	0.0524
Chino				0.0900	0.0137	0.1037
Colton Joint				0.0656	0.0450	0.1106
Fontana				0.0484	0.0137	0.0621
Hesperia					0.0206	0.0206
Lucerne Valley					0.0206	0.0206
Morongo				0.0313	0.0193	0.0506
Needles				0.2371	0.0106	0.2477
Redlands				0.0279	0.0450	0.0729
Rialto				0.0746	0.0450	0.1196
Rim of the World				0.0144	0.0450	0.0594
San Bernardino City				0.0878	0.0450	0.1328
Snowline Joint					0.0206	0.0206
WRIGHTWOOD					0.0206	0.0206
PHELAN COMPONENT					0.0206	0.0206
Trona Joint				0.0241	0.0312	0.0553
Upland				0.0463	0.0137	0.0600
Yucaipa-Calimesa Joint					0.0450	0.0450
COMMUNITY COLLEGE:						
Barstow					0.0000	
Chaffey					0.0137	
Copper Mountain					0.0193	
San Bernardino					0.0450	
Victor Valley					0.0206	

Source: 2022-23 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

2022-23
ANNUAL FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
TWO YEAR TREND ANALYSIS

	TOTAL 2022-23	TOTAL 2021-22	Increase/ Decrease	Deviation Percent
Barstow	2,592	2,222	370	16.65%
Chaffey	14,417	13,813	604	4.37%
Copper Mountain	1,444	1,234	210	17.02%
San Bernardino	13,211	11,814	1,397	11.82%
Victor Valley	10,576	8,130	2,446	30.09%
TOTAL	42,240	37,213	5,027	13.51%

2018-19 THROUGH 2022-23
ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
FIVE YEAR COMPARISON

	2018-19	2019-20	2020-21	2021-22	2022-23
Barstow	2,515	2,595	2,169	2,222	2,592
Chaffey	16,951	16,607	14,513	13,813	14,417
Copper Mountain	1,448	1,295	1,322	1,234	1,444
San Bernardino	15,753	15,638	13,614	11,814	13,211
Victor Valley	9,254	9,808	7,910	8,130	10,576
TOTAL	45,921	45,943	39,528	37,213	42,240

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

Source: 2018-19 through 2022-23 FORM CCFS-320 (Annual)

2022-23

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	Revenues* & Other Sources	Per FTES	Revenues+ Beg. Balance	Per FTES	Expenditures & Outgo	Per FTES	Ending Balance	Per FTES
Barstow	2,592										
Unrestricted		12,969,068	5,003	32,052,146	12,365	45,021,214	17,369	33,536,711	12,938	11,484,503	4,430
Restricted		1,268,916	489	13,334,044	5,144	14,602,960	5,633	14,432,991	5,568	169,969	65
Total		14,237,984	5,492	45,386,190	17,509	59,624,174	23,002	47,969,702	18,506	11,654,472	4,495
Chaffey	14,417										
Unrestricted		47,589,007	3,300	154,490,352	10,715	202,079,359	14,016	151,388,881	10,500	50,690,478	3,516
Restricted		6,448,539	447	54,790,821	3,800	61,239,360	4,247	54,695,632	3,793	6,543,728	453
Total		54,037,546	3,747	209,281,173	14,515	263,318,719	18,263	206,084,513	14,293	57,234,206	3,969
Copper Mountain	1,444										
Unrestricted		7,866,525	5,447	19,976,274	13,833	27,842,799	19,281	16,218,132	11,231	11,624,667	8,050
Restricted		-184,158	-128	8,091,256	5,603	7,907,098	5,475	8,091,256	5,603	-184,158	-128
Total		7,682,367	5,319	28,067,530	19,436	35,749,897	24,756	24,309,388	16,834	11,440,509	7,922
San Bernardino	13,211										
Unrestricted		19,242,905	1,456	145,991,203	11,050	165,234,108	12,507	140,191,604	10,611	25,042,504	1,895
Restricted		21,188,229	1,603	68,220,434	5,163	89,408,663	6,767	70,097,070	5,305	19,311,593	1,461
Total		40,431,134	3,059	214,211,637	16,213	254,642,771	19,274	210,288,674	15,916	44,354,097	3,356
Victor Valley	10,576										
Unrestricted		21,836,295	2,064	89,356,407	8,448	111,192,702	10,513	70,895,248	6,703	40,297,454	3,810
Restricted		618,703	58	68,887,243	6,513	69,505,946	6,572	51,433,785	4,863	18,072,161	1,708
Total		22,454,998	2,122	158,243,650	14,961	180,698,648	17,085	122,329,033	11,566	58,369,615	5,518
TOTAL	42,240										
Unrestricted		109,503,800	2,592	441,866,382	10,460	551,370,182	13,053	412,230,576	9,759	139,139,606	3,294
Restricted		29,340,229	694	213,323,798	5,050	242,664,027	5,744	198,750,734	4,705	43,913,293	1,039
Total		138,844,029	3,286	655,190,180	15,510	794,034,209	18,797	610,981,310	14,464	183,052,899	4,333

