San Bernardino County Superintendent of Schools

FINANCIAL REPORT 2024-25

Serving Our Client Districts with Selected History and Budgetary Information

Transforming lives through education

SAN BERNARDINO COUNTY BOARD OF EDUCATION

2024-2025

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PREFACE

The San Bernardino County Superintendent of Schools' Financial Report for Fiscal Year 2024-25 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 2025-26 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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With Selected Historical and Budgetary Information

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School Districts Located in San Bernardino County Superintendent of Schools
Ted Alejandre
County Superintendent of Schools
As of April 14, 2026

Adelanto School District
Dr. Marco Villegas, Interim Superintendent
P.O. Box 70
Adelanto, CA 92301-0070

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

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

Baker Valley Unified School District
Milan Stijepovic, Superintendent
P.O. Box 460
Baker, CA 92309-0460

Barstow Unified School District
Deanna Swearingen, Superintendent
551 S. Avenue H.
Barstow, CA 92311-3795

Bear Valley Unified School District
Manny Marquez, Superintendent
P.O. Box 1529
Big Bear Lake, CA 92315-1529

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

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

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

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

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

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

Fontana Unified School District
Ms. Miki Inbody, Superintendent
9680 Citrus Avenue
Fontana, CA 92335

Helendale School District
Dr. William Laird, Superintendent
P.O. Box 249
Helendale, CA 92342-9723

Hesperia Unified School District
Dr. Michelle Smith, Superintendent
15576 Main Street
Hesperia, CA 92345-3643

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

Morongo Unified School District
Dr. Patricio Vargas, Superintendent
P.O. Box 1209
Twentynine Palms, CA 92277

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

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

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

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

Oro Grande School District
Mr. S. Shawn Bell, Interim Superintendent
P.O. Box 386
Oro Grande, CA 92368-0386

School Districts Located in San Bernardino County Superintendent of Schools
Ted Alejandre
County Superintendent of Schools
As of April 14, 2026

Redlands Unified School District
Juan J. Cabral, Superintendent
P.O. Box 3008
Redlands, CA 92373

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

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

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

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

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

Trona Joint Unified School District
Jerry Jennex, Superintendent
83600 Trona Road
Trona, CA 93562

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

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

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

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

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

Colton-Redlands-Yucaipa Regional Occupational Program
Dr. Jason B. Angle, Superintendent
1214 Indiana Court
Redlands, CA 92374

College Districts

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

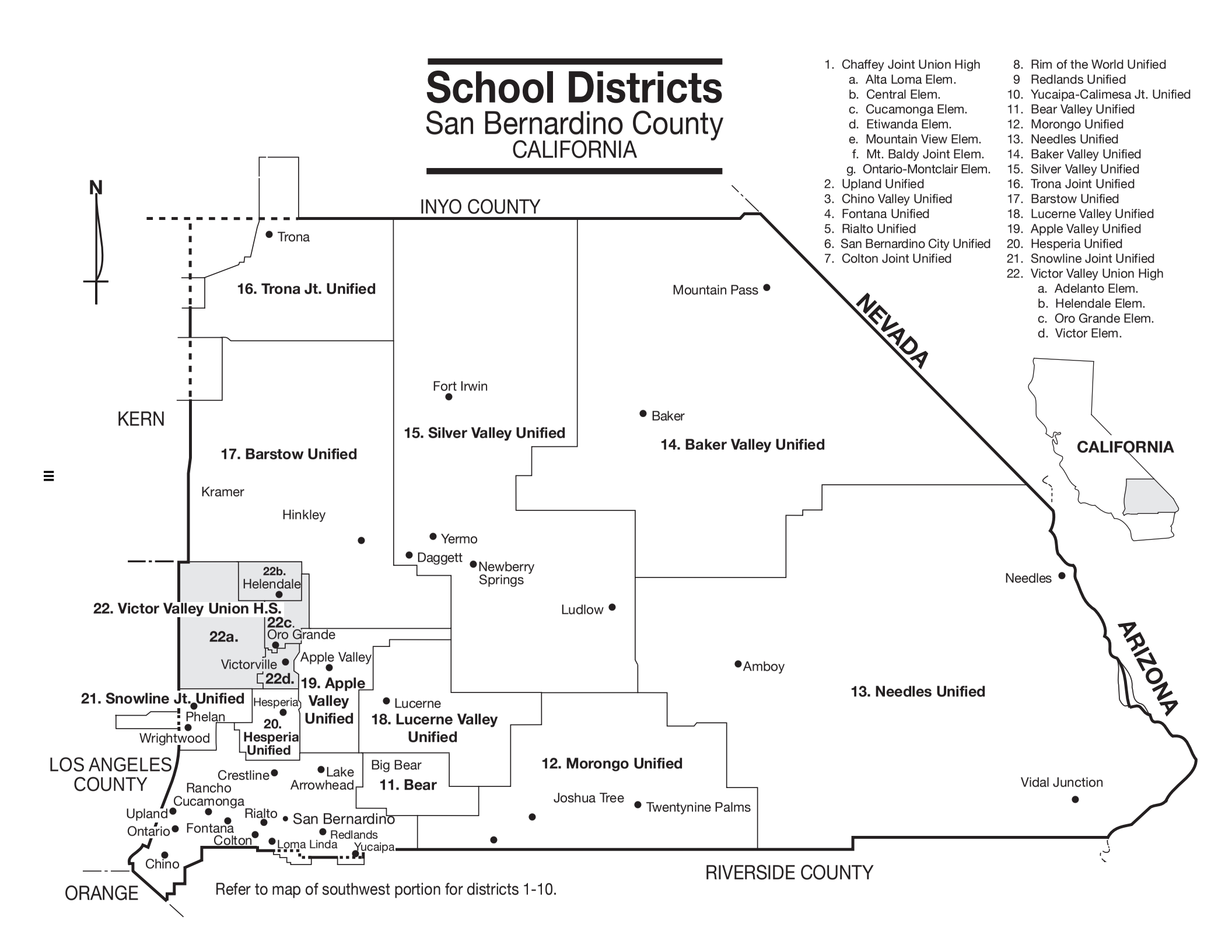
Chaffey Community College District
Dr. Henry Shannon, President
5885 Haven Avenue
Rancho Cucamonga, CA 91701

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

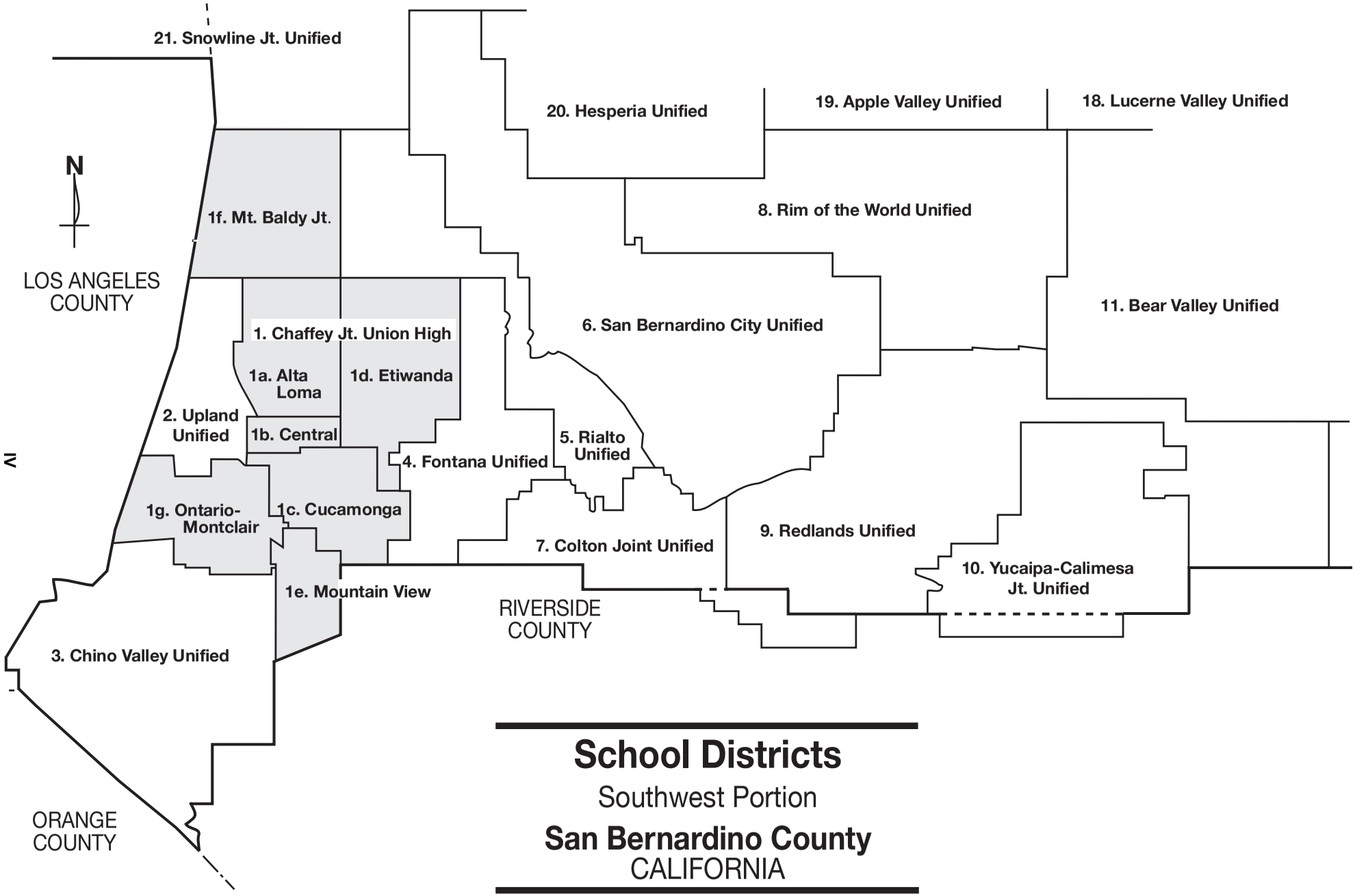
San Bernardino Community College District
Dr. Diana Z. Rodriguez, Chancellor
144 South Del Rosa Drive
Sa Bernardino, CA 92408

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

School Districts
San Bernardino County
CALIFORNIA



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



School Districts

Southwest Portion

San Bernardino County

CALIFORNIA

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

Summary Overview

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

San Bernardino County Population

Population - 2020 estimate	2,181,654
Population - 2021 estimate	2,179,941
Population - 2022 estimate	2,183,077
Population - 2023 estimate	2,182,351
Population - 2024 estimate	2,200,351
Population - 2025 estimate	2,209,615

State of California, Department of Finance, E-1 California Population Estimates with Annual Percent Change. Revised July 2025

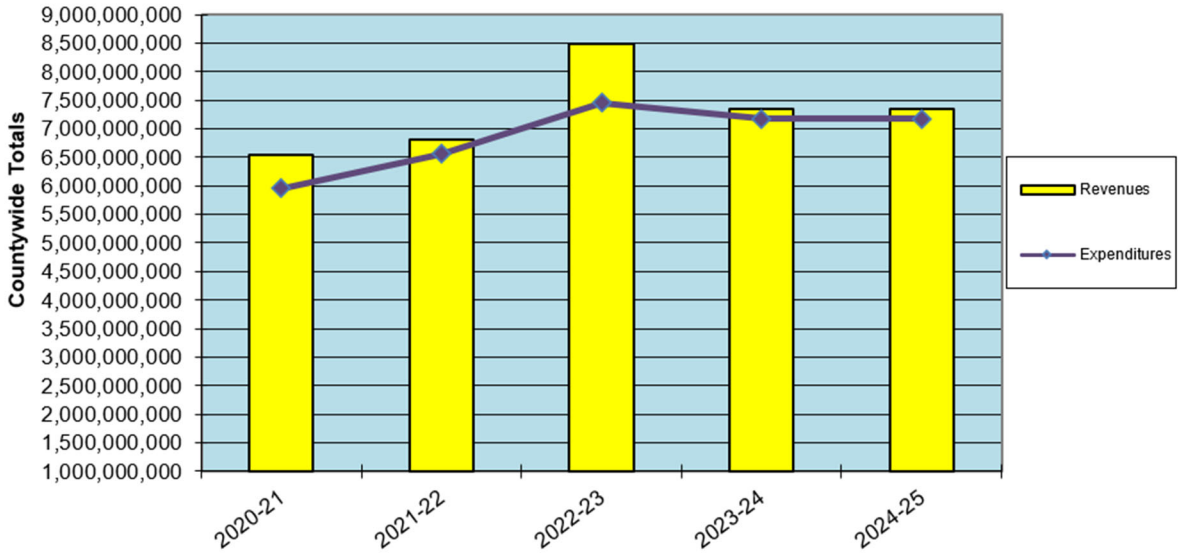
County Information

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

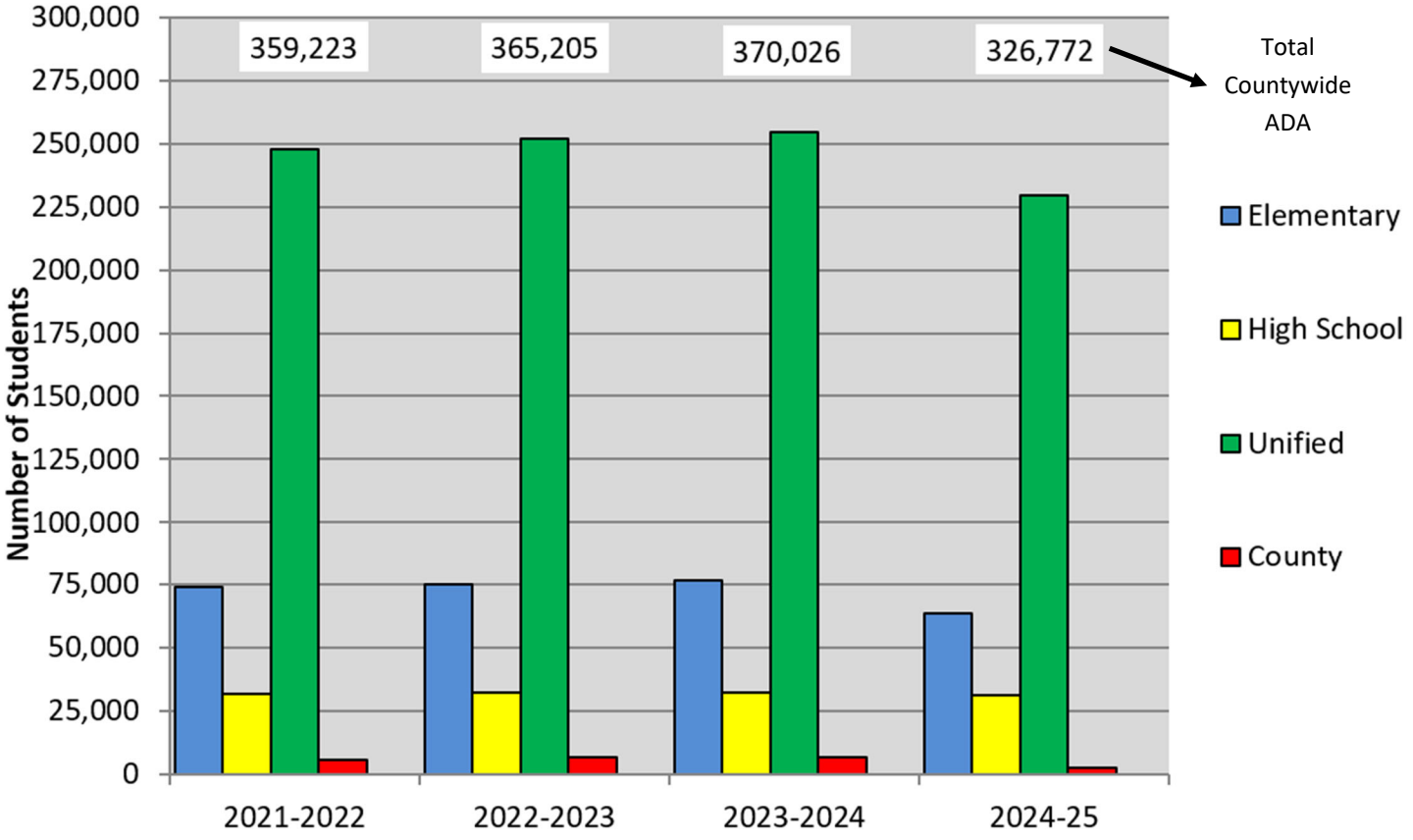
Special Education provides a continuum of services to meet the needs of students and their families from birth through 21 years of age. There are seven Special Education Local Plan Areas (SELPA) in San Bernardino County. They are Desert Mountain SELPA, East Valley SELPA, West End SELPA, Fontana Unified SELPA, Morongo Valley Unified SELPA, Ontario Montclair SELPA, and San Bernardino City Unified SELPA.

Regional Occupational Programs within San Bernardino County

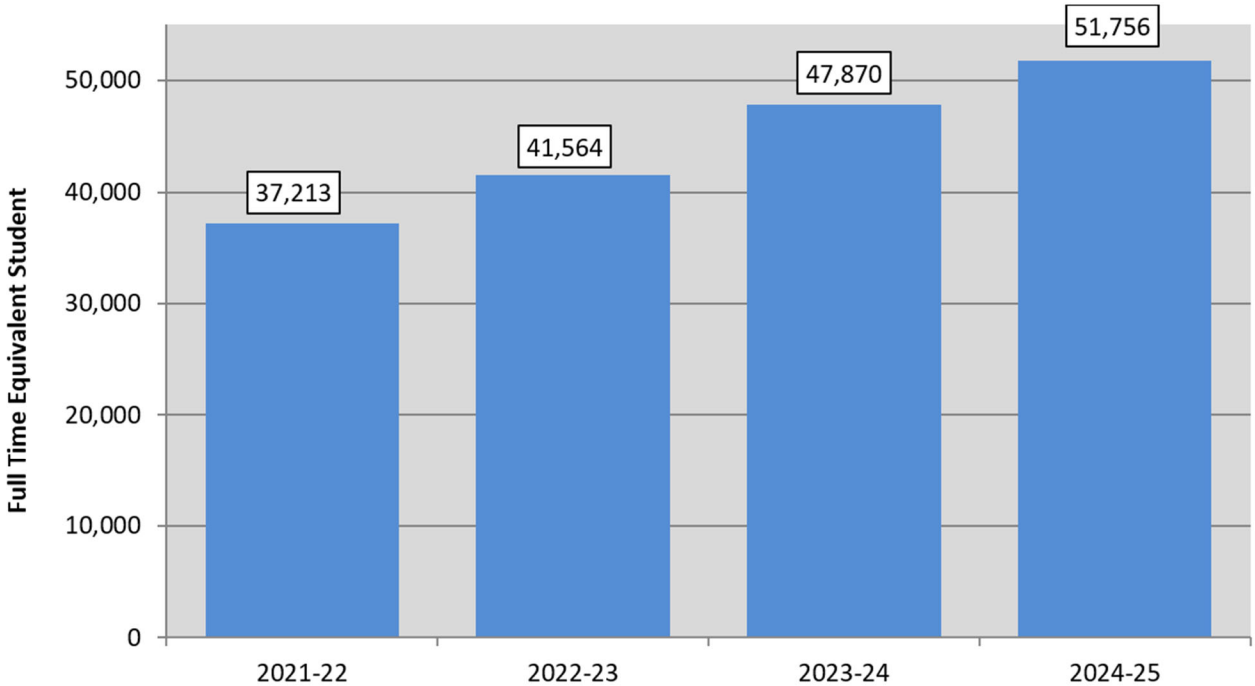
Regional Occupational Program units provide a variety of career-related and school-to-work services to students and adults. The following units operate in San Bernardino County: Baldy View ROP, Colton-Redlands-Yucaipa ROP, and San Bernardino County Superintendent of Schools ROP.

