San Bernardino County Superintendent of Schools

FINANCIAL REPORT 2023-24

Serving Our Client Districts with Selected History and Budgetary Information

Transforming lives through education

SAN BERNARDINO COUNTY BOARD OF EDUCATION

2023-2024

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PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2023-24 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 2024-25 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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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 - 2019 estimate	2,175,424
Population - 2020 estimate	2,181,654
Population - 2021 estimate	2,179,006
Population - 2022 estimate	2,179,845
Population - 2023 estimate	2,172,694
Population - 2024 estimate	2,181,433

State of California, Department of Finance, E-1 California Population Estimates with Annual Percent Change. Revised May 2024.

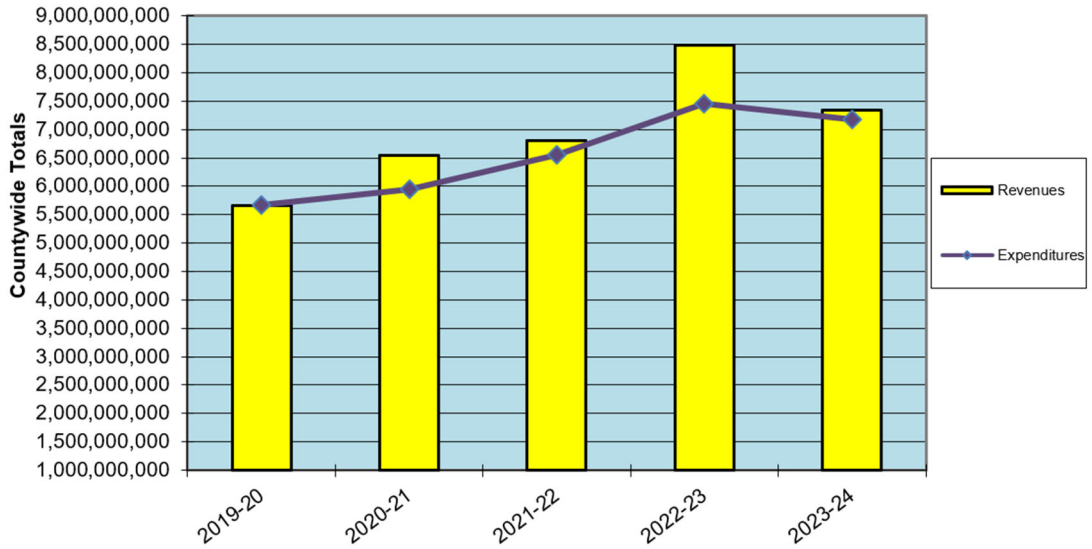
County Information

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.

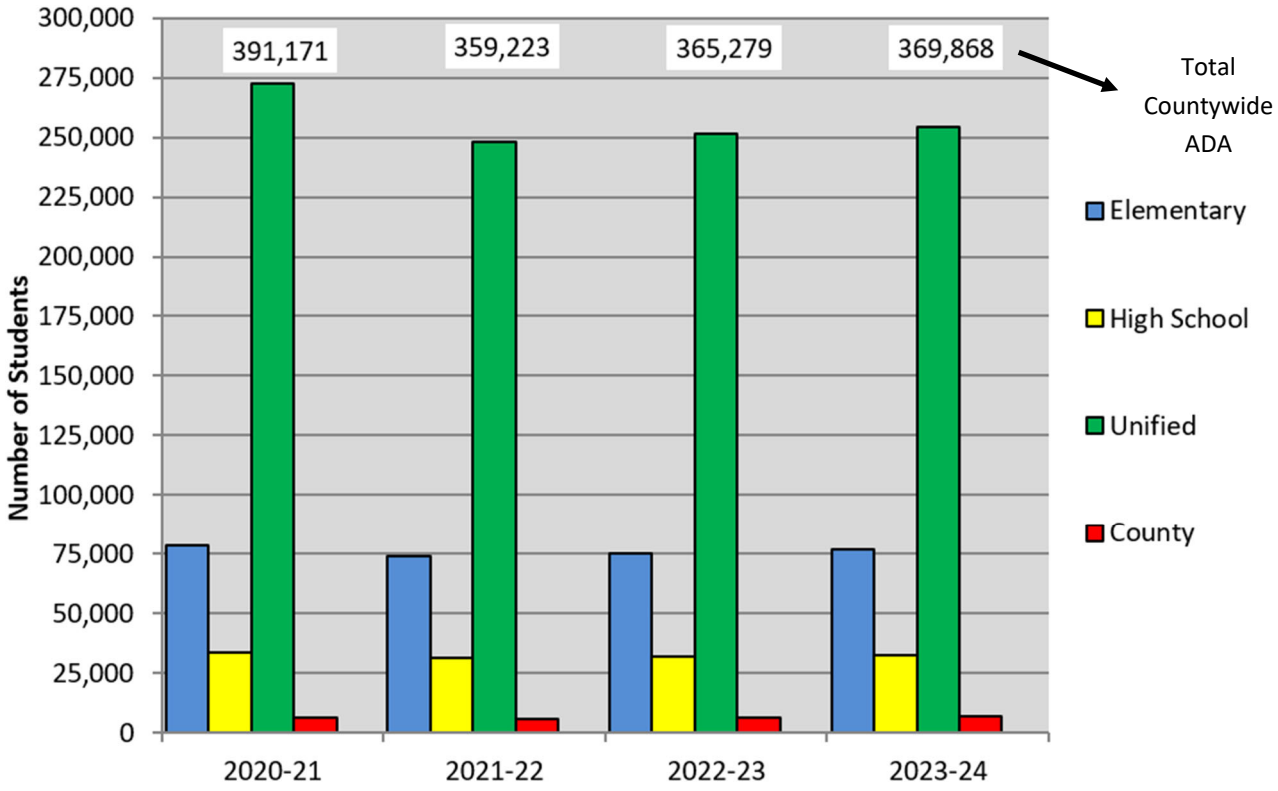
Regional Occupational Programs within San Bernardino County

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.

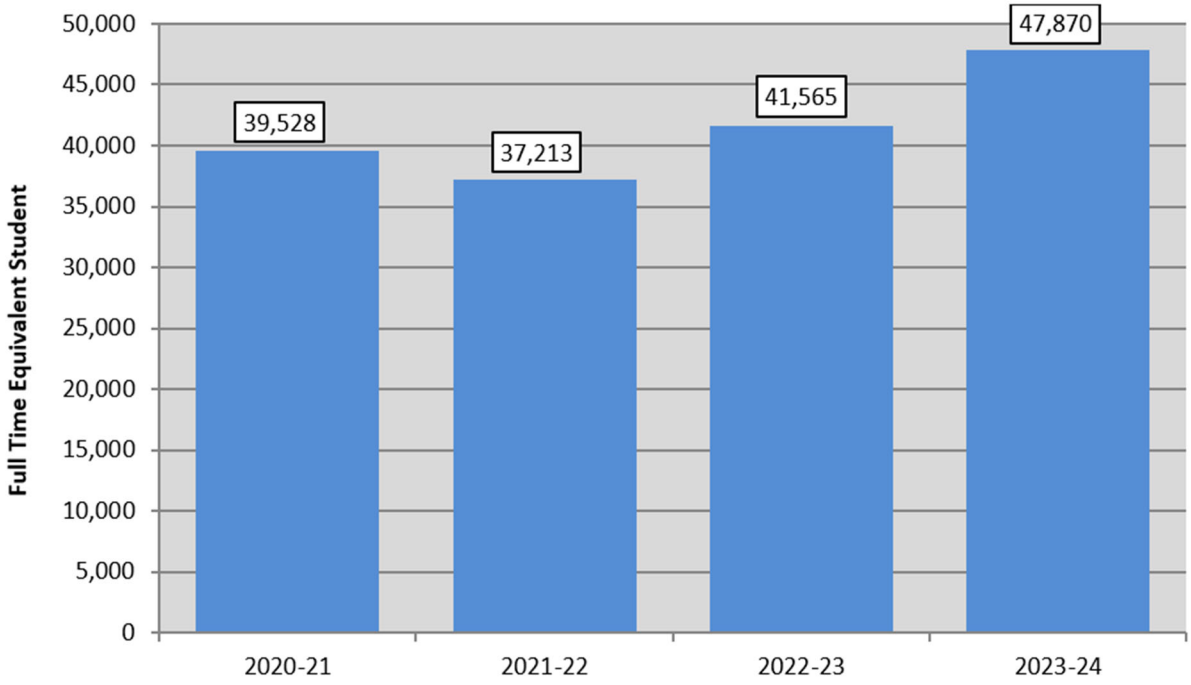
Counting Students in San Bernardino County

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, including charters, 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.

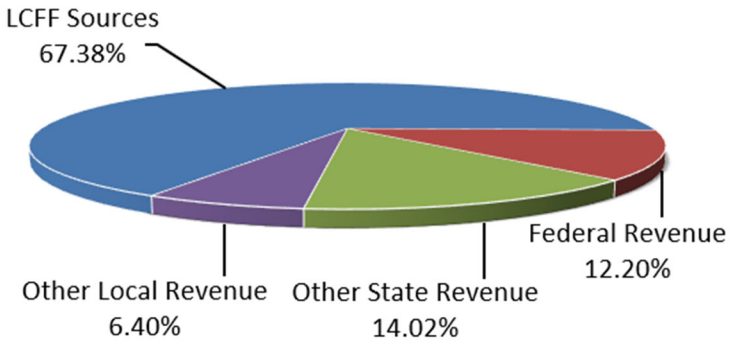


Understanding School District Revenues and Expenditures

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.

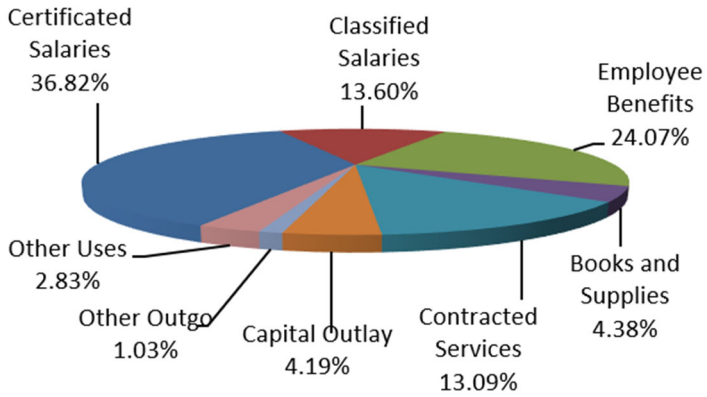
2023-24 Actual Average Revenues per K-12 Average Daily Attendance

	Dollars Per ADA	Percentage of Total
LCFF Sources	$ 15,148.25	67.38%
Federal Revenue	$ 2,743.90	12.20%
Other State Revenue	$ 3,152.38	14.02%
Other Local Revenue	$ 1,439.94	6.40%
Total Revenues	$ 22,484.47	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	$ 8,092.37	36.82%
Classified Salaries	$ 2,989.20	13.60%
Employee Benefits	$ 5,289.45	24.07%
Books and Supplies	$ 961.66	4.38%
Contracted Services	$ 2,877.46	13.09%
Capital Outlay	$ 921.44	4.19%
Other Outgo	$ 225.38	1.03%
Other Uses	$ 622.03	2.83%
Total Expenditures	$ 21,978.99	100.00%

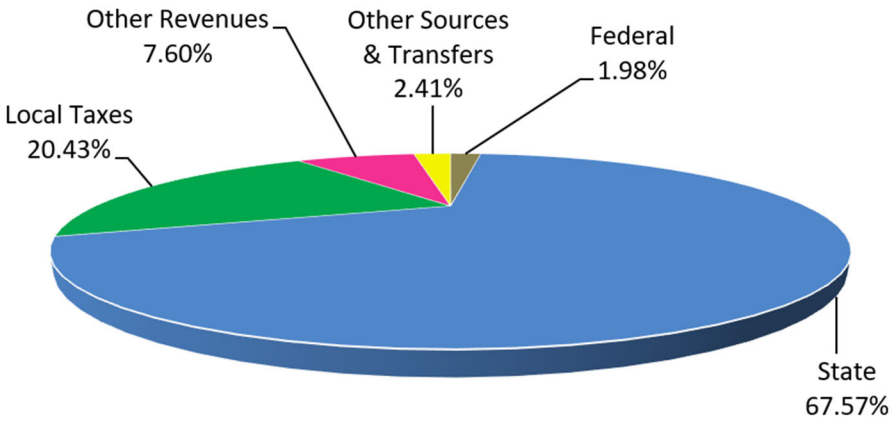


Understanding Community College Revenues and Expenditures

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.

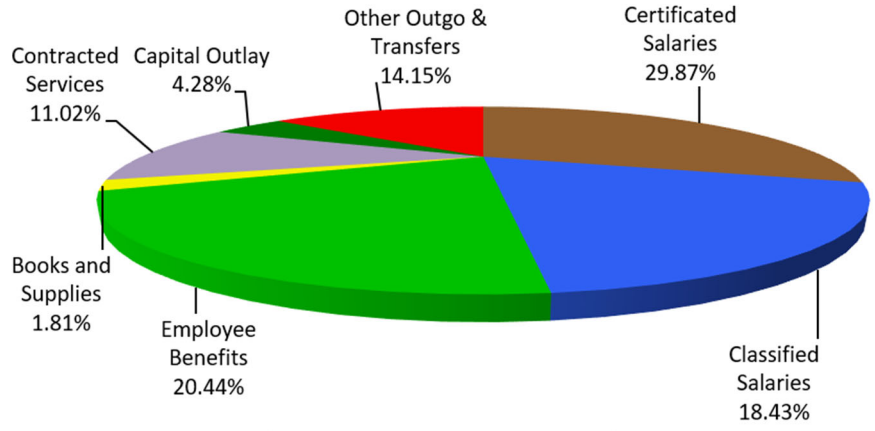
2023-24 Community College Average Revenues Per Full Time Equivalent Student

	Dollars Per FTES	Percentage of Total
Federal	$ 275.06	1.98%
State	$ 9,386.95	67.57%
Local Taxes	$ 2,838.39	20.43%
Other Revenues	$ 1,056.20	7.60%
Other Sources & Transfers	$ 334.94	2.41%
Total Revenues	$ 13,891.54	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	$ 4,056.14	29.87%
Classified Salaries	$ 2,502.32	18.43%
Employee Benefits	$ 2,776.03	20.44%
Books and Supplies	$ 246.30	1.81%
Contracted Services	$ 1,495.77	11.02%
Capital Outlay	$ 580.70	4.28%
Other Outgo & Transfers	$ 1,920.80	14.15%
Total Expenditures	$ 13,578.07	100.00%

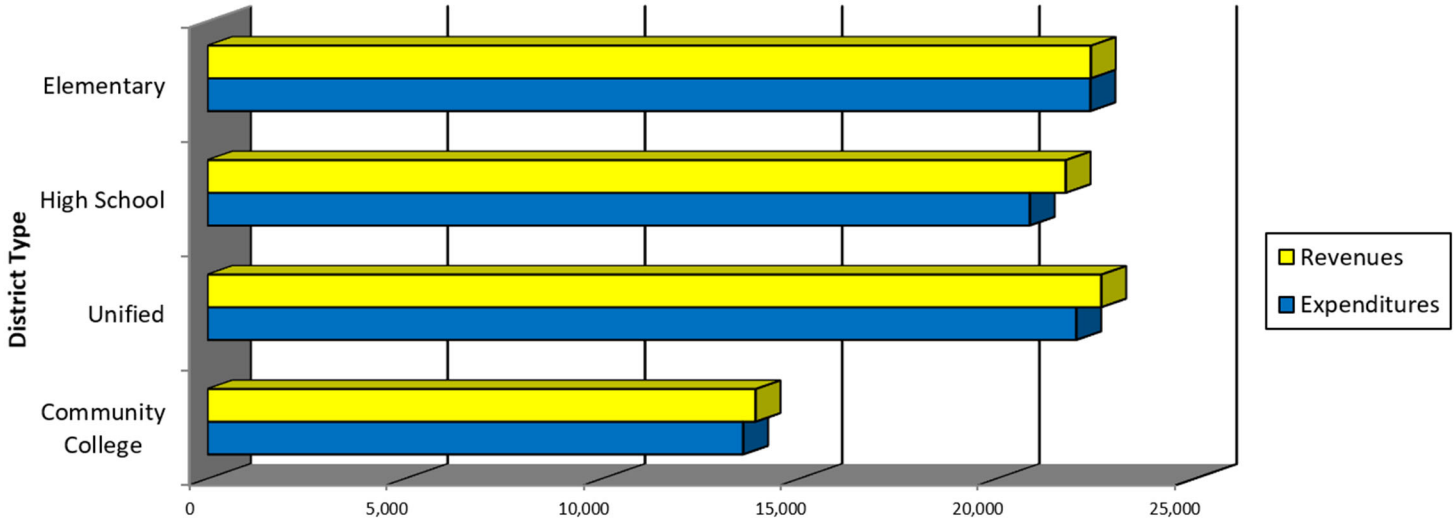


2023-24 Actual Revenue and Expenditure Comparison

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

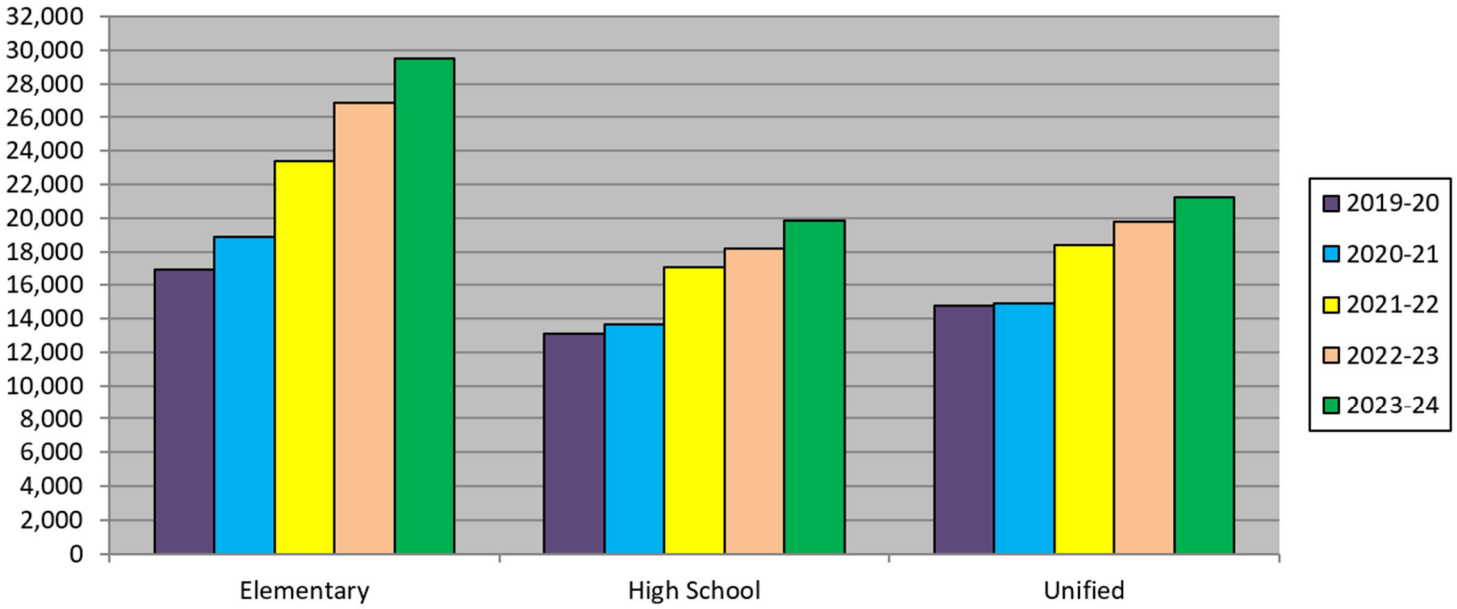
Dollars per ADA/FTES

	Revenues	Expenditures	Page
Elementary	22,390	22,381	B-1
High School	21,753	20,844	B-2
Unified	22,655	22,023	B-3
Community College	13,892	13,578	F-2



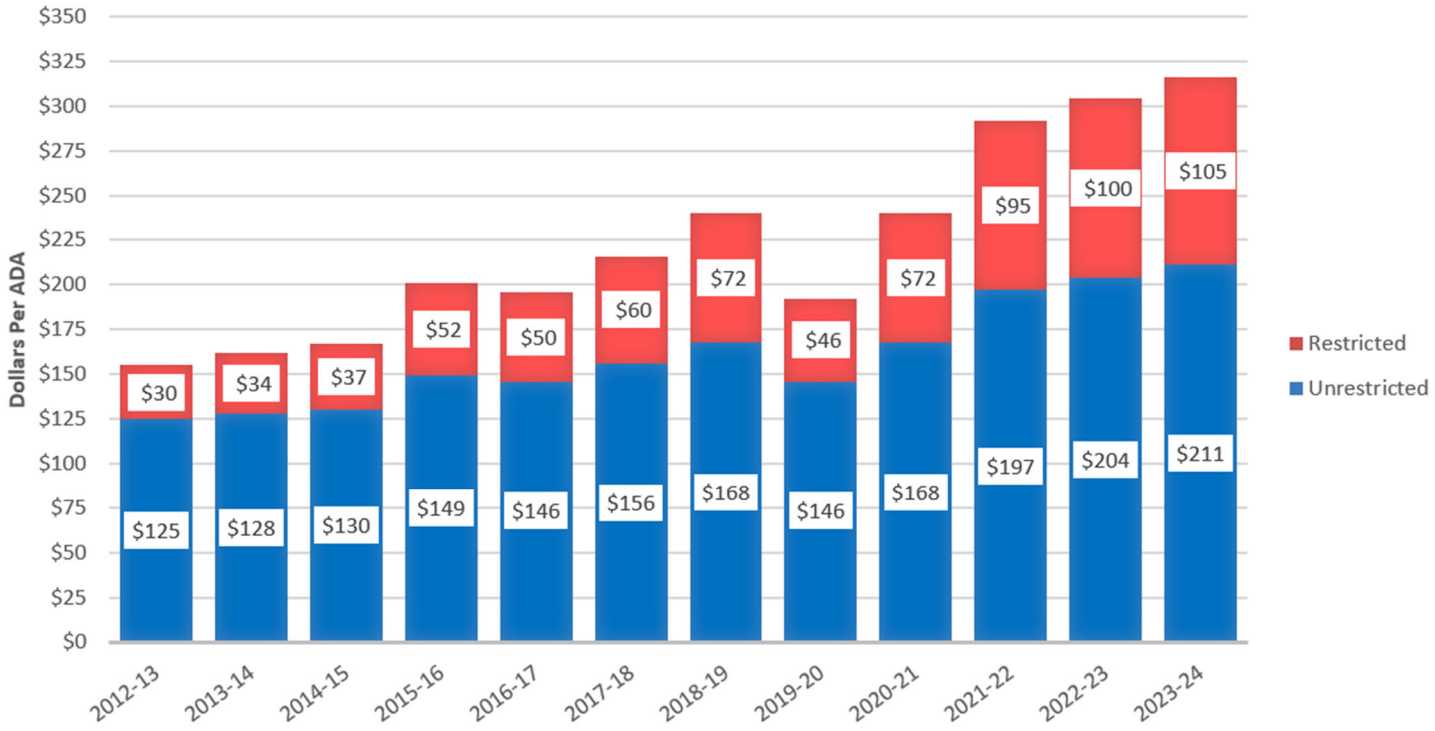
Current Expense of Education

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.

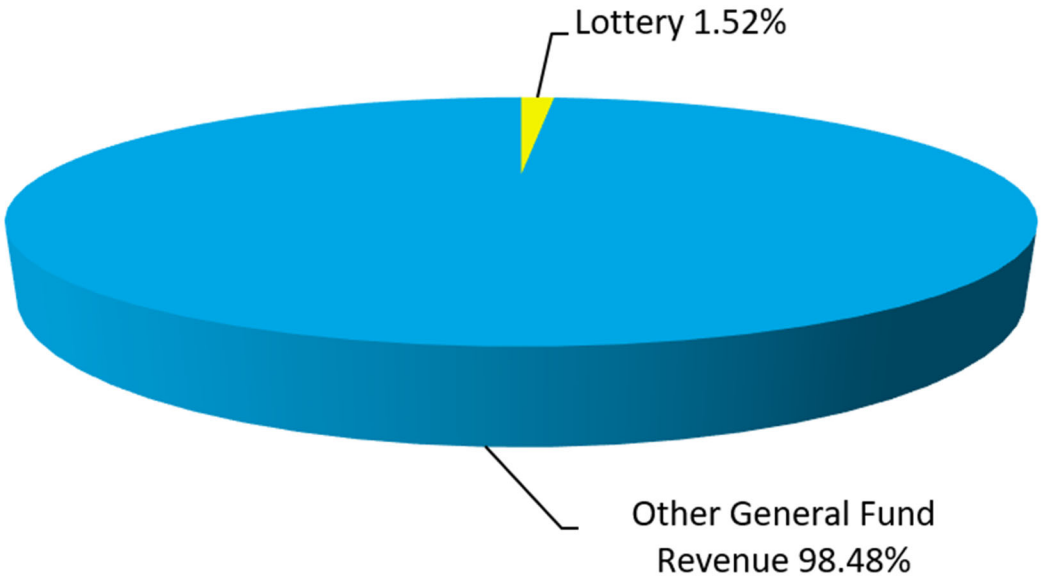


Lottery

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.



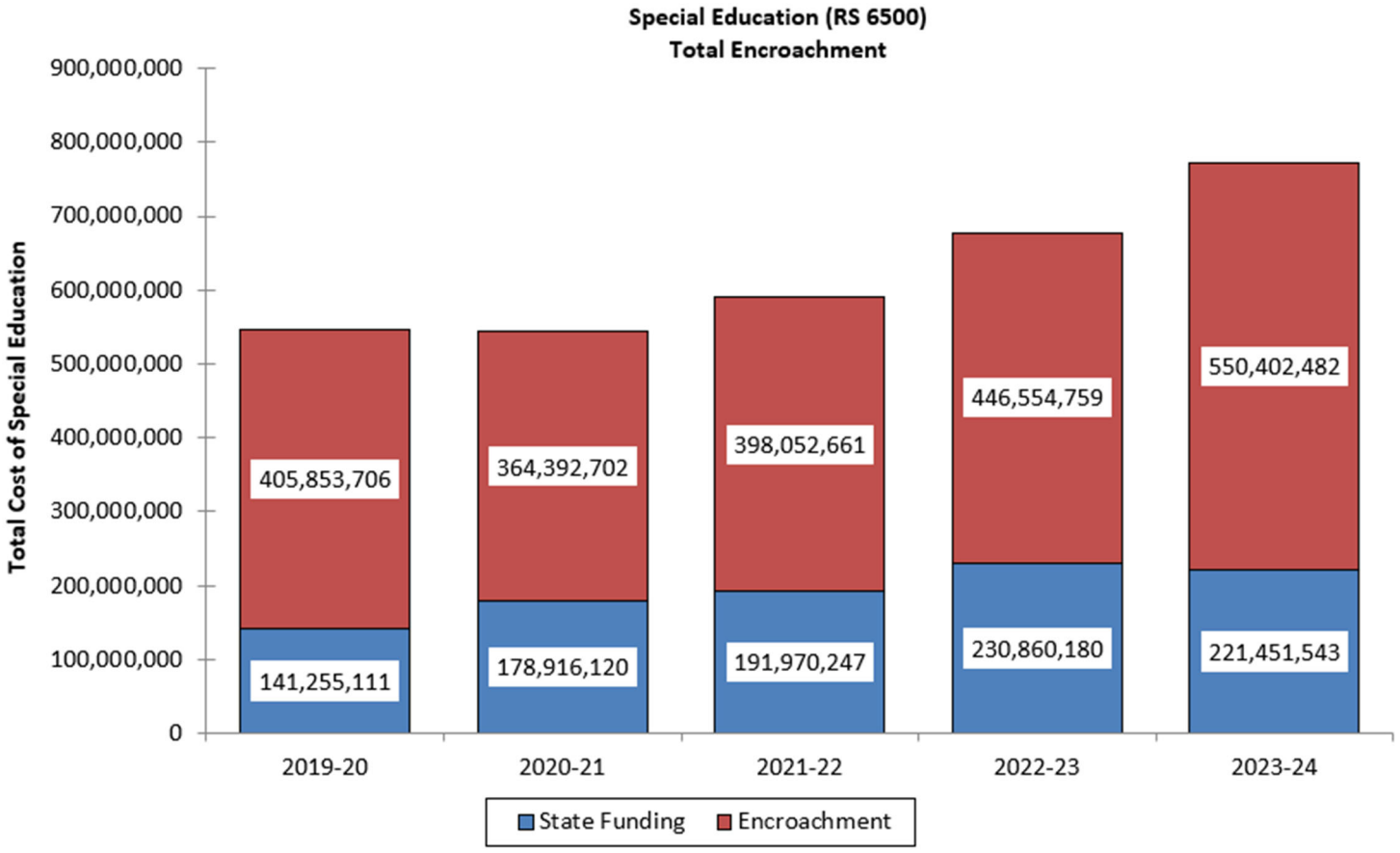
The graph below depicts lottery funding as a percentage of 2023-24 combined San Bernardino County districts and community college General Fund revenues.



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.