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

Source: 2022-23 FORM CCFS-320 (Annual) and FORM CCFS-311

2023-24
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 & Other Sources	Per FTES	Revenues+ Beg. Balance	Per FTES	Expenditures & Other Uses	Per FTES	Ending Balance	Per FTES
Barstow	2,556										
Unrestricted		11,484,503	4,493	31,860,653	12,465	43,345,156	16,958	33,484,245	13,100	9,860,911	3,857
Restricted		169,969	66	23,729,750	9,283	23,899,719	9,350	24,579,333	9,616	-679,614	-266
Total		11,654,472	4,559	55,590,403	21,748	67,244,875	26,308	58,063,578	22,716	9,181,297	3,591
Chaffey	16,960										
Unrestricted		50,690,478	2,988	164,187,249	9,680	214,877,727	12,669	165,273,123	9,744	49,604,604	2,924
Restricted		6,543,728	385	90,328,744	5,325	96,872,472	5,711	90,328,744	5,325	6,543,728	385
Total		57,234,206	3,373	254,515,993	15,005	311,750,199	18,380	255,601,867	15,069	56,148,332	3,309
Copper Mountain	1,448										
Unrestricted		11,624,667	8,028	20,995,686	14,499	32,620,353	22,527	19,573,941	13,517	13,046,412	9,009
Restricted		-184,158	-128	15,747,070	10,875	15,562,912	10,747	15,747,070	10,875	-184,158	-128
Total		11,440,509	7,900	36,742,756	25,374	48,183,265	33,274	35,321,011	24,392	12,862,254	8,881
San Bernardino	14,700										
Unrestricted		25,042,504	1,703	139,025,497	9,457	164,068,001	11,161	138,919,444	9,450	25,148,557	1,710
Restricted		19,311,593	1,313	135,382,129	9,209	154,693,722	10,523	135,382,129	9,209	19,311,593	1,313
Total		44,354,097	3,016	274,407,626	18,666	318,761,723	21,684	274,301,573	18,659	44,460,150	3,023
Victor Valley	10,576										
Unrestricted		40,297,454	3,810	96,833,515	9,155	137,130,969	12,966	105,894,389	10,012	31,236,580	2,953
Restricted		18,072,161	1,708	71,266,015	6,738	89,338,176	8,447	71,289,956	6,740	18,048,220	1,706
Total		58,369,615	5,518	168,099,530	15,893	226,469,145	21,413	177,184,345	16,752	49,284,800	4,659
TOTAL	46,240										
Unrestricted		139,139,606	3,009	452,902,600	9,794	592,042,206	12,803	463,145,142	10,016	128,897,064	2,787
Restricted		43,913,293	949	336,453,708	7,276	380,367,001	8,225	337,327,232	7,295	43,039,769	930
Total		183,052,899	3,958	789,356,308	17,070	972,409,207	21,028	800,472,374	17,311	171,936,833	3,717

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

Source: 2023-24 FORM CCFS-311 Supplemental Data: Student Enrollment Form

2022-23
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	2,592								
Unrestricted		12,969,068	14,489	25,851,991	4,061,067	1,881,785	31,809,332	242,814	32,052,146
Restricted		1,268,916	4,084,040	8,079,450	0	5,033	12,168,523	1,165,521	13,334,044
Total		14,237,984	4,098,529	33,931,441	4,061,067	1,886,818	43,977,855	1,408,335	45,386,190
Per FTES		5,493.05	1,581.22	13,090.83	1,566.77	727.94	16,966.77	543.34	17,510.10
% of Total			9.03%	74.76%	8.95%	4.16%	96.90%	3.10%	100.00%
Chaffey	13,813								
Unrestricted		47,589,007	187,007	83,422,669	56,837,921	8,175,990	148,623,587	5,866,765	154,490,352
Restricted		6,448,539	22,323,578	30,199,637	0	1,136,604	53,659,819	1,131,002	54,790,821
Total		54,037,546	22,510,585	113,622,306	56,837,921	9,312,594	202,283,406	6,997,767	209,281,173
Per FTES		3,912.08	1,629.67	8,225.75	4,114.81	674.19	14,644.42	506.61	15,151.03
% of Total			10.76%	54.29%	27.16%	4.45%	96.66%	3.34%	100.00%
Copper Mountain	1,234								
Unrestricted		7,866,525	4,170	15,988,082	2,448,346	1,535,676	19,976,274	0	19,976,274
Restricted		-184,158	1,733,817	6,227,072	0	130,367	8,091,256	0	8,091,256
Total		7,682,367	1,737,987	22,215,154	2,448,346	1,666,043	28,067,530	0	28,067,530
Per FTES		6,225.58	1,408.42	18,002.56	1,984.07	1,350.12	22,745.16	0.00	22,745.16
% of Total			6.19%	79.15%	8.72%	5.94%	100.00%	0.00%	100.00%
San Bernardino	11,814								
Unrestricted		19,242,905	82,588	95,787,116	41,824,765	8,125,165	145,819,634	171,569	145,991,203
Restricted		21,188,229	17,247,452	37,765,171	0	2,174,905	57,187,528	11,032,906	68,220,434
Total		40,431,134	17,330,040	133,552,287	41,824,765	10,300,070	203,007,162	11,204,475	214,211,637
Per FTES		3,422.31	1,466.91	11,304.58	3,540.27	871.85	17,183.61	948.41	18,132.02
% of Total			8.09%	62.35%	19.52%	4.81%	94.77%	5.23%	100.00%
Victor Valley	8,130								
Unrestricted		21,836,295	0	63,093,475	19,555,525	6,707,407	89,356,407	0	89,356,407
Restricted		618,703	22,017,630	42,473,436	0	2,320,173	66,811,239	2,076,004	68,887,243
Total		22,454,998	22,017,630	105,566,911	19,555,525	9,027,580	156,167,646	2,076,004	158,243,650
Per FTES		2,761.99	2,708.20	12,984.86	2,405.35	1,110.40	19,208.81	255.35	19,464.16
% of Total			13.91%	66.71%	12.36%	5.70%	98.69%	1.31%	100.00%
TOTAL	37,583								
Unrestricted		109,503,800	288,254	284,143,333	124,727,624	26,426,023	435,585,234	6,281,148	441,866,382
Restricted		29,340,229	67,406,517	124,744,766	0	5,767,082	197,918,365	15,405,433	213,323,798
Total		138,844,029	67,694,771	408,888,099	124,727,624	32,193,105	633,503,599	21,686,581	655,190,180
Per FTES		3,694.33	1,801.21	10,879.60	3,318.72	856.59	16,856.12	577.03	17,433.15
% of Total			10.33%	62.41%	19.04%	4.91%	96.69%	3.31%	100.00%