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.



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.

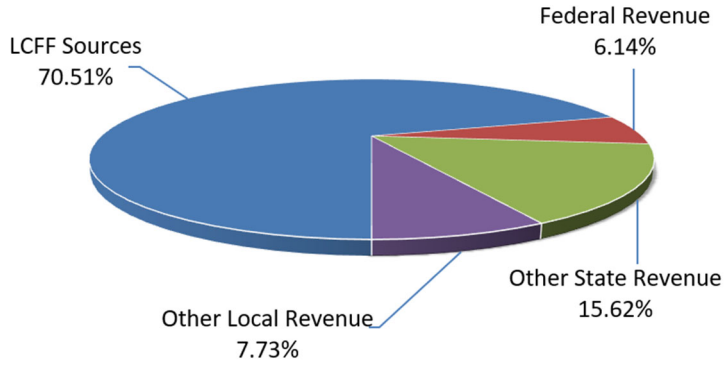


Understanding School District Revenues and Expenditures

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.

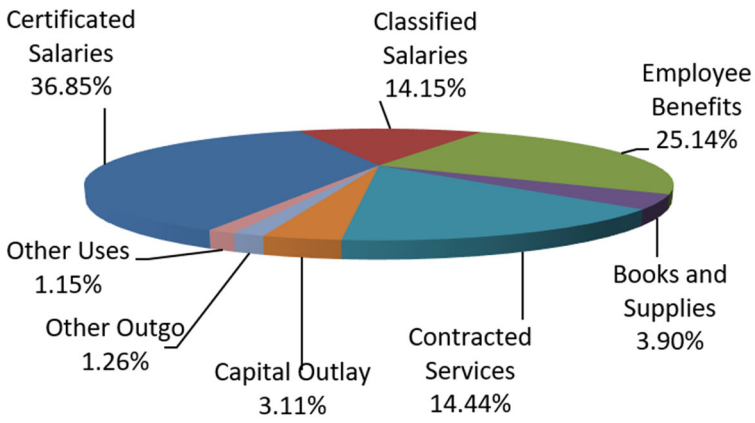
2024-25 Actual Average Revenues per K-12 Average Daily Attendance

	Dollars Per ADA	Percentage of Total
LCFF Sources	$ 15,258.93	70.51%
Federal Revenue	$ 1,328.56	6.14%
Other State Revenue	$ 3,380.03	15.62%
Other Local Revenue	$ 1,671.96	7.73%
Total Revenues	$ 21,639.48	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	$ 8,325.34	36.85%
Classified Salaries	$ 3,195.59	14.15%
Employee Benefits	$ 5,678.70	25.14%
Books and Supplies	$ 880.45	3.90%
Contracted Services	$ 3,263.05	14.44%
Capital Outlay	$ 703.25	3.11%
Other Outgo	$ 285.82	1.26%
Other Uses	$ 259.26	1.15%
Total Expenditures	$ 22,591.46	100.00%

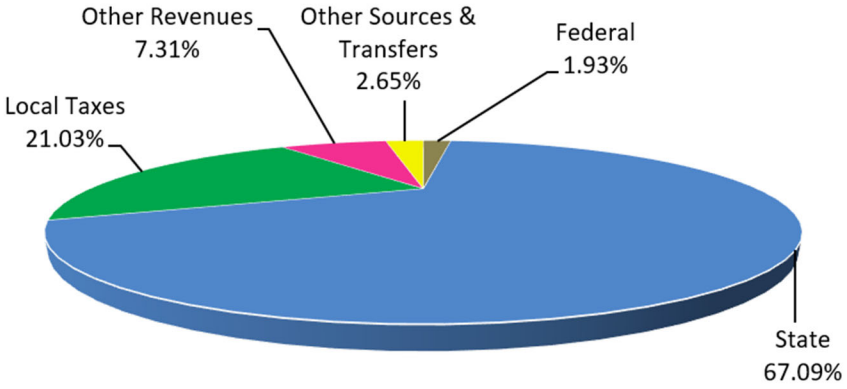


Understanding Community College Revenues and Expenditures

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.

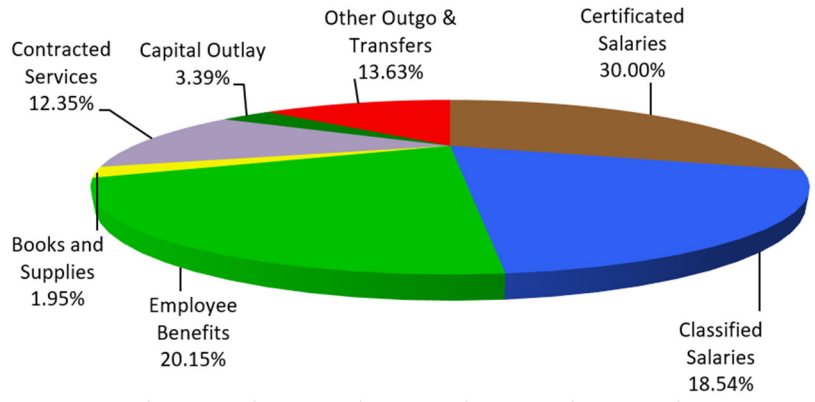
2024-25 Community College Average Revenues Per Full Time Equivalent Student

	Dollars Per FTES	Percentage of Total
Federal	$ 255.60	1.93%
State	$ 8,863.19	67.09%
Local Taxes	$ 2,777.98	21.03%
Other Revenues	$ 965.35	7.31%
Other Sources & Transfers	$ 349.53	2.65%
Total Revenues	$ 13,211.65	100.00%



Community College and K-12 districts face similar constraints, with fixed charges consuming the bulk of budgeted expenditures. Community Colleges typically spend their money within the following categories. Statistics are countywide per FTES.

	Dollars Per FTES	Percentage of Total
Certificated Salaries	$ 3,927.60	30.00%
Classified Salaries	$ 2,427.06	18.54%
Employee Benefits	$ 2,638.29	20.15%
Books and Supplies	$ 255.30	1.95%
Contracted Services	$ 1,616.37	12.35%
Capital Outlay	$ 443.69	3.39%
Other Outgo & Transfers	$ 1,784.96	13.63%
Total Expenditures	$ 13,093.28	100.00%

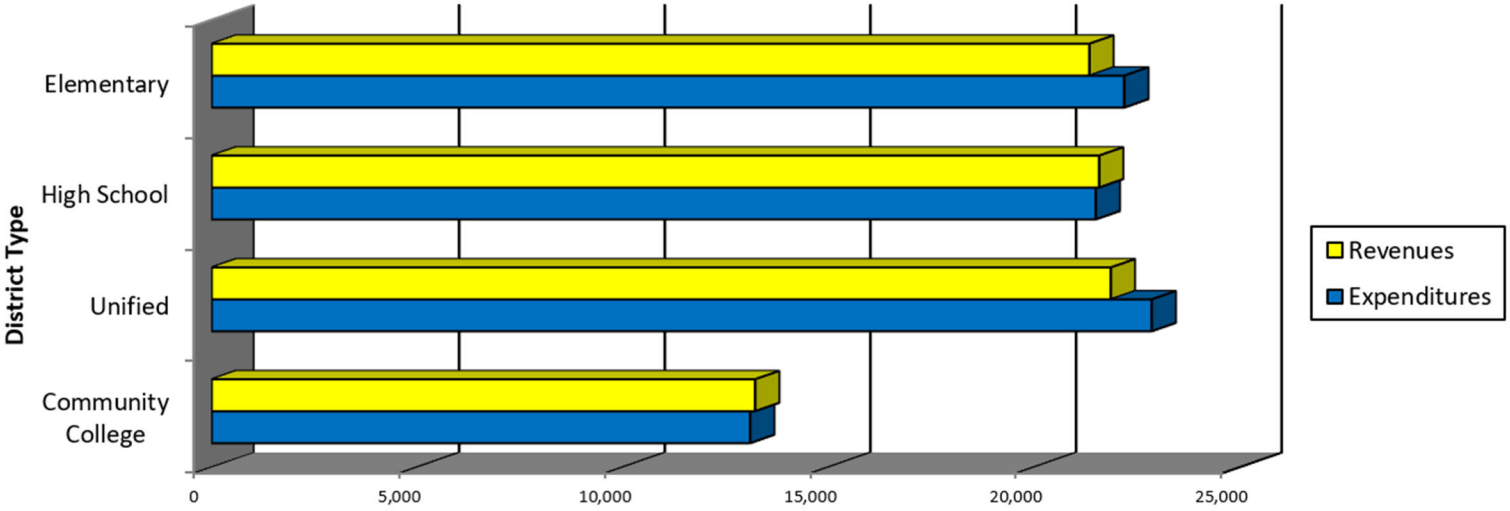


2024-25 Actual Revenue and Expenditure Comparison

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

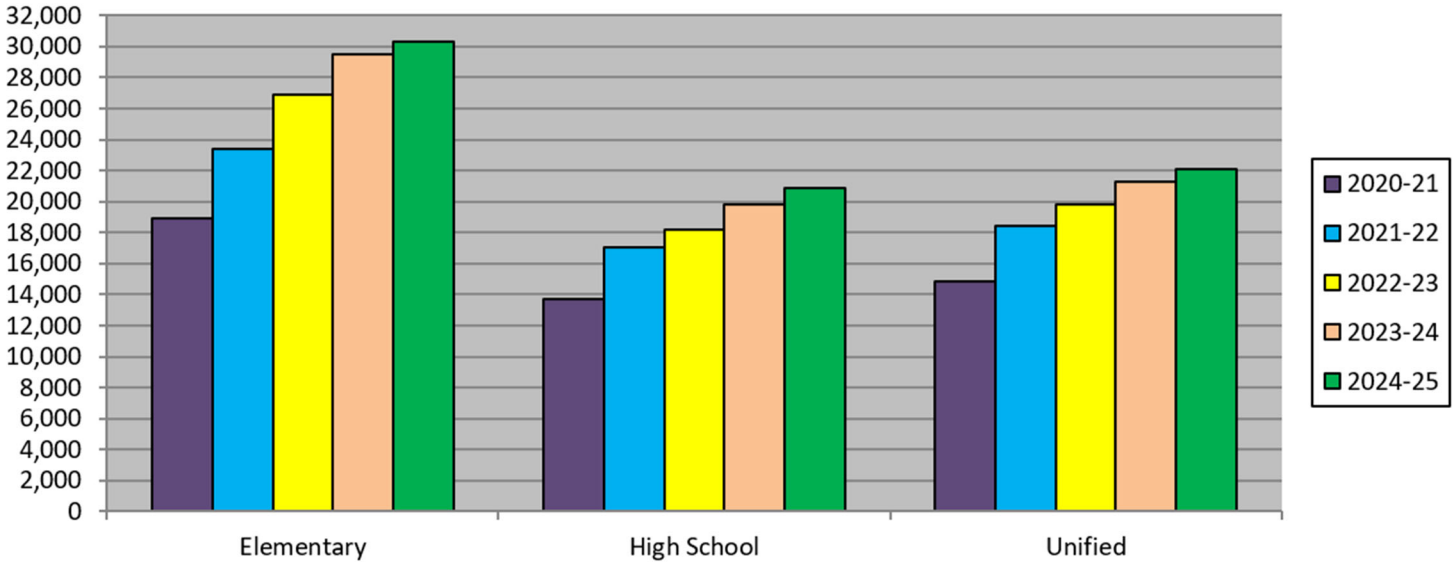
Dollars per ADA/FTES

	Revenues	Expenditures	Page
Elementary	21,339	22,186	B-1
High School	21,577	21,494	B-2
Unified	21,861	22,853	B-3
Community College	13,212	13,093	F-2



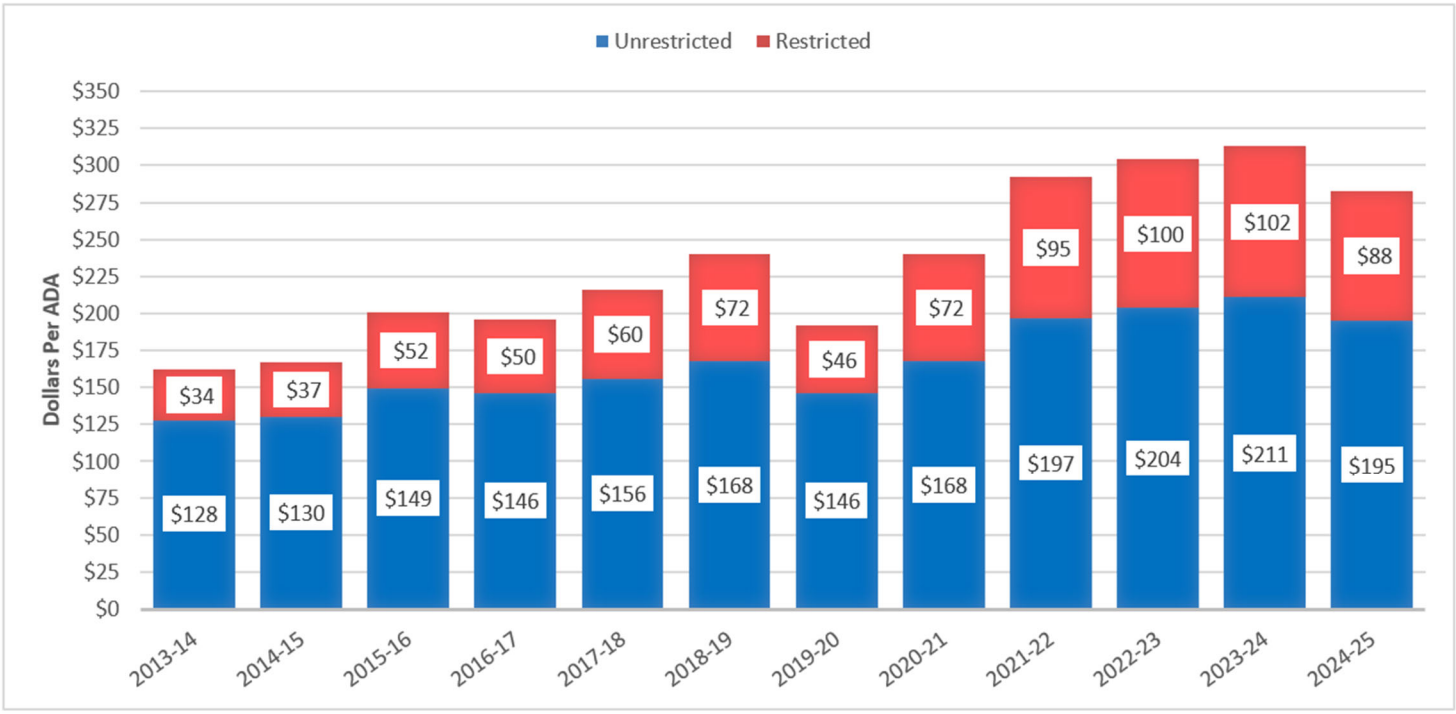
Current Expense of Education

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.

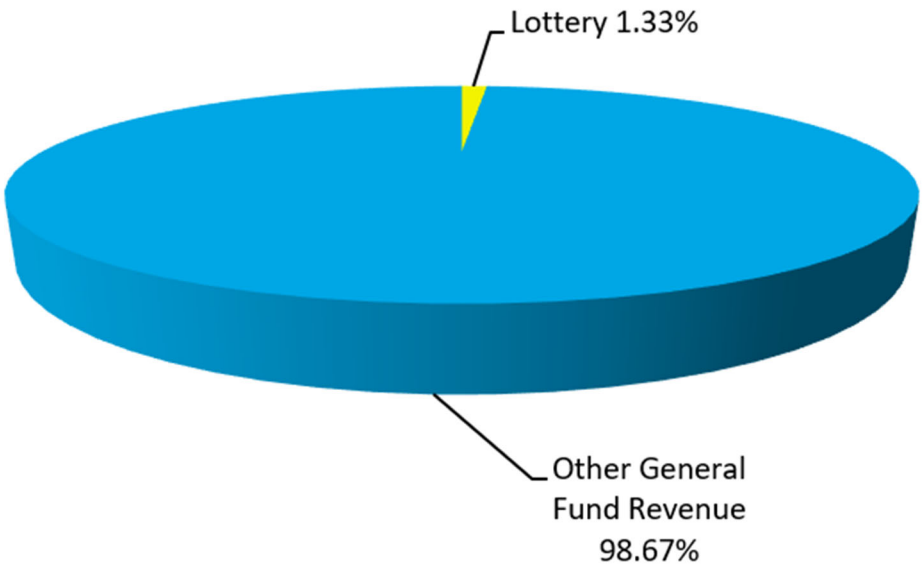


Lottery

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.