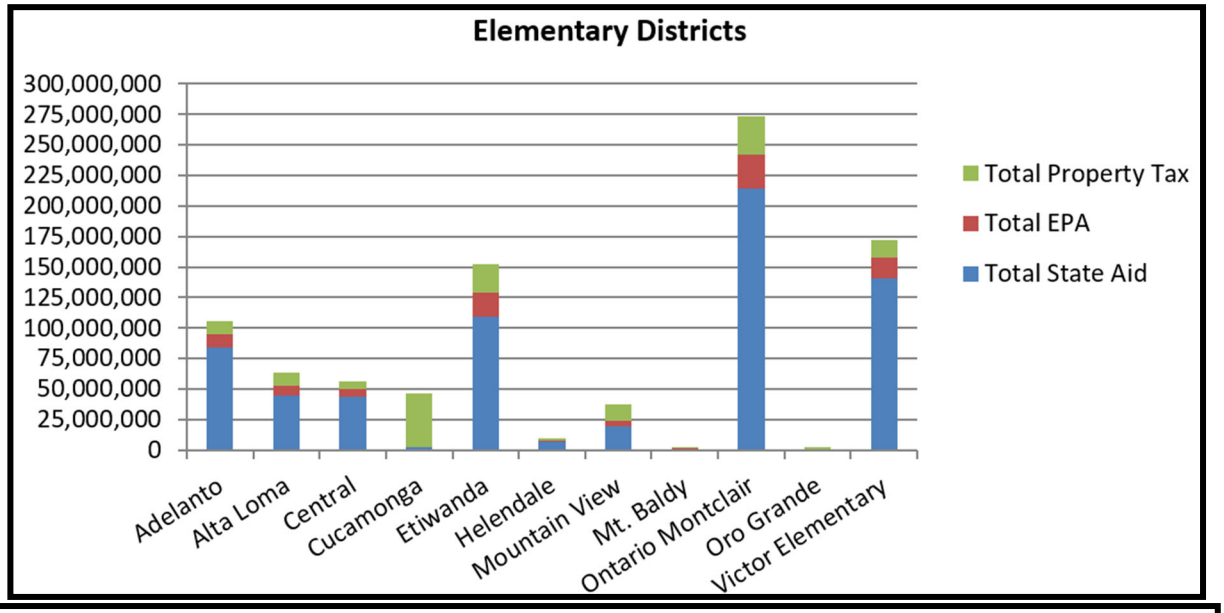
Special Education Encroachments

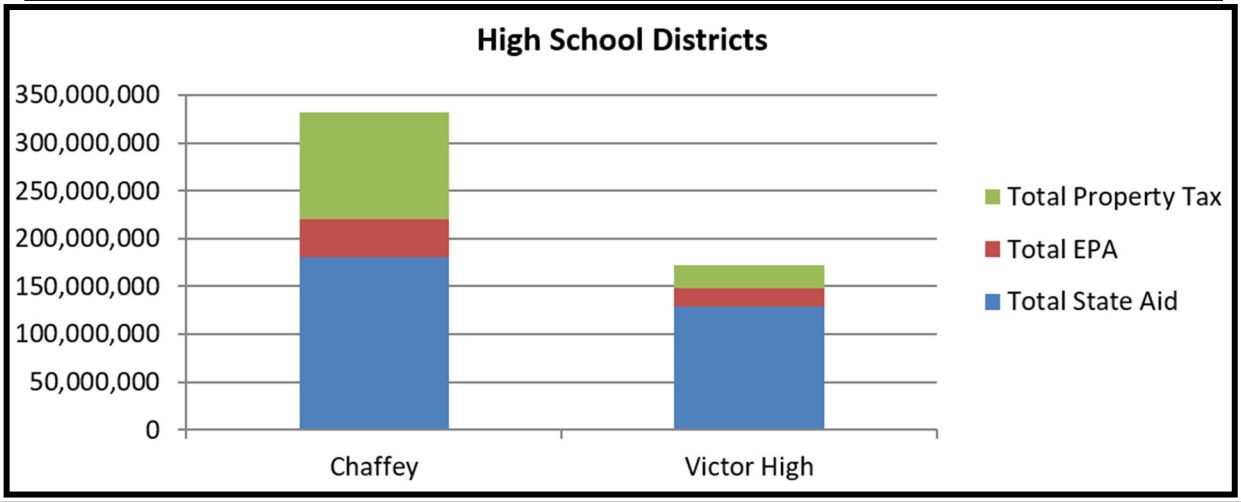


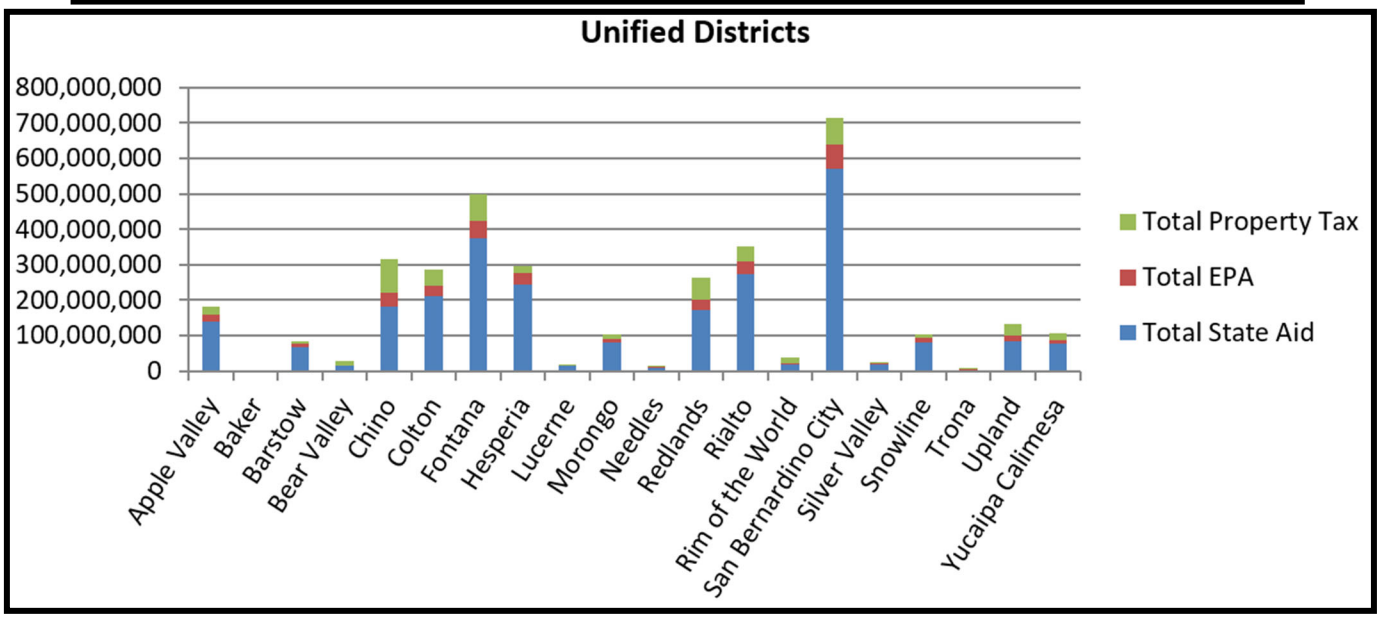
Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance.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

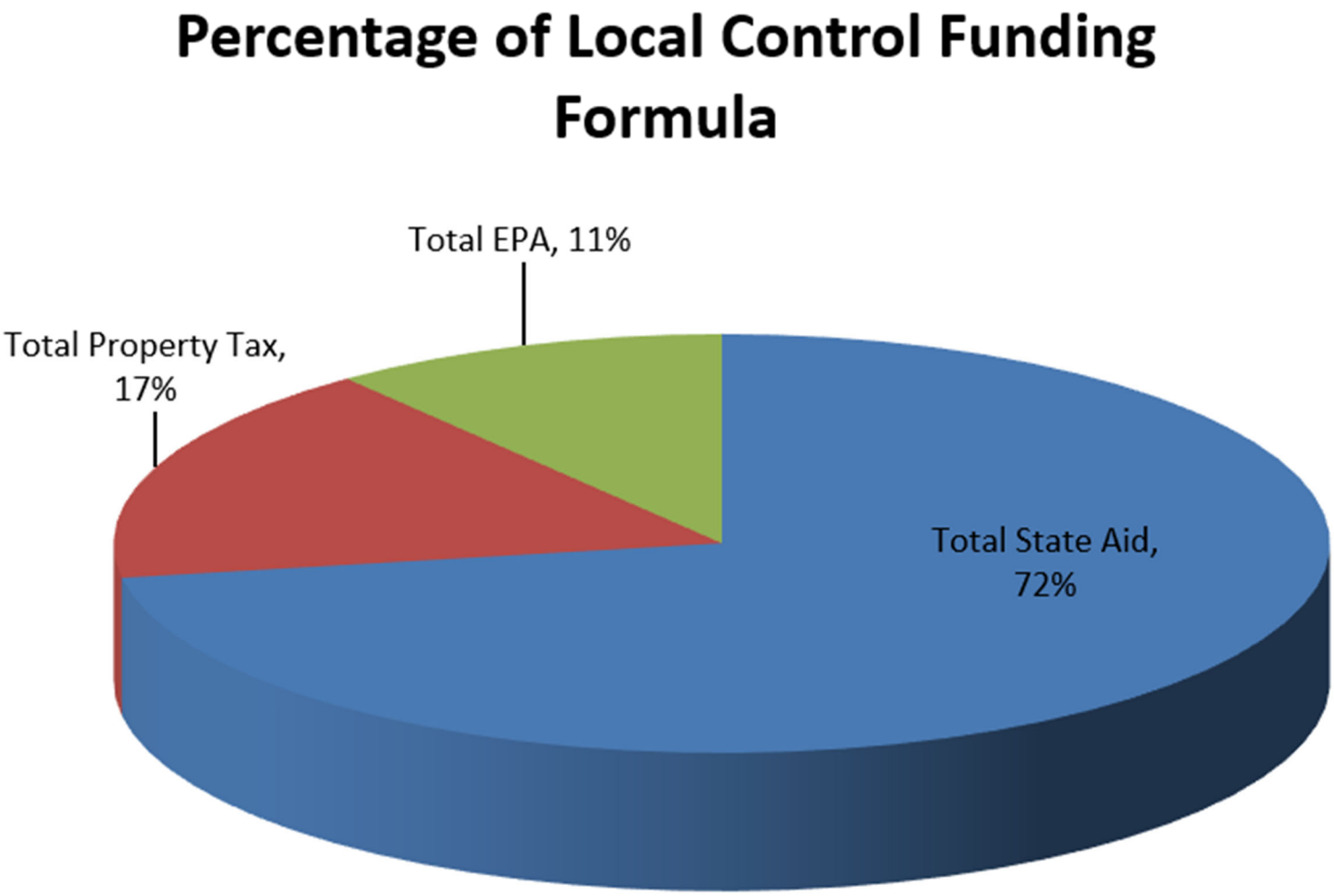






Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate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



2009-10 THROUGH 2023-24
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
2023-24	241,837	-1,096	-0.45%	111,047	-2,654	-2.33%	352,884	-3,750	-1.05%
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	-782	-0.68%	373,249	-3,744	-0.99%
2017-18	262,791	-612	-0.23%	114,202	-625	-0.54%	376,993	-1,237	-0.33%
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%

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 11/14/2024.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - CALPADS data

2016 THROUGH 2023
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
TRENDS BY GRADE LEVEL

GRADES TK-8

	2016	2017	2018	2019	2020	2021	2022	2023
TK/K	31,817	31,377	30,723	31,012	27,000	28,259	29,542	30,549
1	28,097	28,243	27,409	27,078	26,098	25,400	25,528	24,524
2	27,773	28,192	28,116	27,543	26,532	26,181	25,822	25,832
3	28,765	27,948	28,241	28,208	27,036	26,599	26,480	26,202
4	29,190	28,899	28,002	28,391	27,776	26,988	26,870	26,639
5	30,797	29,456	29,033	28,101	27,960	27,721	27,181	27,060
6	29,823	30,728	29,213	28,871	27,655	27,726	27,605	27,129
7	28,667	29,353	29,999	28,654	27,907	26,916	27,066	27,075
8	28,474	28,593	29,093	29,826	28,199	27,909	26,839	26,827
Other	0	2	0	0	0	0	0	0
TOTAL	263,403	262,791	259,829	257,684	246,163	243,699	242,933	241,837
ANNUAL GROWTH	-0.16%	-0.23%	-1.13%	-0.83%	-4.47%	-1.00%	-0.31%	-0.45%

GRADES 9-12

	2016	2017	2018	2019	2020	2021	2022	2023
9	28,938	29,023	28,755	29,445	29,765	28,691	28,259	27,095
10	28,554	28,467	28,566	28,362	28,628	29,843	28,135	27,561
11	28,236	27,851	27,585	28,026	27,404	28,321	28,824	27,254
12	29,099	28,758	28,514	28,350	28,407	28,456	28,483	29,137
Other	0	103	0	0	0	0	0	0
TOTAL	114,827	114,202	113,420	114,183	114,204	115,311	113,701	111,047
ANNUAL GROWTH	-1.10%	-0.54%	-0.68%	0.67%	0.02%	0.97%	-1.40%	-2.33%

TOTAL

	2016	2017	2018	2019	2020	2021	2022	2023
	378,230	376,993	373,249	371,867	360,367	359,010	356,634	352,884
ANNUAL GROWTH	-0.45%	-0.33%	-0.99%	-0.37%	-3.09%	-0.38%	-0.66%	-1.05%

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 11/14/2024.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2016 THROUGH 2023

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT

EIGHT YEAR COMPARISON

	2016	2017	2018	2019	2020	2021	2022	2023
ELEMENTARY:								
Adelanto	8,352	8,374	8,234	8,208	7,817	7,806	7,742	7,636
Alta Loma	5,988	5,987	6,050	6,059	5,659	5,561	5,498	5,599
Central	4,539	4,555	4,487	4,449	4,219	4,331	4,267	4,327
Cucamonga	2,516	2,458	2,431	2,443	2,359	2,395	2,299	2,296
Etiwanda	13,992	14,111	14,082	14,020	13,478	13,304	13,400	13,599
Helendale	664	663	624	670	623	634	678	700
Mount Baldy Joint	106	94	94	109	87	82	93	97
Mountain View	2,558	2,559	2,532	2,540	2,625	2,707	3,035	3,156
Ontario-Montclair	21,665	21,100	20,606	20,147	19,286	18,909	18,471	17,944
Oro Grande	105	109	99	93	89	95	94	93
Victor Elementary	12,330	12,484	12,301	12,373	11,895	12,004	11,966	11,938
TOTAL	72,815	72,494	71,540	71,111	68,137	67,828	67,543	67,385
HIGH:								
Chaffey Joint Union	23,894	23,943	23,883	23,724	23,854	23,566	23,145	22,628
Victor Valley Union	10,013	10,261	10,471	10,820	10,641	11,202	11,357	11,568
TOTAL	33,907	34,204	34,354	34,544	34,495	34,768	34,502	34,196
UNIFIED:								
Apple Valley	12,917	12,980	13,196	13,303	12,892	13,306	13,603	13,756
Baker Valley	124	139	134	130	127	134	124	129
Barstow	6,154	6,226	6,344	6,435	6,129	6,401	6,396	6,318
Bear Valley	2,523	2,489	2,456	2,387	2,238	2,166	2,145	2,132
Chino	27,673	28,141	27,590	27,511	26,520	25,934	25,645	25,513
Colton Joint	22,774	22,561	22,014	21,469	20,550	19,986	19,297	18,912
Fontana	38,014	37,176	36,335	36,160	35,461	35,101	34,170	33,205
Hesperia	21,509	21,665	21,806	22,060	21,926	22,323	22,962	23,382
Lucerne Valley	728	717	741	831	843	981	1,029	1,107
Morongo	8,466	8,652	8,616	8,481	8,005	7,580	7,407	7,359
Needles	952	969	993	998	967	912	955	930
Redlands	21,179	21,037	21,012	20,826	20,109	19,918	19,773	19,673
Rialto	25,684	25,480	25,066	25,186	24,461	24,104	24,132	23,461
Rim of the World	3,521	3,348	3,236	3,116	2,926	2,907	2,890	2,853
San Bernardino City	49,840	49,454	48,936	48,755	46,693	46,509	45,971	44,712
Silver Valley	2,168	2,104	2,167	2,151	2,014	1,941	1,949	2,029
Snowline Joint	7,648	7,556	7,439	7,450	7,355	7,688	7,961	7,967
Trona Joint	270	261	290	264	259	273	247	248
Upland	11,028	10,913	10,702	10,580	10,228	10,210	10,079	9,804
Yucaipa-Calimesa Joint	8,336	8,427	8,282	8,119	8,032	8,040	7,854	7,813
TOTAL	271,508	270,295	267,355	266,212	257,735	256,414	254,589	251,303
TOTAL K-12	378,230	376,993	373,249	371,867	360,367	359,010	356,634	352,884

NOTE (1): CBEDS (California Basic Education Data System). See glossary for a further explanation.
NOTE (2): CALPADS (California Longitudinal Pupil Achievement Data System). See glossary for a further explanation.
NOTE (3): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 11/14/2024.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2023

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES NINE - TWELVE	TOTAL
ELEMENTARY:					
Adelanto	933	2,406	4,297	0	7,636
Alta Loma	661	1,673	3,265	0	5,599
Central	506	1,383	2,438	0	4,327
Cucamonga	298	733	1,265	0	2,296
Etiwanda	1,746	4,145	7,708	0	13,599
Helendale	92	241	367	0	700
Mount Baldy Joint	12	33	52	0	97
Mountain View	536	1,098	1,522	0	3,156
Ontario-Montclair	2,361	5,633	9,950	0	17,944
Oro Grande	16	38	39	0	93
Victor Elementary	1,913	4,842	5,183	0	11,938
	9,074	22,225	36,086	0	67,385
HIGH:					
Chaffey Joint Union	0	0	0	22,628	22,628
Victor Valley Union	0	0	2,945	8,623	11,568
	0	0	2,945	31,251	34,196
UNIFIED:					
Apple Valley	1,219	2,994	5,357	4,186	13,756
Baker Valley	9	34	51	35	129
Barstow	651	1,559	2,482	1,626	6,318
Bear Valley	198	441	834	659	2,132
Chino	1,788	5,313	9,473	8,939	25,513
Colton Joint	1,539	4,119	7,536	5,718	18,912
Fontana	2,535	6,868	12,502	11,300	33,205
Hesperia	1,957	4,879	8,767	7,779	23,382
Lucerne Valley	104	257	432	314	1,107
Morongo	723	1,764	2,750	2,122	7,359
Needles	73	190	378	289	930
Redlands	1,788	3,863	7,332	6,690	19,673
Rialto	2,144	5,115	8,893	7,309	23,461
Rim of the World	261	611	998	983	2,853
San Bernardino City	3,909	10,438	17,490	12,875	44,712
Silver Valley	264	548	777	440	2,029
Snowline Joint	682	1,774	3,103	2,408	7,967
Trona Joint	23	55	90	80	248
Upland	907	2,052	3,796	3,049	9,804
Yucaipa-Calimesa Joint	701	1,459	2,658	2,995	7,813
	21,475	54,333	95,699	79,796	251,303
GRAND TOTAL	30,549	76,558	134,730	111,047	352,884

NOTE (1): Enrollment information for all years shown excludes Adults in K-12, Charter Schools, California Youth Authority Schools and the San Bernardino County Superintendent of Schools. Enrollment figures reflect data reported by the California Department of Education as of 11/14/2024.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2023-24

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	759	23.0	96	2,199	22.9	175	3,967	22.7	29.9	6,925
Alta Loma	28	611	21.8	69	1,679	24.3	111	3,098	28.0	33.6	5,388
Central	17	403	23.7	55	1,373	25.0	85	2,337	27.5	29.9	4,113
Cucamonga	12	223	18.6	41	845	20.6	52	1,187	22.8	29.9	2,255
Etiwanda	81	1,730	21.4	171	4,048	23.7	273	7,466	27.3	29.9	13,244
Helendale	4	92	23.0	10	237	23.7	16	359	22.4	29.9	688
Mountain View	23	555	24.1	43	1,033	24.0	58	1,529	26.4	29.9	3,117
Ontario-Montclair	114	2,231	19.6	242	5,383	22.2	411	9,426	22.9	30.5	17,040
Oro Grande	9	17	1.9	18	40	2.2	16	39	2.4	29.9	96
Victor Elementary	84	1,941	23.1	202	4,607	22.8	167	4,882	29.2	31.6	11,430
TOTAL	405	8,562	20.0	947	21,444	21.1	1,364	34,290	23.2	30.5	64,296
UNIFIED:											
Apple Valley	54	1,155	21.4	120	2,805	23.4	158	4,858	30.7	32.3	8,818
Baker Valley	1	6	6.0	3	35	11.7	4	53	13.2	29.9	94
Barstow	29	636	21.9	66	1,514	22.9	95	2,544	26.8	29.9	4,694
Bear Valley	8	187	23.4	18	409	22.7	27	793	29.4	34.4	1,389
Chino	80	1,726	21.6	158	3,473	22.0	192	5,394	28.1	34.8	10,593
Colton Joint	52	1,108	21.3	178	3,979	22.4	299	7,480	25.0	29.9	12,567
Fontana	125	2,389	19.1	278	6,598	23.7	528	12,069	22.8	30.7	21,056
Hesperia	119	2,369	19.9	213	4,781	22.4	169	5,221	30.9	33.4	12,371
Lucerne Valley	3	64	21.3	11	246	22.4	28	456	16.3	29.9	766
Morongo	28	638	22.8	74	1,721	23.2	56	1,542	27.5	29.9	3,901
Needles	5	86	17.2	7	138	19.7	20	366	18.3	29.9	590
Redlands	80	1,700	21.2	162	3,670	22.6	276	6,875	24.9	32.4	12,245
Rialto	94	2,086	22.2	207	4,974	24.0	356	8,670	24.4	32.8	15,730
Rim of the World	12	272	22.7	23	584	25.4	35	893	25.4	29.9	1,749
San Bernardino City	200	3,940	19.7	464	10,064	21.7	767	16,450	21.4	33.2	30,454
Silver Valley	12	253	21.1	25	533	21.3	29	748	25.8	29.9	1,534
Snowline Joint	30	681	22.7	71	1,646	23.2	111	2,892	26.0	29.9	5,219
Trona Joint	1	25	25.0	3	60	20.0	13	92	7.3	29.9	177
Upland	41	889	21.7	87	1,998	23.0	154	3,662	23.8	29.9	6,549
Yucaipa-Calimesa Joint	32	693	21.6	63	1,484	23.6	87	2,460	28.3	30.0	4,637
TOTAL	1,006	20,903	20.7	2,231	50,712	22.1	3,404	83,518	23.8	31.1	155,133
TOTAL K-12	1,411	29,465	20.5	3,178	72,156	21.8	4,767	117,808	23.6	30.9	219,429

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: 2023-24 Class Size Penalties Report (P-2)

2023-24

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 2023-24	TOTAL 2022-23	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,903	7	0	8	0	6,918	6,897	21	0.30%
Alta Loma	5,296	0	1	3	0	5,300	5,191	109	2.10%
Central	4,051	0	1	4	0	4,056	3,958	98	2.48%
Cucamonga	2,139	3	0	2	0	2,144	2,209	(65)	-2.94%
Etiwanda	12,923	0	2	13	4	12,942	12,620	322	2.55%
Helendale	648	0	0	0	0	648	630	18	2.86%
Mount Baldy Joint	93	0	0	0	0	93	88	5	5.68%
Mountain View	2,973	0	0	0	0	2,973	2,802	171	6.10%
Ontario-Montclair	17,069	0	6	54	0	17,129	17,259	(130)	-0.75%
Oro Grande	81	0	0	0	0	81	81	0	0.00%
Victor Elementary	10,959	3	1	7	0	10,970	10,855	115	1.06%
TOTAL	63,135	13	11	91	4	63,254	62,590	664	1.06%
High:									
Chaffey Joint Union	20,792	0	10	75	12	20,889	21,188	(299)	-1.41%
Victor Valley Union	10,603	0	2	20	0	10,625	10,237	388	3.79%
TOTAL	31,395	0	12	95	12	31,514	31,425	89	0.28%
Unified:									
Apple Valley	12,453	7	1	19	0	12,480	12,173	307	2.52%
Baker Valley	121	0	0	0	0	121	116	5	4.31%
Barstow	5,621	94	0	7	0	5,722	5,617	105	1.87%
Bear Valley	1,951	0	0	0	0	1,951	1,922	29	1.51%
Chino	24,026	28	4	33	23	24,114	23,950	164	0.68%
Colton Joint	17,584	0	1	13	0	17,598	17,514	84	0.48%
Fontana	31,228	0	3	29	0	31,260	31,573	(313)	-0.99%
Hesperia	21,271	14	2	18	33	21,338	20,677	661	3.20%
Lucerne Valley	1,003	0	0	1	0	1,004	927	77	8.31%
Morongo	6,636	3	0	0	0	6,639	6,703	(64)	-0.95%
Needles	828	0	0	0	16	844	839	5	0.60%
Redlands	18,239	10	0	5	0	18,254	18,157	97	0.53%
Rialto	21,616	135	0	9	0	21,760	21,791	(31)	-0.14%
Rim of the World	2,582	2	0	5	0	2,589	2,546	43	1.69%
San Bernardino City	40,849	0	0	37	0	40,886	41,289	(403)	-0.98%
Silver Valley	1,903	0	0	1	0	1,904	1,801	103	5.72%
Snowline Joint	7,296	0	0	9	18	7,323	7,273	50	0.69%
Trona Joint	211	0	0	0	0	211	214	(3)	-1.40%
Upland	9,173	7	2	23	0	9,205	9,324	(119)	-1.28%
Yucaipa-Calimesa Joint	7,022	4	1	8	69	7,104	7,091	13	0.18%
TOTAL	231,613	304	14	217	159	232,307	231,497	810	0.35%
TOTAL K-12	326,143	317	37	403	175	327,075	325,512	1,563	0.48%

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 11/14/2024.

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

Source: 2022-23 and 2023-24 Report of School District Attendance (P-2).

2023-24

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 2023-24	TOTAL 2022-23	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,832	7	1	9	0	6,849	6,880	(31)	-0.45%
Alta Loma	5,296	10	0	3	0	5,309	5,212	97	1.86%
Central	4,047	2	1	4	0	4,054	3,972	82	2.06%
Cucamonga	2,173	3	0	2	0	2,178	2,248	(70)	-3.11%
Etiwanda	12,972	16	2	12	5	13,007	12,680	327	2.58%
Helendale	647	0	0	0	0	647	630	17	2.70%
Mount Baldy Joint	94	0	0	0	0	94	89	5	5.62%
Mountain View	2,970	0	0	0	0	2,970	2,817	153	5.43%
Ontario-Montclair	17,062	20	38	57	0	17,177	17,266	(89)	-0.52%
Oro Grande	80	0	0	0	0	80	82	(2)	-2.44%
Victor Elementary	10,945	3	1	7	0	10,956	10,874	82	0.75%
TOTAL	63,118	61	43	94	5	63,321	62,750	571	0.91%
High:									
Chaffey Joint Union	20,679	17	9	72	13	20,790	21,107	(317)	-1.50%
Victor Valley Union	10,483	0	3	21	0	10,507	10,126	381	3.76%
TOTAL	31,162	17	12	93	13	31,297	31,233	64	0.20%
Unified:									
Apple Valley	12,374	7	2	20	0	12,403	12,160	243	2.00%
Baker Valley	122	0	0	0	0	122	118	4	3.39%
Barstow	5,608	94	1	8	0	5,711	5,634	77	1.37%
Bear Valley	1,963	0	0	0	0	1,963	1,926	37	1.92%
Chino	23,969	28	4	31	23	24,055	23,915	140	0.59%
Colton Joint	17,479	0	1	13	0	17,493	17,467	26	0.15%
Fontana	31,156	27	5	29	0	31,217	31,592	(375)	-1.19%
Hesperia	21,270	14	2	18	33	21,337	20,685	652	3.15%
Lucerne Valley	1,009	0	0	1	0	1,010	930	80	8.60%
Morongo	6,586	3	0	0	0	6,589	6,650	(61)	-0.92%
Needles	818	0	0	0	17	835	819	16	1.95%
Redlands	18,198	10	0	7	0	18,215	18,114	101	0.56%
Rialto	21,504	135	0	10	0	21,649	21,688	(39)	-0.18%
Rim of the World	2,584	2	0	5	0	2,591	2,561	30	1.17%
San Bernardino City	40,730	0	0	38	0	40,768	41,201	(433)	-1.05%
Silver Valley	1,909	7	0	1	0	1,917	1,805	112	6.20%
Snowline Joint	7,252	0	1	10	18	7,281	7,233	48	0.66%
Trona Joint	211	0	0	0	0	211	213	(2)	-0.94%
Upland	9,125	7	2	22	0	9,156	9,297	(141)	-1.52%
Yucaipa-Calimesa Joint	7,012	4	1	8	68	7,093	7,076	17	0.24%
TOTAL	230,879	338	19	221	159	231,616	231,084	532	0.23%
TOTAL K-12	325,159	416	74	408	177	326,234	325,067	1,167	0.36%

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 11/14/2024.

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

Source: 2022-23 and 2023-24 Report of School District Attendance (Annual).

2019-20 THROUGH 2023-24
ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE
FIVE YEAR COMPARISON

	GRADE LEVEL	2019-20	2020-21	2021-22	2022-23	2023-24
Elementary:						
Adelanto	TK-8	7,670	7,670	6,439	6,880	6,849
Alta Loma	TK-8	5,816	5,816	5,140	5,212	5,309
Central	TK-8	4,282	4,282	3,994	3,972	4,054
Cucamonga	TK-8	2,326	2,326	2,100	2,248	2,178
Etiwanda	TK-8	13,608	13,608	12,557	12,680	13,007
Helendale	TK-8	633	633	584	630	647
Mount Baldy Joint	TK-8	102	102	76	89	94
Mountain View	TK-8	2,442	2,452	2,490	2,817	2,970
Ontario-Montclair	TK-8	19,390	19,390	17,830	17,266	17,177
Oro Grande	TK-6	88	88	85	82	80
Victor Elementary	TK-6	11,709	11,709	10,615	10,874	10,956
TOTAL		68,066	68,076	61,910	62,750	63,321
High:						
Chaffey Joint Union	9-12	22,611	22,611	21,150	21,107	20,790
Victor Valley Union	7-12	10,240	10,240	9,705	10,126	10,507
TOTAL		32,851	32,851	30,855	31,233	31,297
Unified:						
Apple Valley	TK-12	12,511	12,511	11,403	12,160	12,403
Baker Valley	TK-12	116	116	120	118	122
Barstow	TK-12	5,990	5,991	5,108	5,634	5,711
Bear Valley	TK-12	2,212	2,212	1,915	1,926	1,963
Chino	TK-12	26,372	26,372	23,848	23,915	24,055
Colton Joint	TK-12	20,338	20,338	17,867	17,467	17,493
Fontana	TK-12	34,703	34,703	31,593	31,592	31,217
Hesperia	TK-12	20,925	20,925	19,743	20,685	21,337
Lucerne Valley	TK-12	767	858	858	930	1,010
Morongo	TK-12	7,923	7,923	6,563	6,650	6,589
Needles	TK-12	939	939	778	819	835
Redlands	TK-12	19,810	19,810	18,326	18,114	18,215
Rialto	TK-12	24,043	24,043	21,726	21,688	21,649
Rim of the World	TK-12	2,917	2,917	2,459	2,561	2,591
San Bernardino City	TK-12	45,870	45,870	40,070	41,201	40,768
Silver Valley	TK-12	2,037	2,037	1,773	1,805	1,917
Snowline Joint	TK-12	7,099	7,099	6,957	7,233	7,281
Trona Joint	TK-12	263	263	205	213	211
Upland	TK-12	10,116	10,116	9,390	9,297	9,156
Yucaipa-Calimesa Joint	TK-12	7,723	7,732	7,198	7,076	7,093
TOTAL		252,674	252,775	227,900	231,084	231,616
TOTAL K-12		353,591	353,702	320,665	325,067	326,234

NOTES: 1) ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 11/14/2024.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2019-20 through 2023-24 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

2023-24
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	6,849										
Unrestricted		17,848,182	2,606	88,962,400	12,989	106,810,582	15,595	87,507,508	12,777	19,303,074	2,818
Restricted		43,643,316	6,372	63,865,781	9,325	107,509,097	15,697	57,204,653	8,352	50,304,444	7,345
Total		61,491,498	8,978	152,828,181	22,314	214,319,679	31,292	144,712,161	21,129	69,607,518	10,163
Alta Loma	5,309										
Unrestricted		18,366,783	3,460	58,268,827	10,975	76,635,610	14,435	56,265,157	10,598	20,370,453	3,837
Restricted		10,717,898	2,019	28,926,620	5,449	39,644,518	7,467	33,045,528	6,224	6,598,990	1,243
Total		29,084,681	5,478	87,195,447	16,424	116,280,128	21,902	89,310,685	16,823	26,969,443	5,080
Central	4,054										
Unrestricted		16,364,623	4,037	51,013,740	12,584	67,378,363	16,620	46,206,583	11,398	21,171,780	5,222
Restricted		13,879,943	3,424	26,110,936	6,441	39,990,879	9,865	25,248,764	6,228	14,742,115	3,636
Total		30,244,566	7,460	77,124,676	19,024	107,369,242	26,485	71,455,347	17,626	35,913,895	8,859
Cucamonga	2,178										
Unrestricted		31,418,853	14,426	39,940,504	18,338	71,359,357	32,764	32,951,474	15,129	38,407,883	17,634
Restricted		10,456,270	4,801	19,609,453	9,003	30,065,723	13,804	21,294,333	9,777	8,771,390	4,027
Total		41,875,123	19,226	59,549,957	27,342	101,425,080	46,568	54,245,807	24,906	47,179,273	21,662
Etiwanda	13,007										
Unrestricted		30,956,667	2,380	147,804,741	11,363	178,761,408	13,743	151,778,005	11,669	26,983,403	2,075
Restricted		36,759,548	2,826	72,383,574	5,565	109,143,122	8,391	75,759,708	5,825	33,383,414	2,567
Total		67,716,215	5,206	220,188,315	16,928	287,904,530	22,135	227,537,713	17,493	60,366,817	4,641
Helendale	647										
Unrestricted		5,896,388	9,113	10,328,609	15,964	16,224,997	25,077	8,640,011	13,354	7,584,986	11,723
Restricted		2,213,157	3,421	3,972,053	6,139	6,185,210	9,560	3,706,592	5,729	2,478,618	3,831
Total		8,109,545	12,534	14,300,662	22,103	22,410,207	34,637	12,346,603	19,083	10,063,604	15,554
Mount Baldy Joint	94										
Unrestricted		1,020,188	10,853	1,586,629	16,879	2,606,817	27,732	1,037,779	11,040	1,569,038	16,692
Restricted		917,353	9,759	635,331	6,759	1,552,684	16,518	686,420	7,302	866,264	9,216
Total		1,937,541	20,612	2,221,960	23,638	4,159,501	44,250	1,724,199	18,343	2,435,302	25,907
Mountain View	2,970										
Unrestricted		1,681,635	566	33,956,072	11,433	35,637,707	11,999	33,528,331	11,289	2,109,376	710
Restricted		8,923,127	3,004	14,436,609	4,861	23,359,736	7,865	15,328,868	5,161	8,030,868	2,704
Total		10,604,762	3,571	48,392,681	16,294	58,997,443	19,864	48,857,199	16,450	10,140,244	3,414