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

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

Source: 2022-23 FORM CCFS-320 (Annual) and FORM CCFS-311

2018-19 THROUGH 2023-24
UNIQUE DISTRICT PERCENTAGE INCREASE IN
STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	Actual 18-19	% Increase/ Decrease	Actual 18-19	% Increase/ Decrease	Actual 20-21	% Increase/ Decrease	Actual 21-22	% Increase/ Decrease	Actual 22-23	% Increase/ Decrease	Estimated 23-24	% Increase/ Decrease
Barstow	5,888.77	18.56%	6,933.31	17.73%	5,918.22	-14.65%	5,902.89	-0.26%	8,721.02	47.74%	8,081.86	-7.33%
Chaffey	2,565.47	3.16%	3,102.58	20.93%	2,096.76	-32.42%	1,833.72	-12.55%	4,334.38	136.37%	3,516.40	-18.88%
Copper Mountain	7,686.02	26.91%	8,358.70	8.75%	7,219.11	-13.64%	7,164.70	-0.76%	10,424.42	45.49%	10,172.94	-2.42%
San Bernardino	2,964.56	5.48%	3,571.36	20.46%	2,740.52	-23.27%	2,231.73	-18.57%	4,686.38	109.98%	3,735.06	-20.30%
Victor Valley	3,942.96	15.69%	4,601.87	16.71%	3,481.99	-24.34%	3,342.76	-4.00%	5,481.56	63.98%	4,683.52	-14.56%
AVERAGE	4,609.56	13.96%	5,313.56	16.92%	4,291.32	-21.66%	4,095.16	-7.23%	6,729.55	80.71%	6,037.96	-12.70%

Source: 2018-19 through 2022-23 Exhibit C, and 2023-24 October Advance Apportionment Exhibit A

2020-21 THROUGH 2022-23
LOTTERY REVENUE
COMMUNITY COLLEGES

	2020-21 Lottery Revenue	Percent of General Fund Revenue	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue
Barstow	629,667	1.78%	701,971	1.83%	824,251	1.87%
Chaffey	4,135,711	2.53%	4,573,803	2.14%	5,436,952	2.69%
Copper Mountain	349,868	1.48%	390,043	1.56%	464,792	1.66%
San Bernardino	3,840,473	2.60%	3,683,827	2.07%	4,413,776	2.17%
Victor Valley	2,365,231	2.49%	2,097,441	1.96%	3,131,394	2.01%
TOTAL	11,320,950	2.43%	11,447,085	2.03%	14,271,165	2.25%

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

Source: 2020-21 through 2022-23 State Controller's Office Remittance Advice and CCFS 311

2022-23
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	2,592								
Unrestricted		8,415,867	5,140,470	6,078,095	222,233	3,339,395	202,610	23,398,670	10,138,041
Restricted		1,076,787	2,144,644	1,291,129	660,661	1,822,869	1,240,824	8,236,914	6,196,077
Total		9,492,654	7,285,114	7,369,224	882,894	5,162,264	1,443,434	31,635,584	16,334,118
Per FTES		3,662.29	2,810.61	2,843.06	340.62	1,991.61	556.88	12,205.09	6,301.74
% of Total		19.79%	15.19%	15.36%	1.84%	10.76%	3.01%	65.95%	34.05%
Chaffey	14,417								
Unrestricted		53,806,277	25,646,544	45,610,812	1,124,068	11,615,251	988,139	138,791,091	12,597,790
Restricted		7,743,013	7,202,532	5,777,050	1,388,922	7,167,909	5,680,141	34,959,567	19,736,065
Total		61,549,290	32,849,076	51,387,862	2,512,990	18,783,160	6,668,280	173,750,658	32,333,855
Per FTES		4,269.22	2,278.50	3,564.39	174.31	1,302.85	462.53	12,051.79	2,242.76
% of Total		29.87%	15.94%	24.94%	1.22%	9.11%	3.24%	84.31%	15.69%
Copper Mountain	1,444								
Unrestricted		5,695,413	3,523,324	4,316,641	123,512	2,298,212	261,030	16,218,132	0
Restricted		1,224,603	807,619	750,398	315,359	1,359,162	942,348	5,399,489	2,691,767
Total		6,920,016	4,330,943	5,067,039	438,871	3,657,374	1,203,378	21,617,621	2,691,767
Per FTES		4,792.25	2,999.27	3,509.03	303.93	2,532.81	833.36	14,970.65	1,864.10
% of Total		28.47%	17.82%	20.84%	1.81%	15.05%	4.95%	88.93%	11.07%
San Bernardino	13,211								
Unrestricted		48,661,102	30,000,213	28,768,686	915,281	12,971,950	1,006,999	122,324,231	17,867,373
Restricted		6,840,255	9,144,864	5,859,606	1,579,056	14,112,013	8,377,326	45,913,120	24,183,950
Total		55,501,357	39,145,077	34,628,292	2,494,337	27,083,963	9,384,325	168,237,351	42,051,323
Per FTES		4,201.15	2,963.07	2,621.17	188.81	2,050.11	710.34	12,734.64	3,183.05
% of Total		26.39%	18.61%	16.47%	1.19%	12.88%	4.46%	80.00%	20.00%
Victor Valley	10,576								
Unrestricted		29,258,604	11,618,731	20,118,580	424,569	8,671,995	802,769	70,895,248	0
Restricted		5,298,792	4,672,489	3,750,898	24,084,447	7,958,124	3,673,117	49,437,867	1,995,918
Total		34,557,396	16,291,220	23,869,478	24,509,016	16,630,119	4,475,886	120,333,115	1,995,918
Per FTES		3,267.53	1,540.40	2,256.95	2,317.42	1,572.44	423.21	11,377.94	188.72
% of Total		28.25%	13.32%	19.51%	20.04%	13.59%	3.66%	98.37%	1.63%
TOTAL	42,240								
Unrestricted		145,837,263	75,929,282	104,892,814	2,809,663	38,896,803	3,261,547	371,627,372	40,603,204
Restricted		22,183,450	23,972,148	17,429,081	28,028,445	32,420,077	19,913,756	43,946,957	54,803,777
Total		168,020,713	99,901,430	122,321,895	30,838,108	71,316,880	23,175,303	515,574,329	95,406,981
Per FTES		3,977.76	2,365.09	2,895.88	730.07	1,688.37	548.66	12,205.83	2,258.69
% of Total		27.50%	16.35%	20.02%	5.05%	11.67%	3.79%	84.38%	15.62%

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

Source: 2022-23 FORM CCFS-320 (Annual) and FORM CCFS-311

2018-19 THROUGH 2022-23
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year % Change
Barstow	6,170.19	6,977.17	6,244.62	6,919.45	7,300.48	18.32%
Chaffey	6,053.81	6,911.09	6,552.99	7,336.48	9,177.99	51.61%
Copper Mountain	9,637.32	9,489.46	8,764.78	8,944.03	8,418.43	-12.65%
San Bernardino	6,427.57	6,876.29	6,528.88	7,088.50	8,586.68	33.59%
Victor Valley	6,978.64	6,831.94	6,214.99	6,064.84	5,987.49	-14.20%
AVERAGE	7,053.51	7,417.19	6,861.25	7,270.66	7,894.21	11.92%

NOTE: FTES figures have been rounded.