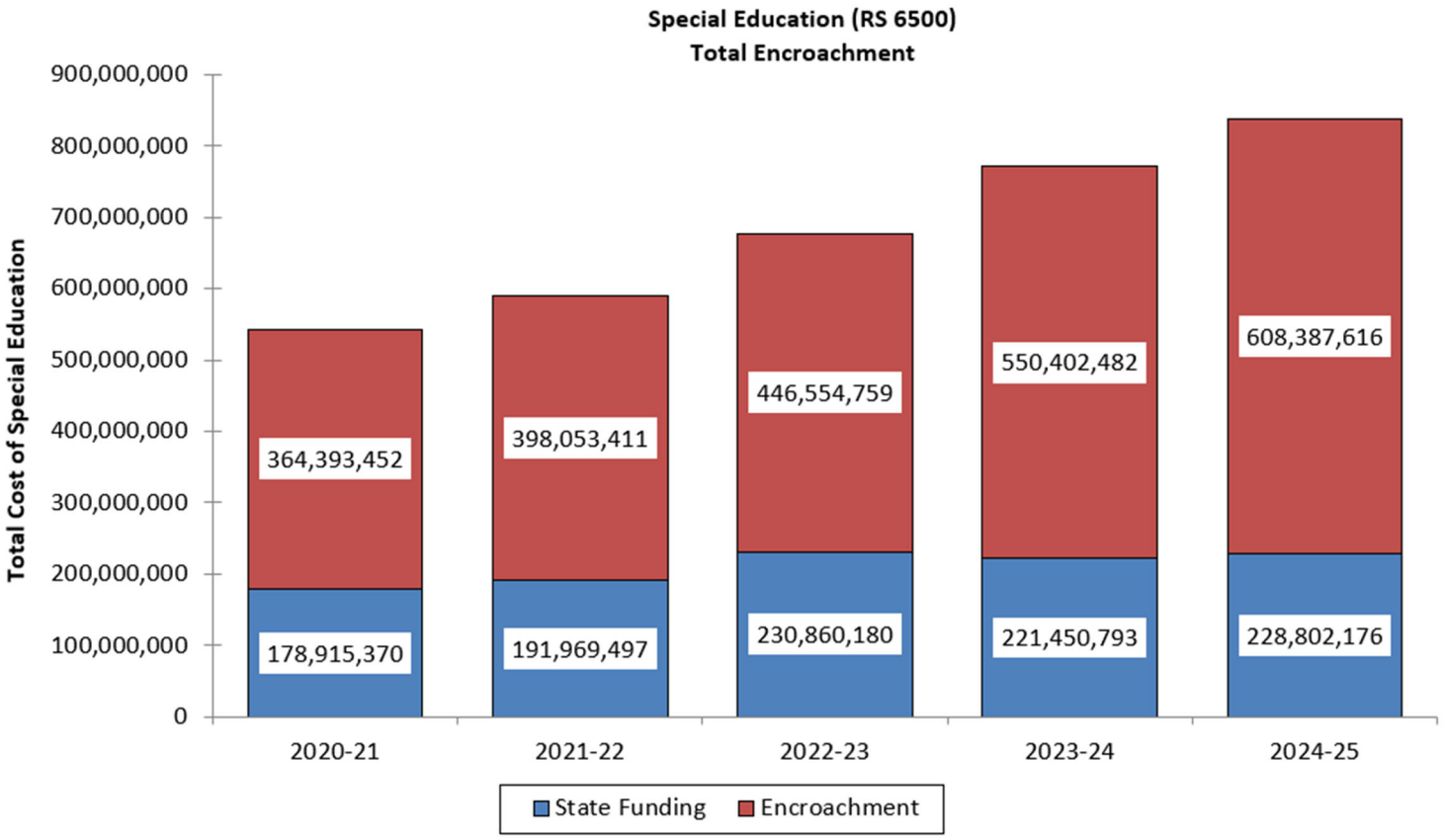
The graph below depicts lottery funding as a percentage of 2024-25 combined San Bernardino County districts and community college General Fund revenues.



In November 1984, voters approved the California State Lottery. A minimum of 34% of total lottery receipts must be distributed to public schools, colleges and universities. This money is intended to supplement, not supplant (support expenditures which have previously been paid through another source of income), support for education; it must be used "exclusively for the education of pupils and students and no funds shall be spent for the acquisition of real property, construction of facilities, financing research or any other non-instructional purpose."

The Cardenas Textbook Act of 2000 (Proposition 20) provided that beginning in 1998-99, one-half of new Lottery sales must be restricted to instructional materials.

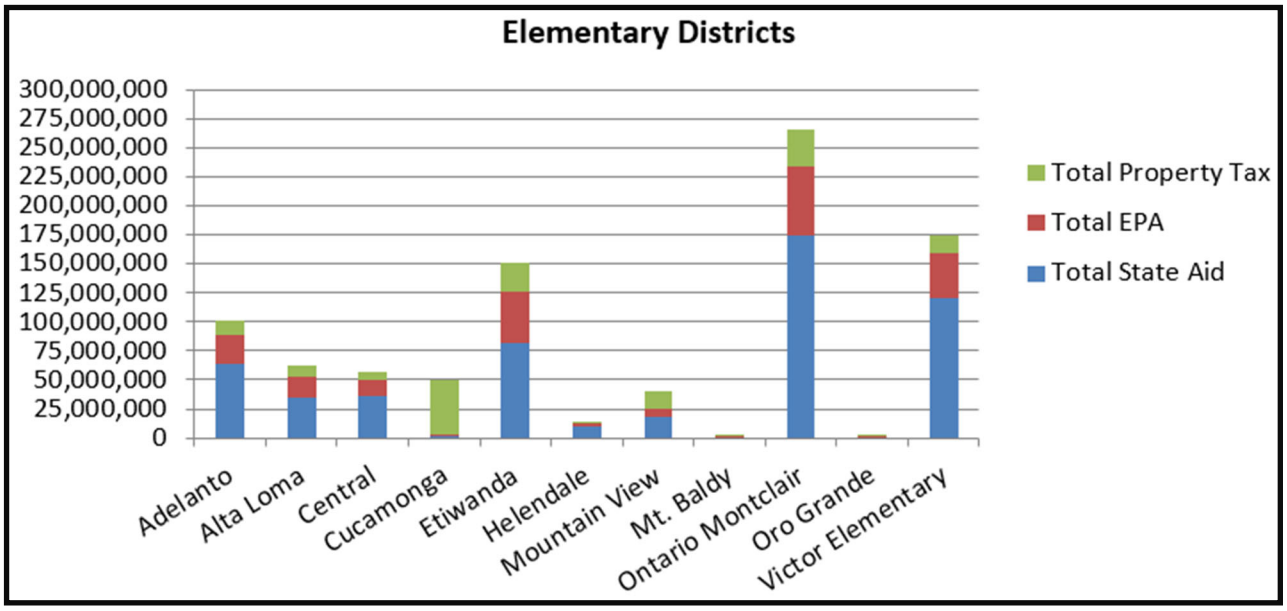
Special Education Encroachments

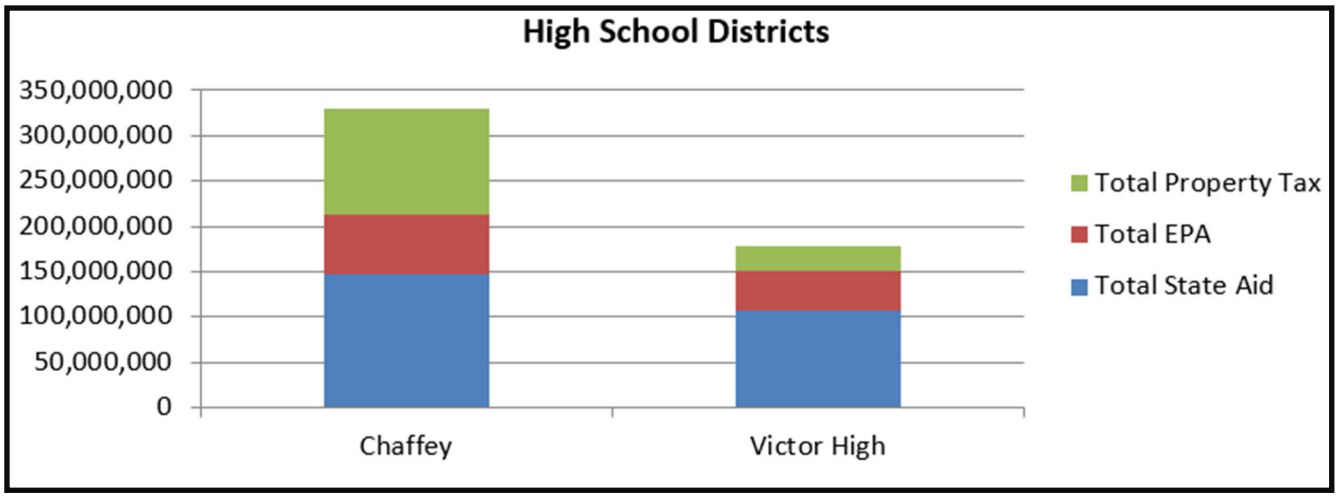


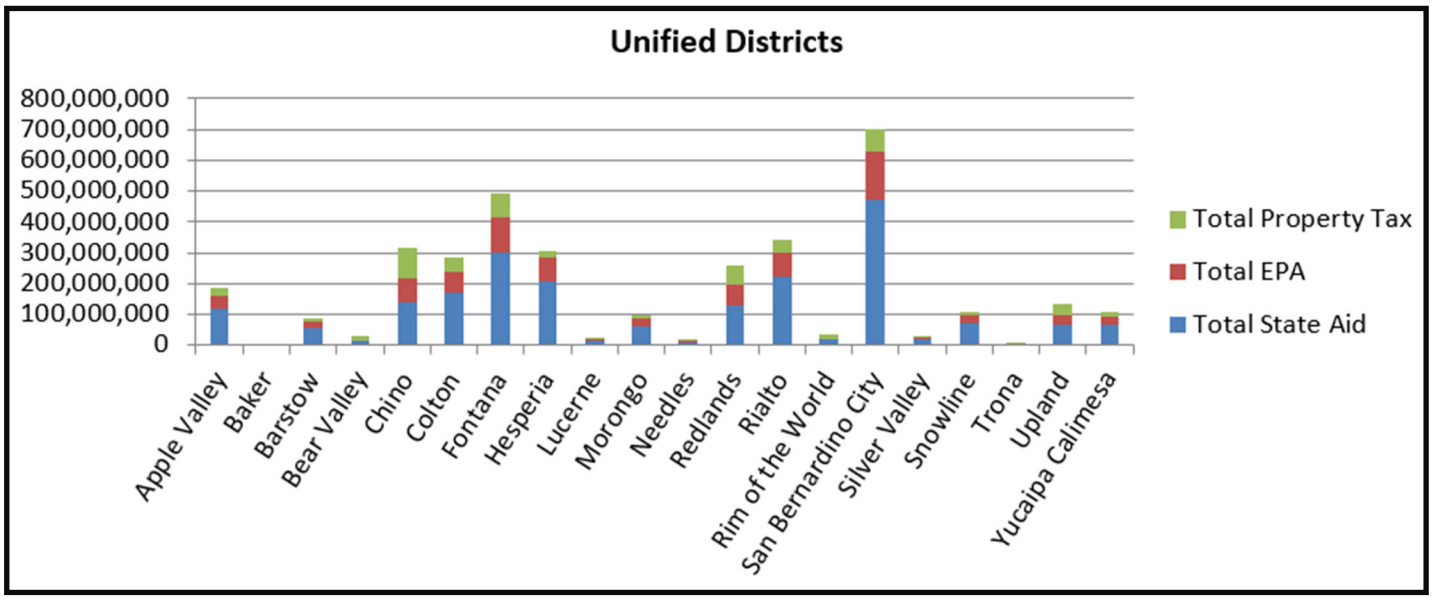
Supported by both federal and state funds, Special Education is a complex combination of programs for serving students with educational, emotional, or physical disabilities. State funding is driven by a model that assumes a proportionate special needs student population to total district student attendance. Overall, Special Education is chronically underfunded, with each district finding it necessary to spend a portion of its unrestricted general fund dollars to support this program. While many districts have flat or declining enrollment, the percentage of students receiving services under Special Education continues to increase.

Local Control Funding Formula

California's 2013-14 Budget Act included landmark legislation that greatly simplifies the state's school finance system. The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. The formula is relatively straightforward, though until 2018-19 there was a funding gap due to the state commitment to fund LEAs at no less than they received in 2012-13. The gap was fully closed in 2018-19.

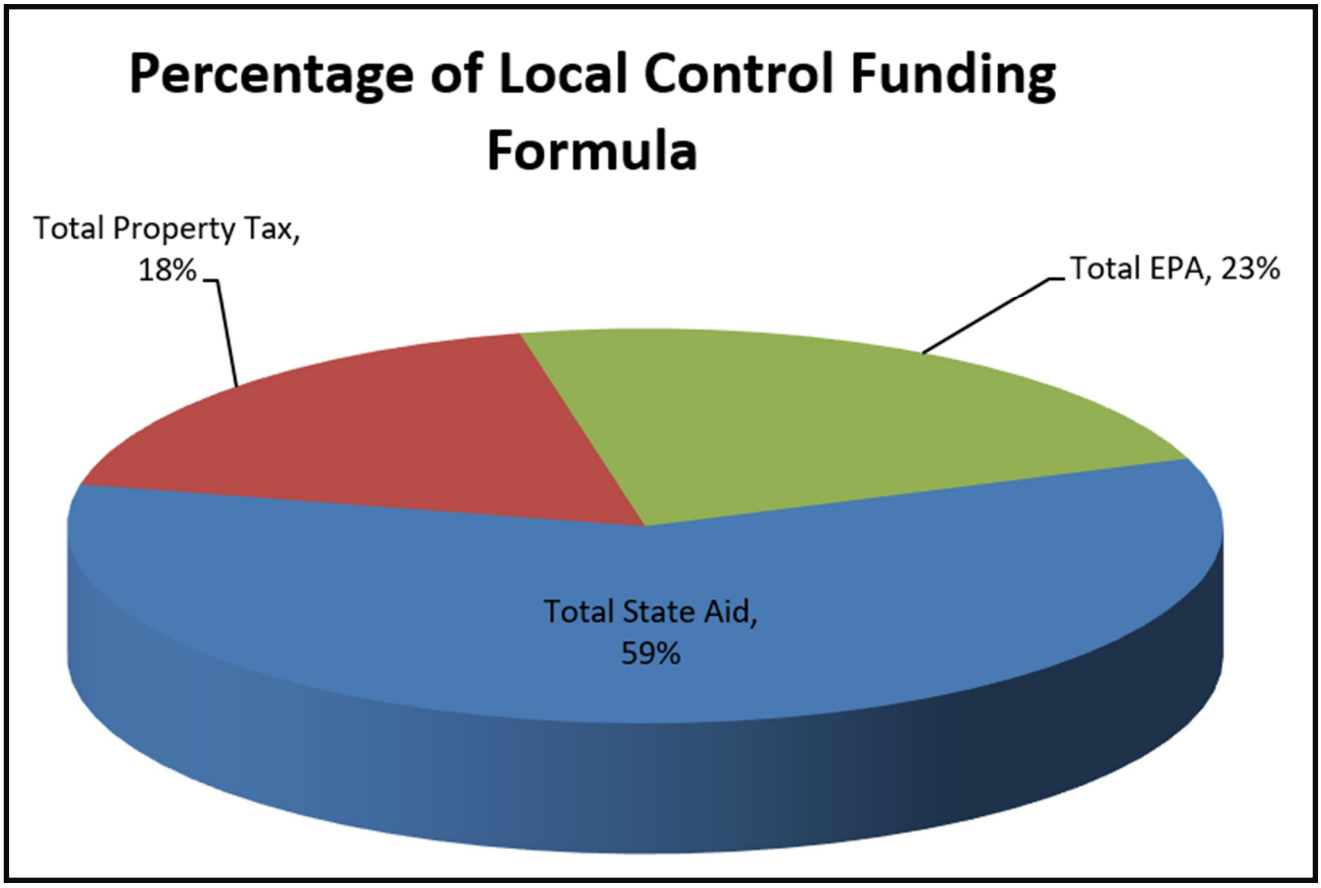






Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and extended by Proposition 55, The Children's Education and Health Care Protection Act, approved by the voters on November 8, 2016, temporarily increase the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenues generated from Propositions 30 and 55 are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide revenue limit which includes charter school general purpose funding.

All districts are guaranteed a minimum of $200 per ADA beginning in 2012-13 and each year thereafter through 2030-31. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive minimum EPA funding of $200 per ADA as additional revenue. Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the $200 per ADA minimum in EPA funding as state revenues grow.



TK – 12

Enrollment and Attendance

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

2010-11 THROUGH 2024-25
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
2024-25	240,556	-1,281	-0.53%	109,035	-2,012	-1.81%	349,591	-3,293	-0.93%
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%

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 11/26/2025.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - CALPADS data

2017 THROUGH 2024
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
TRENDS BY GRADE LEVEL

GRADES TK-8

	2017	2018	2019	2020	2021	2022	2023	2024
K	31,377	30,723	31,012	27,000	28,259	29,542	30,549	31,568
1	28,243	27,409	27,078	26,098	25,400	25,528	24,524	23,802
2	28,192	28,116	27,543	26,532	26,181	25,822	25,832	25,021
3	27,948	28,241	28,208	27,036	26,599	26,480	26,202	26,226
4	28,899	28,002	28,391	27,776	26,988	26,870	26,639	26,431
5	29,456	29,033	28,101	27,960	27,721	27,181	27,060	26,846
6	30,728	29,213	28,871	27,655	27,726	27,605	27,129	26,978
7	29,353	29,999	28,654	27,907	26,916	27,066	27,075	26,675
8	28,593	29,093	29,826	28,199	27,909	26,839	26,827	27,010
Other	2	0	0	0	0	0	0	0
TOTAL	262,791	259,829	257,684	246,163	243,699	242,933	241,837	240,557
ANNUAL GROWTH	-0.23%	-1.13%	-0.83%	-4.47%	-1.00%	-0.31%	-0.45%	-0.53%

GRADES 9-12

	2017	2018	2019	2020	2021	2022	2023	2024
9	29,023	28,755	29,445	29,765	28,691	28,259	27,095	27,659
10	28,467	28,566	28,362	28,628	29,843	28,135	27,561	26,614
11	27,851	27,585	28,026	27,404	28,321	28,824	27,254	26,881
12	28,758	28,514	28,350	28,407	28,456	28,483	29,137	27,881
Other	103	0	0	0	0	0	0	0
TOTAL	114,202	113,420	114,183	114,204	115,311	113,701	111,047	109,035
ANNUAL GROWTH	-0.54%	-0.68%	0.67%	0.02%	0.97%	-1.40%	-2.33%	-1.81%

TOTAL

	2017	2018	2019	2020	2021	2022	2023	2024
	376,993	373,249	371,867	360,367	359,010	356,634	352,884	349,592
ANNUAL GROWTH	-0.33%	-0.99%	-0.37%	-3.09%	-0.38%	-0.66%	-1.05%	-0.93%

NOTE (1): Enrollment information for all years shown excludes 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 11/26/2025.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2017 THROUGH 2024