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
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	17,177										
Unrestricted		73,233,317	4,263	226,395,463	13,180	299,628,780	17,444	225,690,020	13,139	73,938,760	4,305
Restricted		107,244,545	6,243	231,117,111	13,455	338,361,656	19,699	236,750,058	13,783	101,611,598	5,916
Total		180,477,862	10,507	457,512,574	26,635	637,990,436	37,142	462,440,078	26,922	175,550,358	10,220
Oro Grande	80										
Unrestricted		29,465,023	368,313	15,540,602	194,258	45,005,625	562,570	16,191,745	202,397	28,813,880	360,174
Restricted		3,791,958	47,399	8,110,106	101,376	11,902,064	148,776	8,448,912	105,611	3,453,152	43,164
Total		33,256,981	415,712	23,650,708	295,634	56,907,689	711,346	24,640,657	308,008	32,267,032	403,338
Victor Elementary	10,956										
Unrestricted		60,303,395	5,504	166,006,823	15,152	226,310,218	20,656	162,260,350	14,810	64,049,868	5,846
Restricted		70,876,215	6,469	108,814,218	9,932	179,690,433	16,401	117,638,540	10,737	62,051,893	5,664
Total		131,179,610	11,973	274,821,041	25,084	406,000,651	37,057	279,898,890	25,548	126,101,761	11,510
TOTAL ELEMENTARY:	63,321										
Unrestricted		286,555,054	4,525	839,804,410	13,263	1,126,359,464	17,788	822,056,963	12,982	304,302,501	4,806
Restricted		309,423,330	4,887	577,981,792	9,128	887,405,122	14,014	595,112,376	9,398	292,292,746	4,616
Total		595,978,384	9,412	1,417,786,202	22,390	2,013,764,586	31,802	1,417,169,339	22,381	596,595,247	9,422
High:											
Chaffey Joint Union	20,790										
Unrestricted		98,656,237	4,745	300,718,214	14,465	399,374,451	19,210	287,424,434	13,825	111,950,017	5,385
Restricted		58,274,604	2,803	122,495,454	5,892	180,770,058	8,695	131,454,456	6,323	49,315,602	2,372
Total		156,930,841	7,548	423,213,668	20,357	580,144,509	27,905	418,878,890	20,148	161,265,619	7,757
Victor Valley Union	10,507										
Unrestricted		48,181,024	4,586	147,486,096	14,037	195,667,120	18,623	127,980,815	12,181	67,686,305	6,442
Restricted		37,513,491	3,570	110,111,318	10,480	147,624,809	14,050	105,496,919	10,041	42,127,890	4,010
Total		85,694,515	8,156	257,597,414	24,517	343,291,929	32,673	233,477,734	22,221	109,814,195	10,452
TOTAL HIGH:	31,297										
Unrestricted		146,837,261	4,692	448,204,310	14,321	595,041,571	19,013	415,405,249	13,273	179,636,322	5,740
Restricted		95,788,095	3,061	232,606,772	7,432	328,394,867	10,493	236,951,375	7,571	91,443,492	2,922
Total		242,625,356	7,752	680,811,082	21,753	923,436,438	29,506	652,356,624	20,844	271,079,814	8,662
Unified:											
Apple Valley	12,403										
Unrestricted		27,276,727	2,199	154,434,773	12,451	181,711,500	14,651	156,163,528	12,591	25,547,972	2,060
Restricted		27,337,802	2,204	98,701,164	7,958	126,038,966	10,162	108,108,349	8,716	17,930,617	1,446
Total		54,614,529	4,403	253,135,937	20,409	307,750,466	24,813	264,271,877	21,307	43,478,589	3,505

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
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	122										
Unrestricted		3,368,195	27,608	3,732,147	30,591	7,100,342	58,200	3,010,704	24,678	4,089,638	33,522
Restricted		773,691	6,342	1,239,910	10,163	2,013,601	16,505	1,158,109	9,493	855,492	7,012
Total		4,141,886	33,950	4,972,057	40,755	9,113,943	74,704	4,168,813	34,171	4,945,130	40,534
Barstow	5,711										
Unrestricted		36,399,644	6,374	75,872,223	13,285	112,271,867	19,659	60,042,590	10,513	52,229,277	9,145
Restricted		28,060,747	4,913	55,889,124	9,786	83,949,871	14,700	51,845,852	9,078	32,104,019	5,621
Total		64,460,391	11,287	131,761,347	23,072	196,221,738	34,359	111,888,442	19,592	84,333,296	14,767
Bear Valley	1,963										
Unrestricted		6,620,816	3,373	26,567,862	13,534	33,188,678	16,907	27,002,762	13,756	6,185,916	3,151
Restricted		7,719,465	3,932	13,995,392	7,130	21,714,857	11,062	14,926,229	7,604	6,788,628	3,458
Total		14,340,281	7,305	40,563,254	20,664	54,903,535	27,969	41,928,991	21,360	12,974,544	6,610
Chino	24,055										
Unrestricted		54,256,872	2,256	281,349,074	11,696	335,605,946	13,952	277,568,707	11,539	58,037,239	2,413
Restricted		66,563,139	2,767	143,295,186	5,957	209,858,325	8,724	150,771,376	6,268	59,086,949	2,456
Total		120,820,011	5,023	424,644,260	17,653	545,464,271	22,676	428,340,083	17,807	117,124,188	4,869
Colton Joint	17,493										
Unrestricted		71,837,845	4,107	272,137,816	15,557	343,975,661	19,664	237,737,309	13,590	106,238,352	6,073
Restricted		86,044,378	4,919	158,341,776	9,052	244,386,154	13,971	165,043,898	9,435	79,342,256	4,536
Total		157,882,223	9,025	430,479,592	24,609	588,361,815	33,634	402,781,207	23,025	185,580,608	10,609
Fontana	31,217										
Unrestricted		169,152,688	5,419	473,199,254	15,158	642,351,942	20,577	436,513,845	13,983	205,838,097	6,594
Restricted		154,157,970	4,938	196,766,817	6,303	350,924,787	11,241	208,239,289	6,671	142,685,498	4,571
Total		323,310,658	10,357	669,966,071	21,462	993,276,729	31,818	644,753,134	20,654	348,523,595	11,165
Hesperia	21,337										
Unrestricted		43,601,161	2,043	260,136,594	12,192	303,737,755	14,235	255,730,759	11,985	48,006,996	2,250
Restricted		85,452,562	4,005	165,830,098	7,772	251,282,660	11,777	158,894,721	7,447	92,387,939	4,330
Total		129,053,723	6,048	425,966,692	19,964	555,020,415	26,012	414,625,480	19,432	140,394,935	6,580
Lucerne Valley	1,010										
Unrestricted		4,637,626	4,592	19,776,731	19,581	24,414,357	24,173	17,124,854	16,955	7,289,503	7,217
Restricted		1,675,793	1,659	7,639,384	7,564	9,315,177	9,223	7,941,534	7,863	1,373,643	1,360
Total		6,313,419	6,251	27,416,115	27,145	33,729,534	33,396	25,066,388	24,818	8,663,146	8,577

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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	6,589										
Unrestricted		56,178,880	8,526	93,772,532	14,232	149,951,412	22,758	94,505,839	14,343	55,445,573	8,415
Restricted		32,259,108	4,896	58,719,210	8,912	90,978,318	13,808	54,555,335	8,280	36,422,983	5,528
Total		88,437,988	13,422	152,491,742	23,143	240,929,730	36,565	149,061,174	22,623	91,868,556	13,943
Needles	835										
Unrestricted		1,787,039	2,140	15,201,403	18,205	16,988,442	20,345	16,212,918	19,417	775,524	929
Restricted		555,551	665	4,804,649	5,754	5,360,200	6,419	4,236,424	5,074	1,123,776	1,346
Total		2,342,590	2,805	20,006,052	23,959	22,348,642	26,765	20,449,342	24,490	1,899,300	2,275
Redlands	18,215										
Unrestricted		28,984,129	1,591	245,265,841	13,465	274,249,970	15,056	218,204,886	11,979	56,045,084	3,077
Restricted		79,704,898	4,376	118,232,967	6,491	197,937,865	10,867	142,814,343	7,840	55,123,522	3,026
Total		108,689,027	5,967	363,498,808	19,956	472,187,835	25,923	361,019,229	19,820	111,168,606	6,103
Rialto	21,649										
Unrestricted		60,677,473	2,803	310,231,453	14,330	370,908,926	17,133	290,896,447	13,437	80,012,479	3,696
Restricted		114,543,929	5,291	218,754,322	10,105	333,298,251	15,396	212,155,677	9,800	121,142,574	5,596
Total		175,221,402	8,094	528,985,775	24,435	704,207,177	32,528	503,052,124	23,237	201,155,053	9,292
Rim of the World	2,591										
Unrestricted		14,295,899	5,518	37,309,316	14,400	51,605,215	19,917	32,221,192	12,436	19,384,023	7,481
Restricted		9,932,781	3,834	18,870,280	7,283	28,803,061	11,117	22,376,548	8,636	6,426,513	2,480
Total		24,228,680	9,351	56,179,596	21,683	80,408,276	31,034	54,597,740	21,072	25,810,536	9,962
San Bernardino City	40,768										
Unrestricted		114,591,212	2,811	648,616,523	15,910	763,207,735	18,721	643,839,401	15,793	119,368,334	2,928
Restricted		188,326,311	4,619	541,853,176	13,291	730,179,487	17,911	517,545,561	12,695	212,633,926	5,216
Total		302,917,523	7,430	1,190,469,699	29,201	1,493,387,222	36,631	1,161,384,962	28,488	332,002,260	8,144
Silver Valley	1,917										
Unrestricted		16,621,452	8,671	38,506,474	20,087	55,127,926	28,757	33,862,078	17,664	21,265,848	11,093
Restricted		6,267,057	3,269	11,490,176	5,994	17,757,233	9,263	12,579,962	6,562	5,177,271	2,701
Total		22,888,509	11,940	49,996,650	26,081	72,885,159	38,020	46,442,040	24,226	26,443,119	13,794
Snowline Joint	7,281										
Unrestricted		48,658,128	6,683	79,562,390	10,927	128,220,518	17,610	80,154,213	11,009	48,066,305	6,602
Restricted		23,132,457	3,177	54,787,729	7,525	77,920,186	10,702	57,851,450	7,946	20,068,736	2,756
Total		71,790,585	9,860	134,350,119	18,452	206,140,704	28,312	138,005,663	18,954	68,135,041	9,358

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
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	211										
Unrestricted		13,811,396	65,457	7,395,477	35,050	21,206,873	100,507	6,590,618	31,235	14,616,255	69,271
Restricted		891,842	4,227	1,865,109	8,839	2,756,951	13,066	1,713,132	8,119	1,043,819	4,947
Total		14,703,238	69,684	9,260,586	43,889	23,963,824	113,573	8,303,750	39,354	15,660,074	74,218
Upland	9,156										
Unrestricted		24,295,107	2,653	117,617,411	12,846	141,912,518	15,499	113,446,392	12,390	28,466,126	3,109
Restricted		28,181,422	3,078	73,104,787	7,984	101,286,209	11,062	71,188,121	7,775	30,098,088	3,287
Total		52,476,529	5,731	190,722,198	20,830	243,198,727	26,562	184,634,513	20,165	58,564,214	6,396
Yucaipa-Calimesa Joint	7,093										
Unrestricted		11,412,450	1,609	93,427,297	13,172	104,839,747	14,781	86,895,053	12,251	17,944,694	2,530
Restricted		20,910,115	2,948	49,023,624	6,912	69,933,739	9,860	49,097,866	6,922	20,835,873	2,938
Total		32,322,565	4,557	142,450,921	20,083	174,773,486	24,640	135,992,919	19,173	38,780,567	5,467
TOTAL UNIFIED:	231,616										
Unrestricted		808,464,739	3,491	3,254,112,591	14,050	4,062,577,330	17,540	3,087,724,095	13,331	974,853,235	4,209
Restricted		962,491,018	4,156	1,993,204,880	8,606	2,955,695,898	12,761	2,013,043,776	8,691	942,652,122	4,070
Total		1,770,955,757	7,646	5,247,317,471	22,655	7,018,273,228	30,301	5,100,767,871	22,023	1,917,505,357	8,279
TOTAL K-12	326,234										
Unrestricted		1,241,857,054	3,807	4,542,121,311	13,923	5,783,978,365	17,730	4,325,186,307	13,258	1,458,792,058	4,472
Restricted		1,367,702,443	4,192	2,803,793,444	8,594	4,171,495,887	12,787	2,845,107,527	8,721	1,326,388,360	4,066
Total		2,609,559,497	7,999	7,345,914,755	22,517	9,955,474,252	30,516	7,170,293,834	21,979	2,785,180,418	8,537

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2024-25
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	7,094										
Unrestricted		18,594,285	2,621	89,022,030	12,549	107,616,315	15,170	93,577,359	13,191	14,038,956	1,979
Restricted		48,291,216	6,807	54,091,101	7,625	102,382,317	14,432	47,446,505	6,688	54,935,812	7,744
Total		66,885,501	9,428	143,113,131	20,174	209,998,632	29,602	141,023,864	19,879	68,974,768	9,723
Alta Loma	5,243										
Unrestricted		15,025,590	2,866	53,554,684	10,215	68,580,274	13,080	57,370,818	10,942	11,209,456	2,138
Restricted		6,543,466	1,248	26,667,074	5,086	33,210,540	6,334	30,428,864	5,804	2,781,676	531
Total		21,569,056	4,114	80,221,758	15,301	101,790,814	19,415	87,799,682	16,746	13,991,132	2,669
Central	4,035										
Unrestricted		16,074,499	3,984	46,557,224	11,538	62,631,723	15,522	48,902,262	12,120	13,729,461	3,403
Restricted		14,162,809	3,510	22,591,613	5,599	36,754,422	9,109	23,221,920	5,755	13,532,502	3,354
Total		30,237,308	7,494	69,148,837	17,137	99,386,145	24,631	72,124,182	17,875	27,261,963	6,756
Cucamonga	2,227										
Unrestricted		35,374,731	15,884	38,931,353	17,482	74,306,084	33,366	37,525,142	16,850	36,780,942	16,516
Restricted		8,177,199	3,672	18,806,444	8,445	26,983,643	12,117	22,434,583	10,074	4,549,060	2,043
Total		43,551,930	19,556	57,737,797	25,926	101,289,727	45,483	59,959,725	26,924	41,330,002	18,559
Etiwanda	13,079										
Unrestricted		20,812,867	1,591	142,099,499	10,865	162,912,366	12,456	149,655,673	11,442	13,256,693	1,014
Restricted		28,725,486	2,196	67,988,731	5,198	96,714,217	7,395	73,726,479	5,637	22,987,738	1,758
Total		49,538,353	3,788	210,088,230	16,063	259,626,583	19,851	223,382,152	17,079	36,244,431	2,771
Helendale	648										
Unrestricted		5,836,375	9,007	10,007,829	15,444	15,844,204	24,451	11,034,102	17,028	4,810,102	7,423
Restricted		2,473,026	3,816	2,723,260	4,203	5,196,286	8,019	4,360,126	6,729	836,160	1,290
Total		8,309,401	12,823	12,731,089	19,647	21,040,490	32,470	15,394,228	23,757	5,646,262	8,713
Mount Baldy Joint	93										
Unrestricted		1,317,233	14,164	1,233,718	13,266	2,550,951	27,430	1,209,996	13,011	1,340,955	14,419
Restricted		923,888	9,934	617,799	6,643	1,541,687	16,577	736,153	7,916	805,534	8,662
Total		2,241,121	24,098	1,851,517	19,909	4,092,638	44,007	1,946,149	20,926	2,146,489	23,081
Mountain View	3,114										
Unrestricted		1,503,120	483	34,850,286	11,191	36,353,406	11,674	34,705,959	11,145	1,647,447	529
Restricted		7,688,445	2,469	13,810,374	4,435	21,498,819	6,904	15,091,507	4,846	6,407,312	2,058
Total		9,191,565	2,952	48,660,660	15,626	57,852,225	18,578	49,797,466	15,991	8,054,759	2,587

Source: 2024-25 FORM 01 and FORM A - Adopted Budget (P-2)

2024-25
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	16,603										
Unrestricted		73,919,582	4,452	217,048,948	13,073	290,968,530	17,525	224,228,697	13,505	66,739,833	4,020
Restricted		105,289,511	6,342	177,475,171	10,689	282,764,682	17,031	209,375,957	12,611	73,388,725	4,420
Total		179,209,093	10,794	394,524,119	23,762	573,733,212	34,556	433,604,654	26,116	140,128,558	8,440
Oro Grande	85										
Unrestricted		26,680,732	313,891	12,342,093	145,201	39,022,825	459,092	27,582,430	324,499	11,440,395	134,593
Restricted		3,256,598	38,313	6,420,161	75,531	9,676,759	113,844	8,370,834	98,480	1,305,925	15,364
Total		29,937,330	352,204	18,762,254	220,732	48,699,584	572,936	35,953,264	422,980	12,746,320	149,957
Victor Elementary	11,415										
Unrestricted		59,082,442	5,176	157,444,353	13,793	216,526,795	18,969	170,438,992	14,931	46,087,803	4,037
Restricted		62,636,313	5,487	76,908,572	6,738	139,544,885	12,225	83,304,831	7,298	56,240,054	4,927
Total		121,718,755	10,663	234,352,925	20,530	356,071,680	31,193	253,743,823	22,229	102,327,857	8,964
TOTAL ELEMENTARY:	63,636										
Unrestricted		274,221,456	4,309	803,092,017	12,620	1,077,313,473	16,929	856,231,430	13,455	221,082,043	3,474
Restricted		288,167,957	4,528	468,100,300	7,356	756,268,257	11,884	518,497,759	8,148	237,770,498	3,736
Total		562,389,413	8,838	1,271,192,317	19,976	1,833,581,730	28,814	1,374,729,189	21,603	458,852,541	7,211
High:											
Chaffey Joint Union	20,415										
Unrestricted		103,298,979	5,060	280,589,101	13,744	383,888,080	18,804	293,646,832	14,384	90,241,248	4,420
Restricted		43,406,411	2,126	109,939,896	5,385	153,346,307	7,511	128,008,846	6,270	25,337,461	1,241
Total		146,705,390	7,186	390,528,997	19,130	537,234,387	26,316	421,655,678	20,654	115,578,709	5,661
Victor Valley Union	10,855										
Unrestricted		67,207,134	6,191	150,258,088	13,842	217,465,222	20,034	156,007,525	14,372	61,457,697	5,662
Restricted		40,076,158	3,692	97,442,579	8,977	137,518,737	12,669	105,140,185	9,686	32,378,552	2,983
Total		107,283,292	9,883	247,700,667	22,819	354,983,959	32,702	261,147,710	24,058	93,836,249	8,645
TOTAL HIGH:	31,270										
Unrestricted		170,506,113	5,453	430,847,189	13,778	601,353,302	19,231	449,654,357	14,380	151,698,945	4,851
Restricted		83,482,569	2,670	207,382,475	6,632	290,865,044	9,302	233,149,031	7,456	57,716,013	1,846
Total		253,988,682	8,122	638,229,664	20,410	892,218,346	28,533	682,803,388	21,836	209,414,958	6,697

Source: 2024-25 FORM 01 and FORM A - Adopted Budget (P-2)

2024-25
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	12,674										
Unrestricted		22,272,892	1,757	150,628,672	11,885	172,901,564	13,642	163,260,368	12,882	9,641,196	761
Restricted		13,691,268	1,080	79,918,368	6,306	93,609,636	7,386	93,509,632	7,378	100,004	8
Total		35,964,160	2,838	230,547,040	18,191	266,511,200	21,028	256,770,000	20,260	9,741,200	769
Baker Valley	125										
Unrestricted		3,703,801	29,630	3,493,441	27,948	7,197,242	57,578	3,403,368	27,227	3,793,874	30,351
Restricted		668,985	5,352	887,076	7,097	1,556,061	12,448	1,372,862	10,983	183,199	1,466
Total		4,372,786	34,982	4,380,517	35,044	8,753,303	70,026	4,776,230	38,210	3,977,073	31,817
Barstow	5,786										
Unrestricted		31,637,171	5,468	70,994,902	12,270	102,632,073	17,738	72,266,076	12,490	30,365,997	5,248
Restricted		19,506,200	3,371	61,905,213	10,699	81,411,413	14,070	55,826,643	9,649	25,584,770	4,422
Total		51,143,371	8,839	132,900,115	22,969	184,043,486	31,808	128,092,719	22,138	55,950,767	9,670
Bear Valley	1,983										
Unrestricted		5,537,540	2,793	24,554,122	12,382	30,091,662	15,175	27,207,971	13,721	2,883,691	1,454
Restricted		8,413,667	4,243	9,999,222	5,042	18,412,889	9,285	11,830,428	5,966	6,582,461	3,319
Total		13,951,207	7,035	34,553,344	17,425	48,504,551	24,460	39,038,399	19,687	9,466,152	4,774
Chino	23,949										
Unrestricted		57,345,191	2,394	265,142,498	11,071	322,487,689	13,466	277,853,574	11,602	44,634,115	1,864
Restricted		47,188,254	1,970	128,303,339	5,357	175,491,593	7,328	175,491,593	7,328	0	0
Total		104,533,445	4,365	393,445,837	16,428	497,979,282	20,793	453,345,167	18,930	44,634,115	1,864
Colton Joint	17,082										
Unrestricted		97,548,342	5,711	242,625,382	14,204	340,173,724	19,914	268,985,641	15,747	71,188,083	4,167
Restricted		83,866,978	4,910	125,182,629	7,328	209,049,607	12,238	151,252,389	8,854	57,797,218	3,384
Total		181,415,320	10,620	367,808,011	21,532	549,223,331	32,152	420,238,030	24,601	128,985,301	7,551
Fontana	30,455										
Unrestricted		196,791,923	6,462	432,717,732	14,208	629,509,655	20,670	486,216,468	15,965	143,293,187	4,705
Restricted		137,222,758	4,506	250,680,449	8,231	387,903,207	12,737	247,297,055	8,120	140,606,152	4,617
Total		334,014,681	10,967	683,398,181	22,440	1,017,412,862	33,407	733,513,523	24,085	283,899,339	9,322
Hesperia	21,196										
Unrestricted		64,502,712	3,043	246,629,312	11,636	311,132,024	14,679	260,123,781	12,272	51,008,243	2,407
Restricted		67,202,313	3,171	128,750,577	6,074	195,952,890	9,245	143,337,342	6,762	52,615,548	2,482
Total		131,705,025	6,214	375,379,889	17,710	507,084,914	23,924	403,461,123	19,035	103,623,791	4,889

Source: 2024-25 FORM 01 and FORM A - Adopted Budget (P-2)

2024-25
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	1,057										
Unrestricted		6,635,335	6,278	20,233,344	19,142	26,868,679	25,420	20,244,996	19,153	6,623,683	6,266
Restricted		937,887	887	7,091,048	6,709	8,028,935	7,596	6,398,433	6,053	1,630,502	1,543
Total		7,573,222	7,165	27,324,392	25,851	34,897,614	33,016	26,643,429	25,207	8,254,185	7,809
Morongo	6,662										
Unrestricted		54,519,907	8,184	88,800,589	13,329	143,320,496	21,513	91,523,859	13,738	51,796,637	7,775
Restricted		28,499,008	4,278	48,753,939	7,318	77,252,947	11,596	54,597,965	8,195	22,654,982	3,401
Total		83,018,915	12,462	137,554,528	20,648	220,573,443	33,109	146,121,824	21,934	74,451,619	11,176
Needles	912										
Unrestricted		1,858,077	2,037	14,939,787	16,381	16,797,864	18,419	15,503,423	16,999	1,294,441	1,419
Restricted		1,301,406	1,427	4,916,831	5,391	6,218,237	6,818	3,881,449	4,256	2,336,788	2,562
Total		3,159,483	3,464	19,856,618	21,773	23,016,101	25,237	19,384,872	21,255	3,631,229	3,982
Redlands	18,416										
Unrestricted		46,606,653	2,531	221,788,411	12,043	268,395,064	14,574	238,672,042	12,960	29,723,022	1,614
Restricted		50,061,736	2,718	108,217,865	5,876	158,279,601	8,595	120,634,600	6,551	37,645,001	2,044
Total		96,668,389	5,249	330,006,276	17,920	426,674,665	23,169	359,306,642	19,511	67,368,023	3,658
Rialto	21,454										
Unrestricted		69,520,663	3,240	286,698,097	13,363	356,218,760	16,604	302,266,254	14,089	53,952,506	2,515
Restricted		119,695,936	5,579	206,643,129	9,632	326,339,065	15,211	285,440,459	13,305	40,898,606	1,906
Total		189,216,599	8,820	493,341,226	22,995	682,557,825	31,815	587,706,713	27,394	94,851,112	4,421
Rim of the World	2,594										
Unrestricted		17,183,446	6,624	30,598,252	11,796	47,781,698	18,420	35,938,356	13,854	11,843,342	4,566
Restricted		4,670,503	1,801	15,468,395	5,963	20,138,898	7,764	19,257,233	7,424	881,665	340
Total		21,853,949	8,425	46,066,647	17,759	67,920,596	26,184	55,195,589	21,278	12,725,007	4,906
San Bernardino City	40,346										
Unrestricted		76,642,513	1,900	636,324,260	15,772	712,966,773	17,671	686,857,838	17,024	26,108,935	647
Restricted		179,679,135	4,453	338,663,139	8,394	518,342,274	12,847	382,791,968	9,488	135,550,306	3,360
Total		256,321,648	6,353	974,987,399	24,166	1,231,309,047	30,519	1,069,649,806	26,512	161,659,241	4,007
Silver Valley	1,898										
Unrestricted		20,218,109	10,652	32,919,220	17,344	53,137,329	27,996	33,095,873	17,437	20,041,456	10,559
Restricted		4,610,219	2,429	9,896,952	5,214	14,507,171	7,643	11,795,535	6,215	2,711,636	1,429
Total		24,828,328	13,081	42,816,172	22,559	67,644,500	35,640	44,891,408	23,652	22,753,092	11,988

Source: 2024-25 FORM 01 and FORM A - Adopted Budget (P-2)

2024-25
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	7,423										
Unrestricted		26,582,033	3,581	82,452,755	11,108	109,034,788	14,689	93,226,182	12,559	15,808,606	2,130
Restricted		20,768,511	2,798	43,725,033	5,890	64,493,544	8,688	59,720,426	8,045	4,773,118	643
Total		47,350,544	6,379	126,177,788	16,998	173,528,332	23,377	152,946,608	20,604	20,581,724	2,773
Trona Joint	210										
Unrestricted		12,264,673	58,403	5,527,500	26,321	17,792,173	84,725	6,977,066	33,224	10,815,107	51,501
Restricted		1,105,497	5,264	1,735,042	8,262	2,840,539	13,526	1,563,425	7,445	1,277,114	6,081
Total		13,370,170	63,667	7,262,542	34,584	20,632,712	98,251	8,540,491	40,669	12,092,221	57,582
Upland	9,253										
Unrestricted		27,373,169	2,958	111,737,594	12,076	139,110,763	15,034	119,439,356	12,908	19,671,407	2,126
Restricted		24,764,944	2,676	58,333,445	6,304	83,098,389	8,981	70,462,700	7,615	12,635,689	1,366
Total		52,138,113	5,635	170,071,039	18,380	222,209,152	24,015	189,902,056	20,523	32,307,096	3,492
Yucaipa-Calimesa Joint	7,105										
Unrestricted		13,451,851	1,893	88,304,896	12,429	101,756,747	14,322	90,428,374	12,727	11,328,373	1,594
Restricted		18,491,063	2,603	41,125,519	5,788	59,616,582	8,391	46,318,402	6,519	13,298,180	1,872
Total		31,942,914	4,496	129,430,415	18,217	161,373,329	22,713	136,746,776	19,247	24,626,553	3,466
TOTAL UNIFIED:	230,580										
Unrestricted		852,196,001	3,696	3,057,110,766	13,258	3,909,306,767	16,954	3,293,490,866	14,284	615,815,901	2,671
Restricted		832,346,268	3,610	1,670,197,210	7,243	2,502,543,478	10,853	1,942,780,539	8,426	559,762,939	2,428
Total		1,684,542,269	7,306	4,727,307,976	20,502	6,411,850,245	27,807	5,236,271,405	22,709	1,175,578,840	5,098
TOTAL K-12	325,486										
Unrestricted		1,296,923,570	3,985	4,291,049,972	13,184	5,587,973,542	17,168	4,599,376,653	14,131	988,596,889	3,037
Restricted		1,203,996,794	3,699	2,345,679,985	7,207	3,549,676,779	10,906	2,694,427,329	8,278	855,249,450	2,628
Total		2,500,920,364	7,684	6,636,729,957	20,390	9,137,650,321	28,074	7,293,803,982	22,409	1,843,846,339	5,665

Source: 2024-25 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

2023-24

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	6,849										
Unrestricted		17,848,182	90,595,963	10,866,948	101,462,911	0	3,954,035	4,276,387	109,693,333	-20,730,934	88,962,399
Restricted		43,643,316	0	0	0	7,811,085	27,972,052	7,351,711	43,134,848	20,730,934	63,865,782
Total		61,491,498	90,595,963	10,866,948	101,462,911	7,811,085	31,926,087	11,628,098	152,828,181	0	152,828,181
Per ADA		8,978.17	13,227.62	1,586.65	14,814.27	1,140.47	4,661.42	1,697.78	22,313.94	0.00	22,313.94
% of Total			59.28%	7.11%	66.39%	5.11%	20.89%	7.61%	100.00%	0.00%	100.00%
Alta Loma	5,309										
Unrestricted		18,366,783	53,003,950	10,317,495	63,321,445	0	1,712,892	4,614,213	69,648,550	-11,379,722	58,268,828
Restricted		10,717,898	0	0	0	6,210,427	8,044,100	3,292,372	17,546,899	11,379,722	28,926,621
Total		29,084,681	53,003,950	10,317,495	63,321,445	6,210,427	9,756,992	7,906,585	87,195,449	0	87,195,449
Per ADA		5,478.37	9,983.79	1,943.40	11,927.19	1,169.79	1,837.82	1,489.28	16,424.08	0.00	16,424.08
% of Total			60.79%	11.83%	72.62%	7.12%	11.19%	9.07%	100.00%	0.00%	100.00%
Central	4,054										
Unrestricted		16,364,623	49,361,572	6,517,599	55,879,171	0	1,481,686	3,153,262	60,514,119	-9,500,379	51,013,740
Restricted		13,879,943	0	0	0	7,130,270	8,298,157	1,182,130	16,610,557	9,500,379	26,110,936
Total		30,244,566	49,361,572	6,517,599	55,879,171	7,130,270	9,779,843	4,335,392	77,124,676	0	77,124,676
Per ADA		7,460.43	12,176.02	1,607.70	13,783.71	1,758.82	2,412.39	1,069.41	19,024.34	0.00	19,024.34
% of Total			64.00%	8.45%	72.45%	9.25%	12.68%	5.62%	100.00%	0.00%	100.00%
Cucamonga	2,178										
Unrestricted		31,418,853	2,535,243	43,458,103	45,993,346	0	739,395	2,590,301	49,323,042	-9,382,537	39,940,505
Restricted		10,456,270	0	0	0	3,337,028	5,442,109	1,447,778	10,226,915	9,382,537	19,609,452
Total		41,875,123	2,535,243	43,458,103	45,993,346	3,337,028	6,181,504	4,038,079	59,549,957	0	59,549,957
Per ADA		19,226.41	1,164.02	19,953.22	21,117.24	1,532.15	2,838.16	1,854.03	27,341.58	0.00	27,341.58
% of Total			4.26%	72.98%	77.23%	5.60%	10.38%	6.78%	100.00%	0.00%	100.00%
Etiwanda	13,007										
Unrestricted		30,956,667	127,476,798	23,834,500	151,311,298	0	5,387,775	13,099,769	169,798,842	-21,994,100	147,804,742
Restricted		36,759,548	0	0	0	6,952,030	22,652,854	17,479,596	47,084,480	25,299,093	72,383,573
Total		67,716,215	127,476,798	23,834,500	151,311,298	6,952,030	28,040,629	30,579,365	216,883,322	3,304,993	220,188,315
Per ADA		5,206.14	9,800.63	1,832.44	11,633.07	534.48	2,155.81	2,350.99	16,674.35	254.09	16,928.45
% of Total			57.89%	10.82%	68.72%	3.16%	12.73%	13.89%	98.50%	1.50%	100.00%