Source: 2018-19 through 2022-23 FORM CCFS-311

2018-19 THROUGH 2022-23
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
CONVERTED INTO 1977-78 CONSTANT DOLLARS
COMMUNITY COLLEGES

FACTORS:		**2.488**	**2.527**	**2.585**	**2.771**	**2.944**
	1977-78	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Barstow	3,222.25	2,479.98	2,761.05	2,415.71	2,497.09	2,479.78
Chaffey	1,614.02	2,433.20	2,734.90	2,535.01	2,647.59	3,117.52
Copper Mountain		3,873.52	3,755.23	3,390.63	3,227.73	2,859.52
San Bernardino	1,348.19	2,583.43	2,721.13	2,525.68	2,558.10	2,916.67
Victor Valley	1,722.38	2,804.92	2,703.58	2,404.25	2,188.68	2,033.79
AVERAGE	1,976.71	2,835.01	2,935.18	2,654.26	2,623.84	2,681.46

NOTES: 1) FTES figures have been rounded. 2) Base year for the factor calculation is 1982-84.

Source: 2018-19 through 2022-23 FORM CCFS-311 and Department of Labor Consumer Price Index

2019-20 THROUGH 2023-24
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
FIVE YEAR COMPARISON

	2019-20	2020-21	2021-22	2022-23	2023-24
Barstow	2,920,467,694	2,924,857,926	3,076,832,635	3,284,525,997	3,883,059,104
Chaffey	80,321,539,592	84,722,639,250	89,625,944,925	97,213,796,646	105,611,121,583
Copper Mountain	3,871,719,497	4,080,261,063	4,429,041,812	5,135,871,896	5,832,613,874
San Bernardino	51,034,924,305	53,391,771,010	56,349,859,445	61,110,139,513	67,385,061,127
Victor Valley	20,870,899,039	21,606,847,051	22,425,511,925	23,759,207,965	25,323,181,486
TOTAL	159,019,550,127	166,726,376,300	175,907,190,742	190,503,542,017	208,035,037,174

2023-24
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	3,388,957,098	23,631,031	3,412,588,129	27,697,688	3,440,285,817	442,773,287	3,883,059,104
Chaffey	100,544,575,797	5,914,012	100,550,489,809	651,495,881	101,201,985,690	4,409,135,893	105,611,121,583
Copper Mountain	5,699,050,142	3,957,098	5,703,007,240	56,698,520	5,759,705,760	72,908,114	5,832,613,874
San Bernardino	64,988,528,113	29,975,008	65,018,503,121	516,357,023	65,534,860,144	1,850,200,983	67,385,061,127
Victor Valley	24,360,353,954	12,543,277	24,372,897,231	306,521,798	24,679,419,029	643,762,457	25,323,181,486
TOTAL	198,981,465,104	76,020,426	199,057,485,530	1,558,770,910	200,616,256,440	7,418,780,734	208,035,037,174

2023-24
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Barstow	783,943,002	0	56,610,891	840,553,893
Chaffey	52,197,403,948	0	4,162,430,247	56,359,834,195
Copper Mountain	831,297,021	0	25,829,382	857,126,403
San Bernardino	29,012,519,773	629,088,167	3,043,526,034	32,685,133,974
Victor Valley	17,463,301,725	196,053,612	918,976,010	18,578,331,347
TOTAL	100,288,465,469	825,141,779	8,207,372,564	109,320,979,812

2023-24 ASSESSED VALUATIONS PER 2022-23 ANNUAL FULL TIME EQUIVALENT STUDENT

	2022-23 Annual F.T.E.S.	2023-24 Assessed Valuations	
		Total	Per F.T.E.S.
Barstow	2,592	3,883,059,104	1,498,094
Chaffey	14,417	105,611,121,583	7,325,458
Copper Mountain	1,444	5,832,613,874	4,039,206
San Bernardino	13,211	67,385,061,127	5,100,678
Victor Valley	10,576	25,323,181,486	2,394,401
TOTAL	42,240	208,035,037,174	4,925,072

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

Source: 2019-20 through 2023-24 Agency Net Valuations - Property Tax Division and 2022-23 Enrollment Form

Regional Occupational Programs Financial and Statistical Information

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

2022-23
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	9,452,899	16,551,925	26,004,824	15,876,462	10,128,362
Colton-Redlands-Yucaipa	9,551,592	15,678,245	25,229,837	16,187,204	9,042,633
TOTAL	19,004,491	32,230,170	51,234,661	32,063,666	19,170,995

NOTE: ROPs are funded through agreements with member districts.

Source: 2022-23 FORM 01 Unaudited Actuals

2023-24
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	8,602,103	12,329,121	20,931,224	12,209,121	8,722,103
Colton-Redlands-Yucaipa	7,983,525	15,709,465	23,692,990	16,660,639	7,032,351
TOTAL	16,585,628	28,038,586	44,624,214	28,869,760	15,754,454

NOTE: ROPs are funded through agreements with member districts.