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT

EIGHT YEAR COMPARISON

	2017	2018	2019	2020	2021	2022	2023	2024
ELEMENTARY:								
Adelanto	8,374	8,234	8,208	7,817	7,806	7,742	7,636	7,669
Alta Loma	5,987	6,050	6,059	5,659	5,561	5,498	5,599	5,543
Central	4,555	4,487	4,449	4,219	4,331	4,267	4,327	4,320
Cucamonga	2,458	2,431	2,443	2,359	2,395	2,299	2,296	2,360
Etiwanda	14,111	14,082	14,020	13,478	13,304	13,400	13,599	13,676
Helendale	663	624	670	623	634	678	700	682
Mount Baldy Joint	94	94	109	87	82	93	97	20
Mountain View	2,559	2,532	2,540	2,625	2,707	3,035	3,156	3,318
Ontario-Montclair	21,100	20,606	20,147	19,286	18,909	18,471	17,944	17,695
Oro Grande	109	99	93	89	95	94	93	91
Victor Elementary	12,484	12,301	12,373	11,895	12,004	11,966	11,938	11,864
TOTAL	72,494	71,540	71,111	68,137	67,828	67,543	67,385	67,238
HIGH:								
Chaffey Joint Union	23,943	23,883	23,724	23,854	23,566	23,145	22,628	22,116
Victor Valley Union	10,261	10,471	10,820	10,641	11,202	11,357	11,568	11,560
TOTAL	34,204	34,354	34,544	34,495	34,768	34,502	34,196	33,676
UNIFIED:								
Apple Valley	12,980	13,196	13,303	12,892	13,306	13,603	13,756	13,639
Baker Valley	139	134	130	127	134	124	129	125
Barstow	6,226	6,344	6,435	6,129	6,401	6,396	6,318	6,128
Bear Valley	2,489	2,456	2,387	2,238	2,166	2,145	2,132	2,176
Chino	28,141	27,590	27,511	26,520	25,934	25,645	25,513	25,579
Colton Joint	22,561	22,014	21,469	20,550	19,986	19,297	18,912	18,414
Fontana	37,176	36,335	36,160	35,461	35,101	34,170	33,205	32,794
Hesperia	21,665	21,806	22,060	21,926	22,323	22,962	23,382	23,209
Lucerne Valley	717	741	831	843	981	1,029	1,107	1,181
Morongo	8,652	8,616	8,481	8,005	7,580	7,407	7,359	7,225
Needles	969	993	998	967	912	955	930	921
Redlands	21,037	21,012	20,826	20,109	19,918	19,773	19,673	19,310
Rialto	25,480	25,066	25,186	24,461	24,104	24,132	23,461	23,073
Rim of the World	3,348	3,236	3,116	2,926	2,907	2,890	2,853	2,877
San Bernardino City	49,454	48,936	48,755	46,693	46,509	45,971	44,712	44,192
Silver Valley	2,104	2,167	2,151	2,014	1,941	1,949	2,029	2,188
Snowline Joint	7,556	7,439	7,450	7,355	7,688	7,961	7,967	8,085
Trona Joint	261	290	264	259	273	247	248	258
Upland	10,913	10,702	10,580	10,228	10,210	10,079	9,804	9,496
Yucaipa-Calimesa Joint	8,427	8,282	8,119	8,032	8,040	7,854	7,813	7,807
TOTAL	270,295	267,355	266,212	257,735	256,414	254,589	251,303	248,677
TOTAL K-12	376,993	373,249	371,867	360,367	359,010	356,634	352,884	349,591

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 11/26/25.
NOTE (4): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2024

CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT AND GRADE LEVEL

	KINDERGARTEN	GRADES ONE - THREE	GRADES FOUR - EIGHT	GRADES NINE - TWELVE	TOTAL
ELEMENTARY:					
Adelanto	909	2,378	4,382	0	7,669
Alta Loma	693	1,612	3,238	0	5,543
Central	586	1,348	2,386	0	4,320
Cucamonga	315	711	1,334	0	2,360
Etiwanda	1,809	4,052	7,815	0	13,676
Helendale	111	213	358	0	682
Mount Baldy Joint	6	9	5	0	20
Mountain View	621	1,127	1,570	0	3,318
Ontario-Montclair	2,386	5,437	9,872	0	17,695
Oro Grande	19	39	33	0	91
Victor Elementary	2,035	4,640	5,189	0	11,864
	9,490	21,566	36,182	0	67,238
HIGH:					
Chaffey Joint Union	0	0	0	22,116	22,116
Victor Valley Union	0	0	2,932	8,628	11,560
	0	0	2,932	30,744	33,676
UNIFIED:					
Apple Valley	1,212	2,929	5,281	4,217	13,639
Baker Valley	11	24	59	31	125
Barstow	651	1,547	2,289	1,641	6,128
Bear Valley	223	451	844	658	2,176
Chino	1,814	5,394	9,544	8,827	25,579
Colton Joint	1,602	3,939	7,384	5,489	18,414
Fontana	2,624	6,685	12,256	11,229	32,794
Hesperia	2,126	4,776	8,735	7,572	23,209
Lucerne Valley	98	264	480	339	1,181
Morongo	750	1,698	2,768	2,009	7,225
Needles	75	188	369	289	921
Redlands	1,731	3,863	7,143	6,573	19,310
Rialto	2,239	4,999	8,901	6,934	23,073
Rim of the World	275	607	1,041	954	2,877
San Bernardino City	4,036	10,200	17,201	12,755	44,192
Silver Valley	277	593	862	456	2,188
Snowline Joint	729	1,804	3,199	2,353	8,085
Trona Joint	28	61	98	71	258
Upland	859	2,040	3,662	2,935	9,496
Yucaipa-Calimesa Joint	718	1,421	2,709	2,959	7,807
	22,078	53,483	94,825	78,291	248,677
GRAND TOTAL	31,568	75,049	133,939	109,035	349,591

NOTE (1): Enrollment information for all years shown excludes 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 11/26/2025.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2024-25

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	35	758	21.6	103	2,349	22.8	172	3,992	23.2	29.9	7,099
Alta Loma	30	640	21.3	61	1,570	25.7	113	3,104	27.5	33.6	5,314
Central	15	367	24.5	39	988	25.3	88	2,311	26.3	29.9	3,666
Cucamonga	11	208	18.9	32	665	20.8	67	1,218	18.2	29.9	2,091
Etiwanda	84	1,824	21.7	170	3,964	23.3	272	7,512	27.6	29.9	13,300
Helendale	5	112	22.4	9	218	24.2	8	217	27.1	29.9	547
Mount Baldy Joint	1	27	27.0	2	56	28.0	2	45	22.5	N/A	128
Mountain View	27	597	22.1	37	877	23.7	62	1,567	25.3	29.9	3,041
Ontario-Montclair	112	2,240	20.0	224	5,125	22.9	375	9,290	24.8	30.5	16,655
Oro Grande	12	21	1.8	15	41	2.7	16	33	2.1	29.9	95
Victor Elementary	91	2,044	22.5	198	4,369	22.1	161	4,811	29.9	31.6	11,224
TOTAL	423	8,838	20.3	890	20,222	22.0	1,336	34,100	23.1	30.5	63,160
UNIFIED:											
Apple Valley	53	1,171	22.1	120	2,752	22.9	155	4,850	31.3	32.3	8,773
Baker Valley	1	10	10.0	3	21	7.0	4	58	14.5	29.9	89
Barstow	28	624	22.3	65	1,475	22.7	93	2,460	26.4	29.9	4,559
Bear Valley	9	190	21.1	19	441	23.2	29	746	25.6	34.4	1,377
Chino	78	1,664	21.3	204	4,674	22.9	187	5,389	28.8	34.8	11,727
Colton Joint	53	1,120	21.1	175	3,761	21.5	295	7,271	24.6	29.9	12,152
Fontana	126	2,418	19.2	265	6,360	24.0	504	11,693	23.2	30.7	20,471
Hesperia	108	2,282	21.1	217	4,726	21.8	161	5,016	31.2	33.4	12,024
Lucerne Valley	3	58	19.3	12	241	20.1	28	445	15.9	29.9	744
Morongo	28	657	23.5	76	1,696	22.3	57	1,590	27.9	29.9	3,943
Needles	5	83	16.6	12	263	21.9	26	382	14.7	29.9	728
Redlands	90	1,751	19.4	179	3,992	22.3	271	6,712	24.7	32.4	12,455
Rialto	113	2,408	21.3	201	4,816	24.0	361	8,791	24.4	32.8	16,015
Rim of the World	12	285	23.8	22	557	25.3	35	936	26.9	29.9	1,778
San Bernardino City	208	3,940	18.9	454	9,679	21.3	769	16,235	21.1	33.2	29,854
Silver Valley	12	260	21.7	26	559	21.5	33	816	24.7	29.9	1,635
Snowline Joint	31	712	23.0	73	1,696	23.2	109	2,779	25.5	29.9	5,187
Trona Joint	1	18	18.0	3	63	21.0	8	96	12.0	29.9	177
Upland	38	832	21.9	83	1,990	24.0	135	3,515	26.0	29.9	6,337
Yucaipa-Calimesa Joint	31	684	22.1	58	1,389	23.9	86	2,528	29.6	30.0	4,601
TOTAL	1,028	21,167	20.4	2,267	51,151	21.8	3,346	82,308	24.0	31.1	154,626
TOTAL K-12	1,451	30,005	20.4	3,157	71,373	21.9	4,682	116,408	23.7	30.9	217,786

NOTE: Numbers are rounded. California Education Code (EC) sections 41376 and 41378 prescribe the maximum class sizes:
Kindergarten—average class size not to exceed 31 students; no class larger than 33 students
Grades one through three—average class size not to exceed 30 students; no class larger than 32 students
Grades four through eight—in the current fiscal year, average number of students per teacher not to exceed the greater of 29.9 (the statewide average number of students per teacher in 1964) or the district's average number of students per teacher in 1964

Source: 2024-25 Class Size Penalties Report (P-2)

2024-25

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 2024-25	TOTAL 2023-24	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,920	8	1	11	0	6,940	6,918	22	0.32%
Alta Loma	5,313	0	1	6	0	5,320	5,300	20	0.38%
Central	4,077	0	0	3	0	4,080	4,056	24	0.59%
Cucamonga	2,177	0	1	4	0	2,182	2,144	38	1.77%
Etiwanda	12,955	0	1	13	4	12,973	12,942	31	0.24%
Helendale	643	0	0	0	0	643	648	(5)	-0.77%
Mount Baldy Joint	101	0	0	0	0	101	93	8	8.60%
Mountain View	3,141	0	0	0	0	3,141	2,974	167	5.62%
Ontario-Montclair	17,040	0	0	59	0	17,099	17,129	(30)	-0.18%
Oro Grande	81	0	0	0	0	81	81	0	0.00%
Victor Elementary	10,931	3	1	5	0	10,940	10,970	(30)	-0.27%
TOTAL	63,379	11	5	101	4	63,500	63,255	245	0.39%
High:									
Chaffey Joint Union	20,524	2	7	65	12	20,610	20,889	(279)	-1.34%
Victor Valley Union	10,674	0	2	27	0	10,703	10,701	2	0.02%
TOTAL	31,198	2	9	92	12	31,313	31,590	(277)	-0.88%
Unified:									
Apple Valley	12,381	8	1	23	0	12,413	12,480	(67)	-0.54%
Baker Valley	115	0	0	0	0	115	121	(6)	-4.96%
Barstow	5,403	69	1	9	5	5,487	5,722	(235)	-4.11%
Bear Valley	1,975	0	0	1	0	1,976	1,951	25	1.28%
Chino	24,165	29	3	28	22	24,247	24,119	128	0.53%
Colton Joint	17,063	0	1	16	0	17,080	17,598	(518)	-2.94%
Fontana	30,781	0	0	27	0	30,808	31,260	(452)	-1.45%
Hesperia	21,052	0	0	16	18	21,086	21,448	(362)	-1.69%
Lucerne Valley	1,088	0	0	3	0	1,091	1,004	87	8.67%
Morongo	6,578	7	0	0	0	6,585	6,638	(53)	-0.80%
Needles	859	0	0	0	13	872	860	12	1.40%
Redlands	17,945	13	0	10	0	17,968	18,254	(286)	-1.57%
Rialto	21,515	21	0	10	0	21,546	21,760	(214)	-0.98%
Rim of the World	2,633	2	0	2	0	2,637	2,589	48	1.85%
San Bernardino City	40,365	32	1	35	0	40,433	41,050	(617)	-1.50%
Silver Valley	2,023	0	0	3	0	2,026	1,904	122	6.41%
Snowline Joint	7,386	0	0	7	19	7,412	7,322	90	1.23%
Trona Joint	226	0	0	0	0	226	211	15	7.11%
Upland	8,956	8	3	28	0	8,995	9,205	(210)	-2.28%
Yucaipa-Calimesa Joint	7,090	5	0	6	63	7,164	7,104	60	0.84%
TOTAL	229,599	194	10	224	140	230,167	232,600	(2,433)	-1.05%
TOTAL K-12	324,176	207	24	417	156	324,980	327,445	(2,465)	-0.75%

NOTE (1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 12/12/2025.

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

Source: 2023-24 and 2024-25 Report of School District Attendance (P-2).

2024-25

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 2024-25	TOTAL 2023-24	Increase (Decrease)	Deviation Percent
Elementary:									
Adelanto	6,959	8	1	11	0	6,979	6,849	130	1.90%
Alta Loma	5,311	11	1	6	0	5,329	5,309	20	0.38%
Central	4,075	2	0	3	0	4,080	4,054	26	0.64%
Cucamonga	2,183	3	1	4	0	2,191	2,178	13	0.60%
Etiwanda	12,988	12	2	13	5	13,020	13,007	13	0.10%
Helendale	647	0	0	0	0	647	647	0	0.00%
Mount Baldy Joint	100	0	0	0	0	100	94	6	6.38%
Mountain View	3,144	0	0	0	0	3,144	2,970	174	5.86%
Ontario-Montclair	16,957	23	0	59	0	17,039	17,143	(104)	-0.61%
Oro Grande	83	0	0	0	0	83	80	3	3.75%
Victor Elementary	10,920	3	1	6	0	10,930	10,956	(26)	-0.24%
TOTAL	63,367	62	6	102	5	63,542	63,287	255	0.40%
High:									
Chaffey Joint Union	20,464	21	7	63	12	20,567	20,790	(223)	-1.07%
Victor Valley Union	10,587	0	3	27	0	10,617	10,566	51	0.48%
TOTAL	31,051	21	10	90	12	31,184	31,356	(172)	-0.55%
Unified:									
Apple Valley	12,349	8	2	23	0	12,382	12,403	(21)	-0.17%
Baker Valley	114	0	0	0	0	114	122	(8)	-6.56%
Barstow	5,390	69	1	9	4	5,473	5,711	(238)	-4.17%
Bear Valley	1,975	0	0	1	0	1,976	1,963	13	0.66%
Chino	24,106	29	3	28	22	24,188	24,055	133	0.55%
Colton Joint	17,007	7	1	17	0	17,032	17,493	(461)	-2.64%
Fontana	30,680	31	2	27	0	30,740	31,217	(477)	-1.53%
Hesperia	20,999	1	1	16	19	21,036	21,352	(316)	-1.48%
Lucerne Valley	1,080	0	0	2	0	1,082	1,010	72	7.13%
Morongo	6,558	7	0	0	0	6,565	6,588	(23)	-0.35%
Needles	845	0	0	0	12	857	835	22	2.63%
Redlands	17,945	13	0	9	0	17,967	18,217	(250)	-1.37%
Rialto	21,406	20	0	12	0	21,438	21,649	(211)	-0.97%
Rim of the World	2,640	2	0	2	0	2,644	2,591	53	2.05%
San Bernardino City	40,219	32	1	36	0	40,288	40,888	(600)	-1.47%
Silver Valley	2,016	7	0	3	0	2,026	1,917	109	5.69%
Snowline Joint	7,332	3	1	7	19	7,362	7,282	80	1.10%
Trona Joint	226	0	0	0	0	226	211	15	7.11%
Upland	8,929	8	3	28	0	8,968	9,156	(188)	-2.05%
Yucaipa-Calimesa Joint	7,070	5	0	6	64	7,145	7,093	52	0.73%
TOTAL	228,886	242	15	226	140	229,509	231,753	(2,244)	-0.97%
TOTAL K-12	323,304	325	31	418	157	324,235	326,396	(2,161)	-0.66%

NOTE(1): A.D.A. figures have been rounded and updated to incorporate all revisions submitted to the California Department of Education as of 12/12/2025.

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

Source: 2023-24 and 2024-25 Report of School District Attendance (Annual).

2020-21 THROUGH 2024-25
ANNUAL REPORT OF SCHOOL DISTRICT ATTENDANCE
FIVE YEAR COMPARISON

	GRADE LEVEL	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary:						
Adelanto	TK-8	7,670	6,439	6,804	6,849	6,979
Alta Loma	TK-8	5,816	5,140	5,212	5,309	5,329
Central	TK-8	4,282	3,994	3,972	4,054	4,080
Cucamonga	TK-8	2,326	2,100	2,248	2,178	2,191
Etiwanda	TK-8	13,608	12,557	12,680	13,007	13,020
Helendale	TK-8	633	584	630	647	647
Mount Baldy Joint	TK-8	102	76	89	94	100
Mountain View	TK-8	2,452	2,490	2,817	2,970	3,144
Ontario-Montclair	TK-8	19,390	17,830	17,266	17,143	17,039
Oro Grande	TK-6	88	85	82	80	83
Victor Elementary	TK-6	11,709	10,615	10,874	10,956	10,930
TOTAL		68,076	61,910	62,674	63,287	63,542
High:						
Chaffey Joint Union	9-12	22,611	21,150	21,107	20,790	20,567
Victor Valley Union	7-12	10,240	9,705	10,126	10,566	10,617
TOTAL		32,851	30,855	31,233	31,356	31,184
Unified:						
Apple Valley	TK-12	12,511	11,403	12,160	12,403	12,382
Baker Valley	TK-12	116	120	118	122	114
Barstow	TK-12	5,991	5,108	5,634	5,711	5,473
Bear Valley	TK-12	2,212	1,915	1,926	1,963	1,976
Chino	TK-12	26,372	23,848	23,915	24,055	24,188
Colton Joint	TK-12	20,338	17,867	17,467	17,493	17,032
Fontana	TK-12	34,703	31,593	31,592	31,217	30,740
Hesperia	TK-12	20,925	19,743	20,685	21,352	21,036
Lucerne Valley	TK-12	858	858	930	1,010	1,082
Morongo	TK-12	7,923	6,563	6,650	6,588	6,565
Needles	TK-12	939	778	819	835	857
Redlands	TK-12	19,810	18,326	18,114	18,217	17,967
Rialto	TK-12	24,043	21,726	21,688	21,649	21,438
Rim of the World	TK-12	2,917	2,459	2,561	2,591	2,644
San Bernardino City	TK-12	45,870	40,070	41,201	40,888	40,288
Silver Valley	TK-12	2,037	1,773	1,805	1,917	2,026
Snowline Joint	TK-12	7,099	6,957	7,233	7,282	7,362
Trona Joint	TK-12	263	205	213	211	226
Upland	TK-12	10,116	9,390	9,297	9,156	8,968
Yucaipa-Calimesa Joint	TK-12	7,732	7,198	7,076	7,093	7,145
TOTAL		252,775	227,900	231,084	231,753	229,509
TOTAL K-12		353,702	320,665	324,991	326,396	324,235

NOTES: 1) ADA figures have been rounded and updated to incorporate revisions submitted to the California Department of Education as of 12/12/25.
2) Chaffey Joint Union attendance numbers do not include Adult Education.

