

October 14, 2025

Bulletin No. 26-014

TO: Chief Business Officials, Directors of Fiscal Services
San Bernardino County School Districts, TK-12, and Community Colleges

Subject: **Enrollment of Students Residing on Federal Forest Land Survey**
Return Deadline: December 5, 2025

Federal law provides that 25% of the revenue received from national forest lands in the Federal Forest Reserve shall be apportioned to the State in which the national forest is situated and then distributed by the state to the counties in the proportion which the area of the forest reserve in the county bears to the total area of the reserve lands in the state.

The County Schools Service Fund received an apportionment in the amount of \$441,575.30. This apportionment is for revenues generated from the U.S. Federal Forest Reserve in 2023-24 apportioned to counties in 2024-25 and will be distributed to school districts in 2025-26.

To determine the allocated amount due to each district, which is based on the number of students residing on federal forest lands enrolled, please **complete the attached survey and return to *Ryan Miller, Business Advisory Services*, no later than Friday, December 5, 2025.**

Education Code Section 2300 provides for the County Superintendent of Schools, along with the County Board of Education, to determine the terms of the distribution of these funds to school districts. On December 3, 1990, the county board authorized a survey to be sent out to all school districts and community college districts with attendance boundaries within or adjacent to United States Federal Forest Reserve lands to determine the basis for this apportionment calculation.

Please note that the formula for distribution of Forest Reserve Funds approved by the County Board of Education on December 3, 1990, provides for disbursement based on enrollment, rather than ADA, on a specific date in the fiscal year in which the funds are to be disbursed and shall include all accrued interest prior to distribution.

- For K-12 districts with attendance boundaries within or adjacent to Federal Forest Reserve lands; the enrollment data should be based on the annual October CBEDS survey date.
- For Community College districts with attendance boundaries within or adjacent to Federal Forest Reserve lands, the enrollment data should be based on the credit/non-credit enrollment for the end of the second week of the Fall Term of the current fiscal year.
- We do not have any updated maps showing specific United States Federal Forest Reserve lands; however, the County of San Bernardino does have a tool to locate specific addresses and has a legend showing forest lands that could be of assistance at

<https://elections.sbcounty.gov/voterregistration/districtlookuptools/> It is up to each district to research and certify that the students reported fit the above-mentioned criteria.

- The apportionment amount per student shall be calculated by dividing the total amount to be distributed to eligible school districts, less 15% to be apportioned to the County Schools Office, by the total enrollment of reported Forest Reserve students in the County. The 15% apportioned to the County Schools Office will be reduced by the amount of \$2,500. This amount will then be added to the forest reserve allocation paid to the Mt. Baldy Joint School District.

Please be advised that over the last few years the amount of funding available through this act has been decreasing and continuation of this funding for future years is not guaranteed. Therefore, we strongly suggest that districts do not budget or count the forest reserve funding as a reliable or guaranteed source of income next fiscal year as funding could progressively decrease or eliminated.

Questions regarding the submission of the Forest Reserve land survey, please contact Ryan Miller, at (909) 386-9684 or ryan.miller@sbcss.net.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Thomas G. Cassida, Jr.
Director
Business Advisory Services

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Attachment: 2025 Student Enrollment – Federal Forest Reserve

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