Source: 2023-24 FORM 01 - Adopted Budget

2022-23
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	9,452,899	-2	7,978,792	8,573,135	16,551,925	0	16,551,925
Colton-Redlands-Yucaipa	9,551,592	72,982	7,498,807	8,106,456	15,678,245	0	15,678,245
TOTAL	19,004,491	72,980	15,477,599	16,679,591	32,230,170	0	32,230,170

NOTE: ROPs are funded through agreements with member districts.
Source: 2022-23 FORM 01

2022-23
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	2,398,007	934,483	1,610,352	1,899,091	841,921	3,979,892	1,089,691	3,123,025	15,876,462	0	15,876,462	10,128,362
Colton-Redlands-Yucaipa	3,756,107	1,317,803	2,683,746	3,228,017	1,236,565	2,045,081	533,174	386,711	15,187,204	1,000,000	16,187,204	9,042,633
	6,154,114	2,252,286	4,294,098	5,127,108	2,078,486	6,024,973	1,622,865	3,509,736	31,063,666	1,000,000	31,063,666	19,170,995

Source: 2022-23 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2020-21	2021-22	2022-23	2023-24	2024-25
Baldy View	11.37%	11.21%	12.97%	6.28%	7.98%
Colton-Redlands-Yucaipa	11.06%	12.54%	11.62%	8.69%	10.94%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2024-25.

Source: 2022-23 FORM ICR

2022-23
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	-10,136	0	0	10,024,213	0	0	10,014,077
Central Administration Costs	-2,039	0	0	2,016,562	0	3,847,856	5,862,379
Total	-12,175	0	0	12,040,775	0	3,847,856	15,876,456
Percent	-0.08%	0.00%	0.00%	75.84%	0.00%	24.24%	100.00%
Colton-Redlands-Yucaipa							
Direct & Allocated Costs	-8,938	108,291	0	12,423,050	0	0	12,522,403
Central Administration Costs	-1,584	19,195	0	2,202,002	0	1,445,188	3,664,801
Total	-10,522	127,486	0	14,625,052	0	1,445,188	16,187,204
Percent	-0.07%	0.79%	0.00%	90.35%	0.00%	8.93%	100.00%
TOTAL K-12							
Direct & Allocated Costs	-19,074	108,291	0	22,447,263	0	0	22,536,480
Central Administration Costs	-3,623	19,195	0	4,218,564	0	5,293,044	9,527,180
Total	-22,697	127,486	0	26,665,827	0	5,293,044	32,063,660
Percent	-0.07%	0.40%	0.00%	83.17%	0.00%	16.51%	100.00%

Source: 2022-23 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

2022-23
ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
COUNTY SCHOOLS

	Grades K-8	Grades 9-12	Special Ed./ Extended Year	TOTAL 2021-22	TOTAL 2020-21	Increase/ Decrease	Deviation Percent
County Tuition	1	28	0	29	97	-68	-70.10%
Juvenile Hall	6	139	0	145	112	33	29.46%
County Funded Non-Juvenile Court Schools	72	324	0	396	345	51	14.78%
Adults in Correctional Facilities	0	186	0	186	195	-9	-4.62%
Desert Mountain SELPA	0	0	840	840	739	101	13.67%
East Valley SELPA	0	0	91	91	110	-19	-17.27%
West End SELPA	0	0	370	370	407	-37	-9.09%
TOTAL	79	677	1,301	2,057	2,005	52	2.59%

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

Source: 2022-23 Report of County Office of Education Attendance (Annual).

2018-19 THROUGH 2022-23
FIVE YEAR COMPARISON
COUNTY SCHOOLS

	2018-19	2019-20	2020-21	2021-22	2022-23
County Tuition	104	113	114	97	29
Juvenile Hall	185	247	247	112	145
County Funded Non-Juvenile Court Schools	524	568	568	345	396
Adults in Correctional Facilities	365	427	427	195	186
Desert Mountain SELPA	673	723	723	739	840
East Valley SELPA	167	171	171	110	91
West End SELPA	465	431	431	407	370
TOTAL	2,483	2,680	2,681	2,005	2,057

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

Source: 2018-19 through 2022-23 Report of County Office of Education Attendance (Annual)

2022-23
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	1,871										
Unrestricted		51,356,913	27,448.91	84,145,024	44,973.29	135,501,937	72,422.20	84,504,740	45,165.55	50,997,197	27,256.65
Restricted		82,704,170	44,203.19	322,523,525	172,380.29	405,227,695	216,583.48	300,864,689	160,804.22	104,363,006	55,779.27
Total		134,061,083	71,652.10	406,668,549	217,353.58	540,729,632	289,005.68	385,369,429	205,969.77	155,360,203	83,035.92

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

Source: 2022-23 FORM 01.

2023-24
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	1,838										
Unrestricted		57,283,891	31,166.43	80,649,317	43,878.84	137,933,208	75,045.27	80,634,722	43,870.90	57,298,486	31,174.37
Restricted		87,845,632	47,794.14	329,772,162	179,419.02	417,617,794	227,213.16	333,867,278	181,647.05	83,750,516	45,566.11
Total		145,129,523	78,960.57	410,421,479	223,297.86	555,551,002	302,258.43	414,502,000	225,517.95	141,049,002	76,740.48

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

Source: 2023-24 FORM 01 and FORM A - Adopted Budget

2022-23
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	1,871										
Unrestricted		51,356,913	26,277,283	26,863,639	53,140,922	0	2,018,199	31,856,607	87,015,728	-2,870,704	84,145,024
Restricted		82,704,170	16,703,059	0	16,703,059	29,644,957	151,881,983	120,642,593	318,872,592	3,650,933	322,523,525
Total		134,061,083	42,980,342	26,863,639	69,843,981	29,644,957	153,900,182	152,499,200	405,888,320	780,229	406,668,549
Per ADA		71,652.10	22,971.86	14,357.90	37,329.76	15,844.45	82,255.58	81,506.79	216,936.57	417.01	217,353.58
% of Total			10.57%	6.61%	17.17%	7.29%	37.84%	37.50%	99.81%	0.19%	100.00%

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

Source: 2022-23 FORM 01

2020-21 THROUGH 2022-23
LOTTERY DATA
COUNTY SCHOOLS

	2020-21 Lottery Revenue	Percent of General Fund Revenue	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue
County Schools	664,583	0.19%	740,896	0.20%	664,351	0.16%