Source: 2020-21 through 2024-25 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

2024-25
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	6,979										
Unrestricted		16,737,770	2,398	82,199,523	11,778	98,937,293	14,176	92,719,414	13,285	6,217,879	891
Restricted		42,340,328	6,067	61,177,823	8,766	103,518,151	14,833	64,846,302	9,292	38,671,849	5,541
Total		59,078,098	8,465	143,377,346	20,544	202,455,444	29,009	157,565,716	22,577	44,889,728	6,432
Alta Loma	5,329										
Unrestricted		20,433,802	3,834	56,050,525	10,518	76,484,327	14,352	57,262,368	10,745	19,221,959	3,607
Restricted		6,535,641	1,226	29,007,866	5,443	35,543,507	6,670	29,397,487	5,517	6,146,020	1,153
Total		26,969,443	5,061	85,058,391	15,961	112,027,834	21,022	86,659,855	16,262	25,367,979	4,760
Central	4,080										
Unrestricted		21,171,780	5,189	50,394,893	12,352	71,566,673	17,541	49,429,802	12,115	22,136,871	5,426
Restricted		14,742,116	3,613	25,109,264	6,154	39,851,380	9,767	24,937,695	6,112	14,913,685	3,655
Total		35,913,896	8,802	75,504,157	18,506	111,418,053	27,308	74,367,497	18,227	37,050,556	9,081
Cucamonga	2,191										
Unrestricted		38,407,883	17,530	43,814,083	19,997	82,221,966	37,527	39,086,453	17,840	43,135,513	19,688
Restricted		8,771,389	4,003	21,400,823	9,768	30,172,212	13,771	23,135,319	10,559	7,036,893	3,212
Total		47,179,272	21,533	65,214,906	29,765	112,394,178	51,298	62,221,772	28,399	50,172,406	22,899
Etiwanda	13,020										
Unrestricted		26,983,402	2,072	146,423,871	11,246	173,407,273	13,319	152,782,865	11,734	20,624,408	1,584
Restricted		33,376,606	2,563	78,364,615	6,019	111,741,221	8,582	77,224,577	5,931	34,516,644	2,651
Total		60,360,008	4,636	224,788,486	17,265	285,148,494	21,901	230,007,442	17,666	55,141,052	4,235
Helendale	647										
Unrestricted		7,774,758	12,017	11,808,026	18,250	19,582,784	30,267	12,885,363	19,916	6,697,421	10,352
Restricted		1,787,826	2,763	2,563,038	3,961	4,350,864	6,725	2,573,135	3,977	1,777,729	2,748
Total		9,562,584	14,780	14,371,064	22,212	23,933,648	36,992	15,458,498	23,893	8,475,150	13,099
Mount Baldy Joint	100										
Unrestricted		1,569,038	15,690	1,484,510	14,845	3,053,548	30,535	1,235,876	12,359	1,817,672	18,177
Restricted		914,451	9,145	659,440	6,594	1,573,891	15,739	642,784	6,428	931,107	9,311
Total		2,483,489	24,835	2,143,950	21,440	4,627,439	46,274	1,878,660	18,787	2,748,779	27,488
Mountain View	3,144										
Unrestricted		2,109,376	671	36,405,895	11,579	38,515,271	12,250	36,021,692	11,457	2,493,579	793
Restricted		8,030,867	2,554	14,353,688	4,565	22,384,555	7,120	16,458,042	5,235	5,926,513	1,885
Total		10,140,243	3,225	50,759,583	16,145	60,899,826	19,370	52,479,734	16,692	8,420,092	2,678

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25
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	17,039										
Unrestricted		73,938,760	4,339	220,961,226	12,968	294,899,986	17,307	230,215,872	13,511	64,684,114	3,796
Restricted		101,611,598	5,963	203,208,060	11,926	304,819,658	17,890	221,384,349	12,993	83,435,309	4,897
Total		175,550,358	10,303	424,169,286	24,894	599,719,644	35,197	451,600,221	26,504	148,119,423	8,693
Oro Grande	83										
Unrestricted		28,813,881	347,155	13,628,322	164,197	42,442,203	511,352	19,001,825	228,938	23,440,378	282,414
Restricted		3,453,152	41,604	11,065,520	133,320	14,518,672	174,924	8,769,211	105,653	5,749,461	69,271
Total		32,267,033	388,759	24,693,842	297,516	56,960,875	686,276	27,771,036	334,591	29,189,839	351,685
Victor Elementary	10,930										
Unrestricted		64,049,867	5,860	162,513,949	14,869	226,563,816	20,729	168,825,739	15,446	57,738,077	5,283
Restricted		62,051,893	5,677	83,350,298	7,626	145,402,191	13,303	80,905,839	7,402	64,496,352	5,901
Total		126,101,760	11,537	245,864,247	22,494	371,966,007	34,032	249,731,578	22,848	122,234,429	11,183
TOTAL ELEMENTARY:	63,542										
Unrestricted		301,990,317	4,753	825,684,823	12,994	1,127,675,140	17,747	859,467,269	13,526	268,207,871	4,221
Restricted		283,615,867	4,463	530,260,435	8,345	813,876,302	12,808	550,274,740	8,660	263,601,562	4,148
Total		585,606,184	9,216	1,355,945,258	21,339	1,941,551,442	30,555	1,409,742,009	22,186	531,809,433	8,369
High:											
Chaffey Joint Union	20,567										
Unrestricted		111,950,017	5,443	298,701,111	14,523	410,651,128	19,967	289,897,469	14,095	120,753,659	5,871
Restricted		49,315,602	2,398	111,756,027	5,434	161,071,629	7,832	120,325,507	5,850	40,746,122	1,981
Total		161,265,619	7,841	410,457,138	19,957	571,722,757	27,798	410,222,976	19,946	161,499,781	7,852
Victor Valley Union	10,617										
Unrestricted		67,686,305	6,375	163,116,358	15,364	230,802,663	21,739	167,767,709	15,802	63,034,954	5,937
Restricted		42,127,889	3,968	99,292,668	9,352	141,420,557	13,320	92,280,936	8,692	49,139,621	4,628
Total		109,814,194	10,343	262,409,026	24,716	372,223,220	35,059	260,048,645	24,494	112,174,575	10,566
TOTAL HIGH:	31,184										
Unrestricted		179,636,322	5,761	461,817,469	14,809	641,453,791	20,570	457,665,178	14,676	183,788,613	5,894
Restricted		91,443,491	2,932	211,048,695	6,768	302,492,186	9,700	212,606,443	6,818	89,885,743	2,882
Total		271,079,813	8,693	672,866,164	21,577	943,945,977	30,270	670,271,621	21,494	273,674,356	8,776
Unified:											
Apple Valley	12,382										
Unrestricted		25,556,626	2,064	155,643,255	12,570	181,199,881	14,634	162,074,055	13,089	19,125,826	1,545
Restricted		17,930,616	1,448	99,302,077	8,020	117,232,693	9,468	105,147,324	8,492	12,085,369	976
Total		43,487,242	3,512	254,945,332	20,590	298,432,574	24,102	267,221,379	21,581	31,211,195	2,521

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA
Baker Valley	114										
Unrestricted		4,089,637	35,874	3,777,971	33,140	7,867,608	69,014	3,104,126	27,229	4,763,482	41,785
Restricted		855,492	7,504	1,368,997	12,009	2,224,489	19,513	1,312,325	11,512	912,164	8,001
Total		4,945,129	43,378	5,146,968	45,149	10,092,097	88,527	4,416,451	38,741	5,675,646	49,786
Barstow	5,473										
Unrestricted		52,229,277	9,543	70,050,027	12,799	122,279,304	22,342	88,987,071	16,259	33,292,233	6,083
Restricted		32,104,019	5,866	55,431,438	10,128	87,535,457	15,994	48,474,404	8,857	39,061,053	7,137
Total		84,333,296	15,409	125,481,465	22,927	209,814,761	38,336	137,461,475	25,116	72,353,286	13,220
Bear Valley	1,976										
Unrestricted		6,185,916	3,131	25,416,975	12,863	31,602,891	15,993	28,465,330	14,406	3,137,561	1,588
Restricted		7,013,682	3,549	14,272,847	7,223	21,286,529	10,773	15,074,638	7,629	6,211,891	3,144
Total		13,199,598	6,680	39,689,822	20,086	52,889,420	26,766	43,539,968	22,034	9,349,452	4,732
Chino	24,188										
Unrestricted		58,037,239	2,399	288,545,479	11,929	346,582,718	14,329	292,275,013	12,083	54,307,705	2,245
Restricted		59,086,949	2,443	137,735,873	5,694	196,822,822	8,137	158,015,882	6,533	38,806,940	1,604
Total		117,124,188	4,842	426,281,352	17,624	543,405,540	22,466	450,290,895	18,616	93,114,645	3,850
Colton Joint	17,032										
Unrestricted		106,238,352	6,238	257,254,342	15,104	363,492,694	21,342	270,934,850	15,907	92,557,844	5,434
Restricted		79,342,256	4,658	128,599,453	7,550	207,941,709	12,209	141,970,356	8,336	65,971,353	3,873
Total		185,580,608	10,896	385,853,795	22,655	571,434,403	33,551	412,905,206	24,243	158,529,197	9,308
Fontana	30,740										
Unrestricted		205,838,098	6,696	458,429,132	14,913	664,267,230	21,609	461,651,003	15,018	202,616,227	6,591
Restricted		142,685,498	4,642	253,137,024	8,235	395,822,522	12,876	269,601,431	8,770	126,221,091	4,106
Total		348,523,596	11,338	711,566,156	23,148	1,060,089,752	34,486	731,252,434	23,788	328,837,318	10,697
Hesperia	21,036										
Unrestricted		54,196,093	2,576	266,954,969	12,690	321,151,062	15,267	253,076,846	12,031	68,074,216	3,236
Restricted		90,987,626	4,325	139,313,646	6,623	230,301,272	10,948	161,088,714	7,658	69,212,558	3,290
Total		145,183,719	6,902	406,268,615	19,313	551,452,334	26,215	414,165,560	19,688	137,286,774	6,526
Lucerne Valley	1,082										
Unrestricted		7,289,492	6,737	21,576,633	19,941	28,866,125	26,678	21,192,583	19,586	7,673,542	7,092
Restricted		1,373,643	1,270	7,207,500	6,661	8,581,143	7,931	7,996,112	7,390	585,031	541
Total		8,663,135	8,007	28,784,133	26,603	37,447,268	34,609	29,188,695	26,977	8,258,573	7,633

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	6,565										
Unrestricted		57,535,806	8,764	90,440,690	13,776	147,976,496	22,540	96,418,192	14,687	51,558,304	7,854
Restricted		36,422,984	5,548	51,789,090	7,889	88,212,074	13,437	55,386,504	8,437	32,825,570	5,000
Total		93,958,790	14,312	142,229,780	21,665	236,188,570	35,977	151,804,696	23,123	84,383,874	12,854
Needles	857										
Unrestricted		775,524	905	15,166,598	17,697	15,942,122	18,602	15,800,909	18,437	141,213	165
Restricted		1,123,776	1,311	4,758,853	5,553	5,882,629	6,864	4,440,255	5,181	1,442,374	1,683
Total		1,899,300	2,216	19,925,451	23,250	21,824,751	25,466	20,241,164	23,619	1,583,587	1,848
Redlands	17,967										
Unrestricted		56,045,084	3,119	226,846,059	12,626	282,891,143	15,745	251,847,646	14,017	31,043,497	1,728
Restricted		55,123,522	3,068	122,261,180	6,805	177,384,702	9,873	117,823,176	6,558	59,561,526	3,315
Total		111,168,606	6,187	349,107,239	19,430	460,275,845	25,618	369,670,822	20,575	90,605,023	5,043
Rialto	21,438										
Unrestricted		80,012,479	3,732	295,323,484	13,776	375,335,963	17,508	287,880,684	13,429	87,455,279	4,079
Restricted		121,328,940	5,660	224,144,130	10,455	345,473,070	16,115	228,323,312	10,650	117,149,758	5,465
Total		201,341,419	9,392	519,467,614	24,231	720,809,033	33,623	516,203,996	24,079	204,605,037	9,544
Rim of the World	2,644										
Unrestricted		19,384,024	7,331	33,774,620	12,774	53,158,644	20,105	34,574,611	13,077	18,584,033	7,029
Restricted		6,426,514	2,431	17,428,016	6,592	23,854,530	9,022	19,046,189	7,204	4,808,341	1,819
Total		25,810,538	9,762	51,202,636	19,366	77,013,174	29,128	53,620,800	20,280	23,392,374	8,847
San Bernardino City	40,288										
Unrestricted		122,568,769	3,042	659,125,961	16,360	781,694,730	19,403	679,813,086	16,874	101,881,644	2,529
Restricted		227,727,764	5,652	368,441,876	9,145	596,169,640	14,798	428,160,223	10,627	168,009,417	4,170
Total		350,296,533	8,695	1,027,567,837	25,506	1,377,864,370	34,200	1,107,973,309	27,501	269,891,061	6,699
Silver Valley	2,026										
Unrestricted		21,265,847	10,496	39,938,171	19,713	61,204,018	30,209	37,664,942	18,591	23,539,076	11,618
Restricted		5,177,271	2,555	11,358,286	5,606	16,535,557	8,162	13,662,046	6,743	2,873,511	1,418
Total		26,443,118	13,052	51,296,457	25,319	77,739,575	38,371	51,326,988	25,334	26,412,587	13,037
Snowline Joint	7,362										
Unrestricted		48,066,305	6,529	91,792,766	12,468	139,859,071	18,997	88,549,280	12,028	51,309,791	6,970
Restricted		20,068,736	2,726	56,217,171	7,636	76,285,907	10,362	65,409,548	8,885	10,876,359	1,477
Total		68,135,041	9,255	148,009,937	20,105	216,144,978	29,360	153,958,828	20,913	62,186,150	8,447

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

ANALYSIS OF UNAUDITED ACTUAL REVENUES, EXPENDITURES, AND GENERAL FUND BALANCES WITH CALCULATED AMOUNT PER A.D.A.

	Annual ADA	Beginning Balance	Per ADA	Revenues & Other Sources	Per ADA	Revenues + Beg. Balance	Per ADA	Expenditures & Other Uses	Per ADA	Ending Balance	Per ADA
Trona Joint	226										
Unrestricted		14,616,255	64,674	6,949,409	30,750	21,565,664	95,423	6,827,000	30,208	14,738,664	65,215
Restricted		1,043,819	4,619	2,402,156	10,629	3,445,975	15,248	2,227,927	9,858	1,218,048	5,390
Total		15,660,074	69,292	9,351,565	41,379	25,011,639	110,671	9,054,927	40,066	15,956,712	70,605
Upland	8,968										
Unrestricted		28,330,411	3,159	114,153,709	12,729	142,484,120	15,888	114,279,283	12,743	28,204,837	3,145
Restricted		30,233,804	3,371	65,794,159	7,337	96,027,963	10,708	70,798,015	7,895	25,229,948	2,813
Total		58,564,215	6,530	179,947,868	20,066	238,512,083	26,596	185,077,298	20,638	53,434,785	5,958
Yucaipa-Calimesa Joint	7,145										
Unrestricted		17,945,688	2,512	92,186,440	12,902	110,132,128	15,414	90,978,308	12,733	19,153,820	2,681
Restricted		20,835,873	2,916	42,923,845	6,008	63,759,718	8,924	44,576,764	6,239	19,182,954	2,685
Total		38,781,561	5,428	135,110,285	18,910	173,891,846	24,338	135,555,072	18,972	38,336,774	5,366
TOTAL UNIFIED:	229,509										
Unrestricted		986,206,922	4,297	3,213,346,690	14,001	4,199,553,612	18,298	3,286,394,818	14,319	913,158,794	3,979
Restricted		956,892,784	4,169	1,803,887,617	7,860	2,760,780,401	12,029	1,958,535,145	8,534	802,245,256	3,495
Total		1,943,099,706	8,466	5,017,234,307	21,861	6,960,334,013	30,327	5,244,929,963	22,853	1,715,404,050	7,474
TOTAL K-12	324,235										
Unrestricted		1,467,833,561	4,527	4,500,848,982	13,881	5,968,682,543	18,409	4,603,527,265	14,198	1,365,155,278	4,210
Restricted		1,331,952,142	4,108	2,545,196,747	7,850	3,877,148,889	11,958	2,721,416,328	8,393	1,155,732,561	3,564
Total		2,799,785,703	8,635	7,046,045,729	21,731	9,845,831,432	30,366	7,324,943,593	22,591	2,520,887,839	7,775

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2025-26
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	7,163										
Unrestricted		5,721,071	799	87,777,973	12,254	93,499,044	13,053	87,471,002	12,212	6,028,042	842
Restricted		37,927,392	5,295	57,726,631	8,059	95,654,023	13,354	69,308,226	9,676	26,345,797	3,678
Total		43,648,463	6,094	145,504,604	20,313	189,153,067	26,407	156,779,228	21,887	32,373,839	4,520
Alta Loma	5,187										
Unrestricted		13,838,962	2,668	54,252,224	10,459	68,091,186	13,127	56,795,229	10,950	11,295,957	2,178
Restricted		4,379,313	844	28,384,296	5,472	32,763,609	6,316	29,430,522	5,674	3,333,087	643
Total		18,218,275	3,512	82,636,520	15,931	100,854,795	19,444	86,225,751	16,623	14,629,044	2,820
Central	4,133										
Unrestricted		18,793,081	4,547	48,078,198	11,633	66,871,279	16,180	49,631,178	12,009	17,240,101	4,171
Restricted		13,687,071	3,312	23,547,940	5,698	37,235,011	9,009	25,707,492	6,220	11,527,519	2,789
Total		32,480,152	7,859	71,626,138	17,330	104,106,290	25,189	75,338,670	18,229	28,767,620	6,960
Cucamonga	2,254										
Unrestricted		38,773,262	17,202	40,829,265	18,114	79,602,527	35,316	45,063,207	19,993	34,539,320	15,324
Restricted		6,481,026	2,875	21,486,750	9,533	27,967,776	12,408	21,229,558	9,419	6,738,218	2,989
Total		45,254,288	20,077	62,316,015	27,647	107,570,303	47,724	66,292,765	29,411	41,277,538	18,313
Etiwanda	13,170										
Unrestricted		14,099,382	1,071	150,039,260	11,393	164,138,642	12,463	154,218,372	11,710	9,920,270	753
Restricted		25,984,031	1,973	75,684,096	5,747	101,668,127	7,720	83,775,393	6,361	17,892,734	1,359
Total		40,083,413	3,044	225,723,356	17,139	265,806,769	20,183	237,993,765	18,071	27,813,004	2,112
Helendale	682										
Unrestricted		6,505,733	9,539	10,986,739	16,110	17,492,472	25,649	12,467,872	18,281	5,024,600	7,367
Restricted		1,557,124	2,283	2,629,375	3,855	4,186,499	6,139	2,699,472	3,958	1,487,027	2,180
Total		8,062,857	11,822	13,616,114	19,965	21,678,971	31,787	15,167,344	22,240	6,511,627	9,548
Mount Baldy Joint	90										
Unrestricted		1,783,498	19,817	1,386,264	15,403	3,169,762	35,220	1,278,346	14,204	1,891,416	21,016
Restricted		741,272	8,236	584,292	6,492	1,325,564	14,728	546,138	6,068	779,426	8,660
Total		2,524,770	28,053	1,970,556	21,895	4,495,326	49,948	1,824,484	20,272	2,670,842	29,676
Mountain View	3,215										
Unrestricted		1,893,846	589	37,740,487	11,739	39,634,333	12,328	38,069,752	11,841	1,564,581	487
Restricted		4,797,296	1,492	13,914,776	4,328	18,712,072	5,820	13,934,148	4,334	4,777,924	1,486
Total		6,691,142	2,081	51,655,263	16,067	58,346,405	18,148	52,003,900	16,175	6,342,505	1,973

Source: 2025-26 FORM 01 and FORM A - Adopted Budget (P-2)