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Helendale	647										
Unrestricted		5,896,388	6,551,680	1,538,781	8,090,461	0	450,219	2,378,880	10,919,560	-590,950	10,328,610
Restricted		2,213,157	0	0	0	1,423,060	1,561,114	396,929	3,381,103	590,950	3,972,053
Total		8,109,545	6,551,680	1,538,781	8,090,461	1,423,060	2,011,333	2,775,809	14,300,663	0	14,300,663
Per ADA		12,534.07	10,126.24	2,378.33	12,504.58	2,199.47	3,108.71	4,290.28	22,103.03	0.00	22,103.03
% of Total			45.81%	10.76%	56.57%	9.95%	14.06%	19.41%	100.00%	0.00%	100.00%
Mount Baldy Joint	94										
Unrestricted		1,020,188	1,083,038	98,470	1,181,508	8,292	33,894	362,935	1,586,629	0	1,586,629
Restricted		917,353	0	0	0	93,872	172,117	369,342	635,331	0	635,331
Total		1,937,541	1,083,038	98,470	1,181,508	102,164	206,011	732,277	2,221,960	0	2,221,960
Per ADA		20,612.14	11,521.68	1,047.55	12,569.23	1,086.85	2,191.61	7,790.18	23,637.87	0.00	23,637.87
% of Total			48.74%	4.43%	53.17%	4.60%	9.27%	32.96%	100.00%	0.00%	100.00%
Mountain View	2,970										
Unrestricted		1,681,635	24,202,114	13,640,493	37,842,607	0	934,953	910,372	39,687,932	-5,731,860	33,956,072
Restricted		8,923,127	0	0	0	2,412,484	5,621,943	670,321	8,704,748	5,731,860	14,436,608
Total		10,604,762	24,202,114	13,640,493	37,842,607	2,412,484	6,556,896	1,580,693	48,392,680	0	48,392,680
Per ADA		3,570.63	8,148.86	4,592.76	12,741.62	812.28	2,207.71	532.22	16,293.83	0.00	16,293.83
% of Total			50.01%	28.19%	78.20%	4.99%	13.55%	3.27%	100.00%	0.00%	100.00%
Ontario-Montclair	17,177										
Unrestricted		73,233,317	241,825,910	31,383,803	273,209,713	0	7,584,716	11,961,535	292,755,964	-66,360,501	226,395,463
Restricted		107,244,545	0	0	0	67,587,676	83,757,849	9,459,960	160,805,485	70,311,626	231,117,111
Total		180,477,862	241,825,910	31,383,803	273,209,713	67,587,676	91,342,565	21,421,495	453,561,449	3,951,125	457,512,574
Per ADA		10,506.95	14,078.47	1,827.08	15,905.55	3,934.78	5,317.73	1,247.10	26,405.16	230.02	26,635.19
% of Total			52.86%	6.86%	59.72%	14.77%	19.97%	4.68%	99.14%	0.86%	100.00%
Oro Grande	80										
Unrestricted		29,465,023	164,106	1,103,707	1,267,813	463,095	137,704	13,481,181	15,349,793	190,810	15,540,603
Restricted		3,791,958	0	0	0	2,155,856	1,173,866	4,721,654	8,051,376	58,730	8,110,106
Total		33,256,981	164,106	1,103,707	1,267,813	2,618,951	1,311,570	18,202,835	23,401,169	249,540	23,650,709
Per ADA		415,712.26	2,051.33	13,796.34	15,847.66	32,736.89	16,394.63	227,535.44	292,514.61	3,119.25	295,633.86
% of Total			0.69%	4.67%	5.36%	11.07%	5.55%	76.97%	98.94%	1.06%	100.00%

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Victor Elementary	10,956										
Unrestricted		60,303,395	156,126,568	14,711,748	170,838,316	2,896	5,709,761	9,913,006	186,463,979	-20,457,157	166,006,822
Restricted		70,876,215	0	0	0	38,657,927	45,801,969	3,897,165	88,357,061	20,457,157	108,814,218
Total		131,179,610	156,126,568	14,711,748	170,838,316	38,660,823	51,511,730	13,810,171	274,821,040	0	274,821,040
Per ADA		11,973.31	14,250.33	1,342.80	15,593.13	3,528.74	4,701.69	1,260.51	25,084.07	0.00	25,084.07
% of Total			56.81%	5.35%	62.16%	14.07%	18.74%	5.03%	100.00%	0.00%	100.00%
TOTAL ELEMENTARY:	63,321										
Unrestricted		286,555,054	752,926,942	157,471,647	910,398,589	474,283	28,127,030	66,741,841	1,005,741,743	-165,937,330	839,804,413
Restricted		309,423,330	0	0	0	143,771,715	210,498,130	50,268,958	404,538,803	173,442,988	577,981,791
Total		595,978,384	752,926,942	157,471,647	910,398,589	144,245,998	238,625,160	117,010,799	1,410,280,546	7,505,658	1,417,786,204
Per ADA		9,412.02	11,890.64	2,486.88	14,377.51	2,278.01	3,768.50	1,847.90	22,271.92	118.53	22,390.46
% of Total			53.11%	11.11%	64.21%	10.17%	16.83%	8.25%	99.47%	0.53%	100.00%
HIGH:											
Chaffey Joint Union	20,790										
Unrestricted		98,656,237	220,844,257	110,694,600	331,538,857	198,797	9,606,236	14,881,396	356,225,286	-55,507,071	300,718,215
Restricted		58,274,604	0	0	0	26,585,465	27,166,944	12,595,559	66,347,968	56,147,485	122,495,453
Total		156,930,841	220,844,257	110,694,600	331,538,857	26,784,262	36,773,180	27,476,955	422,573,254	640,414	423,213,668
Per ADA		7,548.38	10,622.62	5,324.42	15,947.03	1,288.32	1,768.79	1,321.64	20,325.79	30.80	20,356.60
% of Total			52.18%	26.16%	78.34%	6.33%	8.69%	6.49%	99.85%	0.15%	100.00%
Victor Valley Union	10,507										
Unrestricted		48,181,024	143,492,392	23,875,848	167,368,240	29,976	6,639,185	5,757,999	179,795,400	-32,309,304	147,486,096
Restricted		37,513,491	0	0	0	51,562,625	22,654,114	3,585,275	77,802,014	32,309,304	110,111,318
Total		85,694,515	143,492,392	23,875,848	167,368,240	51,592,601	29,293,299	9,343,274	257,597,414	0	257,597,414
Per ADA		8,155.95	13,656.84	2,272.38	15,929.21	4,910.31	2,787.98	889.24	24,516.74	0.00	24,516.74
% of Total			55.70%	9.27%	64.97%	20.03%	11.37%	3.63%	100.00%	0.00%	100.00%
TOTAL HIGH:	31,297										
Unrestricted		146,837,261	364,336,649	134,570,448	498,907,097	228,773	16,245,421	20,639,395	536,020,686	-87,816,375	448,204,311
Restricted		95,788,095	0	0	0	78,148,090	49,821,058	16,180,834	144,149,982	88,456,789	232,606,771
Total		242,625,356	364,336,649	134,570,448	498,907,097	78,376,863	66,066,479	36,820,229	680,170,668	640,414	680,811,082
Per ADA		7,752.35	11,641.26	4,299.79	15,941.05	2,504.29	2,110.95	1,176.48	21,732.78	20.46	21,753.24
% of Total			53.52%	19.77%	73.28%	11.51%	9.70%	5.41%	99.91%	0.09%	100.00%

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
UNIFIED:											
Apple Valley	12,403										
Unrestricted		27,276,727	156,677,114	24,573,975	181,251,089	1,189,496	5,667,793	6,510,764	194,619,142	-40,184,370	154,434,772
Restricted		27,337,802	0	0	0	24,732,067	30,763,671	3,021,056	58,516,794	40,184,370	98,701,164
Total		54,614,529	156,677,114	24,573,975	181,251,089	25,921,563	36,431,464	9,531,820	253,135,936	0	253,135,936
Per ADA		4,403.33	12,632.19	1,981.29	14,613.49	2,089.94	2,937.31	768.51	20,409.25	0.00	20,409.25
% of Total			61.89%	9.71%	71.60%	10.24%	14.39%	3.77%	100.00%	0.00%	100.00%
Baker Valley	122										
Unrestricted		3,368,195	208,210	3,447,548	3,655,758	0	27,554	244,733	3,928,045	-195,898	3,732,147
Restricted		773,691	0	0	0	329,171	423,778	291,063	1,044,012	195,898	1,239,910
Total		4,141,886	208,210	3,447,548	3,655,758	329,171	451,332	535,796	4,972,057	0	4,972,057
Per ADA		33,949.89	1,706.64	28,258.59	29,965.23	2,698.12	3,699.44	4,391.77	40,754.57	0.00	40,754.57
% of Total			4.19%	69.34%	73.53%	6.62%	9.08%	10.78%	100.00%	0.00%	100.00%
Barstow	5,711										
Unrestricted		36,399,644	74,349,000	8,023,969	82,372,969	0	2,441,769	4,012,813	88,827,551	-12,955,327	75,872,224
Restricted		28,060,747	0	0	0	27,727,926	13,794,161	1,411,710	42,933,797	12,955,327	55,889,124
Total		64,460,391	74,349,000	8,023,969	82,372,969	27,727,926	16,235,930	5,424,523	131,761,348	0	131,761,348
Per ADA		11,287.06	13,018.56	1,405.00	14,423.56	4,855.18	2,842.92	949.84	23,071.50	0.00	23,071.50
% of Total			56.43%	6.09%	62.52%	21.04%	12.32%	4.12%	100.00%	0.00%	100.00%
Bear Valley	1,963										
Unrestricted		6,620,816	14,032,532	14,927,923	28,960,455	0	542,726	1,327,638	30,830,819	-4,262,957	26,567,862
Restricted		7,719,465	0	0	0	5,175,008	1,679,893	2,708,757	9,563,658	4,431,733	13,995,391
Total		14,340,281	14,032,532	14,927,923	28,960,455	5,175,008	2,222,619	4,036,395	40,394,477	168,776	40,563,253
Per ADA		7,305.29	7,148.51	7,604.65	14,753.16	2,636.28	1,132.26	2,056.24	20,577.93	85.98	20,663.91
% of Total			34.59%	36.80%	71.40%	12.76%	5.48%	9.95%	99.58%	0.42%	100.00%
Chino	24,055										
Unrestricted		54,256,872	217,343,767	94,148,671	311,492,438	0	10,136,196	11,747,343	333,375,977	-52,026,903	281,349,074
Restricted		66,563,139	0	0	0	28,586,275	39,303,994	23,378,013	91,268,282	52,026,903	143,295,185
Total		120,820,011	217,343,767	94,148,671	311,492,438	28,586,275	49,440,190	35,125,356	424,644,259	0	424,644,259
Per ADA		5,022.66	9,035.28	3,913.89	12,949.18	1,188.37	2,055.30	1,460.21	17,653.06	0.00	17,653.06
% of Total			51.18%	22.17%	73.35%	6.73%	11.64%	8.27%	100.00%	0.00%	100.00%

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GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

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Colton Joint	17,493										
Unrestricted		71,837,845	242,000,564	45,525,477	287,526,041	871,969	8,126,327	10,755,142	307,279,479	-35,141,662	272,137,817
Restricted		86,044,378	0	0	0	60,788,890	46,983,636	15,427,588	123,200,114	35,141,662	158,341,776
Total		157,882,223	242,000,564	45,525,477	287,526,041	61,660,859	55,109,963	26,182,730	430,479,593	0	430,479,593
Per ADA		9,025.45	13,834.14	2,602.50	16,436.63	3,524.89	3,150.40	1,496.75	24,608.68	0.00	24,608.68
% of Total			56.22%	10.58%	66.79%	14.32%	12.80%	6.08%	100.00%	0.00%	100.00%
Fontana	31,217										
Unrestricted		169,152,688	424,908,995	74,172,248	499,081,243	0	12,860,002	22,701,337	534,642,582	-61,443,329	473,199,253
Restricted		154,157,970	0	0	0	45,149,591	83,075,563	7,098,334	135,323,488	61,443,329	196,766,817
Total		323,310,658	424,908,995	74,172,248	499,081,243	45,149,591	95,935,565	29,799,671	669,966,070	0	669,966,070
Per ADA		10,356.88	13,611.46	2,376.02	15,987.48	1,446.31	3,073.18	954.60	21,461.58	0.00	21,461.58
% of Total			63.42%	11.07%	74.49%	6.74%	14.32%	4.45%	100.00%	0.00%	100.00%
Hesperia	21,337										
Unrestricted		43,601,161	274,719,284	21,185,560	295,904,844	0	9,164,414	10,567,258	315,636,516	-55,499,923	260,136,593
Restricted		85,452,562	0	0	0	59,490,291	35,539,317	15,300,568	110,330,176	55,499,923	165,830,099
Total		129,053,723	274,719,284	21,185,560	295,904,844	59,490,291	44,703,731	25,867,826	425,966,692	0	425,966,692
Per ADA		6,048.35	12,875.25	992.90	13,868.16	2,788.13	2,095.13	1,212.35	19,963.76	0.00	19,963.76
% of Total			64.49%	4.97%	69.47%	13.97%	10.49%	6.07%	100.00%	0.00%	100.00%
Lucerne Valley	1,010										
Unrestricted		4,637,626	11,676,265	3,747,195	15,423,460	0	568,784	5,179,759	21,172,003	-1,395,273	19,776,730
Restricted		1,675,793	0	0	0	2,653,145	3,246,346	344,620	6,244,111	1,395,273	7,639,384
Total		6,313,419	11,676,265	3,747,195	15,423,460	2,653,145	3,815,130	5,524,379	27,416,114	0	27,416,114
Per ADA		6,250.91	11,560.66	3,710.09	15,270.75	2,626.88	3,777.36	5,469.68	27,144.67	0.00	27,144.67
% of Total			42.59%	13.67%	56.26%	9.68%	13.92%	20.15%	100.00%	0.00%	100.00%
Morongo	6,589										
Unrestricted		56,178,880	86,502,062	13,478,903	99,980,965	1,714,040	2,705,518	4,072,441	108,472,964	-14,700,432	93,772,532
Restricted		32,259,108	0	0	0	21,161,801	22,271,771	70,857	43,504,429	15,214,781	58,719,210
Total		88,437,988	86,502,062	13,478,903	99,980,965	22,875,841	24,977,289	4,143,298	151,977,393	514,349	152,491,742
Per ADA		13,422.07	13,128.25	2,045.67	15,173.92	3,471.82	3,790.76	628.82	23,065.32	78.06	23,143.38
% of Total			56.73%	8.84%	65.56%	15.00%	16.38%	2.72%	99.66%	0.34%	100.00%

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

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
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	835										
Unrestricted		1,787,039	11,170,096	3,163,447	14,333,543	1,134,348	388,988	732,163	16,589,042	-1,387,639	15,201,403
Restricted		555,551	0	0	0	866,260	2,300,091	250,659	3,417,010	1,387,639	4,804,649
Total		2,342,590	11,170,096	3,163,447	14,333,543	2,000,608	2,689,079	982,822	20,006,052	0	20,006,052
Per ADA		2,805.50	13,377.36	3,788.56	17,165.92	2,395.94	3,220.45	1,177.03	23,959.34	0.00	23,959.34
% of Total			55.83%	15.81%	71.65%	10.00%	13.44%	4.91%	100.00%	0.00%	100.00%
Redlands	18,215										
Unrestricted		28,984,129	202,653,444	59,576,715	262,230,159	183,007	7,490,561	8,359,059	278,262,786	-32,996,945	245,265,841
Restricted		79,704,898	0	0	0	25,407,038	37,581,314	22,247,670	85,236,022	32,996,945	118,232,967
Total		108,689,027	202,653,444	59,576,715	262,230,159	25,590,045	45,071,875	30,606,729	363,498,808	0	363,498,808
Per ADA		5,967.01	11,125.64	3,270.75	14,396.39	1,404.89	2,474.44	1,680.30	19,956.01	0.00	19,956.01
% of Total			55.75%	16.39%	72.14%	7.04%	12.40%	8.42%	100.00%	0.00%	100.00%
Rialto	21,649										
Unrestricted		60,677,473	309,650,960	43,174,247	352,825,207	312,096	6,019,112	15,214,230	374,370,645	-64,139,193	310,231,452
Restricted		114,543,929	0	0	0	61,920,085	63,315,240	27,885,694	153,121,019	65,633,303	218,754,322
Total		175,221,402	309,650,960	43,174,247	352,825,207	62,232,181	69,334,352	43,099,924	527,491,664	1,494,110	528,985,774
Per ADA		8,093.74	14,303.25	1,994.28	16,297.53	2,874.60	3,202.66	1,990.85	24,365.64	69.02	24,434.65
% of Total			58.54%	8.16%	66.70%	11.76%	13.11%	8.15%	99.72%	0.28%	100.00%
Rim of the World	2,591										
Unrestricted		14,295,899	21,037,702	16,550,984	37,588,686	59,851	783,815	4,581,456	43,013,808	-5,704,491	37,309,317
Restricted		9,932,781	0	0	0	7,050,443	3,848,003	2,267,342	13,165,788	5,704,491	18,870,279
Total		24,228,680	21,037,702	16,550,984	37,588,686	7,110,294	4,631,818	6,848,798	56,179,596	0	56,179,596
Per ADA		9,351.09	8,119.53	6,387.87	14,507.40	2,744.23	1,787.66	2,643.30	21,682.59	0.00	21,682.59
% of Total			37.45%	29.46%	66.91%	12.66%	8.24%	12.19%	100.00%	0.00%	100.00%
San Bernardino City	40,768										
Unrestricted		114,591,212	626,295,927	73,022,740	699,318,667	54,832	21,866,829	24,759,739	746,000,067	-97,383,544	648,616,523
Restricted		188,326,311	0	0	0	227,893,607	190,595,650	25,980,375	444,469,632	97,383,544	541,853,176
Total		302,917,523	626,295,927	73,022,740	699,318,667	227,948,439	212,462,479	50,740,114	1,190,469,699	0	1,190,469,699
Per ADA		7,430.28	15,362.44	1,791.18	17,153.62	5,591.36	5,211.50	1,244.61	29,201.08	0.00	29,201.08
% of Total			52.61%	6.13%	58.74%	19.15%	17.85%	4.26%	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: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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	1,917										
Unrestricted		16,621,452	22,487,332	2,742,462	25,229,794	14,200,811	753,220	1,543,912	41,727,737	-3,221,263	38,506,474
Restricted		6,267,057	0	0	0	2,514,268	4,208,274	1,546,371	8,268,913	3,221,263	11,490,176
Total		22,888,509	22,487,332	2,742,462	25,229,794	16,715,079	4,961,494	3,090,283	49,996,650	0	49,996,650
Per ADA		11,939.75	11,730.48	1,430.60	13,161.08	8,719.39	2,588.16	1,612.04	26,080.67	0.00	26,080.67
% of Total			44.98%	5.49%	50.46%	33.43%	9.92%	6.18%	100.00%	0.00%	100.00%
Snowline Joint	7,281										
Unrestricted		48,658,128	82,962,128	11,537,073	94,499,201	0	3,575,785	5,066,924	103,141,910	-23,579,520	79,562,390
Restricted		23,132,457	0	0	0	15,831,569	13,650,266	1,478,662	30,960,497	23,827,233	54,787,730
Total		71,790,585	82,962,128	11,537,073	94,499,201	15,831,569	17,226,051	6,545,586	134,102,407	247,713	134,350,120
Per ADA		9,859.99	11,394.33	1,584.55	12,978.88	2,174.37	2,365.89	899.00	18,418.13	34.02	18,452.15
% of Total			61.75%	8.59%	70.34%	11.78%	12.82%	4.87%	99.82%	0.18%	100.00%
Trona Joint	211										
Unrestricted		13,811,396	3,969,959	290,596	4,260,555	2,735,175	58,390	848,931	7,903,051	-507,573	7,395,478
Restricted		891,842	0	0	0	514,220	540,794	302,522	1,357,536	507,573	1,865,109
Total		14,703,238	3,969,959	290,596	4,260,555	3,249,395	599,184	1,151,453	9,260,587	0	9,260,587
Per ADA		69,683.59	18,814.97	1,377.23	20,192.20	15,399.98	2,839.73	5,457.12	43,889.04	0.00	43,889.04
% of Total			42.87%	3.14%	46.01%	35.09%	6.47%	12.43%	100.00%	0.00%	100.00%
Upland	9,156										
Unrestricted		24,295,107	100,797,799	33,085,627	133,883,426	0	3,971,944	5,650,869	143,506,239	-25,888,829	117,617,410
Restricted		28,181,422	0	0	0	18,111,443	17,896,524	11,063,140	47,071,107	26,033,681	73,104,788
Total		52,476,529	100,797,799	33,085,627	133,883,426	18,111,443	21,868,468	16,714,009	190,577,346	144,852	190,722,198
Per ADA		5,731.38	11,008.93	3,613.55	14,622.48	1,978.10	2,388.43	1,825.47	20,814.48	15.82	20,830.30
% of Total			52.85%	17.35%	70.20%	9.50%	11.47%	8.76%	99.92%	0.08%	100.00%
Yucaipa-Calimesa Joint	7,093										
Unrestricted		11,412,450	85,706,995	17,043,826	102,750,821	0	2,634,523	2,660,359	108,045,703	-14,618,407	93,427,296
Restricted		20,910,115	0	0	0	14,171,264	12,918,787	7,314,416	34,404,467	14,619,157	49,023,624
Total		32,322,565	85,706,995	17,043,826	102,750,821	14,171,264	15,553,310	9,974,775	142,450,170	750	142,450,920
Per ADA		4,556.97	12,083.32	2,402.91	14,486.23	1,997.92	2,192.77	1,406.28	20,083.20	0.11	20,083.31
% of Total			60.17%	11.96%	72.13%	9.95%	10.92%	7.00%	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: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
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:	231,616										
Unrestricted		808,464,739	2,969,150,135	563,419,186	3,532,569,321	22,455,625	99,784,250	146,536,870	3,801,346,066	-547,233,478	3,254,112,588
Restricted		962,491,018	0	0	0	650,074,362	623,937,073	169,389,417	1,443,400,852	549,804,028	1,993,204,880
Total		1,770,955,757	2,969,150,135	563,419,186	3,532,569,321	672,529,987	723,721,323	315,926,287	5,244,746,918	2,570,550	5,247,317,468
Per ADA		7,646.09	12,819.28	2,432.56	15,251.84	2,903.64	3,124.66	1,364.01	22,644.15	11.10	22,655.25
% of Total			56.58%	10.74%	67.32%	12.82%	13.79%	6.02%	99.95%	0.05%	100.00%
TOTAL K-12	326,234										
TOTAL											
Unrestricted		1,241,857,054	4,086,413,726	855,461,281	4,941,875,007	23,158,681	144,156,701	233,918,106	5,343,108,495	-800,987,183	4,542,121,312
Restricted		1,367,702,443	0	0	0	871,994,167	884,256,261	235,839,209	1,992,089,637	811,703,805	2,803,793,442
Total		2,609,559,497	4,086,413,726	855,461,281	4,941,875,007	895,152,848	1,028,412,962	469,757,315	7,335,198,132	10,716,622	7,345,914,754
Per ADA		7,999.04	12,526.02	2,622.23	15,148.25	2,743.90	3,152.38	1,439.94	22,484.47	32.85	22,517.32
% of Total			55.63%	11.65%	67.27%	12.19%	14.00%	6.39%	99.85%	0.15%	100.00%

NOTE: A.D.A figures have been rounded.
*LCFF Less Taxes includes State Aid, EPA, LCFF Transfers, and Charter In-Lieu.

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24
LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT

	Base Grant	Supplemental and Concentration	Necessary Small Schools	Other Funding	LCFF Entitlement
ELEMENTARY:					
Adelanto	77,885,373	26,269,958	0	1,122,553	105,277,884
Alta Loma	57,548,112	4,241,296	0	1,517,241	63,306,649
Central	44,176,715	11,344,359	0	842,667	56,363,741
Cucamonga	24,212,562	6,849,492	0	458,863	31,520,917
Etiwanda	137,415,870	13,268,876	0	1,639,324	152,324,070
Helendale	6,970,161	996,001	0	118,464	8,084,626
Mount Baldy Joint*	981,860	69,516	0	150,132	1,201,508
Mountain View	31,972,063	5,348,607	0	517,615	37,838,285
Ontario-Montclair	192,340,287	76,563,936	0	4,121,121	273,025,344
Oro Grande	947,733	415,684	0	43,115	1,406,532
Victor Elementary	122,166,127	46,387,090	0	2,251,043	170,804,260
TOTAL	696,616,863	191,754,815	0	12,782,138	901,153,816
HIGH:					
Chaffey Joint Union	274,813,947	54,873,474	0	1,785,526	331,472,947
Victor Valley Union	127,053,626	42,281,541	0	1,429,142	170,764,309
TOTAL	401,867,573	97,155,015	0	3,214,668	502,237,256
UNIFIED:					
Apple Valley	139,391,214	39,527,167	0	2,379,881	181,298,262
Baker Valley	962,460	517,219	886,368	178,290	2,544,337
Barstow	65,013,703	18,590,669	0	1,457,613	85,061,985
Bear Valley	22,912,292	5,283,917	0	1,064,246	29,260,455
Chino	280,281,602	27,859,991	0	3,345,557	311,487,150
Colton Joint	209,932,741	74,412,761	0	3,163,367	287,508,869
Fontana	370,941,236	123,695,919	0	4,921,793	499,558,948
Hesperia	238,473,703	54,387,503	0	3,630,579	296,491,785
Lucerne Valley	8,053,159	4,609,493	3,620,702	445,218	16,728,572
Morongo	79,805,367	21,158,398	0	3,023,983	103,987,748
Needles	10,108,270	3,130,308	546,271	562,429	14,347,278
Redlands	210,785,954	47,750,396	0	3,623,964	262,160,314
Rialto	254,754,289	94,371,178	0	3,352,914	352,478,381
Rim of the World	30,410,629	5,361,394	0	1,797,545	37,569,568
San Bernardino City	483,733,822	203,371,374	0	23,065,901	710,171,097
Silver Valley	20,905,900	3,131,286	0	1,098,131	25,135,317
Snowline Joint	81,912,281	20,937,188	0	1,507,497	104,356,966
Trona Joint	1,935,784	785,964	1,228,011	370,945	4,320,704
Upland	108,723,237	24,472,514	0	1,098,183	134,293,934
Yucaipa-Calimesa Joint	84,522,208	16,560,860	0	1,482,376	102,565,444
TOTAL	2,703,559,851	789,915,499	6,281,352	61,570,412	3,561,327,114
TOTAL K-12	3,802,044,287	1,078,825,329	6,281,352	77,567,218	4,964,718,186

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 2023-24 Second Principal Apportionment.