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

Source: 2020-21 through 2022-23 State Controller's Office Remittance Advice

2022-23
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	1,871												
Unrestricted		3,739,576	11,441,961	24,920,030	17,374,131	1,741,275	14,552,165	286,156	-1,296,700	72,758,594	11,746,146	84,504,740	50,997,197
Restricted		33,458,796	15,889,905	70,159,814	60,695,003	4,841,633	87,099,959	2,353,156	26,366,423	300,864,689	0	300,864,689	104,363,006
Total		37,198,372	27,331,866	95,079,844	78,069,134	6,582,908	101,652,124	2,639,312	25,069,723	373,623,283	11,746,146	385,369,429	155,360,203
Per ADA		19,881.55	14,608.16	50,817.66	41,725.89	3,518.39	54,330.37	1,410.64	13,399.10	199,691.76	6,278.00	205,969.76	83,035.92
% of Total			7.09%	24.67%	20.26%	1.71%	26.38%	0.68%	6.51%	96.95%	3.05%	100.00%	

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

Source: 2022-23 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS
COUNTY SCHOOLS

	Approved Rates				*Estimated
	2020-21	2021-22	2022-23	2023-24	2024-25
County Schools	8.00%	7.85%	8.95%	8.50%	7.56%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2024-25.
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: 2022-23 FORM ICR

2022-23
PROGRAM COST REPORT
COUNTY SCHOOLS

	Annual ADA	Regular Education	Special Education	Technical, Adult, & ROP	Juvenile, Community, & Alternative	Community Services, Child Care, PreK & Nonagency	Other Programs	Total Expenditures	Per ADA
County Schools	2,057								
Direct & Allocated Costs		2,361	158,529,047	10,410,390	16,446,511	76,175,663	401,875	261,965,847	127,353
Central Administration Costs		273	18,359,823	1,205,665	1,904,730	8,822,179	40,282,535	70,575,205	34,310
Total		2,634	176,888,870	11,616,055	18,351,241	84,997,842	40,684,410	332,541,052	161,663
Percent		0.00%	53.19%	3.49%	5.52%	25.56%	12.23%	100.00%	

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

Source: 2022-23 FORM PCR

Charter Schools Information

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

CHARTER SCHOOLS

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

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

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

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

In response to the pandemic the legislature enacted or revised several components of the Education Code to address the expiration of charter school terms and the temporary moratorium placed on the approval of any new nonclassroom based charter schools (added by AB 1505). In 2021, AB 130 was passed which automatically extended the terms of charters by two years and extended the nonclassroom based moratorium until January 1, 2025. In 2023, SB 114 was passed which again extended certain charter terms for one additional year and extended the nonclassroom based moratorium through January 1, 2026.

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

2022-23 LISTING OF ACTIVE CHARTER SCHOOLS IN SAN BERNARDINO COUNTY SELECTED DATA

	Charter #	Grade Levels	Chartering Agency	2020-21 Funded ADA	LCFF Funding	2021-22 P-2 ADA	LCFF Funding	2022-23 P-2 ADA	LCFF Funding
Academy For Academic Excellence	0127	K-12	Apple Valley	1,394	12,861,025	1,320	13,637,042	1,378	15,344,509
Academy Of Careers And Exploration	0968	7-12	Helendale	319	3,337,471	245	3,004,027	269	3,345,826
Allegiance STEAM Academy	1945	K-8	Chino	774	6,808,084	844	7,845,225	898	9,467,781
Alta Vista Innovation High	1895	9-12	Lucerne Valley	1,912	24,551,887	2,012	27,961,501	2,027	31,948,058
ASA Charter	0677	K-12	San Bernardino City	245	2,865,449	188	2,782,425	247	3,512,196
Ballington Academy	1795	K-5	San Bernardino City	181	1,959,289	143	1,764,092	141	1,967,000
Competitive Edge Charter	1291	K-8	Yucaipa-Calimesa Joint	649	5,573,938	629	5,829,725	645	6,610,090
Desert Trails Prepatory Academy	1522	K-6	County Schools	518	5,554,205	472	5,807,954	486	6,288,296
Elite Academic Academy-Lucerne	1923	K-12	Lucerne Valley	547	5,364,017	676	6,836,276	829	9,535,844
Empire Springs Charter	1592	K-12	Helendale	1,290	11,935,408	1,390	13,560,637	1,488	16,526,421
Encore High School	0971	7-12	Hesperia	899	9,137,493	603	7,064,257	582	6,912,766
Entrepreneur High	1922	9-12	San Bernardino City	529	6,650,022	558	8,661,969	488	7,549,396
Entrepreneur High Fontana	2095	9-12	County Schools	-	-	132	1,714,396	261	3,867,347
Excel Academy Charter	2073	K-12	Helendale	439	3,992,650	603	5,799,411	546	6,013,569
Excelsior Charter	1910	7-12	County Schools	1,892	19,051,328	2,012	21,312,690	2,256	27,436,224
Gorman Learning Center	1977	K-12	Lucerne Valley	1,271	11,787,538	1,272	12,398,054	1,274	14,165,297
Granite Mountain Charter	2033	K-12	Lucerne Valley	3,182	29,089,307	3,365	32,510,813	3,486	38,418,796
Grove	0180	7-12	Redlands	230	2,155,533	223	2,336,303	230	2,549,992
Hardy Brown College Prep	1155	K-8	San Bernardino City	377	4,211,403	297	4,246,167	285	3,832,420
iEmpire Academy	1153	K-5	San Bernardino City	392	4,315,509	394	5,447,056	399	5,609,922
Independence Charter Academy	1679	K-12	Helendale	123	1,281,932	221	2,384,368	144	1,770,874
Inland Leaders Charter	0889	K-8	Yucaipa-Calimesa Joint	997	8,678,401	954	8,860,255	948	9,878,123
Laverne Elementary Preparatory	1034	K-8	Hesperia	444	4,361,149	472	5,119,043	507	5,979,772
Mirus Secondary	0885	7-12	Hesperia	331	3,733,581	322	3,962,247	293	4,122,869
Mojave River-Gold Canyon	1937	K-12	Oro Grande	143	1,737,697	203	2,656,657	219	3,313,396
Mojave River-Marble City	1943	K-12	Oro Grande	130	1,597,708	180	2,405,277	197	2,979,391
Mojave River-National Trails	1938	K-12	Oro Grande	437	5,120,823	560	6,981,772	654	9,293,388
Mojave River-Oro Grande	1939	K-12	Oro Grande	714	8,743,553	659	8,611,681	757	11,240,625
Mojave River-Rockview Park	1941	K-12	Oro Grande	171	2,020,487	310	3,961,573	328	4,823,668
Mojave River-Route 66	1940	K-12	Oro Grande	313	3,900,650	436	5,926,220	399	6,197,340
Mojave River-Silver Mountain	1942	K-12	Oro Grande	392	4,492,206	481	5,974,722	522	7,425,497
Mountain View Montessori	0296	K-6	Victor Elementary	224	2,111,956	204	2,147,198	215	2,378,665
New Vision Middle	1089	6-8	San Bernardino City	387	4,055,373	370	4,398,872	322	4,274,625
Norton Science and Language Academy	0903	K-10	County Schools	789	8,249,919	966	11,255,955	1,043	13,752,964
Options For Youth-San Bernardino	1132	7-12	San Bernardino City	1,093	13,274,038	1,016	13,688,553	1,206	18,691,677
Options For Youth-Victorville	0013	7-12	Victor Valley Union	996	12,191,557	739	10,008,250	823	12,494,605
Pathways To College	0801	K-8	Hesperia	343	3,535,337	311	3,612,294	334	4,090,790
Provisional Accelerated Learning	0335	6-12	San Bernardino City	326	4,056,008	223	2,949,978	237	3,592,983
Public Safety Academy	0731	6-12	San Bernardino City	398	4,686,656	359	4,924,429	357	5,253,958
Riverside Preparatory	0855	K-12	Oro Grande	2,331	25,070,959	2,204	26,782,770	2,278	30,331,868
Sage Oak Charter	1885	K-12	Helendale	2,572	23,146,065	3,091	29,207,752	2,960	32,083,291
Savant Preparatory	1971	K-6	San Bernardino City	159	1,745,920	171	2,084,020	192	2,534,953
Sixth Street Prep	0309	K-6	Victor Elementary	237	2,494,686	218	2,686,831	220	2,831,396
Sky Mountain Charter	0905	K-12	Lucerne Valley	1,806	16,390,402	2,133	20,327,123	2,148	23,381,633
Soar Charter Academy	0982	K-8	San Bernardino City	431	4,423,762	399	4,485,575	391	4,853,510
Summit Leadership Academy	0671	7-12	Hesperia	282	3,213,462	203	2,863,096	187	2,565,189
Sycamore Academy of Science	2036	K-8	County Schools	188	1,661,685	254	2,368,049	290	3,101,069
Taylion High Desert	1520	K-12	Adelanto	177	2,105,140	274	3,390,462	479	6,722,845
Virtual Preparatory Academy	1975	K-11	Lucerne Valley	62	727,236	446	4,498,320	587	6,811,384
Vista Norte Public Charter	1919	K-12	Helendale	676	8,512,003	646	8,584,811	621	9,357,254
Woodward Leadership Academy	1438	K-6	San Bernardino City	76	858,852	84	1,153,282	81	1,138,176
TOTAL				34,788	359,380,759	36,487	408,781,455	38,154	478,169,528