2025-26
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	16,743										
Unrestricted		64,526,753	3,854	212,732,237	12,706	277,258,990	16,560	221,394,189	13,223	55,864,801	3,337
Restricted		84,061,575	5,021	177,412,550	10,596	261,474,125	15,617	207,040,197	12,366	54,433,928	3,251
Total		148,588,328	8,875	390,144,787	23,302	538,733,115	32,177	428,434,386	25,589	110,298,729	6,588
Oro Grande	89										
Unrestricted		20,729,876	232,920	13,852,342	155,644	34,582,218	388,564	13,709,181	154,036	20,873,037	234,529
Restricted		4,603,322	51,723	6,728,166	75,597	11,331,488	127,320	8,010,748	90,008	3,320,740	37,312
Total		25,333,198	284,643	20,580,508	231,242	45,913,706	515,884	21,719,929	244,044	24,193,777	271,840
Victor Elementary	11,339										
Unrestricted		53,839,971	4,748	161,587,509	14,251	215,427,480	18,999	170,021,665	14,994	45,405,815	4,004
Restricted		60,695,196	5,353	82,537,839	7,279	143,233,035	12,632	90,339,665	7,967	52,893,370	4,665
Total		114,535,167	10,101	244,125,348	21,530	358,660,515	31,631	260,361,330	22,962	98,299,185	8,669
TOTAL ELEMENTARY:	64,065										
Unrestricted		240,505,435	3,754	819,262,498	12,788	1,059,767,933	16,542	850,119,993	13,270	209,647,940	3,272
Restricted		244,914,618	3,823	490,636,711	7,658	735,551,329	11,481	552,021,559	8,617	183,529,770	2,865
Total		485,420,053	7,577	1,309,899,209	20,446	1,795,319,262	28,023	1,402,141,552	21,886	393,177,710	6,137
High:											
Chaffey Joint Union	20,617										
Unrestricted		117,545,439	5,701	286,878,554	13,915	404,423,993	19,616	295,699,785	14,343	108,724,208	5,274
Restricted		35,904,925	1,742	116,672,950	5,659	152,577,875	7,401	129,053,771	6,260	23,524,104	1,141
Total		153,450,364	7,443	403,551,504	19,574	557,001,868	27,017	424,753,556	20,602	132,248,312	6,415
Victor Valley Union	10,966										
Unrestricted		61,895,893	5,644	158,969,068	14,497	220,864,961	20,141	165,417,825	15,085	55,447,136	5,056
Restricted		32,877,041	2,998	81,081,010	7,394	113,958,051	10,392	88,034,637	8,028	25,923,414	2,364
Total		94,772,934	8,642	240,050,078	21,890	334,823,012	30,533	253,452,462	23,113	81,370,550	7,420
TOTAL HIGH:	31,583										
Unrestricted		179,441,332	5,682	445,847,622	14,117	625,288,954	19,798	461,117,610	14,600	164,171,344	5,198
Restricted		68,781,966	2,178	197,753,960	6,261	266,535,926	8,439	217,088,408	6,874	49,447,518	1,566
Total		248,223,298	7,859	643,601,582	20,378	891,824,880	28,237	678,206,018	21,474	213,618,862	6,764

Source: 2025-26 FORM 01 and FORM A - Adopted Budget (P-2)

2025-26
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	12,527										
Unrestricted		13,973,108	1,115	157,519,823	12,574	171,492,931	13,690	163,208,223	13,029	8,284,708	661
Restricted		3,991,601	319	87,663,720	6,998	91,655,321	7,317	91,655,317	7,317	4	0
Total		17,964,709	1,434	245,183,543	19,572	263,148,252	21,006	254,863,540	20,345	8,284,712	661
Baker Valley	122										
Unrestricted		4,011,192	32,879	3,938,938	32,286	7,950,130	65,165	3,756,107	30,788	4,194,023	34,377
Restricted		411,758	3,375	931,457	7,635	1,343,215	11,010	1,178,164	9,657	165,051	1,353
Total		4,422,950	36,254	4,870,395	39,921	9,293,345	76,175	4,934,271	40,445	4,359,074	35,730
Barstow	5,701										
Unrestricted		39,096,295	6,858	70,898,060	12,436	109,994,355	19,294	92,353,547	16,200	17,640,808	3,094
Restricted		26,476,410	4,644	48,226,164	8,459	74,702,574	13,103	53,561,111	9,395	21,141,463	3,708
Total		65,572,705	11,502	119,124,224	20,895	184,696,929	32,397	145,914,658	25,595	38,782,271	6,803
Bear Valley	2,018										
Unrestricted		2,993,297	1,483	25,261,059	12,518	28,254,356	14,001	26,236,461	13,001	2,017,895	1,000
Restricted		8,916,336	4,418	12,445,872	6,167	21,362,208	10,586	14,416,690	7,144	6,945,518	3,442
Total		11,909,633	5,902	37,706,931	18,685	49,616,564	24,587	40,653,151	20,145	8,963,413	4,442
Chino	23,789										
Unrestricted		47,112,810	1,980	279,658,928	11,756	326,771,738	13,736	287,463,813	12,084	39,307,925	1,652
Restricted		37,752,029	1,587	143,192,354	6,019	180,944,383	7,606	180,944,382	7,606	1	0
Total		84,864,839	3,567	422,851,282	17,775	507,716,121	21,342	468,408,195	19,690	39,307,926	1,652
Colton Joint	16,948										
Unrestricted		93,533,715	5,519	248,056,780	14,636	341,590,495	20,155	281,507,952	16,610	60,082,543	3,545
Restricted		64,548,728	3,809	125,720,976	7,418	190,269,704	11,227	144,529,283	8,528	45,740,421	2,699
Total		158,082,443	9,327	373,777,756	22,054	531,860,199	31,382	426,037,235	25,138	105,822,964	6,244
Fontana	30,575										
Unrestricted		201,300,404	6,584	439,511,430	14,375	640,811,834	20,959	459,301,223	15,022	181,510,611	5,937
Restricted		123,852,078	4,051	231,582,386	7,574	355,434,464	11,625	260,632,857	8,524	94,801,607	3,101
Total		325,152,482	10,635	671,093,816	21,949	996,246,298	32,584	719,934,080	23,546	276,312,218	9,037
Hesperia	21,191										
Unrestricted		59,385,694	2,802	256,947,190	12,125	316,332,884	14,928	286,306,319	13,511	30,026,565	1,417
Restricted		66,205,621	3,124	137,688,227	6,497	203,893,848	9,622	145,102,008	6,847	58,791,840	2,774
Total		125,591,315	5,927	394,635,417	18,623	520,226,732	24,549	431,408,327	20,358	88,818,405	4,191

Source: 2025-26 FORM 01 and FORM A - Adopted Budget (P-2)

2025-26
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	1,119										
Unrestricted		7,933,967	7,090	19,501,044	17,427	27,435,011	24,517	22,334,614	19,959	5,100,397	4,558
Restricted		824,310	737	6,493,855	5,803	7,318,165	6,540	6,100,681	5,452	1,217,484	1,088
Total		8,758,277	7,827	25,994,899	23,230	34,753,176	31,057	28,435,295	25,411	6,317,881	5,646
Morongo	6,537										
Unrestricted		51,555,068	7,887	87,012,091	13,311	138,567,159	21,197	92,799,108	14,196	45,768,051	7,001
Restricted		30,225,540	4,624	47,359,231	7,245	77,584,771	11,869	55,533,384	8,495	22,051,387	3,373
Total		81,780,608	12,510	134,371,322	20,556	216,151,930	33,066	148,332,492	22,691	67,819,438	10,375
Needles	900										
Unrestricted		839,063	932	15,475,198	17,195	16,314,261	18,127	15,078,677	16,754	1,235,584	1,373
Restricted		1,258,089	1,398	4,940,938	5,490	6,199,027	6,888	4,962,616	5,514	1,236,411	1,374
Total		2,097,152	2,330	20,416,136	22,685	22,513,288	25,015	20,041,293	22,268	2,471,995	2,747
Redlands	17,851										
Unrestricted		38,109,282	2,135	231,443,014	12,965	269,552,296	15,100	242,785,130	13,601	26,767,166	1,499
Restricted		53,162,044	2,978	106,360,870	5,958	159,522,914	8,936	115,555,063	6,473	43,967,851	2,463
Total		91,271,326	5,113	337,803,884	18,924	429,075,210	24,036	358,340,193	20,074	70,735,017	3,963
Rialto	21,283										
Unrestricted		87,130,554	4,094	282,889,319	13,292	370,019,873	17,386	314,793,255	14,791	55,226,618	2,595
Restricted		110,580,893	5,196	180,345,644	8,474	290,926,537	13,669	209,223,315	9,831	81,703,222	3,839
Total		197,711,447	9,290	463,234,963	21,765	660,946,410	31,055	524,016,570	24,621	136,929,840	6,434
Rim of the World	2,628										
Unrestricted		15,199,350	5,784	31,491,582	11,983	46,690,932	17,767	37,167,940	14,143	9,522,992	3,624
Restricted		4,886,475	1,859	18,531,130	7,051	23,417,605	8,911	20,906,124	7,955	2,511,481	956
Total		20,085,825	7,643	50,022,712	19,035	70,108,537	26,678	58,074,064	22,098	12,034,473	4,579
San Bernardino City	40,253										
Unrestricted		94,955,211	2,359	631,093,100	15,678	726,048,311	18,037	689,252,889	17,123	36,795,422	914
Restricted		157,547,671	3,914	347,888,410	8,643	505,436,081	12,556	372,134,844	9,245	133,301,237	3,312
Total		252,502,882	6,273	978,981,510	24,321	1,231,484,392	30,594	1,061,387,733	26,368	170,096,659	4,226
Silver Valley	1,985										
Unrestricted		21,791,119	10,978	39,557,987	19,928	61,349,106	30,906	43,040,748	21,683	18,308,358	9,223
Restricted		3,283,118	1,654	11,616,237	5,852	14,899,355	7,506	13,206,974	6,653	1,692,381	853
Total		25,074,237	12,632	51,174,224	25,780	76,248,461	38,412	56,247,722	28,336	20,000,739	10,076

Source: 2025-26 FORM 01 and FORM A - Adopted Budget (P-2)

2025-26
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	7,536										
Unrestricted		46,330,297	6,148	96,332,189	12,783	142,662,486	18,931	103,314,434	13,709	39,348,052	5,221
Restricted		7,951,675	1,055	53,269,183	7,069	61,220,858	8,124	55,787,306	7,403	5,433,552	721
Total		54,281,972	7,203	149,601,372	19,852	203,883,344	27,055	159,101,740	21,112	44,781,604	5,942
Trona Joint	232										
Unrestricted		12,928,715	55,727	5,359,798	23,103	18,288,513	78,830	9,966,819	42,960	8,321,694	35,869
Restricted		1,181,118	5,091	2,293,981	9,888	3,475,099	14,979	2,673,438	11,523	801,661	3,455
Total		14,109,833	60,818	7,653,779	32,990	21,763,612	93,809	12,640,257	54,484	9,123,355	39,325
Upland	8,806										
Unrestricted		25,039,428	2,843	107,464,473	12,204	132,503,901	15,047	117,746,624	13,371	14,757,277	1,676
Restricted		12,938,006	1,469	65,435,823	7,431	78,373,829	8,900	66,656,044	7,569	11,717,785	1,331
Total		37,977,434	4,313	172,900,296	19,634	210,877,730	23,947	184,402,668	20,941	26,475,062	3,006
Yucaipa-Calimesa Joint	7,137										
Unrestricted		15,874,688	2,224	87,850,356	12,309	103,725,044	14,533	91,691,385	12,847	12,033,659	1,686
Restricted		18,020,002	2,525	44,171,920	6,189	62,191,922	8,714	48,739,364	6,829	13,452,558	1,885
Total		33,894,690	4,749	132,022,276	18,498	165,916,966	23,247	140,430,749	19,676	25,486,217	3,571
TOTAL UNIFIED:	229,138										
Unrestricted		879,093,257	3,837	3,117,262,359	13,604	3,996,355,616	17,441	3,380,105,268	14,751	616,250,348	2,689
Restricted		734,013,502	3,203	1,676,158,378	7,315	2,410,171,880	10,518	1,863,498,965	8,133	546,672,915	2,386
Total		1,613,106,759	7,040	4,793,420,737	20,919	6,406,527,496	27,959	5,243,604,233	22,884	1,162,923,263	5,075
TOTAL K-12	324,786										
Unrestricted		1,299,040,024	4,000	4,382,372,479	13,493	5,681,412,503	17,493	4,691,342,871	14,444	990,069,632	3,048
Restricted		1,047,710,086	3,226	2,364,549,049	7,280	3,412,259,135	10,506	2,632,608,932	8,106	779,650,203	2,401
Total		2,346,750,110	7,226	6,746,921,528	20,773	9,093,671,638	27,999	7,323,951,803	22,550	1,769,719,835	5,449