2021-22 THROUGH 2023-24
LOTTERY REVENUE

	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue
ELEMENTARY:						
Adelanto	2,121,537	1.56%	2,232,586	1.36%	2,248,828	1.47%
Alta Loma	1,608,629	2.23%	1,703,390	1.95%	1,703,676	1.95%
Central	1,184,163	1.92%	1,322,673	1.73%	1,298,412	1.68%
Cucamonga	643,452	1.29%	696,077	1.13%	734,797	1.23%
Etiwanda	3,763,531	2.04%	4,206,285	1.84%	4,144,653	1.91%
Helendale	175,029	1.65%	195,435	1.48%	205,918	1.44%
Mount Baldy Joint	28,333	1.58%	25,064	1.23%	29,104	1.31%
Mountain View	677,875	1.95%	825,203	1.76%	920,686	1.90%
Ontario-Montclair	5,362,627	1.57%	5,902,695	1.23%	5,650,861	1.25%
Oro Grande	24,361	0.11%	28,236	0.10%	26,913	0.12%
Victor Elementary	3,238,178	1.70%	3,517,188	1.38%	3,554,437	1.29%
TOTAL	18,827,716	1.70%	20,654,833	1.43%	20,518,285	1.45%
HIGH:						
Chaffey Joint Union	6,253,398	1.63%	7,008,360	1.63%	6,891,065	1.63%
Victor Valley Union	2,832,247	1.58%	3,215,787	1.26%	3,360,098	1.30%
TOTAL	9,085,644	1.62%	10,224,147	1.49%	10,251,163	1.51%
UNIFIED:						
Apple Valley	3,459,811	1.70%	3,779,248	1.43%	3,974,723	1.57%
Baker Valley	32,040	0.88%	39,658	0.98%	38,492	0.77%
Barstow	1,656,292	1.82%	1,693,238	1.37%	1,841,998	1.40%
Bear Valley	611,676	1.74%	634,528	1.46%	629,647	1.56%
Chino	7,294,042	1.99%	7,902,410	1.80%	7,799,546	1.84%
Colton Joint	5,625,039	1.65%	5,920,462	1.38%	5,709,382	1.33%
Fontana	9,597,758	1.57%	10,463,364	1.43%	10,326,270	1.54%
Hesperia	5,787,094	1.69%	6,543,251	1.56%	6,760,879	1.59%
Lucerne Valley	239,110	1.16%	283,951	1.03%	303,557	1.11%
Morongo	2,191,443	1.73%	2,174,844	1.33%	2,146,808	1.41%
Needles	259,764	1.35%	257,936	1.14%	267,569	1.34%
Redlands	5,478,872	1.82%	6,072,749	1.58%	5,918,429	1.63%
Rialto	6,649,796	1.63%	7,199,036	1.36%	7,088,846	1.34%
Rim of the World	806,830	1.71%	839,480	1.50%	837,443	1.49%
San Bernardino City	12,686,591	1.45%	13,278,130	1.20%	13,466,680	1.13%
Silver Valley	563,484	1.35%	587,890	1.18%	590,216	1.18%
Snowline Joint	1,963,719	1.84%	2,304,605	1.63%	2,370,251	1.77%
Trona Joint	72,819	0.81%	66,943	0.73%	73,855	0.80%
Upland	2,797,823	1.87%	3,114,263	1.63%	3,038,077	1.59%
Yucaipa-Calimesa Joint	2,135,836	1.89%	2,384,873	1.64%	2,310,791	1.62%
TOTAL	69,909,840	1.66%	75,540,857	1.43%	75,493,459	1.44%
TOTAL K-12	97,823,200	1.66%	106,419,837	1.44%	106,262,907	1.45%

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

Source: 2021-22 through 2023-24 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

2023-24

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	6,849												
Unrestricted		35,174,656	5,125,790	14,450,718	21,218,945	2,106,032	6,366,917	93,424	2,971,026	87,507,508	0	87,507,508	19,303,073
Restricted		8,611,923	3,128,564	6,151,935	16,216,870	3,366,596	13,133,223	3,233,617	1,571,724	55,414,452	1,790,200	57,204,652	50,304,446
Total		43,786,579	8,254,354	20,602,653	37,435,815	5,472,628	19,500,140	3,327,041	4,542,750	142,921,960	1,790,200	144,712,160	69,607,519
Per ADA		6,393.13	1,205.19	3,008.13	5,465.88	799.04	2,847.15	485.77	663.27	20,867.57	261.38	21,128.95	10,163.17
% of Total		30.26%	5.70%	14.24%	25.87%	3.78%	13.48%	2.30%	3.14%	98.76%	1.24%	100.00%	
Alta Loma	5,309												
Unrestricted		21,982,135	4,246,085	7,646,457	15,390,637	1,017,901	4,818,086	195,924	-532,068	54,765,157	1,500,000	56,265,157	20,370,454
Restricted		5,386,000	1,899,714	6,795,455	8,262,621	1,550,236	4,141,478	4,378,718	631,306	33,045,528	0	33,045,528	6,598,991
Total		27,368,135	6,145,799	14,441,912	23,653,258	2,568,137	8,959,564	4,574,642	99,238	87,810,685	1,500,000	89,310,685	26,969,445
Per ADA		5,155.05	1,157.62	2,720.27	4,455.31	483.73	1,687.62	861.68	18.69	16,539.97	282.54	16,822.51	5,079.95
% of Total		30.64%	6.88%	16.17%	26.48%	2.88%	10.03%	5.12%	0.11%	98.32%	1.68%	100.00%	
Central	4,054												
Unrestricted		17,932,116	5,056,651	6,255,174	10,429,278	1,017,250	4,663,210	26,938	825,965	46,206,582	0	46,206,582	21,171,781
Restricted		4,195,926	1,487,486	3,866,310	6,283,399	2,306,895	5,860,104	79,863	1,168,781	25,248,764	0	25,248,764	14,742,115
Total		22,128,042	6,544,137	10,121,484	16,712,677	3,324,145	10,523,314	106,801	1,994,746	71,455,346	0	71,455,346	35,913,896
Per ADA		5,458.32	1,614.24	2,496.67	4,122.52	819.97	2,595.79	26.34	492.04	17,625.89	0.00	17,625.89	8,858.88
% of Total		30.97%	9.16%	14.16%	23.39%	4.65%	14.73%	0.15%	2.79%	100.00%	0.00%	100.00%	
Cucamonga	2,178												
Unrestricted		14,132,225	2,549,746	4,580,544	7,647,242	667,404	3,146,926	14,334	213,053	32,951,474	0	32,951,474	38,407,884
Restricted		4,742,759	1,215,055	3,452,805	6,024,545	1,027,285	4,436,032	128,320	267,532	21,294,333	0	21,294,333	8,771,389
Total		18,874,984	3,764,801	8,033,349	13,671,787	1,694,689	7,582,958	142,654	480,585	54,245,807	0	54,245,807	47,179,273
Per ADA		8,666.20	1,728.56	3,688.41	6,277.22	778.09	3,481.62	65.50	220.65	24,906.25	0.00	24,906.25	21,661.74
% of Total		34.80%	6.94%	14.81%	25.20%	3.12%	13.98%	0.26%	0.89%	100.00%	0.00%	100.00%	
Etiwanda	13,007												
Unrestricted		62,918,373	9,913,310	20,288,523	34,177,273	3,410,594	20,103,074	1,185,131	-218,272	151,778,006	0	151,778,006	26,983,403
Restricted		14,279,120	4,944,406	13,253,697	19,517,309	5,827,126	5,963,010	7,290,654	190,519	71,265,841	4,493,868	75,759,709	33,383,412
Total		77,197,493	14,857,716	33,542,220	53,694,582	9,237,720	26,066,084	8,475,785	-27,753	223,043,847	4,493,868	227,537,715	60,366,815
Per ADA		5,935.07	1,142.29	2,578.78	4,128.13	710.21	2,004.00	651.63	-2.13	17,147.99	345.50	17,493.48	4,641.10
% of Total		33.93%	6.53%	14.74%	23.60%	4.06%	11.46%	3.73%	-0.01%	98.03%	1.97%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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	647												
Unrestricted		2,639,766	581,290	1,125,123	1,925,607	222,627	1,203,932	519,117	195,674	8,413,136	226,875	8,640,011	7,584,987
Restricted		891,578	126,281	490,632	872,687	230,410	226,299	471,065	397,641	3,706,593	0	3,706,593	2,478,617
Total		3,531,344	707,571	1,615,755	2,798,294	453,037	1,430,231	990,182	593,315	12,119,729	226,875	12,346,604	10,063,604
Per ADA		5,458.03	1,093.62	2,497.30	4,325.03	700.21	2,210.56	1,530.42	917.02	18,732.19	350.66	19,082.85	15,554.26
% of Total		28.60%	5.73%	13.09%	22.66%	3.67%	11.58%	8.02%	4.81%	98.16%	1.84%	100.00%	
Mount Baldy Joint	94												
Unrestricted		281,704	132,218	127,582	157,930	25,488	327,117	8,429	-22,689	1,037,779	0	1,037,779	1,569,038
Restricted		116,085	17,048	126,173	134,376	101,010	152,469	16,570	22,689	686,420	0	686,420	866,264
Total		397,789	149,266	253,755	292,306	126,498	479,586	24,999	0	1,724,199	0	1,724,199	2,435,302
Per ADA		4,231.80	1,587.94	2,699.52	3,109.64	1,345.72	5,101.98	265.95	0.00	18,342.54	0.00	18,342.54	25,907.47
% of Total		23.07%	8.66%	14.72%	16.95%	7.34%	27.82%	1.45%	0.00%	100.00%	0.00%	100.00%	
Mountain View	2,970												
Unrestricted		13,977,125	2,234,375	5,197,027	7,237,208	771,311	2,835,197	7,937	1,268,151	33,528,331	0	33,528,331	2,109,376
Restricted		2,607,727	2,131,417	1,005,103	3,671,093	397,499	3,666,016	1,376,687	473,326	15,328,868	0	15,328,868	8,030,867
Total		16,584,852	4,365,792	6,202,130	10,908,301	1,168,810	6,501,213	1,384,624	1,741,477	48,857,199	0	48,857,199	10,140,243
Per ADA		5,584.13	1,469.96	2,088.26	3,672.83	393.54	2,188.96	466.20	586.36	16,450.24	0.00	16,450.24	3,414.22
% of Total		33.95%	8.94%	12.69%	22.33%	2.39%	13.31%	2.83%	3.56%	100.00%	0.00%	100.00%	
Ontario-Montclair	17,177												
Unrestricted		93,922,542	16,531,408	33,676,746	57,453,969	6,620,232	14,715,330	4,643,102	-6,045,991	221,517,338	4,172,682	225,690,020	73,938,760
Restricted		51,774,523	11,189,178	40,368,859	56,505,598	7,184,152	27,289,822	34,680,210	5,527,371	234,519,713	2,230,345	236,750,058	101,611,598
Total		145,697,065	27,720,586	74,045,605	113,959,567	13,804,384	42,005,152	39,323,312	-518,620	456,037,051	6,403,027	462,440,078	175,550,358
Per ADA		8,482.10	1,613.82	4,310.74	6,634.43	803.66	2,445.43	2,289.30	-30.19	26,549.28	372.77	26,922.05	10,220.08
% of Total		31.51%	5.99%	16.01%	24.64%	2.99%	9.08%	8.50%	-0.11%	98.62%	1.38%	100.00%	
Oro Grande	80												
Unrestricted		559,188	1,728,972	2,155,241	2,023,321	194,014	1,386,305	5,106,425	8,756	13,162,222	3,029,524	16,191,746	28,813,880
Restricted		1,928,260	1,007,312	918,751	1,948,489	121,735	1,044,511	262,946	1,216,910	8,448,914	0	8,448,914	3,453,150
Total		2,487,448	2,736,284	3,073,992	3,971,810	315,749	2,430,816	5,369,371	1,225,666	21,611,136	3,029,524	24,640,660	32,267,030
Per ADA		31,093.10	34,203.55	38,424.90	49,647.63	3,946.86	30,385.20	67,117.14	15,320.83	270,139.20	37,869.05	308,008.25	403,337.88
% of Total		10.09%	11.10%	12.48%	16.12%	1.28%	9.87%	21.79%	4.97%	87.71%	12.29%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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	10,956												
Unrestricted		54,341,081	7,586,630	10,021,942	33,416,293	5,348,927	20,006,520	2,544,896	8,927,718	142,194,007	20,066,343	162,260,350	64,049,867
Restricted		20,004,578	6,777,330	16,586,172	24,502,910	8,192,027	20,930,582	18,146,547	2,498,394	117,638,540	0	117,638,540	62,051,893
Total		74,345,659	14,363,960	26,608,114	57,919,203	13,540,954	40,937,102	20,691,443	11,426,112	259,832,547	20,066,343	279,898,890	126,101,760
Per ADA		6,785.84	1,311.06	2,428.63	5,286.53	1,235.94	3,736.50	1,888.59	1,042.91	23,716.00	1,831.54	25,547.54	11,509.84
% of Total		26.56%	5.13%	9.51%	20.69%	4.84%	14.63%	7.39%	4.08%	92.83%	7.17%	100.00%	
TOTAL ELEMENTARY:	63,321												
Unrestricted		317,860,911	55,686,475	105,525,077	191,077,703	21,401,780	79,572,614	14,345,657	7,591,323	793,061,540	28,995,424	822,056,964	304,302,503
Restricted		114,538,479	33,923,791	93,015,892	143,939,897	30,304,971	86,843,546	70,065,197	13,966,193	586,597,966	8,514,413	595,112,379	292,292,742
Total		432,399,390	89,610,266	198,540,969	335,017,600	51,706,751	166,416,160	84,410,854	21,557,516	1,379,659,506	37,509,837	1,417,169,343	596,595,245
Per ADA		6,828.69	1,415.17	3,135.47	5,290.78	816.58	2,628.14	1,333.06	340.45	21,788.34	592.38	22,380.72	9,421.76
% of Total		30.51%	6.32%	14.01%	23.64%	3.65%	11.74%	5.96%	1.52%	97.35%	2.65%	100.00%	
HIGH:													
Chaffey Joint Union	20,790												
Unrestricted		105,781,579	26,013,356	42,671,022	80,306,958	4,550,732	20,541,399	1,030,451	6,528,935	287,424,432	0	287,424,432	111,950,020
Restricted		27,517,877	4,028,969	19,140,672	37,942,670	12,722,268	21,493,472	7,213,008	1,395,521	131,454,457	0	131,454,457	49,315,600
Total		133,299,456	30,042,325	61,811,694	118,249,628	17,273,000	42,034,871	8,243,459	7,924,456	418,878,889	0	418,878,889	161,265,620
Per ADA		6,411.71	1,445.04	2,973.15	5,687.81	830.83	2,021.88	396.51	381.17	20,148.09	0.00	20,148.09	7,756.88
% of Total		31.82%	7.17%	14.76%	28.23%	4.12%	10.04%	1.97%	1.89%	100.00%	0.00%	100.00%	
Victor Valley Union	10,507												
Unrestricted		43,368,619	8,988,323	21,566,858	36,614,036	3,291,070	15,451,845	253,796	-1,553,732	127,980,815	0	127,980,815	67,686,305
Restricted		27,995,905	5,983,651	16,626,828	20,557,175	8,530,963	11,538,823	9,400,117	3,619,386	104,252,848	1,244,071	105,496,919	42,127,890
Total		71,364,524	14,971,974	38,193,686	57,171,211	11,822,033	26,990,668	9,653,913	2,065,654	232,233,663	1,244,071	233,477,734	109,814,195
Per ADA		6,792.09	1,424.95	3,635.07	5,441.25	1,125.16	2,568.83	918.81	196.60	22,102.76	118.40	22,221.16	10,451.53
% of Total		30.57%	6.41%	16.36%	24.49%	5.06%	11.56%	4.13%	0.88%	99.47%	0.53%	100.00%	

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2023-24

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:	31,297												
Unrestricted		149,150,198	35,001,679	64,237,880	116,920,994	7,841,802	35,993,244	1,284,247	4,975,203	415,405,247	0	415,405,247	179,636,325
Restricted		55,513,782	10,012,620	35,767,500	58,499,845	21,253,231	33,032,295	16,613,125	5,014,907	235,707,305	1,244,071	236,951,376	91,443,490
Total		204,663,980	45,014,299	100,005,380	175,420,839	29,095,033	69,025,539	17,897,372	9,990,110	651,112,552	1,244,071	652,356,623	271,079,815
Per ADA		6,539.41	1,438.29	3,195.37	5,605.04	929.64	2,205.50	571.86	319.20	20,804.31	39.75	20,844.06	8,661.53
% of Total		31.37%	6.90%	15.33%	26.89%	4.46%	10.58%	2.74%	1.53%	99.81%	0.19%	100.00%	
UNIFIED:													
Apple Valley	12,403												
Unrestricted		52,690,117	10,805,510	27,117,540	42,997,910	5,649,737	13,137,961	3,657,301	-244,868	155,811,208	352,320	156,163,528	25,547,971
Restricted		21,220,755	4,243,578	16,156,631	24,569,232	8,361,076	13,966,060	10,904,061	6,641,144	106,062,537	2,045,811	108,108,348	17,930,618
Total		73,910,872	15,049,088	43,274,171	67,567,142	14,010,813	27,104,021	14,561,362	6,396,276	261,873,745	2,398,131	264,271,876	43,478,589
Per ADA		5,959.11	1,213.34	3,489.01	5,447.65	1,129.63	2,185.28	1,174.02	515.70	21,113.74	193.35	21,307.09	3,505.49
% of Total		27.97%	5.69%	16.37%	25.57%	5.30%	10.26%	5.51%	2.42%	99.09%	0.91%	100.00%	
Baker Valley	122												
Unrestricted		860,072	169,222	513,104	698,704	122,360	613,929	33,314	0	3,010,705	0	3,010,705	4,089,637
Restricted		250,288	0	301,386	299,720	131,520	112,381	53,144	9,669	1,158,108	0	1,158,108	855,493
Total		1,110,360	169,222	814,490	998,424	253,880	726,310	86,458	9,669	4,168,813	0	4,168,813	4,945,130
Per ADA		9,101.31	1,387.07	6,676.15	8,183.80	2,080.98	5,953.36	708.67	79.25	34,170.60	0.00	34,170.60	40,533.85
% of Total		26.63%	4.06%	19.54%	23.95%	6.09%	17.42%	2.07%	0.23%	100.00%	0.00%	100.00%	
Barstow	5,711												
Unrestricted		18,635,720	3,251,182	10,077,475	11,989,065	1,898,247	9,283,083	2,587,665	320,153	58,042,590	2,000,000	60,042,590	52,229,278
Restricted		9,108,891	3,827,058	4,703,101	9,525,212	1,833,405	13,154,073	7,589,641	2,104,469	51,845,850	0	51,845,850	32,104,021
Total		27,744,611	7,078,240	14,780,576	21,514,277	3,731,652	22,437,156	10,177,306	2,424,622	109,888,440	2,000,000	111,888,440	84,333,299
Per ADA		4,858.10	1,239.40	2,588.09	3,767.16	653.41	3,928.76	1,782.05	424.55	19,241.54	350.20	19,591.74	14,766.82
% of Total		24.80%	6.33%	13.21%	19.23%	3.34%	20.05%	9.10%	2.17%	98.21%	1.79%	100.00%	

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2023-24

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Bear Valley	1,963												
Unrestricted		9,585,701	1,762,666	4,099,684	6,224,496	753,194	3,280,246	26,511	764,391	26,496,889	505,872	27,002,761	6,185,917
Restricted		2,983,904	966,037	1,630,693	3,420,369	699,778	1,107,879	1,854,417	206,871	12,869,948	2,056,281	14,926,229	6,788,627
Total		12,569,605	2,728,703	5,730,377	9,644,865	1,452,972	4,388,125	1,880,928	971,262	39,366,837	2,562,153	41,928,990	12,974,544
Per ADA		6,403.26	1,390.07	2,919.19	4,913.33	740.18	2,235.42	958.19	494.78	20,054.43	1,305.22	21,359.65	6,609.55
% of Total		29.98%	6.51%	13.67%	23.00%	3.47%	10.47%	4.49%	2.32%	93.89%	6.11%	100.00%	
Chino	24,055												
Unrestricted		115,203,962	24,034,425	38,181,789	60,516,295	8,364,914	27,365,328	1,596,282	2,126,077	277,389,072	179,635	277,568,707	58,037,239
Restricted		27,000,884	7,570,687	18,642,453	32,787,456	7,434,375	21,014,162	26,655,493	2,890,398	143,995,908	6,775,468	150,771,376	59,086,948
Total		142,204,846	31,605,112	56,824,242	93,303,751	15,799,289	48,379,490	28,251,775	5,016,475	421,384,980	6,955,103	428,340,083	117,124,187
Per ADA		5,911.65	1,313.87	2,362.26	3,878.77	656.80	2,011.20	1,174.47	208.54	17,517.56	289.13	17,806.70	4,869.02
% of Total		33.20%	7.38%	13.27%	21.78%	3.69%	11.29%	6.60%	1.17%	98.38%	1.62%	100.00%	
Colton Joint	17,493												
Unrestricted		100,622,349	16,665,844	25,989,451	57,102,001	11,587,505	19,618,435	4,800,807	-3,610,465	232,775,927	4,961,382	237,737,309	106,238,353
Restricted		17,700,357	13,674,375	33,406,156	41,052,135	6,920,945	43,142,829	2,328,799	6,818,302	165,043,898	0	165,043,898	79,342,256
Total		118,322,706	30,340,219	59,395,607	98,154,136	18,508,450	62,761,264	7,129,606	3,207,837	397,819,825	4,961,382	402,781,207	185,580,609
Per ADA		6,764.00	1,734.42	3,395.39	5,611.05	1,058.05	3,587.79	407.57	183.38	22,741.66	283.62	23,025.28	10,608.85
% of Total		29.38%	7.53%	14.75%	24.37%	4.60%	15.58%	1.77%	0.80%	98.77%	1.23%	100.00%	
Fontana	31,217												
Unrestricted		159,906,445	37,498,517	60,400,621	125,865,026	18,009,054	38,322,075	1,009,065	-4,497,090	436,513,713	131	436,513,844	205,838,097
Restricted		37,839,386	9,104,393	24,787,404	57,772,548	12,779,351	51,426,177	10,694,956	3,835,075	208,239,290	0	208,239,290	142,685,497
Total		197,745,831	46,602,910	85,188,025	183,637,574	30,788,405	89,748,252	11,704,021	-662,015	644,753,003	131	644,753,134	348,523,594
Per ADA		6,334.56	1,492.87	2,728.90	5,882.61	986.27	2,874.98	374.92	-21.21	20,653.91	0.00	20,653.91	11,164.54
% of Total		30.67%	7.23%	13.21%	28.48%	4.78%	13.92%	1.82%	-0.10%	100.00%	0.00%	100.00%	
Hesperia	21,337												
Unrestricted		97,671,790	13,981,696	35,658,384	55,945,466	3,552,737	19,759,353	844,533	1,319,982	228,733,941	26,996,818	255,730,759	48,006,995
Restricted		26,261,800	12,954,300	16,267,847	33,588,711	6,722,733	34,082,422	19,267,496	3,802,571	152,947,880	5,946,841	158,894,721	92,387,940
Total		123,933,590	26,935,996	51,926,231	89,534,177	10,275,470	53,841,775	20,112,029	5,122,553	381,681,821	32,943,659	414,625,480	140,394,935
Per ADA		5,808.39	1,262.41	2,433.62	4,196.19	481.58	2,523.40	942.59	240.08	17,888.26	1,543.97	19,432.23	6,579.88
% of Total		29.89%	6.50%	12.52%	21.59%	2.48%	12.99%	4.85%	1.24%	92.05%	7.95%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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
Lucerne Valley	1,010												
Unrestricted		4,214,581	1,274,284	3,291,205	4,237,161	637,018	1,541,252	736,587	442,766	16,374,854	750,000	17,124,854	7,289,502
Restricted		2,218,140	474,877	853,335	1,703,585	796,030	1,123,172	658,066	114,330	7,941,535	0	7,941,535	1,373,642
Total		6,432,721	1,749,161	4,144,540	5,940,746	1,433,048	2,664,424	1,394,653	557,096	24,316,389	750,000	25,066,389	8,663,144
Per ADA		6,369.03	1,731.84	4,103.50	5,881.93	1,418.86	2,638.04	1,380.84	551.58	24,075.63	742.57	24,818.21	8,577.37
% of Total		25.66%	6.98%	16.53%	23.70%	5.72%	10.63%	5.56%	2.22%	97.01%	2.99%	100.00%	
Morongo	6,589												
Unrestricted		31,769,152	8,257,169	13,653,279	20,132,988	2,500,326	12,707,946	6,145,480	-2,094,065	93,072,275	1,433,562	94,505,837	55,445,575
Restricted		8,739,726	4,879,031	8,169,706	12,566,802	10,429,743	4,216,782	3,658,637	1,894,908	54,555,335	0	54,555,335	36,422,983
Total		40,508,878	13,136,200	21,822,985	32,699,790	12,930,069	16,924,728	9,804,117	-199,157	147,627,610	1,433,562	149,061,172	91,868,558
Per ADA		6,147.96	1,993.66	3,312.03	4,962.78	1,962.37	2,568.63	1,487.95	-30.23	22,405.16	217.57	22,622.73	13,942.72
% of Total		27.18%	8.81%	14.64%	21.94%	8.67%	11.35%	6.58%	-0.13%	99.04%	0.96%	100.00%	
Needles	835												
Unrestricted		4,879,161	1,034,601	2,687,243	3,852,004	484,131	2,263,954	403,414	608,410	16,212,918	0	16,212,918	775,524
Restricted		906,589	187,024	921,955	1,437,019	313,326	282,111	77,672	110,728	4,236,424	0	4,236,424	1,123,776
Total		5,785,750	1,221,625	3,609,198	5,289,023	797,457	2,546,065	481,086	719,138	20,449,342	0	20,449,342	1,899,300
Per ADA		6,929.04	1,463.02	4,322.39	6,334.16	955.04	3,049.18	576.15	861.24	24,490.23	0.00	24,490.23	2,274.61
% of Total		28.29%	5.97%	17.65%	25.86%	3.90%	12.45%	2.35%	3.52%	100.00%	0.00%	100.00%	
Redlands	18,215												
Unrestricted		67,161,559	34,009,129	35,568,017	47,366,225	4,537,962	21,502,168	5,718,871	1,840,953	217,704,884	500,000	218,204,884	56,045,086
Restricted		49,062,086	9,147,648	17,187,128	39,400,693	5,042,532	17,147,040	5,287,457	539,758	142,814,342	0	142,814,342	55,123,523
Total		116,223,645	43,156,777	52,755,145	86,766,918	9,580,494	38,649,208	11,006,328	2,380,711	360,519,226	500,000	361,019,226	111,168,609
Per ADA		6,380.66	2,369.30	2,896.25	4,763.49	525.97	2,121.83	604.25	130.70	19,792.44	27.45	19,819.89	6,103.14
% of Total		32.19%	11.95%	14.61%	24.03%	2.65%	10.71%	3.05%	0.66%	99.86%	0.14%	100.00%	
Rialto	21,649												
Unrestricted		96,964,245	22,483,102	47,826,777	79,476,630	9,182,348	22,718,450	16,022,744	-4,789,640	289,884,656	1,011,792	290,896,448	80,012,477
Restricted		43,462,982	12,043,010	25,071,144	50,880,634	14,281,754	29,545,108	15,050,043	6,708,361	197,043,036	15,112,641	212,155,677	121,142,574
Total		140,427,227	34,526,112	72,897,921	130,357,264	23,464,102	52,263,558	31,072,787	1,918,721	486,927,692	16,124,433	503,052,125	201,155,051
Per ADA		6,486.55	1,594.81	3,367.27	6,021.40	1,083.84	2,414.13	1,435.30	88.63	22,491.93	744.81	23,236.74	9,291.66
% of Total		27.92%	6.86%	14.49%	25.91%	4.66%	10.39%	6.18%	0.38%	96.79%	3.21%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Rim of the World	2,591												
Unrestricted		10,124,620	1,820,984	4,112,617	8,034,060	550,726	4,277,402	480,237	-70,598	29,330,048	2,891,145	32,221,193	19,384,023
Restricted		3,642,149	1,557,388	3,984,551	5,551,943	2,909,104	3,642,144	773,341	315,927	22,376,547	0	22,376,547	6,426,513
Total		13,766,769	3,378,372	8,097,168	13,586,003	3,459,830	7,919,546	1,253,578	245,329	51,706,595	2,891,145	54,597,740	25,810,536
Per ADA		5,313.30	1,303.89	3,125.11	5,243.54	1,335.33	3,056.56	483.82	94.69	19,956.23	1,115.84	21,072.07	9,961.61
% of Total		25.21%	6.19%	14.83%	24.88%	6.34%	14.51%	2.30%	0.45%	94.70%	5.30%	100.00%	
San Bernardino City	40,768												
Unrestricted		227,595,076	45,370,428	43,293,476	126,248,239	16,603,970	101,590,328	6,214,445	-12,643,099	554,272,863	89,566,538	643,839,401	119,368,334
Restricted		63,800,715	56,983,682	78,139,846	119,125,644	52,487,790	97,314,133	32,738,526	16,955,224	517,545,560	0	517,545,560	212,633,927
Total		291,395,791	102,354,110	121,433,322	245,373,883	69,091,760	198,904,461	38,952,971	4,312,125	1,071,818,423	89,566,538	1,161,384,961	332,002,261
Per ADA		7,147.66	2,510.65	2,978.64	6,018.79	1,694.75	4,878.94	955.48	105.77	26,290.68	2,196.98	28,487.66	8,143.70
% of Total		25.09%	8.81%	10.46%	21.13%	5.95%	17.13%	3.35%	0.37%	92.29%	7.71%	100.00%	
Silver Valley	1,917												
Unrestricted		9,508,961	2,272,935	4,755,724	8,548,464	956,312	7,126,866	654,069	38,747	33,862,078	0	33,862,078	21,265,848
Restricted		1,840,651	899,128	1,220,594	2,955,025	579,763	2,491,637	2,440,633	152,530	12,579,961	0	12,579,961	5,177,272
Total		11,349,612	3,172,063	5,976,318	11,503,489	1,536,075	9,618,503	3,094,702	191,277	46,442,039	0	46,442,039	26,443,120
Per ADA		5,920.51	1,654.70	3,117.54	6,000.78	801.29	5,017.48	1,614.35	99.78	24,226.42	0.00	24,226.42	13,794.01
% of Total		24.44%	6.83%	12.87%	24.77%	3.31%	20.71%	6.66%	0.41%	100.00%	0.00%	100.00%	
Snowline Joint	7,281												
Unrestricted		36,076,083	6,835,386	13,875,121	15,130,617	2,128,894	2,438,165	1,828,518	1,487,156	79,799,940	354,271	80,154,211	48,066,307
Restricted		8,918,309	3,297,919	9,239,117	15,996,578	2,977,397	11,150,440	1,039,053	4,812,459	57,431,272	420,180	57,851,452	20,068,735
Total		44,994,392	10,133,305	23,114,238	31,127,195	5,106,291	13,588,605	2,867,571	6,299,615	137,231,212	774,451	138,005,663	68,135,042
Per ADA		6,179.70	1,391.75	3,174.60	4,275.13	701.32	1,866.31	393.84	865.21	18,847.85	106.37	18,954.22	9,357.92
% of Total		32.60%	7.34%	16.75%	22.56%	3.70%	9.85%	2.08%	4.56%	99.44%	0.56%	100.00%	
Trona Joint	211												
Unrestricted		1,340,075	519,095	1,065,280	1,630,474	336,588	1,430,218	191	38,777	6,360,698	229,921	6,590,619	14,616,255
Restricted		271,220	58,380	346,651	456,931	238,542	299,584	0	16,929	1,688,237	24,896	1,713,133	1,043,818
Total		1,611,295	577,475	1,411,931	2,087,405	575,130	1,729,802	191	55,706	8,048,935	254,817	8,303,752	15,660,073
Per ADA		7,636.47	2,736.85	6,691.62	9,892.91	2,725.73	8,198.11	0.91	264.01	38,146.61	1,207.66	39,354.27	74,218.36
% of Total		19.40%	6.95%	17.00%	25.14%	6.93%	20.83%	0.00%	0.67%	96.93%	3.07%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2023-24

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
Upland	9,156												
Unrestricted		38,125,978	10,043,345	15,507,701	31,500,741	2,823,252	15,567,319	194,615	-331,356	113,431,595	14,796	113,446,391	28,466,126
Restricted		17,054,291	3,064,656	8,008,235	20,658,043	2,739,992	16,614,985	586,984	2,416,714	71,143,900	44,221	71,188,121	30,098,089
Total		55,180,269	13,108,001	23,515,936	52,158,784	5,563,244	32,182,304	781,599	2,085,358	184,575,495	59,017	184,634,512	58,564,215
Per ADA		6,026.68	1,431.63	2,568.36	5,696.68	607.61	3,514.89	85.36	227.76	20,158.97	6.45	20,165.41	6,396.27
% of Total		29.89%	7.10%	12.74%	28.25%	3.01%	17.43%	0.42%	1.13%	99.97%	0.03%	100.00%	
Yucaipa-Calimesa Joint	7,093												
Unrestricted		31,843,707	10,827,212	12,098,399	20,088,568	1,497,828	10,420,338	617,105	-498,104	86,895,053	0	86,895,053	17,944,693
Restricted		9,066,165	4,340,185	7,820,979	13,826,266	3,068,143	6,484,703	3,066,770	1,424,655	49,097,866	0	49,097,866	20,835,873
Total		40,909,872	15,167,397	19,919,378	33,914,834	4,565,971	16,905,041	3,683,875	926,551	135,992,919	0	135,992,919	38,780,566
Per ADA		5,767.64	2,138.36	2,808.31	4,781.45	643.73	2,383.34	519.37	130.63	19,172.84	0.00	19,172.84	5,467.44
% of Total		30.08%	11.15%	14.65%	24.94%	3.36%	12.43%	2.71%	0.68%	100.00%	0.00%	100.00%	
TOTAL UNIFIED:	231,616												
Unrestricted		1,114,779,354	252,916,732	399,772,887	727,585,134	92,177,103	334,964,816	53,571,754	-19,791,873	2,955,975,907	31,748,183	3,087,724,090	974,853,237
Restricted		351,349,288	149,273,356	276,858,912	487,574,546	140,747,299	368,317,822	144,725,189	61,771,022	1,980,617,434	32,426,339	2,013,043,773	942,652,125
Total		1,466,128,642	402,190,088	676,631,799	1,215,159,680	232,924,402	703,282,638	198,296,943	41,979,149	4,936,593,341	64,174,522	5,100,767,863	1,917,505,362
Per ADA		6,330.00	1,736.45	2,921.35	5,246.44	1,005.65	3,036.42	856.15	181.24	21,313.70	708.82	22,022.52	8,278.81
% of Total		28.74%	7.88%	13.27%	23.82%	4.57%	13.79%	3.89%	0.82%	96.78%	3.22%	100.00%	
TOTAL K-12	326,234												
TOTAL													
Unrestricted		1,581,790,463	343,604,886	569,535,844	1,035,583,831	121,420,685	450,530,674	69,201,658	-7,225,347	4,164,442,694	60,743,607	4,325,186,301	1,458,792,065
Restricted		521,401,549	193,209,767	405,642,304	690,014,288	192,305,501	488,193,663	231,403,511	80,752,122	2,802,922,705	42,184,823	2,845,107,528	1,326,388,357
Total		2,103,192,012	536,814,653	975,178,148	1,725,598,119	313,726,186	938,724,337	300,605,169	73,526,775	6,967,365,399	202,928,430	7,170,293,829	2,785,180,422
Per ADA		6,446.88	1,645.49	2,989.20	5,289.45	961.66	2,877.46	921.44	225.38	21,356.96	622.03	21,978.99	8,537.37
% of Total		29.33%	7.49%	13.60%	24.07%	4.38%	13.09%	4.19%	1.03%	97.17%	2.83%	100.00%	

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

Source: 2023-24 FORM 01 and Report of School District Attendance (Annual)

2019-20 THROUGH 2023-24
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year % Change
ELEMENTARY:						
Adelanto	12,813.59	13,832.73	18,540.58	19,173.28	19,558.29	52.64%
Alta Loma	10,962.22	11,503.91	13,412.56	14,911.37	15,456.94	41.00%
Central	10,700.46	11,485.86	13,836.90	15,334.22	16,600.43	55.14%
Cucamonga	13,520.96	14,259.92	18,481.21	20,152.33	24,405.69	80.50%
Etiwanda	11,265.96	11,404.49	13,612.32	15,255.65	16,433.37	45.87%
Helendale	11,639.83	12,132.19	14,697.85	15,068.39	16,252.18	39.63%
Mount Baldy Joint	12,081.83	11,949.75	17,333.85	14,644.76	17,435.83	44.31%
Mountain View	10,598.25	10,776.51	12,464.49	13,740.38	15,223.17	43.64%
Ontario-Montclair	14,176.71	14,774.48	17,605.83	22,156.47	24,109.91	70.07%
Oro Grande	66,326.98	82,739.07	101,857.26	128,348.11	138,905.08	109.42%
Victor Elementary	12,206.98	12,863.58	15,309.32	17,344.73	20,412.26	67.22%
AVERAGE	16,935.80	18,883.86	23,377.47	26,920.88	29,526.65	74.34%
HIGH:						
Chaffey Joint Union	12,733.43	13,137.08	16,031.90	17,046.10	18,900.23	48.43%
Victor Valley Union	13,456.44	14,200.54	18,053.09	19,299.96	20,761.69	54.29%
AVERAGE	13,094.94	13,668.81	17,042.50	18,173.03	19,830.96	51.44%
UNIFIED:						
Apple Valley	12,495.95	13,442.33	15,485.71	17,532.03	19,266.59	54.18%
Baker Valley	26,831.91	25,929.84	29,313.45	31,155.26	32,933.29	22.74%
Barstow	12,945.60	12,470.46	16,265.46	15,818.92	17,122.75	32.27%
Bear Valley	12,352.20	12,554.23	15,056.71	16,820.96	18,353.56	48.59%
Chino	11,076.29	11,424.26	13,978.97	15,269.96	16,446.15	48.48%
Colton Joint	13,688.79	13,890.92	17,591.39	19,898.60	22,040.85	61.01%
Fontana	13,840.52	14,871.72	17,930.75	18,844.51	19,799.06	43.05%
Hesperia	12,199.32	12,594.60	14,680.86	16,408.88	16,584.19	35.94%
Lucerne Valley	15,508.13	15,608.93	19,285.74	21,302.11	22,030.51	42.06%
Morongo	13,142.49	13,581.82	17,043.37	18,132.77	20,835.11	58.53%
Needles	14,634.27	16,391.94	22,327.75	25,094.61	22,785.00	55.70%
Redlands	12,818.97	13,549.45	16,003.26	18,602.53	18,993.75	48.17%
Rialto	13,000.20	13,815.62	16,723.02	18,814.40	20,636.43	58.74%
Rim of the World	12,448.71	13,105.75	16,705.87	17,685.84	18,938.76	52.13%
San Bernardino City	15,867.57	16,016.15	19,938.67	21,873.92	24,881.93	56.81%
Silver Valley	15,455.33	16,429.12	19,857.03	21,570.38	22,395.86	44.91%
Snowline Joint	11,817.16	12,265.02	13,565.36	15,008.05	17,511.97	48.19%
Trona Joint	30,709.16	24,769.12	36,203.75	31,253.66	36,053.96	17.40%
Upland	11,912.48	11,956.54	14,895.81	16,954.53	19,465.61	63.41%
Yucaipa-Calimesa Joint	12,262.89	12,971.00	15,241.64	17,931.30	18,282.18	49.09%
AVERAGE	14,750.40	14,881.94	18,404.73	19,798.66	21,267.88	44.19%

NOTE: Adult ADA is excluded.