Source: California Department of Education (CDE) website (LCFF Funding Snapshot), 2022-23 and 2021-22 Report of School District Attendance (P-2), and Funded ADA for 2020-21, as of 10/27/2023

2008 THROUGH 2022
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
2022	24,269	485	2.04%	14,472	520	3.73%	38,741	1,005	2.66%
2021	23,784	910	3.98%	13,952	-116	-0.82%	37,736	794	2.15%
2020	22,874	1,877	8.94%	14,068	1,334	10.48%	36,942	3,211	9.52%
2019	20,997	2,438	13.14%	12,734	506	4.14%	33,731	2,944	9.56%
2018	18,559	4,503	32.04%	12,228	2,189	21.80%	30,787	6,692	27.77%
2017	14,056	-921	-6.15%	10,039	-1,142	-10.21%	24,095	-2,063	-7.89%
2016	14,977	-566	-3.64%	11,181	-175	-1.54%	26,158	-741	-2.75%
2015	15,543	408	2.70%	11,356	474	4.36%	26,899	882	3.39%
2014	15,135	1,000	7.07%	10,882	-121	-1.10%	26,017	879	3.50%
2013	14,135	1,345	10.52%	11,003	652	6.30%	25,138	1,997	8.63%
2012	12,790	1,148	9.86%	10,351	281	2.79%	23,141	1,429	6.58%
2011	11,642	2,632	29.21%	10,070	633	6.71%	21,712	3,265	17.70%
2010	9,010	2,043	29.32%	9,437	795	9.20%	18,447	2,838	18.18%
2009	6,967	1,457	26.44%	8,642	1,254	16.97%	15,609	2,711	21.02%
2008	5,510	1,466	36.25%	7,388	400	5.72%	12,898	1,866	16.91%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 7/27/2023
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2015 THROUGH 2022
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
CHARTER SCHOOLS
TRENDS BY GRADE LEVEL

GRADES K-8

	2015	2016	2017	2018	2019	2020	2021	2022
K	1,713	1,769	1,764	2,227	2,661	2,689	2,936	3,086
1	1,587	1,459	1,361	1,865	2,164	2,420	2,491	2,581
2	1,563	1,481	1,308	1,804	2,149	2,477	2,507	2,453
3	1,495	1,424	1,359	1,776	2,061	2,422	2,520	2,502
4	1,568	1,400	1,323	1,781	1,984	2,291	2,534	2,445
5	1,481	1,420	1,285	1,729	1,995	2,211	2,373	2,495
6	1,587	1,507	1,451	1,905	2,105	2,282	2,419	2,428
7	2,297	2,200	2,009	2,744	2,801	2,897	2,933	3,078
8	2,252	2,317	2,196	2,728	3,077	3,185	3,071	3,201
Other	0	0	0	0	0	0	0	0
TOTAL	15,543	14,977	14,056	18,559	20,997	22,874	23,784	24,269
ANNUAL GROWTH	2.70%	-3.64%	-6.15%	32.04%	13.14%	8.94%	3.98%	2.04%