Source: 2025-26 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

2024-25

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	6,979										
Unrestricted		16,737,770	83,685,606	12,731,273	96,416,879	0	4,266,644	4,712,187	105,395,710	-23,196,186	82,199,524
Restricted		42,340,328	0	0	0	6,115,718	27,197,893	4,668,026	37,981,637	23,196,186	61,177,823
Total		59,078,098	83,685,606	12,731,273	96,416,879	6,115,718	31,464,537	9,380,213	143,377,347	0	143,377,347
Per ADA		8,465.12	11,991.06	1,824.23	13,815.29	876.30	4,508.46	1,344.06	20,544.11	0.00	20,544.11
% of Total			58.37%	8.88%	67.25%	4.27%	21.95%	6.54%	100.00%	0.00%	100.00%
Alta Loma	5,329										
Unrestricted		20,433,802	52,379,257	10,488,446	62,867,703	0	1,808,907	2,429,468	67,106,078	-11,055,554	56,050,524
Restricted		6,535,641	0	0	0	2,655,755	8,124,579	7,171,978	17,952,312	11,055,554	29,007,866
Total		26,969,443	52,379,257	10,488,446	62,867,703	2,655,755	9,933,486	9,601,446	85,058,390	0	85,058,390
Per ADA		5,060.88	9,829.10	1,968.18	11,797.28	498.36	1,864.04	1,801.74	15,961.42	0.00	15,961.42
% of Total			61.58%	12.33%	73.91%	3.12%	11.68%	11.29%	100.00%	0.00%	100.00%
Central	4,080										
Unrestricted		21,171,780	49,265,641	6,833,867	56,099,508	0	1,422,639	3,294,930	60,817,077	-10,422,183	50,394,894
Restricted		14,742,116	0	0	0	3,133,440	9,050,729	2,502,913	14,687,082	10,422,183	25,109,265
Total		35,913,896	49,265,641	6,833,867	56,099,508	3,133,440	10,473,368	5,797,843	75,504,159	0	75,504,159
Per ADA		8,802.43	12,074.91	1,674.97	13,749.88	768.00	2,567.00	1,421.04	18,505.92	0.00	18,505.92
% of Total			65.25%	9.05%	74.30%	4.15%	13.87%	7.68%	100.00%	0.00%	100.00%
Cucamonga	2,191										
Unrestricted		38,407,883	2,312,948	47,909,262	50,222,210	0	698,915	3,257,990	54,179,115	-10,365,032	43,814,083
Restricted		8,771,389	0	0	0	1,717,924	7,453,304	1,864,564	11,035,792	10,365,032	21,400,824
Total		47,179,272	2,312,948	47,909,262	50,222,210	1,717,924	8,152,219	5,122,554	65,214,907	0	65,214,907
Per ADA		21,533.21	1,055.66	21,866.39	22,922.05	784.08	3,720.78	2,338.00	29,764.91	0.00	29,764.91
% of Total			3.55%	73.46%	77.01%	2.63%	12.50%	7.85%	100.00%	0.00%	100.00%
Etiwanda	13,020										
Unrestricted		26,983,402	126,320,990	25,169,739	151,490,729	0	5,731,717	15,407,014	172,629,460	-26,205,589	146,423,871
Restricted		33,376,606	0	0	0	5,087,480	23,378,700	20,366,661	48,832,841	29,531,774	78,364,615
Total		60,360,008	126,320,990	25,169,739	151,490,729	5,087,480	29,110,417	35,773,675	221,462,301	3,326,185	224,788,486
Per ADA		4,635.95	9,702.07	1,933.16	11,635.23	390.74	2,235.82	2,747.59	17,009.39	255.47	17,264.86
% of Total			56.20%	11.20%	67.39%	2.26%	12.95%	15.91%	98.52%	1.48%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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		7,774,758	6,450,289	1,457,891	7,908,180	0	421,371	4,135,947	12,465,498	-657,473	11,808,025
Restricted		1,787,826	0	0	0	362,400	942,903	600,262	1,905,565	657,473	2,563,038
Total		9,562,584	6,450,289	1,457,891	7,908,180	362,400	1,364,274	4,736,209	14,371,063	0	14,371,063
Per ADA		14,779.88	9,969.53	2,253.31	12,222.84	560.12	2,108.62	7,320.26	22,211.84	0.00	22,211.84
% of Total			44.88%	10.14%	55.03%	2.52%	9.49%	32.96%	100.00%	0.00%	100.00%
Mount Baldy Joint	100										
Unrestricted		1,569,038	1,197,809	99,730	1,297,539	3,342	38,883	162,553	1,502,317	-17,807	1,484,510
Restricted		914,451	0	0	0	79,158	165,331	397,143	641,632	17,807	659,439
Total		2,483,489	1,197,809	99,730	1,297,539	82,500	204,214	559,696	2,143,949	0	2,143,949
Per ADA		24,834.89	11,978.09	997.30	12,975.39	825.00	2,042.14	5,596.96	21,439.49	0.00	21,439.49
% of Total			55.87%	4.65%	60.52%	3.85%	9.53%	26.11%	100.00%	0.00%	100.00%
Mountain View	3,144										
Unrestricted		2,109,376	25,458,711	14,697,910	40,156,621	0	936,278	1,048,464	42,141,363	-5,735,467	36,405,896
Restricted		8,030,867	0	0	0	1,333,566	6,104,310	984,229	8,422,105	5,931,583	14,353,688
Total		10,140,243	25,458,711	14,697,910	40,156,621	1,333,566	7,040,588	2,032,693	50,563,468	196,116	50,759,584
Per ADA		3,225.27	8,097.55	4,674.91	12,772.46	424.16	2,239.37	646.53	16,082.53	62.38	16,144.91
% of Total			50.16%	28.96%	79.11%	2.63%	13.87%	4.00%	99.61%	0.39%	100.00%
Ontario-Montclair	17,039										
Unrestricted		73,938,760	233,669,906	32,493,650	266,163,556	0	7,466,942	11,674,333	285,304,831	-64,343,605	220,961,226
Restricted		101,611,598	0	0	0	23,559,976	78,779,878	25,799,671	128,139,525	75,068,535	203,208,060
Total		175,550,358	233,669,906	32,493,650	266,163,556	23,559,976	86,246,820	37,474,004	413,444,356	10,724,930	424,169,286
Per ADA		10,302.86	13,713.83	1,907.02	15,620.84	1,382.71	5,061.73	2,199.31	24,264.59	629.43	24,894.02
% of Total			55.09%	7.66%	62.75%	5.55%	20.33%	8.83%	97.47%	2.53%	100.00%
Oro Grande	83										
Unrestricted		28,813,881	255,655	1,072,763	1,328,418	490,055	185,991	12,632,261	14,636,725	-1,008,402	13,628,323
Restricted		3,453,152	0	0	0	1,308,606	3,762,205	4,915,769	9,986,580	1,078,940	11,065,520
Total		32,267,033	255,655	1,072,763	1,328,418	1,798,661	3,948,196	17,548,030	24,623,305	70,538	24,693,843
Per ADA		388,759.43	3,080.18	12,924.86	16,005.04	21,670.61	47,568.63	211,422.05	296,666.33	849.86	297,516.18
% of Total			1.04%	4.34%	5.38%	7.28%	15.99%	71.06%	99.71%	0.29%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	10,930										
Unrestricted		64,049,867	154,400,150	15,403,947	169,804,097	1,263	5,487,934	8,786,903	184,080,197	-21,566,248	162,513,949
Restricted		62,051,893	0	0	0	9,554,182	47,222,475	5,007,393	61,784,050	21,566,248	83,350,298
Total		126,101,760	154,400,150	15,403,947	169,804,097	9,555,445	52,710,409	13,794,296	245,864,247	0	245,864,247
Per ADA		11,537.22	14,126.27	1,409.33	15,535.60	874.24	4,822.54	1,262.06	22,494.44	0.00	22,494.44
% of Total			62.80%	6.27%	69.06%	3.89%	21.44%	5.61%	100.00%	0.00%	100.00%
TOTAL ELEMENTARY:	63,542										
Unrestricted		301,990,317	735,396,962	168,358,478	903,755,440	494,660	28,466,221	67,542,050	1,000,258,371	-174,573,546	825,684,825
Restricted		283,615,867	0	0	0	54,908,205	212,182,307	74,278,609	341,369,121	188,891,315	530,260,436
Total		585,606,184	735,396,962	168,358,478	903,755,440	55,402,865	240,648,528	141,820,659	1,341,627,492	14,317,769	1,355,945,261
Per ADA		9,216.05	11,573.40	2,649.56	14,222.96	871.91	3,787.24	2,231.92	21,114.03	225.33	21,339.35
% of Total			54.24%	12.42%	66.65%	4.09%	17.75%	10.46%	98.94%	1.06%	100.00%
HIGH:											
Chaffey Joint Union	20,567										
Unrestricted		111,950,017	212,097,953	118,208,290	330,306,243	138,520	9,154,256	14,524,809	354,123,828	-55,422,717	298,701,111
Restricted		49,315,602	0	0	0	12,744,995	24,416,191	18,573,681	55,734,867	56,021,161	111,756,028
Total		161,265,619	212,097,953	118,208,290	330,306,243	12,883,515	33,570,447	33,098,490	409,858,695	598,444	410,457,139
Per ADA		7,840.99	10,312.54	5,747.47	16,060.01	626.42	1,632.25	1,609.30	19,927.98	29.10	19,957.07
% of Total			51.67%	28.80%	80.47%	3.14%	8.18%	8.06%	99.85%	0.15%	100.00%
Victor Valley Union	10,617										
Unrestricted		67,686,305	154,236,208	26,435,487	180,671,695	38,628	6,949,549	7,079,010	194,738,882	-31,622,524	163,116,358
Restricted		42,127,889	0	0	0	25,837,087	35,204,951	6,628,106	67,670,144	31,622,524	99,292,668
Total		109,814,194	154,236,208	26,435,487	180,671,695	25,875,715	42,154,500	13,707,116	262,409,026	0	262,409,026
Per ADA		10,343.24	14,527.29	2,489.92	17,017.21	2,437.20	3,970.47	1,291.05	24,715.93	0.00	24,715.93
% of Total			58.78%	10.07%	68.85%	9.86%	16.06%	5.22%	100.00%	0.00%	100.00%
TOTAL HIGH:	31,184										
Unrestricted		179,636,322	366,334,161	144,643,777	510,977,938	177,148	16,103,805	21,603,819	548,862,710	-87,045,241	461,817,469
Restricted		91,443,491	0	0	0	38,582,082	59,621,142	25,201,787	123,405,011	87,643,685	211,048,696
Total		271,079,813	366,334,161	144,643,777	510,977,938	38,759,230	75,724,947	46,805,606	672,267,721	598,444	672,866,165
Per ADA		8,692.91	11,747.50	4,638.40	16,385.90	1,242.92	2,428.33	1,500.95	21,558.10	19.19	21,577.29
% of Total			54.44%	21.50%	75.94%	5.76%	11.25%	6.96%	99.91%	0.09%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	12,382										
Unrestricted		25,556,626	158,980,529	25,282,134	184,262,663	1,633,219	6,075,581	3,569,077	195,540,540	-39,897,285	155,643,255
Restricted		17,930,616	0	0	0	11,769,254	35,752,604	9,882,935	57,404,793	41,897,285	99,302,078
Total		43,487,242	158,980,529	25,282,134	184,262,663	13,402,473	41,828,185	13,452,012	252,945,333	2,000,000	254,945,333
Per ADA		3,512.13	12,839.65	2,041.85	14,881.49	1,082.42	3,378.14	1,086.42	20,428.47	161.52	20,590.00
% of Total			62.36%	9.92%	72.28%	5.26%	16.41%	5.28%	99.22%	0.78%	100.00%
Baker Valley	114										
Unrestricted		4,089,637	-291,468	3,953,707	3,662,239	0	31,210	305,558	3,999,007	-221,036	3,777,971
Restricted		855,492	0	0	0	222,237	574,512	351,212	1,147,961	221,036	1,368,997
Total		4,945,129	-291,468	3,953,707	3,662,239	222,237	605,722	656,770	5,146,968	0	5,146,968
Per ADA		43,378.32	-2,556.74	34,681.64	32,124.90	1,949.45	5,313.35	5,761.14	45,148.84	0.00	45,148.84
% of Total			-5.66%	76.82%	71.15%	4.32%	11.77%	12.76%	100.00%	0.00%	100.00%
Barstow	5,473										
Unrestricted		52,229,277	74,513,578	8,379,514	82,893,092	0	2,824,623	4,449,416	90,167,131	-20,117,104	70,050,027
Restricted		32,104,019	0	0	0	15,453,168	17,921,690	1,939,477	35,314,335	20,117,104	55,431,439
Total		84,333,296	74,513,578	8,379,514	82,893,092	15,453,168	20,746,313	6,388,893	125,481,466	0	125,481,466
Per ADA		15,408.97	13,614.76	1,531.06	15,145.82	2,823.53	3,790.67	1,167.35	22,927.36	0.00	22,927.36
% of Total			59.38%	6.68%	66.06%	12.32%	16.53%	5.09%	100.00%	0.00%	100.00%
Bear Valley	1,976										
Unrestricted		6,185,916	13,056,274	15,715,209	28,771,483	0	507,411	1,281,726	30,560,620	-5,143,646	25,416,974
Restricted		7,013,682	0	0	0	1,889,788	4,598,387	2,465,281	8,953,456	5,319,391	14,272,847
Total		13,199,598	13,056,274	15,715,209	28,771,483	1,889,788	5,105,798	3,747,007	39,514,076	175,745	39,689,821
Per ADA		6,679.96	6,607.43	7,953.04	14,560.47	956.37	2,583.91	1,896.26	19,997.00	88.94	20,085.94
% of Total			32.90%	39.60%	72.49%	4.76%	12.86%	9.44%	99.56%	0.44%	100.00%
Chino	24,188										
Unrestricted		58,037,239	214,100,556	99,503,250	313,603,806	0	9,840,810	11,417,138	334,861,754	-46,316,274	288,545,480
Restricted		59,086,949	0	0	0	14,648,762	39,459,478	26,311,358	80,419,598	57,316,274	137,735,872
Total		117,124,188	214,100,556	99,503,250	313,603,806	14,648,762	49,300,288	37,728,496	415,281,352	11,000,000	426,281,352
Per ADA		4,842.24	8,851.52	4,113.74	12,965.26	605.62	2,038.21	1,559.80	17,168.90	454.77	17,623.67
% of Total			50.23%	23.34%	73.57%	3.44%	11.57%	8.85%	97.42%	2.58%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Colton Joint	17,032										
Unrestricted		106,238,352	235,321,309	47,356,986	282,678,295	1,085,696	8,361,134	12,143,523	304,268,648	-47,014,306	257,254,342
Restricted		79,342,256	0	0	0	19,302,240	46,094,290	16,188,616	81,585,146	47,014,306	128,599,452
Total		185,580,608	235,321,309	47,356,986	282,678,295	20,387,936	54,455,424	28,332,139	385,853,794	0	385,853,794
Per ADA		10,896.00	13,816.42	2,780.47	16,596.89	1,197.04	3,197.24	1,663.47	22,654.64	0.00	22,654.64
% of Total			60.99%	12.27%	73.26%	5.28%	14.11%	7.34%	100.00%	0.00%	100.00%
Fontana	30,740										
Unrestricted		205,838,098	413,949,019	80,588,415	494,537,434	0	12,672,725	27,518,530	534,728,689	-76,299,558	458,429,131
Restricted		142,685,498	0	0	0	56,650,816	111,303,583	8,883,067	176,837,466	76,299,558	253,137,024
Total		348,523,596	413,949,019	80,588,415	494,537,434	56,650,816	123,976,308	36,401,597	711,566,155	0	711,566,155
Per ADA		11,337.79	13,466.14	2,621.61	16,087.75	1,842.90	4,033.06	1,184.18	23,147.89	0.00	23,147.89
% of Total			58.17%	11.33%	69.50%	7.96%	17.42%	5.12%	100.00%	0.00%	100.00%
Hesperia	21,036										
Unrestricted		54,196,093	284,000,758	21,781,359	305,782,117	0	8,808,780	12,790,860	327,381,757	-60,426,788	266,954,969
Restricted		90,987,626	0	0	0	17,679,236	44,183,821	17,023,802	78,886,859	60,426,788	139,313,647
Total		145,183,719	284,000,758	21,781,359	305,782,117	17,679,236	52,992,601	29,814,662	406,268,616	0	406,268,616
Per ADA		6,901.68	13,500.70	1,035.43	14,536.13	840.43	2,519.14	1,417.32	19,313.02	0.00	19,313.02
% of Total			69.90%	5.36%	75.27%	4.35%	13.04%	7.34%	100.00%	0.00%	100.00%
Lucerne Valley	1,082										
Unrestricted		7,289,492	13,421,997	3,779,435	17,201,432	0	576,150	6,032,016	23,809,598	-2,232,965	21,576,633
Restricted		1,373,643	0	0	0	1,395,222	3,377,970	201,343	4,974,535	2,232,965	7,207,500
Total		8,663,135	13,421,997	3,779,435	17,201,432	1,395,222	3,954,120	6,233,359	28,784,133	0	28,784,133
Per ADA		8,006.59	12,404.80	3,493.01	15,897.81	1,289.48	3,654.45	5,760.96	26,602.71	0.00	26,602.71
% of Total			46.63%	13.13%	59.76%	4.85%	13.74%	21.66%	100.00%	0.00%	100.00%
Morongo	6,565										
Unrestricted		57,535,806	85,127,002	14,006,450	99,133,452	1,013,992	2,711,601	6,074,505	108,933,550	-18,492,859	90,440,691
Restricted		36,422,984	0	0	0	10,086,067	22,334,052	427,817	32,847,936	18,941,155	51,789,091
Total		93,958,790	85,127,002	14,006,450	99,133,452	11,100,059	25,045,653	6,502,322	141,781,486	448,296	142,229,782
Per ADA		14,312.08	12,966.79	2,133.50	15,100.30	1,690.79	3,815.03	990.45	21,596.57	68.29	21,664.86
% of Total			59.85%	9.85%	69.70%	7.80%	17.61%	4.57%	99.68%	0.32%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	857										
Unrestricted		775,524	12,411,687	3,166,259	15,577,946	715,988	220,210	342,398	16,856,542	-1,689,944	15,166,598
Restricted		1,123,776	0	0	0	900,206	1,919,891	248,811	3,068,908	1,689,944	4,758,852
Total		1,899,300	12,411,687	3,166,259	15,577,946	1,616,194	2,140,101	591,209	19,925,450	0	19,925,450
Per ADA		2,216.22	14,482.72	3,694.58	18,177.30	1,885.87	2,497.20	689.86	23,250.23	0.00	23,250.23
% of Total			62.29%	15.89%	78.18%	8.11%	10.74%	2.97%	100.00%	0.00%	100.00%
Redlands	17,967										
Unrestricted		56,045,084	193,609,987	62,754,086	256,364,073	117,244	7,253,668	9,116,854	272,851,839	-46,005,781	226,846,058
Restricted		55,123,522	0	0	0	12,018,628	37,601,094	26,635,678	76,255,400	46,005,781	122,261,181
Total		111,168,606	193,609,987	62,754,086	256,364,073	12,135,872	44,854,762	35,752,532	349,107,239	0	349,107,239
Per ADA		6,187.38	10,775.87	3,492.74	14,268.61	675.45	2,496.51	1,989.90	19,430.47	0.00	19,430.47
% of Total			55.46%	17.98%	73.43%	3.48%	12.85%	10.24%	100.00%	0.00%	100.00%
Rialto	21,438										
Unrestricted		80,012,479	298,509,408	44,446,093	342,955,501	312,536	5,615,937	17,929,695	366,813,669	-71,490,185	295,323,484
Restricted		121,328,940	0	0	0	53,357,669	65,052,101	33,018,122	151,427,892	72,716,238	224,144,130
Total		201,341,419	298,509,408	44,446,093	342,955,501	53,670,205	70,668,038	50,947,817	518,241,561	1,226,053	519,467,614
Per ADA		9,391.80	13,924.31	2,073.24	15,997.55	2,503.51	3,296.39	2,376.52	24,173.97	57.19	24,231.16
% of Total			57.46%	8.56%	66.02%	10.33%	13.60%	9.81%	99.76%	0.24%	100.00%
Rim of the World	2,644										
Unrestricted		19,384,024	19,825,431	17,141,402	36,966,833	19,786	840,934	1,987,396	39,814,949	-6,040,329	33,774,620
Restricted		6,426,514	0	0	0	3,301,754	5,044,459	3,041,474	11,387,687	6,040,329	17,428,016
Total		25,810,538	19,825,431	17,141,402	36,966,833	3,321,540	5,885,393	5,028,870	51,202,636	0	51,202,636
Per ADA		9,761.93	7,498.27	6,483.13	13,981.40	1,256.26	2,225.94	1,901.99	19,365.60	0.00	19,365.60
% of Total			38.72%	33.48%	72.20%	6.49%	11.49%	9.82%	100.00%	0.00%	100.00%
San Bernardino City	40,288										
Unrestricted		122,568,769	618,147,942	75,855,905	694,003,847	44,088	27,282,559	25,761,607	747,092,101	-87,966,140	659,125,961
Restricted		227,727,764	0	0	0	78,081,648	182,594,195	19,799,893	280,475,736	87,966,140	368,441,876
Total		350,296,533	618,147,942	75,855,905	694,003,847	78,125,736	209,876,754	45,561,500	1,027,567,837	0	1,027,567,837
Per ADA		8,694.81	15,343.23	1,882.84	17,226.07	1,939.18	5,209.41	1,130.90	25,505.56	0.00	25,505.56
% of Total			60.16%	7.38%	67.54%	7.60%	20.42%	4.43%	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: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

GENERAL FUND UNAUDITED ACTUAL REVENUE DATA

	Annual ADA	Adjusted Net Beginning Balance	LCFF Less Taxes*	LCFF Taxes	Total LCFF Sources	Federal Revenue	Other State Revenue	Other Local Revenue	Total Revenues	Other Financing Sources	Total Revenues & Other Sources
Silver Valley	2,026										
Unrestricted		21,265,847	24,764,910	2,779,446	27,544,356	13,916,211	989,032	1,806,864	44,256,463	-4,318,291	39,938,172
Restricted		5,177,271	0	0	0	1,228,038	4,124,677	1,687,280	7,039,995	4,318,291	11,358,286
Total		26,443,118	24,764,910	2,779,446	27,544,356	15,144,249	5,113,709	3,494,144	51,296,458	0	51,296,458
Per ADA		13,051.88	12,223.55	1,371.89	13,595.44	7,474.95	2,524.04	1,724.65	25,319.08	0.00	25,319.08
% of Total			48.28%	5.42%	53.70%	29.52%	9.97%	6.81%	100.00%	0.00%	100.00%
Snowline Joint	7,362										
Unrestricted		48,066,305	96,037,173	12,566,281	108,603,454	0	4,277,767	4,043,368	116,924,589	-25,131,823	91,792,766
Restricted		20,068,736	0	0	0	4,959,724	17,586,905	8,538,719	31,085,348	25,131,823	56,217,171
Total		68,135,041	96,037,173	12,566,281	108,603,454	4,959,724	21,864,672	12,582,087	148,009,937	0	148,009,937
Per ADA		9,254.96	13,044.98	1,706.91	14,751.90	673.69	2,969.94	1,709.06	20,104.58	0.00	20,104.58
% of Total			64.89%	8.49%	73.38%	3.35%	14.77%	8.50%	100.00%	0.00%	100.00%
Trona Joint	226										
Unrestricted		14,616,255	3,922,371	278,178	4,200,549	2,317,601	51,843	991,342	7,561,335	-611,925	6,949,410
Restricted		1,043,819	0	0	0	514,230	936,608	339,393	1,790,231	611,925	2,402,156
Total		15,660,074	3,922,371	278,178	4,200,549	2,831,831	988,451	1,330,735	9,351,566	0	9,351,566
Per ADA		69,292.36	17,355.62	1,230.88	18,586.50	12,530.23	4,373.68	5,888.21	41,378.61	0.00	41,378.61
% of Total			41.94%	2.97%	44.92%	30.28%	10.57%	14.23%	100.00%	0.00%	100.00%
Upland	8,968										
Unrestricted		28,330,411	97,819,354	34,489,597	132,308,951	0	4,140,409	6,413,105	142,862,465	-28,708,756	114,153,709
Restricted		30,233,804	0	0	0	6,865,714	19,074,235	11,145,455	37,085,404	28,708,756	65,794,160
Total		58,564,215	97,819,354	34,489,597	132,308,951	6,865,714	23,214,644	17,558,560	179,947,869	0	179,947,869
Per ADA		6,530.35	10,907.60	3,845.85	14,753.45	765.58	2,588.61	1,957.91	20,065.55	0.00	20,065.55
% of Total			54.36%	19.17%	73.53%	3.82%	12.90%	9.76%	100.00%	0.00%	100.00%
Yucaipa-Calimesa Joint	7,145										
Unrestricted		17,945,688	84,095,306	17,600,195	101,695,501	4,210	2,668,386	2,988,935	107,357,032	-15,170,592	92,186,440
Restricted		20,835,873	0	0	0	5,099,274	14,265,639	8,387,590	27,752,503	15,171,342	42,923,845
Total		38,781,561	84,095,306	17,600,195	101,695,501	5,103,484	16,934,025	11,376,525	135,109,535	750	135,110,285
Per ADA		5,427.79	11,769.81	2,463.29	14,233.10	714.27	2,370.05	1,592.24	18,909.66	0.10	18,909.77
% of Total			62.24%	13.03%	75.27%	3.78%	12.53%	8.42%	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: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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:	229,509										
Unrestricted		986,206,922	2,941,323,123	591,423,901	3,532,747,024	21,180,571	105,750,770	156,963,913	3,816,642,278	-603,295,587	3,213,346,691
Restricted		956,892,784	0	0	0	315,423,675	673,800,191	196,517,323	1,185,741,189	618,146,431	1,803,887,620
Total		1,943,099,706	2,941,323,123	591,423,901	3,532,747,024	336,604,246	779,550,961	353,481,236	5,002,383,467	14,850,844	5,017,234,311
Per ADA		8,466.33	12,815.72	2,576.91	15,392.63	1,466.63	3,396.60	1,540.16	21,796.02	64.71	21,860.73
% of Total			58.62%	11.79%	70.41%	6.71%	15.54%	7.05%	99.70%	0.30%	100.00%
TOTAL K-12	324,235										
TOTAL											
Unrestricted		1,467,833,561	4,043,054,246	904,426,156	4,947,480,402	21,852,379	150,320,796	246,109,782	5,365,763,359	-864,914,374	4,500,848,985
Restricted		1,331,952,142	0	0	0	408,913,962	945,603,640	295,997,719	1,650,515,321	894,681,431	2,545,196,752
Total		2,799,785,703	4,043,054,246	904,426,156	4,947,480,402	430,766,341	1,095,924,436	542,107,501	7,016,278,680	29,767,057	7,046,045,737
Per ADA		8,635.05	12,469.52	2,789.42	15,258.93	1,328.56	3,380.03	1,671.96	21,639.49	91.81	21,731.29
% of Total			57.38%	12.84%	70.22%	6.11%	15.55%	7.69%	99.58%	0.42%	100.00%