Source: 2023-24 FORM CEA. 2019-20 through 2022-23 data is from the CDE website's Current Expense of Education page spreadsheets.

2019-20 THROUGH 2023-24
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA
CONVERTED INTO 1977-78 CONSTANT DOLLARS

FACTORS:		**2.527**	**2.585**	**2.771**	**2.944**	**3.041**
	1977-78	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
ELEMENTARY:						
Adelanto	1,773.86	5,070.67	5,351.15	6,690.93	6,512.66	6,431.53
Alta Loma	1,295.01	4,338.04	4,450.26	4,840.33	5,065.00	5,082.85
Central	1,366.99	4,234.45	4,443.27	4,993.47	5,208.63	5,458.87
Cucamonga	1,824.74	5,350.60	5,516.41	6,669.51	6,845.22	8,025.55
Etiwanda	1,868.63	4,458.24	4,411.79	4,912.42	5,181.95	5,403.94
Helendale	1,886.52	4,606.19	4,693.30	5,304.17	5,118.34	5,344.35
Mount Baldy Joint	2,115.36	4,781.10	4,622.73	6,255.45	4,974.44	5,733.58
Mountain View	1,385.22	4,194.00	4,168.86	4,498.19	4,667.25	5,005.98
Ontario-Montclair	1,420.28	5,610.09	5,715.47	6,353.60	7,525.97	7,928.28
Oro Grande	1,805.95	26,247.32	32,007.38	36,758.30	43,596.50	45,677.44
Victor Elementary	1,540.40	4,830.62	4,976.24	5,524.84	5,891.55	6,712.35
AVERAGE	1,662.09	6,701.94	7,305.17	8,436.47	9,144.32	9,709.52
HIGH:						
Chaffey Joint Union	1,731.21	5,038.95	5,082.04	5,785.60	5,790.12	6,215.14
Victor Valley Union	1,823.12	5,325.07	5,493.44	6,515.01	6,555.69	6,827.26
AVERAGE	1,777.17	5,182.01	5,287.74	6,150.30	6,172.90	6,521.20
UNIFIED:						
Apple Valley	1,509.12	4,944.97	5,200.13	5,588.49	5,955.17	6,335.61
Baker Valley	2,903.10	10,618.09	10,030.89	10,578.65	10,582.63	10,829.76
Barstow	1,593.90	5,122.91	4,824.16	5,869.89	5,373.27	5,630.63
Bear Valley	1,654.23	4,888.09	4,856.57	5,433.67	5,713.64	6,035.37
Chino	1,388.14	4,383.18	4,419.44	5,044.74	5,186.81	5,408.14
Colton Joint	1,538.09	5,417.01	5,373.66	6,348.39	6,759.04	7,247.90
Fontana	1,509.83	5,477.06	5,753.08	6,470.86	6,400.99	6,510.71
Hesperia	1,298.75	4,827.59	4,872.19	5,298.04	5,573.67	5,453.53
Lucerne Valley	1,597.72	6,136.97	6,038.27	6,959.85	7,235.77	7,244.50
Morongo	1,570.31	5,200.83	5,254.09	6,150.62	6,159.23	6,851.40
Needles	2,139.09	5,791.16	6,341.18	8,057.65	8,523.98	7,492.60
Redlands	1,537.09	5,072.80	5,241.57	5,775.27	6,318.79	6,245.89
Rialto	1,516.50	5,144.52	5,344.53	6,035.01	6,390.76	6,786.07
Rim of the World	1,661.27	4,926.28	5,069.92	6,028.82	6,007.42	6,227.81
San Bernardino City	1,638.35	6,279.21	6,195.80	7,195.48	7,430.00	8,182.15
Silver Valley		6,116.08	6,355.56	7,166.02	7,326.90	7,364.64
Snowline Joint		4,676.36	4,744.69	4,895.47	5,097.84	5,758.62
Trona Joint	2,777.40	12,152.42	9,581.86	13,065.23	10,616.05	11,855.96
Upland	1,310.95	4,714.08	4,625.35	5,375.61	5,759.01	6,401.06
Yucaipa-Calimesa Joint	1,338.70	4,852.75	5,017.79	5,500.41	6,090.79	6,011.90
AVERAGE	1,693.47	5,837.12	5,757.04	6,641.91	6,725.09	6,993.71

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

Source: 2019-20 through 2023-24 data is from CDE's website. Coversion factor is from the U.S. Department of Labor Consumer Price Index .

2023-24
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	73,023,546	121,464,472	60.12%	23.0	22.9	22.7
Alta Loma	46,317,480	77,022,858	60.13%	21.8	24.3	28.0
Central	34,624,825	56,778,542	60.98%	23.7	25.0	27.5
Cucamonga	31,400,519	51,214,895	61.31%	18.6	20.6	22.8
Etiwanda	123,743,269	200,349,847	61.76%	21.4	23.7	27.3
Helendale	5,928,664	9,833,513	60.29%	23.0	23.7	22.4
Mount Baldy Joint*	681,045	1,529,797	44.52%	N/A	N/A	N/A
Mountain View	25,668,778	42,700,193	60.11%	24.1	24.0	26.4
Ontario-Montclair	245,901,089	391,146,082	62.87%	19.6	22.2	22.9
Oro Grande**	4,346,917	10,666,523	40.75%	1.9	2.2	2.4
Victor Elementary	118,045,769	189,626,625	62.25%	23.1	22.8	29.2
TOTAL	709,681,901	1,152,333,347	62.00%	20.0	21.1	23.2
HIGH:						
Chaffey Joint Union	217,898,211	373,950,523	58.27%	N/A	N/A	N/A
Victor Valley Union	111,032,703	200,985,387	55.24%	N/A	N/A	N/A
TOTAL	328,930,914	574,935,910	57.00%	N/A	N/A	N/A
UNIFIED:						
Apple Valley	131,464,793	222,578,338	59.06%	21.4	23.4	30.7
Baker Valley*	1,941,727	3,818,810	50.85%	6.0	11.7	13.2
Barstow	44,757,657	79,203,161	56.51%	21.9	22.9	26.8
Bear Valley	19,719,486	34,221,517	57.62%	23.4	22.7	29.4
Chino	209,560,388	379,772,723	55.18%	21.6	22.0	28.1
Colton Joint	182,430,146	317,452,983	57.47%	21.3	22.4	25.0
Fontana	327,592,325	588,557,120	55.66%	19.1	23.7	22.8
Hesperia	199,966,496	332,509,782	60.14%	19.9	22.4	30.9
Lucerne Valley	11,031,807	19,957,746	55.28%	21.3	22.4	16.3
Morongo	67,740,463	121,914,904	55.56%	22.8	23.2	27.5
Needles	10,367,258	17,885,571	57.96%	17.2	19.7	18.3
Redlands	180,740,571	328,168,861	55.08%	21.2	22.6	24.9
Rialto	226,628,076	405,325,510	55.91%	22.2	24.0	24.4
Rim of the World	23,798,195	41,579,289	57.24%	22.7	25.4	25.4
San Bernardino City	459,429,228	817,444,624	56.20%	19.7	21.7	21.4
Silver Valley	19,027,937	31,055,942	61.27%	21.1	21.3	25.8
Snowline Joint	69,098,238	117,368,676	58.87%	22.7	23.2	26.0
Trona Joint*	2,785,822	7,071,697	39.39%	25.0	20.0	7.3
Upland	94,777,413	169,030,444	56.07%	21.7	23.0	23.8
Yucaipa-Calimesa Joint	68,377,198	124,200,675	55.05%	21.6	23.6	28.3
TOTAL	2,351,235,224	4,159,118,373	57.00%	20.7	22.1	23.8
TOTAL K-12	3,389,848,039	5,886,387,630	58.00%	20.5	21.8	23.6

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: 2023-24 FORM CEA and Class Size Penalties (P-2)

2023-24

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

	Certificates of Participation					
	Original Amount of Issue	Remaining Principal Balance	Remaining Interest Payable	Total Remaining Payments	Capital Leases	Total Remaining Debt Service
ELEMENTARY:						
Adelanto	6,745,000	5,435,000	1,532,900	6,967,900	1,381,453	8,349,353
Alta Loma	0	0	0	0	0	0
Central	0	0	0	0	21,757	21,757
Cucamonga	10,084,000	1,776,000	82,743	1,858,743	116,595	1,975,338
Etiwanda	0	0	0	0	832,225	832,225
Helendale	4,120,000	3,180,000	1,216,754	4,396,754	1,895,713	6,292,467
Mount Baldy Joint	0	0	0	0	0	0
Mountain View	0	0	0	0	34,592	34,592
Ontario-Montclair	0	0	0	0	2,064,195	2,064,195
Oro Grande	29,130,000	21,555,000	3,951,900	25,506,900	6,529,403	32,036,303
Victor Elementary	0	0	0	0	381,341	381,341
TOTAL	50,079,000	31,946,000	6,784,297	38,730,297	13,257,274	51,987,571
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	23,890,000	16,440,000	2,828,150	19,268,150	1,872,100	21,140,250
TOTAL	23,890,000	16,440,000	2,828,150	19,268,150	1,872,100	21,140,250
UNIFIED:						
Apple Valley	14,245,000	13,610,000	7,371,378	20,981,378	0	20,981,378
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	13,770,000	8,268,753	22,038,753	0	22,038,753
Bear Valley	0	0	0	0	8,326,274	8,326,274
Chino	0	0	0	0	1,651,257	1,651,257
Colton Joint	0	0	0	0	9,499,036	9,499,036
Fontana	49,910,000	17,145,000	3,230,725	20,375,725	104,283	20,480,008
Hesperia	109,715,000	89,705,000	31,292,888	120,997,888	5,218,925	126,216,813
Lucerne Valley	5,405,000	3,390,000	823,775	4,213,775	0	4,213,775
Morongo	0	0	0	0	292,212	292,212
Needles	0	0	0	0	469,580	469,580
Redlands	21,210,000	21,210,000	13,773,000	34,983,000	0	34,983,000
Rialto	0	0	0	0	6,811,416	6,811,416
Rim of the World	0	0	0	0	397,338	397,338
San Bernardino City	115,785,000	68,935,000	27,231,159	96,166,159	40,699	96,206,858
Silver Valley	0	0	0	0	2,085,139	2,085,139
Snowline Joint	58,460,000	52,355,000	13,682,628	66,037,628	160,620	66,198,248
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	280,041	280,041
Yucaipa-Calimesa Joint	0	0	0	0	43,103,800	43,103,800
TOTAL	389,935,000	280,120,000	105,674,306	385,794,306	78,440,620	464,234,926
TOTAL K-12	463,904,000	328,506,000	115,286,753	443,792,753	93,569,994	537,362,747

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2024. 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: 2023-24 Annual Audit Report for each district

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2021-22	2022-23	2023-24	2024-25	2025-26
ELEMENTARY:					
Adelanto	5.73%	4.39%	6.17%	6.91%	6.09%
Alta Loma	5.71%	5.44%	5.43%	6.39%	6.80%
Central	6.77%	7.30%	6.47%	7.30%	7.43%
Cucamonga	4.77%	4.44%	4.53%	5.66%	6.29%
Etiwanda	3.66%	3.40%	3.49%	4.69%	6.49%
Helendale	7.25%	10.55%	8.30%	7.75%	7.25%
Mount Baldy Joint	6.77%	11.28%	13.61%	9.47%	7.34%
Mountain View	5.63%	7.20%	6.84%	7.15%	6.87%
Ontario-Montclair	7.72%	5.97%	4.05%	5.56%	5.46%
Oro Grande	9.02%	8.98%	7.90%	8.80%	8.90%
Victor Elementary	5.43%	4.28%	4.95%	5.11%	2.33%
Average Rate	6.22%	6.66%	6.52%	6.80%	6.48%
HIGH:					
Chaffey Joint Union	3.88%	4.60%	3.54%	3.95%	5.53%
Victor Valley Union	7.58%	8.70%	6.19%	5.67%	6.66%
Average Rate	5.73%	6.65%	4.87%	4.81%	6.10%
UNIFIED:					
Apple Valley	4.88%	5.51%	4.66%	8.02%	7.34%
Baker Valley	11.72%	9.43%	3.23%	10.51%	10.41%
Barstow	8.64%	8.81%	9.83%	9.65%	10.24%
Bear Valley	7.36%	7.80%	7.19%	8.53%	9.36%
Chino	3.65%	3.48%	3.39%	5.49%	5.43%
Colton Joint	7.80%	7.64%	8.08%	6.27%	1.70%
Fontana	2.80%	3.94%	3.35%	3.62%	5.60%
Hesperia	8.25%	6.04%	8.81%	8.64%	4.64%
Lucerne Valley	9.00%	9.00%	9.94%	12.20%	13.09%
Morongo	6.21%	5.95%	6.59%	8.54%	9.00%
Needles	6.07%	9.62%	9.60%	8.17%	8.44%
Redlands	4.72%	4.10%	5.43%	5.63%	5.38%
Rialto	4.52%	4.91%	4.46%	6.55%	6.84%
Rim of the World	6.25%	6.46%	7.12%	7.46%	7.61%
San Bernardino City	4.53%	4.09%	4.24%	5.02%	2.30%
Silver Valley	11.60%	8.69%	8.09%	8.85%	8.26%
Snowline Joint	6.11%	5.87%	5.36%	5.25%	2.93%
Trona Joint	9.29%	8.94%	6.09%	7.20%	10.73%
Upland	3.45%	3.77%	4.16%	4.93%	5.41%
Yucaipa-Calimesa Joint	5.77%	5.06%	5.12%	6.48%	6.26%
Average Rate	6.63%	6.46%	6.24%	7.35%	7.05%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2025-26.
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: 2023-24 FORM ICR

2023-24
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	6,849								
Direct & Allocated Costs		97,915,226	29,069,706	0	0	308,731	26,522	127,320,185	18,590
Central Admin/Other Costs		7,686,290	2,281,956	0	0	24,235	7,399,496	17,391,977	2,539
Total		105,601,516	31,351,662	0	0	332,966	7,426,018	144,712,162	21,129
Percent		72.97%	21.66%	0.00%	0.00%	0.23%	5.13%	100.00%	
Alta Loma	5,309								
Direct & Allocated Costs		55,414,701	17,294,442	357,098	0	4,215,704	0	77,281,945	14,557
Central Admin/Other Costs		3,918,306	1,222,869	25,250	0	298,087	6,564,228	12,028,740	2,266
Total		59,333,007	18,517,311	382,348	0	4,513,791	6,564,228	89,310,685	16,823
Percent		66.43%	20.73%	0.43%	0.00%	5.05%	7.35%	100.00%	
Central	4,054								
Direct & Allocated Costs		48,884,992	14,071,404	0	0	1,230,859	0	64,187,255	15,833
Central Admin/Other Costs		3,713,467	1,068,911	0	0	93,500	2,392,213	7,268,091	1,793
Total		52,598,459	15,140,315	0	0	1,324,359	2,392,213	71,455,346	17,626
Percent		73.61%	21.19%	0.00%	0.00%	1.85%	3.35%	100.00%	
Cucamonga	2,178								
Direct & Allocated Costs		37,778,954	11,019,417	1,296,024	0	0	90,765	50,185,160	23,042
Central Admin/Other Costs		2,441,848	712,241	83,769	0	0	822,790	4,060,648	1,864
Total		40,220,802	11,731,658	1,379,793	0	0	913,555	54,245,808	24,906
Percent		74.15%	21.63%	2.54%	0.00%	0.00%	1.68%	100.00%	
Etiwanda	13,007								
Direct & Allocated Costs		149,257,159	45,505,371	228,550	213,556	10,555,555	355,641	206,115,832	15,847
Central Admin/Other Costs		7,939,078	2,420,458	12,157	11,359	561,456	10,477,373	21,421,881	1,647
Total		157,196,237	47,925,829	240,707	224,915	11,117,011	10,833,014	227,537,713	17,494
Percent		69.09%	21.06%	0.11%	0.10%	4.89%	4.76%	100.00%	
Helendale	647								
Direct & Allocated Costs		12,687,263	2,135,264	57,029	180,446	0	0	15,060,002	23,277
Central Admin/Other Costs		1,352,164	227,569	6,078	19,231	0	1,992,759	3,597,801	5,561
Total		14,039,427	2,362,833	63,107	199,677	0	1,992,759	18,657,803	28,838
Percent		75.25%	12.66%	0.34%	1.07%	0.00%	10.68%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	94								
Direct & Allocated Costs		1,128,603	287,128	0	0	0	0	1,415,731	15,061
Central Admin/Other Costs		184,681	46,985	0	0	0	76,801	308,467	3,282
Total		1,313,284	334,113	0	0	0	76,801	1,724,198	18,343
Percent		76.17%	19.38%	0.00%	0.00%	0.00%	4.45%	100.00%	
Mountain View	2,970								
Direct & Allocated Costs		33,808,475	7,979,422	347,817	0	0	0	42,135,714	14,187
Central Admin/Other Costs		2,558,665	603,892	26,323	0	0	3,532,605	6,721,485	2,263
Total		36,367,140	8,583,314	374,140	0	0	3,532,605	48,857,199	16,450
Percent		74.44%	17.57%	0.77%	0.00%	0.00%	7.23%	100.00%	
Ontario-Montclair	17,177								
Direct & Allocated Costs		287,718,029	102,634,804	690,144	0	2,413,717	0	393,456,694	22,906
Central Admin/Other Costs		18,284,827	6,522,565	43,860	0	153,395	43,978,737	68,983,384	4,016
Total		306,002,856	109,157,369	734,004	0	2,567,112	43,978,737	462,440,078	26,922
Percent		66.17%	23.60%	0.16%	0.00%	0.56%	9.51%	100.00%	
Oro Grande	80								
Direct & Allocated Costs		3,080,755	6,160,879	0	3,755,253	0	0	12,996,887	162,461
Central Admin/Other Costs		405,689	811,294	0	494,510	0	9,932,276	11,643,769	145,547
Total		3,486,444	6,972,173	0	4,249,763	0	9,932,276	24,640,656	308,008
Percent		14.15%	28.30%	0.00%	17.25%	0.00%	40.31%	100.00%	
Victor Elementary	10,956								
Direct & Allocated Costs		193,069,924	30,105,672	0	0	1,027,639	0	224,203,235	20,464
Central Admin/Other Costs		10,280,379	1,603,034	0	0	54,719	51,339,656	63,277,788	5,776
Total		203,350,303	31,708,706	0	0	1,082,358	51,339,656	287,481,023	26,240
Percent		70.74%	11.03%	0.00%	0.00%	0.38%	17.86%	100.00%	
TOTAL ELEMENTARY	63,321								
Direct & Allocated Costs		920,744,081	266,263,509	2,976,662	4,149,255	19,752,205	472,928	1,214,358,640	19,178
Central Admin/Other Costs		58,765,394	17,521,774	197,437	525,100	1,185,392	138,508,934	216,704,031	3,422
Total		979,509,475	283,785,283	3,174,099	4,674,355	20,937,597	138,981,862	1,431,062,671	22,600
Percent		68.45%	19.83%	0.22%	0.33%	1.46%	9.71%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	20,790								
Direct & Allocated Costs		259,495,624	84,916,186	6,230,817	28,542,186	221,174	2,804,824	382,210,811	18,384
Central Admin/Other Costs		14,395,877	4,710,842	345,663	1,583,417	12,270	15,552,633	36,600,702	1,760
Total		273,891,501	89,627,028	6,576,480	30,125,603	233,444	18,357,457	418,811,513	20,144
Percent		65.40%	21.40%	1.57%	7.19%	0.06%	4.38%	100.00%	
Victor Valley Union	10,507								
Direct & Allocated Costs		142,545,044	44,877,647	2,455,911	17,962,478	0	0	207,841,080	19,781
Central Admin/Other Costs		10,731,742	3,378,689	184,897	1,352,335	0	9,988,991	25,636,654	2,440
Total		153,276,786	48,256,336	2,640,808	19,314,813	0	9,988,991	233,477,734	22,221
Percent		65.65%	20.67%	1.13%	8.27%	0.00%	4.28%	100.00%	
TOTAL HIGH	31,297								
Direct & Allocated Costs		402,040,668	129,793,833	8,686,728	46,504,664	221,174	2,804,824	590,051,891	18,853
Central Admin/Other Costs		25,127,619	8,089,531	530,560	2,935,752	12,270	25,541,624	62,237,356	1,989
Total		427,168,287	137,883,364	9,217,288	49,440,416	233,444	28,346,448	652,289,247	20,842
Percent		65.49%	21.14%	1.41%	7.58%	0.04%	4.35%	100.00%	
UNIFIED:									
Apple Valley	12,403								
Direct & Allocated Costs		106,119,008	43,395,110	0	12,134,816	66,370,068	0	228,019,002	18,384
Central Admin/Other Costs		7,250,959	2,965,125	0	829,154	4,534,971	20,573,288	36,153,497	2,915
Total		113,369,967	46,360,235	0	12,963,970	70,905,039	20,573,288	264,172,499	21,299
Percent		42.92%	17.55%	0.00%	4.91%	26.84%	7.79%	100.00%	
Baker Valley	122								
Direct & Allocated Costs		2,992,461	338,531	0	0	5,778	0	3,336,770	27,351
Central Admin/Other Costs		554,927	62,778	0	0	1,071	213,266	832,042	6,820
Total		3,547,388	401,309	0	0	6,849	213,266	4,168,812	34,171
Percent		85.09%	9.63%	0.00%	0.00%	0.16%	5.12%	100.00%	
Barstow	5,711								
Direct & Allocated Costs		66,335,973	20,103,258	789,037	3,375,138	495	0	90,603,901	15,865
Central Admin/Other Costs		5,885,789	1,783,701	70,009	299,466	44	13,235,240	21,274,249	3,725
Total		72,221,762	21,886,959	859,046	3,674,604	539	13,235,240	111,878,150	19,590
Percent		64.55%	19.56%	0.77%	3.28%	0.00%	11.83%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	1,963								
Direct & Allocated Costs		26,305,118	6,041,795	0	743,639	0	0	33,090,552	16,857
Central Admin/Other Costs		2,608,942	599,225	0	73,754	0	5,556,518	8,838,439	4,503
Total		28,914,060	6,641,020	0	817,393	0	5,556,518	41,928,991	21,360
Percent		68.96%	15.84%	0.00%	1.95%	0.00%	13.25%	100.00%	
Chino	24,055								
Direct & Allocated Costs		277,129,456	83,309,070	3,257,009	8,963,743	3,741,942	328,837	376,730,057	15,661
Central Admin/Other Costs		12,394,160	3,725,861	145,664	400,889	167,352	34,776,101	51,610,027	2,146
Total		289,523,616	87,034,931	3,402,673	9,364,632	3,909,294	35,104,938	428,340,084	17,807
Percent		67.59%	20.32%	0.79%	2.19%	0.91%	8.20%	100.00%	
Colton Joint	17,493								
Direct & Allocated Costs		273,225,164	59,920,127	10,214,895	13,419,661	2,341,061	692,069	359,812,977	20,569
Central Admin/Other Costs		19,152,695	4,200,316	716,050	940,699	164,105	17,776,608	42,950,473	2,455
Total		292,377,859	64,120,443	10,930,945	14,360,360	2,505,166	18,468,677	402,763,450	23,024
Percent		72.59%	15.92%	2.71%	3.57%	0.62%	4.59%	100.00%	
Fontana	31,217								
Direct & Allocated Costs		444,660,128	115,814,904	10,417,492	25,851,455	581,699	5,364,553	602,690,231	19,306
Central Admin/Other Costs		20,977,231	5,463,670	491,454	1,219,565	27,442	13,867,342	42,046,704	1,347
Total		465,637,359	121,278,574	10,908,946	27,071,020	609,141	19,231,895	644,736,935	20,653
Percent		72.22%	18.81%	1.69%	4.20%	0.09%	2.98%	100.00%	
Hesperia	21,337								
Direct & Allocated Costs		227,123,878	77,309,354	2,971,056	25,020,388	1,046,238	0	333,470,914	15,629
Central Admin/Other Costs		14,481,965	4,929,431	189,442	1,595,360	66,711	59,829,261	81,092,170	3,801
Total		241,605,843	82,238,785	3,160,498	26,615,748	1,112,949	59,829,261	414,563,084	19,430
Percent		58.28%	19.84%	0.76%	6.42%	0.27%	14.43%	100.00%	
Lucerne Valley	1,010								
Direct & Allocated Costs		15,962,030	2,683,337	221	1,404,802	423,815	0	20,474,205	20,271
Central Admin/Other Costs		1,974,299	331,894	27	173,756	52,421	2,059,786	4,592,183	4,547
Total		17,936,329	3,015,231	248	1,578,558	476,236	2,059,786	25,066,388	24,818
Percent		71.56%	12.03%	0.00%	6.30%	1.90%	8.22%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	6,589								
Direct & Allocated Costs		83,814,123	28,711,146	72,567	10,078,628	258,892	0	122,935,356	18,658
Central Admin/Other Costs		10,840,228	3,713,400	9,386	1,303,535	33,484	10,225,785	26,125,818	3,965
Total		94,654,351	32,424,546	81,953	11,382,163	292,376	10,225,785	149,061,174	22,623
Percent		63.50%	21.75%	0.05%	7.64%	0.20%	6.86%	100.00%	
Needles	835								
Direct & Allocated Costs		11,262,115	1,591,117	0	-790	4,350,323	0	17,202,765	20,602
Central Admin/Other Costs		1,252,113	176,899	0	-88	483,666	1,332,042	3,244,632	3,886
Total		12,514,228	1,768,016	0	-878	4,833,989	1,332,042	20,447,397	24,488
Percent		61.20%	8.65%	0.00%	0.00%	23.64%	6.51%	100.00%	
Redlands	18,215								
Direct & Allocated Costs		251,168,791	61,997,621	664,397	12,843,355	1,864,260	0	328,538,424	18,037
Central Admin/Other Costs		14,549,511	3,591,350	38,487	743,980	107,991	13,449,339	32,480,658	1,783
Total		265,718,302	65,588,971	702,884	13,587,335	1,972,251	13,449,339	361,019,082	19,820
Percent		73.60%	18.17%	0.19%	3.76%	0.55%	3.73%	100.00%	
Rialto	21,649								
Direct & Allocated Costs		314,627,649	86,991,860	5,509,372	15,748,258	55,981	2,063,049	424,996,169	19,631
Central Admin/Other Costs		25,158,361	6,956,072	440,542	1,259,268	4,476	43,655,886	77,474,605	3,579
Total		339,786,010	93,947,932	5,949,914	17,007,526	60,457	45,718,935	502,470,774	23,210
Percent		67.62%	18.70%	1.18%	3.38%	0.01%	9.10%	100.00%	
Rim of the World	2,591								
Direct & Allocated Costs		33,949,193	9,039,482	68,472	2,074,141	10,339	0	45,141,627	17,422
Central Admin/Other Costs		3,496,182	930,911	7,051	213,601	1,065	4,807,303	9,456,113	3,650
Total		37,445,375	9,970,393	75,523	2,287,742	11,404	4,807,303	54,597,740	21,072
Percent		68.58%	18.26%	0.14%	4.19%	0.02%	8.80%	100.00%	
San Bernardino City	40,768								
Direct & Allocated Costs		736,442,887	196,727,286	0	36,223,648	4,751,214	6,533,579	980,678,614	24,055
Central Admin/Other Costs		34,012,017	9,085,690	0	1,672,960	219,431	135,695,819	180,685,917	4,432
Total		770,454,904	205,812,976	0	37,896,608	4,970,645	142,229,398	1,161,364,531	28,487
Percent		66.34%	17.72%	0.00%	3.26%	0.43%	12.25%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	1,917								
Direct & Allocated Costs		30,208,920	6,544,459	0	1,261,408	175,558	121,493	38,311,838	19,985
Central Admin/Other Costs		3,710,434	803,828	0	154,933	21,563	3,439,443	8,130,201	4,241
Total		33,919,354	7,348,287	0	1,416,341	197,121	3,560,936	46,442,039	24,226
Percent		73.04%	15.82%	0.00%	3.05%	0.42%	7.67%	100.00%	
Snowline Joint	7,281								
Direct & Allocated Costs		80,365,763	26,468,699	1,678,236	10,976,508	11,356	673,835	120,174,397	16,505
Central Admin/Other Costs		4,976,145	1,638,908	103,914	679,651	703	10,422,034	17,821,355	2,448
Total		85,341,908	28,107,607	1,782,150	11,656,159	12,059	11,095,869	137,995,752	18,953
Percent		61.84%	20.37%	1.29%	8.45%	0.01%	8.04%	100.00%	
Trona Joint	211								
Direct & Allocated Costs		4,688,475	1,180,484	0	309,248	248,656	0	6,426,863	30,459
Central Admin/Other Costs		1,058,376	266,482	0	69,810	56,132	426,087	1,876,887	8,895
Total		5,746,851	1,446,966	0	379,058	304,788	426,087	8,303,750	39,354
Percent		69.21%	17.43%	0.00%	4.56%	3.67%	5.13%	100.00%	
Upland	9,156								
Direct & Allocated Costs		122,536,237	41,616,854	1,381,296	2,951,759	2,753,159	0	171,239,305	18,702
Central Admin/Other Costs		6,636,697	2,254,014	74,813	159,871	149,114	3,983,898	13,258,407	1,448
Total		129,172,934	43,870,868	1,456,109	3,111,630	2,902,273	3,983,898	184,497,712	20,150
Percent		70.01%	23.78%	0.79%	1.69%	1.57%	2.16%	100.00%	
Yucaipa-Calimesa Joint	7,093								
Direct & Allocated Costs		99,144,128	29,412,203	0	522,479	1,931,970	0	131,010,780	18,470
Central Admin/Other Costs		6,347,856	1,883,162	0	33,453	123,697	5,294,532	13,682,700	1,929
Total		105,491,984	31,295,365	0	555,932	2,055,667	5,294,532	144,693,480	20,399
Percent		72.91%	21.63%	0.00%	0.38%	1.42%	3.66%	100.00%	
TOTAL UNIFIED	231,616								
Direct & Allocated Costs		3,208,061,497	899,196,697	37,024,050	183,902,284	90,922,804	15,777,415	4,434,884,747	19,148
Central Admin/Other Costs		197,318,887	55,362,717	2,286,839	11,823,617	6,215,439	400,619,578	673,627,077	2,908
Total		3,405,380,384	954,559,414	39,310,889	195,725,901	97,138,243	416,396,993	5,108,511,824	22,056
Percent		66.66%	18.69%	0.77%	3.83%	1.90%	8.15%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