GRADES 9-12

	2015	2016	2017	2018	2019	2020	2021	2022
9	2,445	2,732	2,567	3,246	3,551	3,866	3,714	4,093
10	2,661	2,985	2,698	3,139	3,573	3,907	3,748	3,916
11	2,802	2,902	2,423	3,116	3,021	3,545	3,467	3,621
12	3,407	2,543	2,304	2,727	2,589	2,750	3,023	2,842
Other	41	19	47	0	0	0	0	0
TOTAL	11,356	11,181	10,039	12,228	12,734	14,068	13,952	14,472
ANNUAL GROWTH	4.36%	-1.54%	-10.21%	21.80%	4.14%	10.48%	-0.82%	3.73%

TOTAL

	2015	2016	2017	2018	2019	2020	2021	2022
	26,899	26,158	24,095	30,787	33,731	36,942	37,736	38,741
ANNUAL GROWTH	3.39%	-2.75%	-7.89%	27.77%	9.56%	9.52%	2.15%	2.66%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 7/27/2023.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2015 THROUGH 2022
CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT
EIGHT YEAR COMPARISON

	2015	2016	2017	2018	2019	2020	2021	2022
ELEMENTARY:								
Adelanto	2,094	1,936	333	437	170	212	238	471
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	1,762	2,005	2,558	4,438	5,140	5,799	6,305	6,146
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	3,613	3,717	3,738	4,233	4,630	5,412	5,264	5,522
Victor Elementary	420	421	455	471	475	463	466	454
TOTAL	7,889	8,079	7,084	9,579	10,415	11,886	12,273	12,593
HIGH:								
Chaffey Joint Union	0	0	0	0	0	0	0	0
Victor Valley Union	2,284	2,138	835	856	833	847	718	748
TOTAL	2,284	2,138	835	856	833	847	718	748
UNIFIED:								
Apple Valley	1,412	1,453	1,435	1,447	1,433	1,466	1,456	1,484
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	1,195	1,213	0	473	658	813	888	956
Colton Joint	0	0	0	0	0	0	0	0
Fontana	0	0	0	0	0	0	0	0
Hesperia	2,433	2,335	2,479	2,326	2,344	2,290	2,152	2,044
Lucerne Valley	1,646	1,910	2,732	4,675	8,482	9,470	9,892	10,116
Morongo	1,935	0	0	0	0	0	0	0
Needles	0	0	0	0	0	0	0	0
Redlands	214	216	224	228	236	243	244	246
Rialto	0	0	0	0	0	0	0	0
Rim of the World	0	0	0	0	0	0	0	0
San Bernardino City	3,092	3,312	3,573	3,837	4,282	4,637	4,504	4,463
Silver Valley	0	0	0	0	0	0	0	0
Snowline Joint	0	0	0	0	0	0	0	0
Trona Joint	0	679	945	2,456	0	0	0	0
Upland	0	0	0	0	0	0	0	0
Yucaipa-Calimesa Joint	1,592	1,633	1,636	1,700	1,712	1,657	1,667	1,681
TOTAL	13,519	12,751	13,024	17,142	19,147	20,576	20,803	20,990
COUNTY:								
County Schools	3,207	3,190	3,152	3,210	3,336	3,633	3,942	4,410
TOTAL COUNTY	26,899	26,158	24,095	30,787	33,731	36,942	37,736	38,741

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 7/27/2023.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2022-23

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	25	47	144	255	471
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	658	1,486	2,294	1,708	6,146
Mount Baldy Joint	0	0	0	0	0
Mountain View	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0
Oro Grande	233	600	1,776	2,913	5,522
Victor Elementary	81	200	173	0	454
TOTAL	997	2,333	4,387	4,876	12,593
High:					
Chaffey Joint Union	0	0	0	0	0
Victor Valley Union	0	0	123	625	748
TOTAL	0	0	123	625	748
Unified:					
Apple Valley	143	311	595	435	1,484
Baker Valley	0	0	0	0	0
Barstow	0	0	0	0	0
Bear Valley	0	0	0	0	0
Chino	120	358	478	0	956
Colton Joint	0	0	0	0	0
Fontana	0	0	0	0	0
Hesperia	152	364	699	829	2,044
Lucerne Valley	825	2,207	3,340	3,744	10,116
Morongo	0	0	0	0	0
Needles	0	0	0	0	0
Redlands	0	0	87	159	246
Rialto	0	0	0	0	0
Rim of the World	0	0	0	0	0
San Bernardino City	305	776	1,494	1,888	4,463
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	245	532	904	0	1,681
TOTAL	1,790	4,548	7,597	7,055	20,990
County:					
County Schools	299	655	1,540	1,916	4,410
TOTAL COUNTY	3,086	7,536	13,647	14,472	38,741

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 7/27/2023.
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.

2021-22 Budget

On June 28, 2021, the Governor signed the Budget Act of 2021, with related trailer bills. This put into place a spending plan for 2021-22 and revised the spending plan for 2020-21. The 2021 Budget increased the pupil spending level, paid off all deferrals, invested in universal transitional kindergarten, and will be phasing in 200,000 new childcare slots over several years.

The budget package reflected Proposition 98 funding of $96.1 billion in 2021-22, which is a significant increase in resources.

This budget includes an LCFF Cost-of-Living Adjustment (COLA) that included a 1.07% statutory COLA and an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

2022-23 Budget

On June 27, 2022 the Governor signed the Budget Act of 2022, with related trailer bills. This put into place a spending plan for 2022-23 and revised the spending plan for 2021-22. The 2022-23 Budget allocated $2.8 billion in ongoing funding and $413 million in one-time funding to mitigate year over year declining enrollment and increased absences due to COVID-19. It continues to phase in Universal TK and includes funding to convert fossil fuel buses to electric.

The budget package reflected Proposition 98 funding of $110.4 billion in 2022-23.

This budget includes an LCFF Cost-of-Living Adjustment (COLA) that included a 6.56% COLA and an increase of $4.32 billion increase in base funding for school districts and charters.



San Bernardino County Superintendent of Schools

Ted Alejandre
County Superintendent

Richard De Nava
Chief Business Officer
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.