2023-24
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	326,234								
Direct & Allocated Costs		4,530,846,246	1,295,254,039	48,687,440	234,556,203	110,896,183	19,055,167	6,239,295,278	19,125
Central Admin/Other Costs		281,211,900	80,974,022	3,014,836	15,284,469	7,413,101	564,670,136	952,568,464	2,920
Total		4,812,058,146	1,376,228,061	51,702,276	249,840,672	118,309,284	583,725,303	7,191,863,742	22,045
Percent		66.91%	19.14%	0.72%	3.47%	1.65%	8.12%	100.00%	

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

Source: 2023-24 FORM PCR and Report of School District Attendance (Annual)

TK – 12

Assessed Valuations

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

2024-25

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	2,387,861,401	279,253	2,388,140,654	35,606,200	2,423,467,601	106,455,951	2,530,202,805
Alta Loma	8,486,616,205	0	8,486,616,205	58,294,600	8,544,910,805	60,580,388	8,605,491,193
Central	3,005,784,132	10,625	3,005,794,757	30,084,600	3,035,868,732	78,499,117	3,114,378,474
Cucamonga	6,437,923,980	728,709	6,438,652,689	15,016,400	6,452,940,380	733,106,523	7,186,775,612
Etiwanda	7,163,925,652	533,812	7,164,459,464	82,128,200	7,246,053,852	28,311,692	7,274,899,356
Helendale	858,734,493	10,650	858,745,143	5,720,400	864,454,893	18,516,691	882,982,234
Mount Baldy Joint	68,723,082	0	68,723,082	481,600	69,204,682	816,015	70,020,697
Mountain View	12,123,258,329	156,128	12,123,414,457	33,301,800	12,156,560,129	1,021,550,848	13,178,267,105
Ontario-Montclair	13,922,327,379	250,238	13,922,577,617	91,477,400	14,013,804,779	1,042,925,062	15,056,980,079
Oro Grande	142,073,252	100,000	142,173,252	609,000	142,682,252	38,639,533	181,421,785
Victor Elementary	4,884,505,756	486,719	4,884,992,475	63,723,800	4,948,229,556	124,740,171	5,073,456,446
TOTAL	59,481,733,661	2,556,134	59,484,289,795	416,444,000	59,898,177,661	3,254,141,991	63,154,875,786
HIGH:							
Chaffey Joint Union	51,208,558,759	1,679,512	51,210,238,271	310,784,600	51,519,343,359	2,965,789,645	54,486,812,516
Victor Valley Union	8,258,058,291	1,624,797	8,259,683,088	105,659,400	8,363,717,691	302,720,782	8,668,063,270
TOTAL	59,466,617,050	3,304,309	59,469,921,359	416,444,000	59,883,061,050	3,268,510,427	63,154,875,786
UNIFIED:							
Apple Valley	7,624,270,421	2,913,734	7,627,184,155	80,609,200	7,704,879,621	242,160,754	7,949,954,109
Baker Valley	1,136,648,939	60,865	1,136,709,804	217,000	1,136,865,939	311,773,591	1,448,700,395
Barstow	1,862,188,466	19,367,171	1,881,555,637	23,356,200	1,885,544,666	209,770,707	2,114,682,544
Bear Valley	8,502,658,859	502,200	8,503,161,059	19,763,800	8,522,422,659	76,500,934	8,599,425,793
Chino	34,787,021,108	1,216,151	34,788,237,259	165,876,200	34,952,897,308	1,343,313,485	36,297,426,944
Colton Joint	8,840,822,247	16,822,425	8,857,644,672	73,046,400	8,913,868,647	694,446,781	9,625,137,853
Fontana	9,823,512,613	1,903,233	9,825,415,846	107,625,000	9,931,137,613	359,955,163	10,292,996,009
Hesperia	3,647,799,497	4,696,892	3,652,496,389	78,748,031	3,726,547,528	68,928,792	3,800,173,212
Lucerne Valley	1,108,582,880	3,257,854	1,111,840,734	6,081,327	1,114,664,207	41,283,257	1,159,205,318
Morongo	6,102,343,153	3,957,098	6,106,300,251	56,166,629	6,158,509,782	116,161,407	6,278,628,287
Needles	707,156,685	1,936,501	709,093,186	5,024,563	712,181,248	49,506,847	763,624,596
Redlands	16,387,531,358	5,278,114	16,392,809,472	115,984,942	16,503,516,300	437,217,489	16,946,011,903
Rialto	7,489,035,678	4,748,663	7,493,784,341	84,481,600	7,573,517,278	172,679,838	7,750,945,779
Rim of the World	9,393,289,256	220,961	9,393,510,217	30,924,005	9,424,213,261	62,457,705	9,486,891,927
San Bernardino City	12,318,485,282	3,560,849	12,322,046,131	137,931,246	12,456,416,528	516,094,174	12,976,071,551
Silver Valley	587,814,089	4,246,855	592,060,944	3,815,000	591,629,089	47,675,229	643,551,173
Snowline Joint	5,108,799,577	50,000	5,108,849,577	35,735,000	5,144,534,577	65,832,919	5,210,417,496
Trona Joint	318,690,247	44,222	318,734,469	1,422,271	320,112,518	5,746,947	325,903,687
Upland	10,583,552,499	16,660	10,583,569,159	69,379,241	10,652,931,740	207,620,087	10,860,568,487
Yucaipa-Calimesa Joint	6,066,086,086	10,270	6,066,096,356	51,536,651	6,117,622,737	62,666,933	6,180,299,940
TOTAL	152,396,288,940	74,810,718	152,471,099,658	1,147,724,306	153,544,013,246	5,091,793,039	158,710,617,003

Source: 2024-25 Agency Net Valuations - Property Tax Division

2020-21 THROUGH 2024-25
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

	2020-21	2021-22	2022-23	2023-24	2024-25
ELEMENTARY:					
Adelanto	2,110,431,431	2,169,441,823	2,312,316,826	2,442,988,687	2,530,202,805
Alta Loma	7,198,845,953	7,439,673,340	7,875,773,305	8,279,916,551	8,605,491,193
Central	2,512,252,981	2,619,064,121	2,832,222,519	2,989,038,424	3,114,378,474
Cucamonga	5,742,308,061	6,257,125,357	6,616,365,590	6,823,332,561	7,186,775,612
Etiwanda	6,158,114,988	6,341,619,433	6,704,169,714	7,007,029,631	7,274,899,356
Helendale	720,244,468	740,470,692	789,661,384	841,158,020	882,982,234
Mount Baldy Joint	57,181,721	58,680,507	61,995,042	66,308,161	70,020,697
Mountain View	7,620,909,159	8,748,906,549	10,307,193,832	12,039,857,298	13,178,267,105
Ontario-Montclair	11,823,179,594	12,325,760,144	13,512,642,190	14,381,540,586	15,056,980,079
Oro Grande	134,990,204	138,468,097	144,990,495	152,533,231	181,421,785
Victor Elementary	4,413,628,303	4,515,689,769	4,729,912,174	4,932,932,850	5,073,456,446
TOTAL	48,492,086,863	51,354,899,832	55,887,243,071	59,956,636,000	63,154,875,786
HIGH:					
Chaffey Joint Union	41,112,792,457	43,790,829,451	47,910,362,192	51,587,023,212	54,486,812,516
Victor Valley Union	7,379,294,406	7,564,070,381	7,976,880,879	8,369,612,788	8,668,063,270
TOTAL	48,492,086,863	51,354,899,832	55,887,243,071	59,956,636,000	63,154,875,786
UNIFIED:					
Apple Valley	6,367,609,796	6,660,037,428	7,066,196,795	7,526,535,641	7,949,954,109
Baker Valley	729,599,336	821,386,030	859,338,907	1,254,169,269	1,448,700,395
Barstow	1,672,118,731	1,719,420,641	1,822,253,573	1,956,492,747	2,114,682,544
Bear Valley	6,334,745,618	6,678,528,932	7,412,251,841	8,120,782,110	8,599,425,793
Chino	27,251,118,015	28,773,209,101	31,031,595,722	34,103,999,153	36,297,426,944
Colton Joint	5,314,738,114	6,014,659,753	7,024,330,525	8,820,447,447	9,625,137,853
Fontana	7,432,659,188	7,812,387,908	8,425,422,880	9,460,014,591	10,292,996,009
Hesperia	3,334,138,936	3,406,260,645	3,539,679,866	3,678,611,132	3,800,173,212
Lucerne Valley	870,905,127	922,829,351	944,246,510	1,070,178,159	1,159,205,318
Morongo	4,080,261,063	4,429,041,812	5,135,871,896	5,832,613,874	6,278,628,287
Needles	630,317,543	657,781,111	694,477,444	739,949,631	763,624,596
Redlands	13,362,865,400	13,977,937,818	14,755,507,616	16,051,255,249	16,946,011,903
Rialto	6,046,288,071	6,397,070,244	6,868,691,480	7,259,107,267	7,750,945,779
Rim of the World	7,233,972,781	7,615,155,930	8,292,149,165	9,004,905,985	9,486,891,927
San Bernardino City	10,244,125,996	10,614,325,560	11,353,885,095	12,336,738,283	12,976,071,551
Silver Valley	450,366,846	471,203,021	538,072,798	594,328,519	643,551,173
Snowline Joint	3,656,007,041	3,873,433,856	4,233,346,046	4,679,408,739	5,210,417,496
Trona Joint	382,492,747	379,730,547	325,639,360	312,235,251	325,903,687
Upland	8,926,069,590	9,249,518,465	9,846,415,852	10,460,084,627	10,860,568,487
Yucaipa-Calimesa Joint	4,850,152,313	5,047,626,545	5,398,678,035	5,787,086,118	6,180,299,940
TOTAL	119,170,552,252	125,521,544,698	135,568,051,406	149,048,943,792	158,710,617,003

Source: 2020-21 through 2024-25 Agency Net Valuations - Property Tax Division

2024-25 ASSESSED VALUATIONS PER 2023-24 ANNUAL A.D.A.

	Grade Level	2023-24 Annual A.D.A.	2024-25 Assessed Valuations	
			Total	Per A.D.A.
ELEMENTARY:				
Adelanto	TK-8	6,832	2,530,202,805	370,346
Alta Loma	TK-8	5,296	8,605,491,193	1,624,904
Central	TK-8	4,047	3,114,378,474	769,552
Cucamonga	TK-8	2,173	7,186,775,612	3,307,306
Etiwanda	TK-8	12,972	7,274,899,356	560,816
Helendale	TK-8	647	882,982,234	1,364,733
Mount Baldy Joint	TK-8	94	70,020,697	744,901
Mountain View	TK-8	2,970	13,178,267,105	4,437,127
Ontario-Montclair	TK-8	17,062	15,056,980,079	882,486
Oro Grande	TK-6	80	181,421,785	2,267,772
Victor Elementary	TK-6	10,945	5,073,456,446	463,541
TOTAL		63,118	63,154,875,786	1,000,584
HIGH:				
Chaffey Joint Union	9-12	20,679	54,486,812,516	2,634,886
Victor Valley Union	7-12	10,483	8,668,063,270	826,869
TOTAL		31,162	63,154,875,786	2,026,663
UNIFIED:				
Apple Valley	TK-12	12,374	7,949,954,109	642,472
Baker Valley	TK-12	122	1,448,700,395	11,874,593
Barstow	TK-12	5,608	2,114,682,544	377,083
Bear Valley	TK-12	1,963	8,599,425,793	4,380,757
Chino	TK-12	23,969	36,297,426,944	1,514,349
Colton Joint	TK-12	17,479	9,625,137,853	550,669
Fontana	TK-12	31,156	10,292,996,009	330,370
Hesperia	TK-12	21,270	3,800,173,212	178,664
Lucerne Valley	TK-12	1,009	1,159,205,318	1,148,866
Morongo	TK-12	6,586	6,278,628,287	953,330
Needles	TK-12	818	763,624,596	933,526
Redlands	TK-12	18,198	16,946,011,903	931,202
Rialto	TK-12	21,504	7,750,945,779	360,442
Rim of the World	TK-12	2,584	9,486,891,927	3,671,398
San Bernardino City	TK-12	40,730	12,976,071,551	318,588
Silver Valley	TK-12	1,909	643,551,173	337,114
Snowline Joint	TK-12	7,252	5,210,417,496	718,480
Trona Joint	TK-12	211	325,903,687	1,544,567
Upland	TK-12	9,125	10,860,568,487	1,190,199
Yucaipa-Calimesa Joint	TK-12	7,012	6,180,299,940	881,389
TOTAL		230,879	158,710,617,003	687,419

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

Source: 2024-25 Agency Net Valuations - Property Tax Division and 2023-24 Report of School District Attendance (A) - Regular ADA

2024-25
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Chaffey Joint Union				
Alta Loma	594,692,243	0	6,784,584	601,476,827
Central	2,339,929,377	0	71,956,291	2,411,885,668
Cucamonga	14,948,613,072	0	2,095,441,063	17,044,054,135
Etiwanda	9,748,697,687	0	231,788,261	9,980,485,948
Mountain View	85,813,331	0	10,463	85,823,794
Ontario-Montclair	4,713,171,963	0	172,520,577	4,885,692,540
TOTAL	32,430,917,673	0	2,578,501,239	35,009,418,912
Victor Valley Union				
Adelanto	4,292,773,725	482,281,377	632,768,619	5,407,823,721
Oro Grande	444,274,538	0	0	444,274,538
Victor Elementary	4,709,164,420	0	289,771,542	4,998,935,962
TOTAL	9,446,212,683	482,281,377	922,540,161	10,851,034,221
Unified				
Apple Valley	2,156,010,124	0	20,909,419	2,176,919,543
Barstow	823,690,241	0	61,684,723	885,374,964
Bear Valley	987,375,421	100,699	30,068,348	1,017,544,468
Chino	4,435,564,236	0	428,550,043	4,864,114,279
Colton Joint	6,741,130,855	0	796,367,017	7,537,497,872
Fontana	17,646,878,584	1,082,534	1,286,508,998	18,934,470,116
Hesperia	6,864,899,902	415,800	159,339,159	7,024,654,861
Morongo	895,160,772	0	22,402,115	917,562,887
Needles	109,225,701	0	8,472,067	117,697,768
Redlands	6,557,912,339	923,720,726	408,981,054	7,890,614,119
Rialto	5,819,530,590	3,701,462	753,849,090	6,577,081,142
Rim of the World	217,588,344	0	0	217,588,344
San Bernardino City	11,105,400,284	1,334,944	1,193,623,951	12,300,359,179
Snowline Joint	647,753,492	4,608	2,331,005	650,089,105
Upland	2,195,170,143	10,478	63,437,156	2,258,617,777
Yucaipa-Calimesa Joint	355,064,323	0	77,124,075	432,188,398
TOTAL	67,558,355,351	930,371,251	5,313,648,220	73,802,374,822

NOTE: Reflects only the districts with an RDA valuation

Source: 2024-25 Agency Net Valuations - Property Tax Division

2023-24
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			0.0480		0.0250	0.0730
Alta Loma		0.0452	0.0316		0.0100	0.0868
Central		0.0487	0.0316		0.0100	0.0903
Cucamonga			0.0316		0.0100	0.0416
GUASTI COMPONENT			0.0316		0.0100	0.0416
Etiwanda		0.0238	0.0316		0.0100	0.0654
Helendale		0.0477	0.0480		0.0250	0.1207
Mount Baldy Joint			0.0316		0.0100	0.0416
Mountain View	0.0090		0.0316		0.0100	0.0506
Ontario-Montclair		0.0366	0.0316		0.0100	0.0782
Oro Grande			0.0480		0.0250	0.0730
Victor Elementary		0.0544	0.0480		0.0250	0.1274
HIGH:						
Chaffey Joint Union					0.0100	0.0100
UNIFIED:						
Apple Valley				0.0236	0.0250	0.0486
Barstow				0.0634		0.0634
Bear Valley				0.0073	0.0452	0.0525
Chino				0.0785	0.0100	0.0885
Colton Joint				0.0687	0.0452	0.0114
Fontana				0.0354	0.0100	0.0454
Hesperia					0.0250	0.0250
Lucerne Valley					0.0250	0.0250
Morongo				0.0331	0.0186	0.0517
Needles				0.2374	0.0114	0.2488
Redlands				0.0316	0.0452	0.0768
Rialto				0.1556	0.0452	0.2008
Rim of the World				0.0154	0.0452	0.0606
San Bernardino City				0.0688	0.0452	0.1140
Snowline Joint					0.0250	0.0250
PHELAN COMPONENT					0.0250	0.0250
WRIGHTWOOD					0.0250	0.0250
Trona Joint				0.0138	0.0343	0.0481
Upland				0.0518	0.0100	0.0618
Yucaipa-Calimesa Joint					0.0452	0.0452
COMMUNITY COLLEGE:						
Barstow					0.0000	
Chaffey					0.0100	
Copper Mountain					0.0186	
San Bernardino					0.0452	
Victor Valley					0.0250	

Source: 2023-24 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

2023-24
ANNUAL FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
TWO YEAR TREND ANALYSIS

	TOTAL 2023-24	TOTAL 2022-23	Increase/ Decrease	Deviation Percent
Barstow	2,996	2,751	245	8.91%
Chaffey	15,843	14,647	1,196	8.17%
Copper Mountain	1,729	1,547	182	11.76%
San Bernardino	14,622	11,893	2,729	22.95%
Victor Valley	12,680	10,726	1,954	18.22%
TOTAL	47,870	41,564	6,306	15.17%

2019-20 THROUGH 2023-24
ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
FIVE YEAR COMPARISON

	2019-20	2020-21	2021-22	2022-23	2023-24
Barstow	2,596	2,169	2,222	2,751	2,996
Chaffey	16,607	14,513	13,813	14,647	15,843
Copper Mountain	1,295	1,322	1,234	1,547	1,729
San Bernardino	15,638	13,614	11,814	11,893	14,622
Victor Valley	9,808	7,910	8,130	10,726	12,680
TOTAL	45,944	39,528	37,213	41,564	47,870

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

Source: 2019-20 through 2023-24 FORM CCFS-320 (Annual)

2023-24

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	2,996										
Unrestricted		11,484,510	3,833	36,171,618	12,073	47,656,128	15,906	36,972,630	12,340	10,683,498	3,565
Restricted		117,377	39	10,733,999	3,582	10,851,376	3,621	10,733,999	3,582	117,377	39
Total		11,601,887	3,872	46,905,617	15,655	58,507,504	19,527	47,706,629	15,922	10,800,875	3,604
Chaffey	15,843										
Unrestricted		50,690,478	3,199	170,954,908	10,790	221,645,386	13,990	168,483,187	10,634	53,162,199	3,355
Restricted		6,543,728	413	51,332,631	3,240	57,876,359	3,653	50,135,539	3,164	7,740,820	488
Total		57,234,206	3,612	222,287,539	14,030	279,521,745	17,643	218,618,726	13,798	60,903,019	3,843
Copper Mountain	1,729										
Unrestricted		11,440,509	6,616	22,884,890	13,235	34,325,399	19,852	20,365,671	11,778	13,959,728	8,073
Restricted		0	0	8,667,181	5,012	8,667,181	5,012	8,667,181	5,012	0	0
Total		11,440,509	6,616	31,552,071	18,247	42,992,580	24,864	29,032,852	16,790	13,959,728	8,073
San Bernardino	14,622										
Unrestricted		25,042,504	1,712	151,000,273	10,326	176,042,777	12,039	141,613,202	9,684	34,429,575	2,354
Restricted		19,311,593	1,320	71,103,341	4,862	90,414,934	6,183	71,457,567	4,886	18,957,367	1,296
Total		44,354,097	3,032	222,103,614	15,188	266,457,711	18,222	213,070,769	14,570	53,386,942	3,650
Victor Valley	12,680										
Unrestricted		40,525,715	3,196	110,245,336	8,694	150,771,051	11,890	102,063,532	8,049	48,707,519	3,841
Restricted		15,460,985	1,219	28,950,475	2,283	44,411,460	3,502	39,647,268	3,126	4,764,192	375
Total		55,986,700	4,415	139,195,811	10,977	195,182,511	15,392	141,710,800	11,175	53,471,711	4,216
TOTAL	47,870										
Unrestricted		139,183,716	2,907	491,257,025	10,262	630,440,741	13,169	469,498,222	9,807	160,942,519	3,362
Restricted		41,433,683	865	170,787,627	3,567	212,221,310	4,433	180,641,554	3,773	31,579,756	659
Total		180,617,399	3,772	662,044,652	13,829	842,662,051	17,602	650,139,776	13,580	192,522,275	4,021

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

Source: 2023-24 FORM CCFS-320 (Annual) and FORM CCFS-311

2024-25

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	2,660										
Unrestricted		10,683,498	4,016	35,130,230	13,206	45,813,728	17,223	35,559,519	13,368	10,254,209	3,854
Restricted		117,377	44	28,760,205	10,812	28,877,582	10,856	28,760,205	10,812	117,377	44
Total		10,800,875	4,060	63,890,435	24,018	74,691,310	28,079	64,319,724	24,180	10,371,586	3,898
Chaffey	17,178										
Unrestricted		53,162,199	3,094	169,303,305	9,855	222,465,504	12,950	171,827,285	10,002	50,638,219	2,947
Restricted		7,740,820	450	80,701,155	4,697	88,441,975	5,148	80,701,155	4,697	7,740,820	450
Total		60,903,019	3,544	250,004,460	14,552	310,907,479	18,098	252,528,440	14,699	58,379,039	3,397
Copper Mountain	1,384										
Unrestricted		13,959,728	10,086	21,502,932	15,536	35,462,660	25,623	21,636,047	15,632	13,826,613	9,990
Restricted		0	0	15,411,611	11,135	15,411,611	11,135	15,411,611	11,135	0	0
Total		13,959,728	10,086	36,914,543	26,671	50,874,271	36,758	37,047,658	26,767	13,826,613	9,990
San Bernardino	14,728										
Unrestricted		34,429,575	2,337	143,959,351	9,774	178,388,926	12,112	146,534,216	9,949	31,854,710	2,162
Restricted		18,957,367	1,287	108,021,646	7,334	126,979,013	8,621	108,021,646	7,334	18,957,367	1,287
Total		53,386,942	3,624	251,980,997	17,108	305,367,939	20,733	254,555,862	17,283	50,812,077	3,449
Victor Valley	10,768										
Unrestricted		50,275,578	4,668	106,023,875	9,846	156,299,453	14,515	122,153,269	11,344	34,146,184	3,171
Restricted		6,296,837	584	61,009,007	5,665	67,305,844	6,250	61,013,167	5,666	6,292,677	584
Total		56,572,415	5,252	167,032,882	15,511	223,605,297	20,765	183,166,436	17,010	40,438,861	3,755
TOTAL	46,718										
Unrestricted		162,510,578	3,478	475,919,693	10,187	638,430,271	13,665	497,710,336	10,653	140,719,935	3,012
Restricted		33,112,401	708	293,903,624	6,291	327,016,025	6,999	293,907,784	6,291	33,108,241	708
Total		195,622,979	4,186	769,823,317	16,478	965,446,296	20,664	791,618,120	16,944	173,828,176	3,720

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

Source: 2024-25 FORM CCFS-311 Supplemental Data: Student Enrollment Form

2023-24
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	2,996								
Unrestricted		11,484,510	12,465	28,801,201	4,719,885	2,320,448	35,853,999	317,619	36,171,618
Restricted		117,377	445,117	8,811,779	0	157,780	9,414,676	1,319,323	10,733,999
Total		11,601,887	457,582	37,612,980	4,719,885	2,478,228	45,268,675	1,636,942	46,905,617
Per FTES		3,872.46	152.73	12,554.40	1,575.40	827.18	15,109.70	546.38	15,656.08
% of Total			0.98%	80.19%	10.06%	5.28%	96.51%	3.49%	100.00%
Chaffey	15,843								
Unrestricted		50,690,478	193,666	94,387,956	61,293,117	14,602,115	170,476,854	478,054	170,954,908
Restricted		6,543,728	5,678,356	42,403,650	0	3,250,625	51,332,631	0	51,332,631
Total		57,234,206	5,872,022	136,791,606	61,293,117	17,852,740	221,809,485	478,054	222,287,539
Per FTES		3,612.59	370.64	8,634.20	3,868.78	1,126.85	14,000.47	30.17	14,030.65
% of Total			2.64%	61.54%	27.57%	8.03%	99.78%	0.22%	100.00%
Copper Mountain	1,729								
Unrestricted		11,440,509	4,440	18,323,097	2,763,731	1,793,622	22,884,890	0	22,884,890
Restricted		0	711,313	7,929,654	0	26,214	8,667,181	0	8,667,181
Total		11,440,509	715,753	26,252,751	2,763,731	1,819,836	31,552,071	0	31,552,071
Per FTES		6,616.84	413.97	15,183.78	1,598.46	1,052.54	18,248.74	0.00	18,248.74
% of Total			2.27%	83.20%	8.76%	5.77%	100.00%	0.00%	100.00%
San Bernardino	14,622								
Unrestricted		25,042,504	76,993	92,244,073	45,304,436	12,360,650	149,986,152	1,014,121	151,000,273
Restricted		19,311,593	1,971,320	52,467,523	0	3,760,274	58,199,117	12,904,224	71,103,341
Total		44,354,097	2,048,313	144,711,596	45,304,436	16,120,924	208,185,269	13,918,345	222,103,614
Per FTES		3,033.38	140.08	9,896.84	3,098.37	1,102.51	14,237.81	951.88	15,189.69
% of Total			0.92%	65.15%	20.40%	7.26%	93.73%	6.27%	100.00%
Victor Valley	12,680								
Unrestricted		40,525,715	0	82,030,855	21,792,647	6,421,834	110,245,336	0	110,245,336
Restricted		15,460,985	4,073,264	21,953,602	0	2,923,609	28,950,475	0	28,950,475
Total		55,986,700	4,073,264	103,984,457	21,792,647	9,345,443	139,195,811	0	139,195,811
Per FTES		4,415.35	321.24	8,200.67	1,718.66	737.02	10,977.59	0.00	10,977.59
% of Total			2.93%	74.70%	15.66%	6.71%	100.00%	0.00%	100.00%
TOTAL	47,870								
Unrestricted		139,183,716	287,564	315,787,182	135,873,816	37,498,669	489,447,231	1,809,794	491,257,025
Restricted		41,433,683	12,879,370	133,566,208	0	10,118,502	156,564,080	14,223,547	170,787,627
Total		180,617,399	13,166,934	449,353,390	135,873,816	47,617,171	646,011,311	16,033,341	662,044,652
Per FTES		3,773.08	275.06	9,386.95	2,838.39	994.72	13,495.12	334.94	13,830.05
% of Total			1.99%	67.87%	20.52%	7.19%	97.58%	2.42%	100.00%

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

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

Source: 2023-24 FORM CCFS-320 (Annual) and FORM CCFS-311

2019-20 THROUGH 2024-25
UNIQUE DISTRICT PERCENTAGE INCREASE IN
STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	Actual 19-20	% Increase/ Decrease	Actual 20-21	% Increase/ Decrease	Actual 21-22	% Increase/ Decrease	Actual 22-23	% Increase/ Decrease	Actual 23-24	% Increase/ Decrease	Estimated 24-25	% Increase/ Decrease
Barstow	6,933.31	17.73%	5,918.22	-14.65%	5,902.89	-0.26%	8,421.24	42.66%	9,343.33	10.94%	8,958.80	-4.12%
Chaffey	3,102.58	20.93%	2,096.76	-32.42%	1,833.72	-12.55%	3,816.40	108.12%	4,495.68	17.79%	3,835.89	-14.68%
Copper Mountain	8,358.70	8.75%	7,219.11	-13.64%	7,164.70	-0.76%	l0,346.44	44.40%	l0,981.49	6.13%	11,193.15	1.92%
San Bernardino	3,571.36	20.46%	2,740.52	-23.27%	2,231.73	-18.57%	4,328.01	93.93%	4,806.81	11.06%	4,314.23	-10.25%
Victor Valley	4,601.87	16.71%	3,481.99	-24.34%	3,342.76	-4.00%	5,262.64	57.43%	5,981.79	13.66%	5,696.42	-4.78%
AVERAGE	5,313.56	16.92%	4,291.32	-21.66%	4,095.16	-7.23%	6,434.95	69.31%	7,121.82	11.92%	6,799.70	-6.38%

Source: 2019-20 through 2023-24 Exhibit C, and 2024-25 October Advance Apportionment Exhibit A

2021-22 THROUGH 2023-24
LOTTERY REVENUE
COMMUNITY COLLEGES

	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue
Barstow	701,971	1.83%	824,251	1.87%	840,572	1.86%
Chaffey	4,573,803	2.14%	5,436,952	2.69%	5,439,309	2.45%
Copper Mountain	390,043	1.56%	464,792	1.66%	462,221	1.46%
San Bernardino	3,683,827	2.07%	4,413,776	2.17%	4,927,017	2.37%
Victor Valley	2,097,441	1.96%	3,131,394	2.01%	3,412,986	2.45%
TOTAL	11,447,085	2.03%	14,271,165	2.25%	15,082,105	2.33%

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

Source: 2021-22 through 2023-24 State Controller's Office Remittance Advice and CCFS 311

2023-24
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	2,996								
Unrestricted		9,404,507	5,628,384	6,678,919	133,006	3,441,148	479,287	25,765,251	11,207,379
Restricted		918,390	1,741,114	1,171,577	719,780	1,577,338	488,400	6,616,599	4,117,400
Total		10,322,897	7,369,498	7,850,496	852,786	5,018,486	967,687	32,381,850	15,324,779
Per FTES		3,445.56	2,459.78	2,620.33	284.64	1,675.06	322.99	10,808.36	5,115.08
% of Total		21.64%	15.45%	16.46%	1.79%	10.52%	2.03%	67.88%	32.12%
Chaffey	15,843								
Unrestricted		57,046,781	30,097,140	45,351,848	1,368,621	12,456,016	1,645,257	147,965,663	20,517,524
Restricted		7,540,377	7,545,214	6,187,557	1,147,581	8,120,524	12,432,305	42,973,558	7,161,981
Total		64,587,158	37,642,354	51,539,405	2,516,202	20,576,540	14,077,562	190,939,221	27,679,505
Per FTES		4,076.70	2,375.96	3,253.13	158.82	1,298.78	888.57	12,051.96	1,747.11
% of Total		29.54%	17.22%	23.58%	1.15%	9.41%	6.44%	87.34%	12.66%
Copper Mountain	1,729								
Unrestricted		7,471,624	3,856,606	4,877,074	126,192	2,762,948	271,227	19,365,671	1,000,000
Restricted		1,945,469	917,538	1,052,554	403,309	1,612,462	1,517,840	7,449,172	1,218,009
Total		9,417,093	4,774,144	5,929,628	529,501	4,375,410	1,789,067	26,814,843	2,218,009
Per FTES		5,446.55	2,761.22	3,429.51	306.25	2,530.60	1,034.74	15,508.87	1,282.83
% of Total		32.44%	16.44%	20.42%	1.82%	15.07%	6.16%	92.36%	7.64%
San Bernardino	14,622								
Unrestricted		53,166,154	32,922,917	31,199,634	1,308,545	13,847,169	1,387,671	133,832,090	7,781,112
Restricted		7,469,800	11,668,601	7,062,996	1,876,714	13,238,368	4,883,590	46,200,069	25,257,498
Total		60,635,954	44,591,518	38,262,630	3,185,259	27,085,537	6,271,261	180,032,159	33,038,610
Per FTES		4,146.90	3,049.62	2,616.78	217.84	1,852.38	428.89	12,312.42	2,259.51
% of Total		28.46%	20.93%	17.96%	1.49%	12.71%	2.94%	84.49%	15.51%
Victor Valley	12,680								
Unrestricted		42,950,893	19,607,826	25,226,830	1,089,561	11,481,558	1,111,683	101,468,351	595,181
Restricted		6,253,641	5,800,936	4,079,556	3,617,277	3,222,543	3,580,827	26,554,780	13,092,488
Total		49,204,534	25,408,762	29,306,386	4,706,838	14,704,101	4,692,510	128,023,131	13,687,669
Per FTES		3,880.48	2,003.85	2,311.23	371.20	1,159.63	370.07	10,096.46	1,079.47
% of Total		34.72%	17.93%	20.68%	3.32%	10.38%	3.31%	90.34%	9.66%
TOTAL	47,870								
Unrestricted		170,039,959	92,112,873	113,334,305	4,025,925	43,988,839	4,895,125	428,397,026	41,101,196
Restricted		24,127,677	27,673,403	19,554,240	7,764,661	27,771,235	22,902,962	29,794,178	50,847,376
Total		194,167,636	19,786,276	132,888,545	11,790,586	71,760,074	27,798,087	558,191,204	91,948,572
Per FTES		4,056.14	2,502.32	2,776.03	246.30	1,499.06	580.70	11,660.56	1,920.80
% of Total		29.87%	18.42%	20.44%	1.81%	11.04%	4.28%	85.86%	14.14%

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

Source: 2023-24 FORM CCFS-320 (Annual) and FORM CCFS-311

2019-20 THROUGH 2023-24
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year % Change
Barstow	6,977.17	6,244.62	6,919.45	7,300.48	6,956.06	-0.30%
Chaffey	6,911.09	6,552.99	7,336.48	9,177.99	8,827.09	27.72%
Copper Mountain	9,489.46	8,764.78	8,944.03	8,418.43	8,584.37	-9.54%
San Bernardino	6,876.29	6,528.88	7,088.50	8,586.68	8,422.22	22.48%
Victor Valley	6,831.94	6,214.99	6,064.84	5,987.49	7,196.73	5.34%
AVERAGE	7,417.19	6,861.25	7,270.66	7,894.21	7,997.29	7.82%

NOTE: FTES figures have been rounded.

Source: 2019-20 through 2023-24 FORM CCFS-311

2019-20 THROUGH 2023-24
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
CONVERTED INTO 1977-78 CONSTANT DOLLARS
COMMUNITY COLLEGES

FACTORS:		**2.527**	**2.585**	**2.771**	**2.944**	**3.041**
	1977-78	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Barstow	3,222.25	2,761.05	2,415.71	2,497.09	2,479.78	2,287.43
Chaffey	1,614.02	2,734.90	2,535.01	2,647.59	3,117.52	2,902.69
Copper Mountain		3,755.23	3,390.63	3,227.73	2,859.52	2,822.88
San Bernardino	1,348.19	2,721.13	2,525.68	2,558.10	2,916.67	2,769.56
Victor Valley	1,722.38	2,703.58	2,404.25	2,188.68	2,033.79	2,366.57
AVERAGE	1,976.71	2,935.18	2,654.26	2,623.84	2,681.46	2,629.82

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

Source: 2019-20 through 2023-24 FORM CCFS-311 and Department of Labor Consumer Price Index

2020-21 THROUGH 2024-25
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
FIVE YEAR COMPARISON

	2020-21	2021-22	2022-23	2023-24	2024-25
Barstow	2,924,857,926	3,076,832,635	3,284,525,997	3,883,059,104	4,290,483,552
Chaffey	84,722,639,250	89,625,944,925	97,213,796,646	105,611,121,583	111,937,803,956
Copper Mountain	4,080,261,063	4,429,041,812	5,135,871,896	5,832,613,874	6,278,628,287
San Bernardino	53,391,771,010	56,349,859,445	61,110,139,513	67,385,061,127	71,569,307,635
Victor Valley	21,606,847,051	22,425,511,925	23,759,207,965	25,323,181,486	26,786,608,586
TOTAL	166,726,376,300	175,907,190,742	190,503,542,017	208,035,037,174	220,862,832,016

2024-25
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	3,667,565,672	23,700,783	3,691,266,455	27,395,200	3,718,661,655	571,821,897	4,290,483,552
Chaffey	106,401,551,967	5,908,568	106,407,460,535	653,665,041	107,061,125,576	4,876,678,380	111,937,803,956
Copper Mountain	6,102,343,153	3,957,098	6,106,300,251	56,166,629	6,162,466,880	116,161,407	6,278,628,287
San Bernardino	69,000,760,345	31,775,620	69,032,535,965	513,675,644	69,546,211,609	2,023,096,026	71,569,307,635
Victor Valley	25,746,322,393	12,543,277	25,758,865,670	306,832,958	26,065,698,628	720,909,958	26,786,608,586
TOTAL	210,918,543,530	77,885,346	210,996,428,876	1,557,735,472	212,554,164,348	8,308,667,668	220,862,832,016

2024-25
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Barstow	823,690,241	0	61,684,723	885,374,964
Chaffey	56,709,623,648	0	4,356,997,436	61,066,621,084
Copper Mountain	895,160,772	0	22,402,115	917,562,887
San Bernardino	31,785,649,920	928,225,693	3,258,997,909	35,972,873,522
Victor Valley	19,129,992,812	481,953,610	1,090,751,308	20,702,697,730
TOTAL	109,344,117,393	1,410,179,303	8,790,833,491	119,545,130,187

2024-25 ASSESSED VALUATIONS PER 2023-24 ANNUAL FULL TIME EQUIVALENT STUDENT

	2023-24 Annual F.T.E.S.	2024-25 Assessed Valuations	
		Total	Per F.T.E.S.
Barstow	2,996	4,290,483,552	1,432,071
Chaffey	15,843	111,937,803,956	7,065,442
Copper Mountain	1,729	6,278,628,287	3,631,364
San Bernardino	14,622	71,569,307,635	4,894,632
Victor Valley	12,680	26,786,608,586	2,112,509
TOTAL	47,870	220,862,832,016	4,613,805

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

2023-24

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	10,128,366	20,103,933	30,232,299	18,052,050	12,180,249
Colton-Redlands-Yucaipa	9,022,262	15,862,969	24,885,231	15,487,326	9,397,905
TOTAL	19,150,628	35,966,902	55,117,530	33,539,376	21,578,154

NOTE: ROPs are funded through agreements with member districts.

Source: 2023-24 FORM 01 Unaudited Actuals

2024-25

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	11,501,339	13,057,457	24,558,796	13,385,134	11,173,662
Colton-Redlands-Yucaipa	8,317,543	16,057,615	24,375,158	17,317,057	7,058,101
TOTAL	19,818,882	29,115,072	48,933,954	30,702,191	18,231,763

NOTE: ROPs are funded through agreements with member districts.

Source: 2024-25 FORM 01 - Adopted Budget

2023-24
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	10,128,366	0	9,705,660	10,398,273	20,103,933	0	20,103,933
Colton-Redlands-Yucaipa	9,022,262	75,358	7,114,346	8,673,215	15,862,919	50	15,862,969
TOTAL	19,150,628	75,358	16,820,006	19,071,488	35,966,852	50	35,966,902

NOTE: ROPs are funded through agreements with member districts.
Source: 2023-24 FORM 01

2023-24
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	2,602,596	944,200	1,894,129	2,440,531	944,212	3,977,533	1,548,538	3,700,311	18,052,050	0	18,052,050	12,180,249
Colton-Redlands-Yucaipa	3,865,308	1,261,292	2,982,438	3,552,121	978,932	1,717,153	715,495	414,573	15,487,312	14	15,487,326	9,397,905
	6,467,904	2,205,492	4,876,567	5,992,652	1,923,144	5,694,686	2,264,033	4,114,884	33,539,362	14	33,539,362	21,578,154

Source: 2023-24 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2021-22	2022-23	2023-24	2024-25	2025-26
Baldy View	11.21%	12.97%	6.28%	7.98%	14.07%
Colton-Redlands-Yucaipa	12.54%	11.62%	8.69%	10.94%	11.66%

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

Source: 2023-24 FORM ICR

2023-24
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	-817	0	0	11,720,706	0	0	11,719,889
Central Administration Costs	-115	0	0	1,649,213	0	4,683,052	6,332,150
Total	-932	0	0	13,369,919	0	4,683,052	18,052,039
Percent	-0.01%	0.00%	0.00%	74.06%	0.00%	25.94%	100.00%
Colton-Redlands-Yucaipa							
Direct & Allocated Costs	-22,489	106,804	0	12,863,940	0	0	12,948,255
Central Administration Costs	-3,663	17,399	0	2,095,579	0	429,757	2,539,072
Total	-26,152	124,203	0	14,959,519	0	429,757	15,487,327
Percent	-0.17%	0.80%	0.00%	96.59%	0.00%	2.77%	100.00%
TOTAL K-12							
Direct & Allocated Costs	-23,306	106,804	0	24,584,646	0	0	24,668,144
Central Administration Costs	-3,778	17,399	0	3,744,792	0	5,112,809	8,871,222
Total	-27,084	124,203	0	28,329,438	0	5,112,809	33,539,366
Percent	-0.08%	0.37%	0.00%	84.47%	0.00%	15.24%	100.00%

Source: 2023-24 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

2023-24
ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
COUNTY SCHOOLS

	Grades K-8	Grades 9-12	Special Ed./ Extended Year	TOTAL 2023-24	TOTAL 2022-23	Increase/ Decrease	Deviation Percent
County Tuition	3	29	0	32	29	3	10.34%
Juvenile Hall	8	151	0	159	145	14	9.66%
County Funded Non-Juvenile Court Schools	73	322	0	395	396	-1	-0.25%
Adults in Correctional Facilities	0	169	0	169	186	-17	-9.14%
Desert Mountain SELPA	0	0	1,028	1,028	841	187	22.24%
East Valley SELPA	0	0	86	86	91	-5	-5.49%
West End SELPA	0	0	381	381	370	11	2.97%
TOTAL	84	671	1,495	2,250	2,058	192	9.33%

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

Source: 2023-24 Report of County Office of Education Attendance (Annual).

2019-20 THROUGH 2023-24
FIVE YEAR COMPARISON
COUNTY SCHOOLS

	2019-20	2020-21	2021-22	2022-23	2023-24
County Tuition	113	114	97	29	32
Juvenile Hall	247	247	112	145	159
County Funded Non-Juvenile Court Schools	568	568	345	396	395
Adults in Correctional Facilities	427	427	195	186	169
Desert Mountain SELPA	723	723	739	841	1,028
East Valley SELPA	171	171	110	91	86
West End SELPA	431	431	407	370	381
TOTAL	2,680	2,681	2,005	2,058	2,250

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

Source: 2019-20 through 2023-24 Report of County Office of Education Attendance (Annual)

2023-24
ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER A.D.A.
COUNTY SCHOOLS

	Annual	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA
County Schools	2,081										
Unrestricted		50,997,197	24,506.10	96,211,624	46,233.36	147,208,821	70,739.46	96,102,609	46,180.98	51,106,212	24,558.49
Restricted		104,363,006	50,150.41	394,432,917	189,540.09	498,795,923	239,690.50	366,064,307	175,907.88	132,731,616	63,782.61
Total		155,360,203	74,656.51	490,644,541	235,773.45	646,004,744	310,429.96	462,166,916	222,088.86	183,837,828	88,341.10

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

Source: 2023-24 FORM 01.

2024-25
ANALYSIS OF BUDGETED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES
WITH CALCULATED AMOUNT PER A.D.A.
COUNTY SCHOOLS

	Budgeted ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA
County Schools	2,206										
Unrestricted		53,171,094	24,102.94	88,714,576	40,215.13	141,885,670	64,318.07	88,629,350	40,176.50	53,256,320	24,141.58
Restricted		112,881,013	51,170.00	364,142,095	165,068.95	477,023,108	216,238.94	364,990,575	165,453.57	112,032,533	50,785.37
Total		166,052,107	75,272.94	452,856,671	205,284.08	618,908,778	280,557.01	453,619,925	205,630.07	165,288,853	74,926.95

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

Source: 2024-25 FORM 01 and FORM A - Adopted Budget

2023-24
GENERAL FUND UNAUDITED ACTUAL REVENUE DATA
COUNTY SCHOOLS

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
County Schools	2,081										
Unrestricted		50,997,197	36,030,309	28,546,687	64,576,996	0	1,869,380	33,698,107	100,144,483	-3,932,859	96,211,624
Restricted		104,363,006	17,749,531	0	17,749,531	31,375,687	163,823,792	177,493,102	390,442,112	3,990,805	394,432,917
Total		155,360,203	53,779,840	28,546,687	82,326,527	31,375,687	165,693,172	211,191,209	490,586,595	57,946	490,644,541
Per ADA		74,656.51	25,843.27	13,717.77	39,561.04	15,077.22	79,621.90	101,485.44	235,745.60	27.85	235,773.45
% of Total			10.96%	5.82%	16.78%	6.39%	33.77%	43.04%	99.99%	0.01%	100.00%

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

Source: 2023-24 FORM 01

2021-22 THROUGH 2023-24
LOTTERY DATA
COUNTY SCHOOLS

	2021-22 Lottery Revenue	Percent of General Fund Revenue	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue
County Schools	740,896	0.20%	664,351	0.16%	672,520	0.14%

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

Source: 2021-22 through 2023-24 State Controller's Office Remittance Advice

2023-24
GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA
COUNTY SCHOOLS

	Annual ADA	Certificated Teachers Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
County Schools	2,081												
Unrestricted		4,289,622	11,839,506	26,692,025	18,663,763	2,101,447	18,195,482	1,302,979	365,923	83,450,747	12,651,862	96,102,609	51,106,212
Restricted		34,008,360	18,439,314	80,086,184	68,011,587	8,098,492	103,699,969	6,085,481	47,612,919	366,042,306	22,000	366,064,306	132,731,617
Total		38,297,982	30,278,820	106,778,209	86,675,350	10,199,939	121,895,451	7,388,460	47,978,842	449,493,053	12,673,862	462,166,915	183,837,829
Per ADA		18,403.64	14,550.13	51,311.01	41,650.82	4,901.46	58,575.42	3,550.44	23,055.67	215,998.58	6,090.27	222,088.86	88,341.10
% of Total			6.55%	23.10%	18.75%	2.21%	26.37%	1.60%	10.38%	97.26%	2.74%	100.00%	

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

Source: 2023-24 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS
COUNTY SCHOOLS

	Approved Rates				*Estimated
	2021-22	2022-23	2023-24	2024-25	2025-26
County Schools	7.85%	8.95%	8.50%	7.56%	7.62%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2025-26.
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: 2023-24 FORM ICR

2023-24
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	2,250								
Direct & Allocated Costs		69,143	175,422,070	9,615,894	23,560,677	89,555,122	435,494	298,658,400	132,737
Central Administration Costs		7,880	19,993,259	1,095,946	2,685,265	10,206,805	68,673,559	102,662,714	45,628
Total		77,023	195,415,329	10,711,840	26,245,942	99,761,927	69,109,053	401,321,114	178,365
Percent		0.02%	48.69%	2.67%	6.54%	24.86%	17.22%	100.00%	

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

Source: 2023-24 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 pertaining to charter schools. Section 59 of AB 130 amended E.C. 47612.7 and extended the moratorium on the approval of a petition for the establishment of a new non-classroom-based charter schools to January 1, 2025. Additionally, AB 130 established E.C. 47607.4 which extended the terms of all charter schools with charters expiring on or between January 1, 2022, and June 30, 2025 by two additional years, inclusive.

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

Source: California Department of Education

2023-24 LISTING OF ACTIVE CHARTER SCHOOLS IN SAN BERNARDINO COUNTY SELECTED DATA

	Charter #	Grade Levels	Chartering Agency	2021-22 P-2 ADA	LCFF Funding	2022-23 P-2 ADA	LCFF Funding	2023-24 P-2 ADA	LCFF Funding
Academy For Academic Excellence	0127	K-12	Apple Valley	1,320	13,637,042	1,378	15,302,530	1,411	16,973,275
Academy Of Careers And Exploration	0968	7-12	Helendale	245	3,004,027	269	3,345,826	258	3,473,670
Allegiance STEAM Academy	1945	K-8	Chino	844	7,845,225	898	9,481,119	905	10,317,901
Allegiance STEAM Academy Fontana	2130	K-8	Fontana	-	-	-	-	195	2,286,357
Alta Vista Innovation High	1895	9-12	Lucerne Valley	2,012	27,961,501	2,027	31,948,058	2,402	41,312,840
ASA Charter	0677	K-12	San Bernardino City	188	2,782,425	247	3,512,196	285	4,399,190
Ballington Academy	1795	K-5	San Bernardino City	143	1,764,092	141	1,967,000	142	2,172,810
Competitive Edge Charter	1291	K-8	Yucaipa-Calimesa Joint	629	5,829,725	645	6,663,567	668	7,610,780
Desert Trails Prepatory Academy	1522	K-6	County Schools	472	5,807,954	486	6,288,296	417	5,905,901
Elite Academic Academy-Lucerne	1923	K-12	Lucerne Valley	676	6,836,276	829	9,535,844	1,162	14,544,430
Empire Springs Charter	1592	K-12	Helendale	1,390	13,560,637	1,488	16,526,421	1,585	19,224,750
Encore High School	0971	7-12	Hesperia	603	7,064,257	582	6,912,766	482	6,175,909
Entrepreneur High	1922	9-12	San Bernardino City	558	8,661,969	488	7,549,396	464	7,706,026
Entrepreneur High Fontana	2095	9-12	County Schools	132	1,714,396	261	3,867,347	475	7,613,910
Excel Academy Charter	2073	K-12	Helendale	603	5,799,411	546	6,013,569	608	7,316,778
Excelsior Charter	1910	7-12	County Schools	2,012	21,312,690	2,256	27,436,224	2,101	28,701,498
Gorman Learning Center	1977	K-12	Lucerne Valley	1,272	12,398,054	1,274	14,165,297	1,410	17,015,616
Granite Mountain Charter	2033	K-12	Lucerne Valley	3,365	32,510,813	3,486	38,418,796	3,930	47,005,017
Grove	0180	7-12	Redlands	223	2,336,303	230	2,573,972	233	2,807,050
Hardy Brown College Prep	1155	K-8	San Bernardino City	297	4,246,167	287	3,850,817	296	4,231,851
iEmpire Academy	1153	K-5	San Bernardino City	394	5,447,056	399	5,609,922	377	5,735,323
Independence Charter Academy	1679	K-12	Helendale	221	2,384,368	144	1,770,874	143	1,932,502
Inland Leaders Charter	0889	K-8	Yucaipa-Calimesa Joint	954	8,860,255	948	9,880,395	966	10,922,575
Laverne Elementary Preparatory	1034	K-8	Hesperia	472	5,119,043	507	5,979,772	521	6,809,892
Mirus Secondary	0885	7-12	Hesperia	322	3,962,247	293	4,122,869	321	4,997,331
Mojave River-Gold Canyon	1937	K-12	Oro Grande	203	2,656,657	219	3,313,396	233	3,848,815
Mojave River-Marble City	1943	K-12	Oro Grande	180	2,405,277	197	2,979,391	247	3,946,291
Mojave River-National Trails	1938	K-12	Oro Grande	560	6,981,772	654	9,293,388	747	11,578,716
Mojave River-Oro Grande	1939	K-12	Oro Grande	659	8,611,681	757	11,240,625	815	13,202,611
Mojave River-Rockview Park	1941	K-12	Oro Grande	310	3,961,573	328	4,823,668	331	5,273,620
Mojave River-Route 66	1940	K-12	Oro Grande	436	5,926,220	399	6,197,340	469	7,946,787
Mojave River-Silver Mountain	1942	K-12	Oro Grande	481	5,974,722	522	7,425,497	605	9,525,975
Mountain View Montessori	0296	K-6	Victor Elementary	204	2,147,198	215	2,370,821	220	2,628,678
New Vision Middle	1089	6-8	San Bernardino City	370	4,398,872	322	4,274,625	339	4,947,532
Norton Science and Language Academy	0903	K-10	County Schools	966	11,255,955	1,043	13,717,588	1,105	15,972,634
Options For Youth-San Bernardino	1132	7-12	San Bernardino City	1,016	13,688,553	1,206	18,697,496	1,427	24,142,367
Options For Youth-Victorville	0013	7-12	Victor Valley Union	739	10,008,250	823	12,501,832	952	15,514,853
Pathways To College	0801	K-8	Hesperia	311	3,612,294	334	4,090,790	342	4,479,152
Provisional Accelerated Learning	0335	6-12	San Bernardino City	223	2,949,978	237	3,592,983	267	4,308,990
Public Safety Academy	0731	6-12	San Bernardino City	359	4,924,429	357	5,253,958	352	5,613,597
Riverside Preparatory	0855	K-12	Oro Grande	2,204	26,782,770	2,278	30,331,868	2,223	32,430,000
Sage Oak Charter	1885	K-12	Helendale	3,091	29,207,752	2,960	32,083,291	3,331	39,443,894
Savant Preparatory	1971	K-6	San Bernardino City	171	2,084,020	192	2,534,953	211	2,916,940
Sixth Street Prep	0309	K-6	Victor Elementary	218	2,686,831	220	2,834,535	219	3,041,157
Sky Mountain Charter	0905	K-12	Lucerne Valley	2,133	20,327,123	2,148	23,368,429	2,338	27,647,355
Soar Charter Academy	0982	K-8	San Bernardino City	399	4,485,575	391	4,853,510	409	5,821,945
Southern California Flex	1975	K-11	Lucerne Valley	446	4,498,320	587	6,811,384	544	7,095,378
Summit Leadership Academy	0671	7-12	Hesperia	203	2,863,096	187	2,565,189	188	2,802,463
Sycamore Academy of Science	2036	K-8	County Schools	254	2,368,049	290	3,101,069	287	3,333,723
Taylion High Desert	1520	K-12	Adelanto	274	3,390,462	479	6,722,845	672	10,294,402
Vista Norte Public Charter	1919	K-12	Helendale	646	8,584,811	621	9,357,254	680	11,123,174
Woodward Leadership Academy	1438	K-6	San Bernardino City	84	1,153,282	81	1,138,176	74	1,127,210
TOTAL				36,487	408,781,455	38,156	478,198,774	41,384	567,201,441

Source: California Department of Education (CDE) website (LCFF Funding Snapshot) and Report of School District Attendance (P-2) for 2023-24, 2022-23, and 2021-22

2009 THROUGH 2023
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
2023	25,856	1,587	6.54%	15,860	1,388	9.59%	41,716	2,975	7.68%
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%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2024
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2016 THROUGH 2023
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
CHARTER SCHOOLS
TRENDS BY GRADE LEVEL

GRADES K-8

	2016	2017	2018	2019	2020	2021	2022	2023
K	1,769	1,764	2,227	2,661	2,689	2,936	3,086	3,515
1	1,459	1,361	1,865	2,164	2,420	2,491	2,581	2,537
2	1,481	1,308	1,804	2,149	2,477	2,507	2,453	2,673
3	1,424	1,359	1,776	2,061	2,422	2,520	2,502	2,556
4	1,400	1,323	1,781	1,984	2,291	2,534	2,445	2,543
5	1,420	1,285	1,729	1,995	2,211	2,373	2,495	2,545
6	1,507	1,451	1,905	2,105	2,282	2,419	2,428	2,748
7	2,200	2,009	2,744	2,801	2,897	2,933	3,078	3,232
8	2,317	2,196	2,728	3,077	3,185	3,071	3,201	3,507
Other	0	0	0	0	0	0	0	0
TOTAL	14,977	14,056	18,559	20,997	22,874	23,784	24,269	25,856
ANNUAL GROWTH	-3.64%	-6.15%	32.04%	13.14%	8.94%	3.98%	2.04%	6.54%

GRADES 9-12

	2016	2017	2018	2019	2020	2021	2022	2023
9	2,732	2,567	3,246	3,551	3,866	3,714	4,093	4,569
10	2,985	2,698	3,139	3,573	3,907	3,748	3,916	4,210
11	2,902	2,423	3,116	3,021	3,545	3,467	3,621	3,746
12	2,543	2,304	2,727	2,589	2,750	3,023	2,842	3,335
Other	19	47	0	0	0	0	0	0
TOTAL	11,181	10,039	12,228	12,734	14,068	13,952	14,472	15,860
ANNUAL GROWTH	-1.54%	-10.21%	21.80%	4.14%	10.48%	-0.82%	3.73%	9.59%

TOTAL

	2016	2017	2018	2019	2020	2021	2022	2023
	26,158	24,095	30,787	33,731	36,942	37,736	38,741	41,716
ANNUAL GROWTH	-2.75%	-7.89%	27.77%	9.56%	9.52%	2.15%	2.66%	7.68%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2024.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2016 THROUGH 2023
CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT
EIGHT YEAR COMPARISON

	2016	2017	2018	2019	2020	2021	2022	2023
ELEMENTARY:								
Adelanto	1,936	333	437	170	212	238	471	712
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	2,005	2,558	4,438	5,140	5,799	6,305	6,146	6,611
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	3,717	3,738	4,233	4,630	5,412	5,264	5,522	5,631
Victor Elementary	421	455	471	475	463	466	454	464
TOTAL	8,079	7,084	9,579	10,415	11,886	12,273	12,593	13,418
HIGH:								
Chaffey Joint Union	0	0	0	0	0	0	0	0
Victor Valley Union	2,138	835	856	833	847	718	748	777
TOTAL	2,138	835	856	833	847	718	748	777
UNIFIED:								
Apple Valley	1,453	1,435	1,447	1,433	1,466	1,456	1,484	1,496
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	1,213	0	473	658	813	888	956	960
Colton Joint	0	0	0	0	0	0	0	0
Fontana	0	0	0	0	0	0	0	205
Hesperia	2,335	2,479	2,326	2,344	2,290	2,152	2,044	1,974
Lucerne Valley	1,910	2,732	4,675	8,482	9,470	9,892	10,116	11,609
Morongo	0	0	0	0	0	0	0	0
Needles	0	0	0	0	0	0	0	0
Redlands	216	224	228	236	243	244	246	247
Rialto	0	0	0	0	0	0	0	0
Rim of the World	0	0	0	0	0	0	0	0
San Bernardino City	3,312	3,573	3,837	4,282	4,637	4,504	4,463	4,695
Silver Valley	0	0	0	0	0	0	0	0
Snowline Joint	0	0	0	0	0	0	0	0
Trona Joint	679	945	2,456	0	0	0	0	0
Upland	0	0	0	0	0	0	0	0
Yucaipa-Calimesa Joint	1,633	1,636	1,700	1,712	1,657	1,667	1,681	1,706
TOTAL	12,751	13,024	17,142	19,147	20,576	20,803	20,990	22,892
COUNTY:								
County Schools	3,190	3,152	3,210	3,336	3,633	3,942	4,410	4,629
TOTAL COUNTY	26,158	24,095	30,787	33,731	36,942	37,736	38,741	41,716

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2024.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2023-24

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	32	89	244	347	712
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	772	1,569	2,432	1,838	6,611
Mount Baldy Joint	0	0	0	0	0
Mountain View	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0
Oro Grande	245	558	1,761	3,067	5,631
Victor Elementary	86	204	174	0	464
TOTAL	1,135	2,420	4,611	5,252	13,418
High:					
Chaffey Joint Union	0	0	0	0	0
Victor Valley Union	0	0	113	664	777
TOTAL	0	0	113	664	777
Unified:					
Apple Valley	148	311	594	443	1,496
Baker Valley	0	0	0	0	0
Barstow	0	0	0	0	0
Bear Valley	0	0	0	0	0
Chino	101	353	506	0	960
Colton Joint	0	0	0	0	0
Fontana	46	54	105	0	205
Hesperia	165	337	708	764	1,974
Lucerne Valley	1,082	2,388	3,791	4,348	11,609
Morongo	0	0	0	0	0
Needles	0	0	0	0	0
Redlands	0	0	92	155	247
Rialto	0	0	0	0	0
Rim of the World	0	0	0	0	0
San Bernardino City	308	767	1,588	2,032	4,695
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	267	531	908	0	1,706
TOTAL	2,117	4,741	8,292	7,742	22,892
County:					
County Schools	263	605	1,559	2,202	4,629
TOTAL COUNTY	3,515	7,766	14,575	15,860	41,716

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2024.
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.

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 $107.4 billion in 2022-23 (revised to this level in 2023-24 Budget Act).

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.

2023-24 Budget

On June 27, 2023 the Governor signed the Budget Act of 2023, with related trailer bills. This put into place a spending plan for 2023-24 and revised the spending plan for 2021-22 and 2022-23. The 2023–24 Budget Act addresses a significant decline in revenues following two years of unprecedented General Fund growth, resulting in a budget shortfall of more than $30 billion. Despite this shortfall, education funding remains strong due to the provisions of Proposition 98. The total overall funding for TK-12 education programs is $129.2 billion.

The budget package reflected Proposition 98 funding of $108.3 billion in 2023-24.

This budget includes an LCFF Cost-of-Living Adjustment (COLA) that included a 8.22% COLA and an increase of $80 million for County Offices of Education for students in juvenile court and other alternative school settings.



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.