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

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25
LOCAL CONTROL FUNDING FORMULA (LCFF) ENTITLEMENT

	Base Grant	Supplemental and Concentration	Necessary Small Schools	Other Funding	LCFF Entitlement
ELEMENTARY:					
Adelanto	76,181,241	24,769,188	0	1,173,259	102,123,688
Alta Loma	56,688,375	4,404,686	0	1,689,456	62,782,517
Central	43,938,711	11,540,941	0	988,232	56,467,884
Cucamonga	24,607,354	7,366,948	0	531,617	32,505,919
Etiwanda	137,895,501	11,580,464	0	2,008,781	151,484,746
Helendale	7,042,402	900,970	0	121,251	8,064,623
Mount Baldy Joint*	1,083,172	68,089	0	170,222	1,321,483
Mountain View	34,233,847	5,235,211	0	687,061	40,156,119
Ontario-Montclair	186,574,856	75,046,005	0	4,415,226	266,036,087
Oro Grande	975,459	433,567	0	52,255	1,461,281
Victor Elementary	121,348,455	45,911,582	0	2,505,630	169,765,667
TOTAL	690,569,373	187,257,651	0	14,342,990	892,170,014
HIGH:					
Chaffey Joint Union	270,368,169	58,168,360	0	1,796,269	330,332,798
Victor Valley Union	129,697,750	45,344,278	0	1,440,854	176,482,882
TOTAL	400,065,919	103,512,638	0	3,237,123	506,815,680
UNIFIED:					
Apple Valley	141,034,186	40,460,592	0	2,642,703	184,137,481
Baker Valley	1,007,306	538,388	895,496	178,383	2,619,573
Barstow	64,771,442	19,512,395	0	1,480,791	85,764,628
Bear Valley	22,310,424	5,330,965	0	1,117,872	28,759,261
Chino	274,989,109	35,063,861	0	3,539,047	313,592,017
Colton Joint	201,971,593	77,324,823	0	3,326,371	282,622,787
Fontana	362,034,459	127,557,412	0	5,052,645	494,644,516
Hesperia	243,127,619	57,846,140	0	4,045,160	305,018,919
Lucerne Valley	8,951,108	5,076,810	3,664,840	472,060	18,164,818
Morongo	75,944,731	20,522,165	0	3,188,176	99,655,072
Needles	9,179,423	3,295,458	1,381,831	614,638	14,471,350
Redlands	207,515,036	45,033,877	0	3,819,019	256,367,932
Rialto	249,016,517	91,610,686	0	3,627,020	344,254,223
Rim of the World	29,648,197	5,431,105	0	1,865,464	36,944,766
San Bernardino City	472,758,395	202,413,870	0	23,751,400	698,923,665
Silver Valley	22,455,334	3,871,076	0	1,219,973	27,546,383
Snowline Joint	83,691,828	22,864,607	0	1,753,376	108,309,811
Trona Joint	1,838,966	757,567	1,239,155	376,193	4,211,881
Upland	106,328,517	24,385,381	0	1,185,534	131,899,432
Yucaipa-Calimesa Joint	83,492,959	17,480,504	0	1,612,234	102,585,697
TOTAL	2,662,067,149	806,377,682	7,181,322	64,868,059	3,540,494,212
TOTAL K-12	3,752,702,441	1,097,147,971	7,181,322	82,448,172	4,939,479,906

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 2024-25 Second Principal Apportionment.

2022-23 THROUGH 2024-25
LOTTERY REVENUE

	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue	2024-25 Lottery Revenue	Percent of General Fund Revenue
ELEMENTARY:						
Adelanto	2,232,586	1.36%	2,248,828	1.47%	1,899,137	1.32%
Alta Loma	1,703,390	1.95%	1,703,676	1.95%	1,472,269	1.73%
Central	1,322,673	1.73%	1,298,412	1.68%	1,123,714	1.49%
Cucamonga	696,077	1.13%	734,797	1.23%	604,198	0.93%
Etiwanda	4,206,285	1.84%	4,144,653	1.91%	3,606,077	1.63%
Helendale	195,435	1.48%	205,918	1.44%	179,454	1.25%
Mount Baldy Joint	25,064	1.23%	29,104	1.31%	26,016	1.21%
Mountain View	825,203	1.76%	920,686	1.90%	823,473	1.63%
Ontario-Montclair	5,902,695	1.23%	5,650,861	1.25%	4,745,719	1.15%
Oro Grande	28,236	0.10%	26,913	0.12%	22,299	0.09%
Victor Elementary	3,517,188	1.38%	3,554,437	1.29%	3,037,717	1.24%
TOTAL	20,654,833	1.43%	20,518,285	1.45%	17,540,073	1.31%
HIGH:						
Chaffey Joint Union	7,008,360	1.63%	6,891,065	1.63%	5,766,432	1.41%
Victor Valley Union	3,215,787	1.26%	3,360,098	1.30%	2,913,214	1.11%
TOTAL	10,224,147	1.49%	10,251,163	1.51%	8,679,646	1.29%
UNIFIED:						
Apple Valley	3,779,248	1.43%	3,974,723	1.57%	3,438,834	1.36%
Baker Valley	39,658	0.98%	38,492	0.77%	33,714	0.66%
Barstow	1,693,238	1.37%	1,841,998	1.40%	1,583,499	1.26%
Bear Valley	634,528	1.46%	629,647	1.56%	544,203	1.38%
Chino	7,902,410	1.80%	7,799,546	1.84%	6,666,890	1.61%
Colton Joint	5,920,462	1.38%	5,709,382	1.33%	4,845,534	1.26%
Fontana	10,463,364	1.43%	10,326,270	1.54%	8,654,958	1.22%
Hesperia	6,543,251	1.56%	6,760,879	1.59%	5,915,889	1.46%
Lucerne Valley	283,951	1.03%	303,557	1.11%	280,066	0.97%
Morongo	2,174,844	1.33%	2,146,808	1.41%	1,826,931	1.29%
Needles	257,936	1.14%	267,569	1.34%	237,857	1.19%
Redlands	6,072,749	1.58%	5,918,429	1.63%	5,050,473	1.45%
Rialto	7,199,036	1.36%	7,088,846	1.34%	6,002,696	1.16%
Rim of the World	839,480	1.50%	837,443	1.49%	718,614	1.40%
San Bernardino City	13,278,130	1.20%	13,466,680	1.13%	11,303,768	1.10%
Silver Valley	587,890	1.18%	590,216	1.18%	531,727	1.04%
Snowline Joint	2,304,605	1.63%	2,370,251	1.77%	2,019,127	1.36%
Trona Joint	66,943	0.73%	73,855	0.80%	58,402	0.62%
Upland	3,114,263	1.63%	3,038,077	1.59%	2,539,173	1.41%
Yucaipa-Calimesa Joint	2,384,873	1.64%	2,310,791	1.62%	1,965,238	1.45%
TOTAL	75,540,857	1.43%	75,493,459	1.44%	64,217,593	1.28%
TOTAL K-12	106,419,837	1.44%	106,262,907	1.45%	90,437,312	1.29%

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

Source: 2022-23 through 2024-25 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

2024-25

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	6,979												
Unrestricted		39,047,638	4,276,525	15,109,907	23,488,882	1,604,976	5,107,578	379,519	3,704,390	92,719,415	0	92,719,415	6,217,879
Restricted		10,941,661	5,211,830	8,228,158	14,964,720	3,472,808	18,992,399	377,750	2,656,976	64,846,302	0	64,846,302	38,671,849
Total		49,989,299	9,488,355	23,338,065	38,453,602	5,077,784	24,099,977	757,269	6,361,366	157,565,717	0	157,565,717	44,889,728
Per ADA		7,162.82	1,359.56	3,344.04	5,509.90	727.58	3,453.21	108.51	911.50	22,577.12	0.00	22,577.12	6,432.11
% of Total		31.73%	6.02%	14.81%	24.40%	3.22%	15.30%	0.48%	4.04%	100.00%	0.00%	100.00%	
Alta Loma	5,329												
Unrestricted		22,006,737	4,569,128	7,436,248	15,135,415	1,265,921	5,642,992	1,374,207	-168,281	57,262,367	0	57,262,367	19,221,959
Restricted		5,285,537	1,494,568	7,190,253	8,480,445	1,204,597	4,120,921	1,017,448	603,717	29,397,486	0	29,397,486	6,146,021
Total		27,292,274	6,063,696	14,626,501	23,615,860	2,470,518	9,763,913	2,391,655	435,436	86,659,853	0	86,659,853	25,367,980
Per ADA		5,121.46	1,137.87	2,744.70	4,431.57	463.60	1,832.22	448.80	81.71	16,261.94	0.00	16,261.94	4,760.36
% of Total		31.49%	7.00%	16.88%	27.25%	2.85%	11.27%	2.76%	0.50%	100.00%	0.00%	100.00%	
Central	4,080												
Unrestricted		18,140,631	6,043,051	7,476,916	11,334,807	1,105,725	4,721,198	98,049	509,425	49,429,802	0	49,429,802	22,136,872
Restricted		4,470,719	780,476	3,796,504	6,035,906	2,230,564	5,922,684	349,245	1,351,597	24,937,695	0	24,937,695	14,913,686
Total		22,611,350	6,823,527	11,273,420	17,370,713	3,336,289	10,643,882	447,294	1,861,022	74,367,497	0	74,367,497	37,050,558
Per ADA		5,542.00	1,672.43	2,763.09	4,257.53	817.72	2,608.79	109.63	456.13	18,227.33	0.00	18,227.33	9,081.02
% of Total		30.40%	9.18%	15.16%	23.36%	4.49%	14.31%	0.60%	2.50%	100.00%	0.00%	100.00%	
Cucamonga	2,191												
Unrestricted		14,120,263	3,804,191	5,848,714	9,173,974	505,949	4,869,155	7,706	756,500	39,086,452	0	39,086,452	43,135,514
Restricted		5,660,003	1,085,404	3,793,668	6,591,344	1,254,883	4,046,479	426,402	277,134	23,135,317	0	23,135,317	7,036,896
Total		19,780,266	4,889,595	9,642,382	15,765,318	1,760,832	8,915,634	434,108	1,033,634	62,221,769	0	62,221,769	50,172,410
Per ADA		9,027.96	2,231.67	4,400.90	7,195.49	803.67	4,069.21	198.13	471.76	28,398.80	0.00	28,398.80	22,899.32
% of Total		31.79%	7.86%	15.50%	25.34%	2.83%	14.33%	0.70%	1.66%	100.00%	0.00%	100.00%	
Etiwanda	13,020												
Unrestricted		64,877,773	10,123,504	20,908,614	36,204,495	2,738,919	16,732,850	638,819	-227,619	151,997,355	785,510	152,782,865	20,624,408
Restricted		13,919,142	5,365,825	14,350,811	20,830,933	4,962,614	10,746,304	1,746,777	433,307	72,355,713	4,868,863	77,224,576	34,516,645
Total		78,796,915	15,489,329	35,259,425	57,035,428	7,701,533	27,479,154	2,385,596	205,688	224,353,068	5,654,373	230,007,441	55,141,053
Per ADA		6,051.99	1,189.66	2,708.10	4,380.60	591.52	2,110.53	183.23	15.80	17,231.42	434.28	17,665.70	4,235.10
% of Total		34.26%	6.73%	15.33%	24.80%	3.35%	11.95%	1.04%	0.09%	97.54%	2.46%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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		3,421,631	975,690	1,264,064	2,213,952	398,729	1,347,431	2,690,905	344,469	12,656,871	228,494	12,885,365	6,697,418
Restricted		556,464	29,703	455,228	766,052	129,050	220,166	151,720	264,752	2,573,135	0	2,573,135	1,777,729
Total		3,978,095	1,005,393	1,719,292	2,980,004	527,779	1,567,597	2,842,625	609,221	15,230,006	228,494	15,458,500	8,475,147
Per ADA		6,148.52	1,553.93	2,657.33	4,605.88	815.73	2,422.87	4,393.55	941.61	23,539.42	353.16	23,892.58	13,099.15
% of Total		25.73%	6.50%	11.12%	19.28%	3.41%	10.14%	18.39%	3.94%	98.52%	1.48%	100.00%	
Mount Baldy Joint	100												
Unrestricted		264,390	95,593	199,597	184,395	49,828	458,480	0	-16,408	1,235,875	0	1,235,875	1,817,673
Restricted		79,023	48,705	180,930	109,542	58,653	147,644	1,879	16,408	642,784	0	642,784	931,106
Total		343,413	144,298	380,527	293,937	108,481	606,124	1,879	0	1,878,659	0	1,878,659	2,748,779
Per ADA		3,434.13	1,442.98	3,805.27	2,939.37	1,084.81	6,061.24	18.79	0.00	18,786.59	0.00	18,786.59	27,487.79
% of Total		18.28%	7.68%	20.26%	15.65%	5.77%	32.26%	0.10%	0.00%	100.00%	0.00%	100.00%	
Mountain View	3,144												
Unrestricted		14,176,181	2,209,681	5,595,626	6,856,765	637,698	3,776,393	0	2,726,723	35,979,067	42,625	36,021,692	2,493,580
Restricted		3,027,725	2,219,445	1,044,484	4,627,449	535,400	4,088,332	427,242	487,965	16,458,042	0	16,458,042	5,926,513
Total		17,203,906	4,429,126	6,640,110	11,484,214	1,173,098	7,864,725	427,242	3,214,688	52,437,109	42,625	52,479,734	8,420,093
Per ADA		5,471.98	1,408.76	2,111.99	3,652.74	373.12	2,501.50	135.89	1,022.48	16,678.47	13.56	16,692.03	2,678.15
% of Total		32.78%	8.44%	12.65%	21.88%	2.24%	14.99%	0.81%	6.13%	99.92%	0.08%	100.00%	
Ontario-Montclair	17,039												
Unrestricted		95,504,861	16,992,462	34,972,156	58,134,267	6,422,955	17,911,160	2,257,060	-8,395,394	223,799,527	6,416,344	230,215,871	64,684,115
Restricted		47,733,363	11,201,911	42,684,490	59,086,345	5,235,248	30,387,755	14,389,511	8,256,321	218,974,944	2,409,405	221,384,349	83,435,309
Total		143,238,224	28,194,373	77,656,646	117,220,612	11,658,203	48,298,915	16,646,571	-139,073	442,774,471	8,825,749	451,600,220	148,119,424
Per ADA		8,406.49	1,654.70	4,557.58	6,879.55	684.21	2,834.61	976.97	-8.16	25,985.94	517.97	26,503.92	8,692.96
% of Total		31.72%	6.24%	17.20%	25.96%	2.58%	10.70%	3.69%	-0.03%	98.05%	1.95%	100.00%	
Oro Grande	83												
Unrestricted		620,189	1,196,798	2,207,485	1,858,275	173,645	1,281,174	8,729,414	-19,655	16,047,325	2,954,500	19,001,825	23,440,379
Restricted		2,387,083	961,942	772,733	2,013,871	105,022	1,075,551	802,601	650,409	8,769,212	0	8,769,212	5,749,460
Total		3,007,272	2,158,740	2,980,218	3,872,146	278,667	2,356,725	9,532,015	630,754	24,816,537	2,954,500	27,771,037	29,189,839
Per ADA		36,232.19	26,008.92	35,906.24	46,652.36	3,357.43	28,394.28	114,843.55	7,599.45	298,994.42	35,596.39	334,590.81	351,684.81
% of Total		10.83%	7.77%	10.73%	13.94%	1.00%	8.49%	34.32%	2.27%	89.36%	10.64%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	10,930												
Unrestricted		59,459,559	9,352,009	21,132,930	44,091,162	3,421,701	19,282,447	810,572	11,275,359	168,825,739	0	168,825,739	57,738,077
Restricted		12,191,871	5,436,836	5,693,498	16,809,099	3,499,742	24,287,715	10,914,106	2,072,971	80,905,838	0	80,905,838	64,496,353
Total		71,651,430	14,788,845	26,826,428	60,900,261	6,921,443	43,570,162	11,724,678	13,348,330	249,731,577	0	249,731,577	122,234,430
Per ADA		6,555.48	1,353.05	2,454.38	5,571.84	633.25	3,986.29	1,072.71	1,221.26	22,848.27	0.00	22,848.27	11,183.39
% of Total		28.69%	5.92%	10.74%	24.39%	2.77%	17.45%	4.69%	5.35%	100.00%	0.00%	100.00%	
TOTAL ELEMENTARY:	63,542												
Unrestricted		331,639,853	59,638,632	122,152,257	208,676,389	18,326,046	81,130,858	16,986,251	10,489,509	849,039,795	10,427,473	859,467,268	268,207,874
Restricted		106,252,591	33,836,645	88,190,757	140,315,706	22,688,581	104,035,950	30,604,681	17,071,557	542,996,468	7,278,268	550,274,736	263,601,567
Total		437,892,444	93,475,277	210,343,014	348,992,095	41,014,627	185,166,808	47,590,932	27,561,066	1,392,036,263	17,705,741	1,409,742,004	531,809,441
Per ADA		6,891.39	1,471.08	3,310.30	5,492.31	645.47	2,914.09	748.97	433.75	21,907.34	278.65	22,185.99	8,369.42
% of Total		31.06%	6.63%	14.92%	24.76%	2.91%	13.13%	3.38%	1.96%	98.74%	1.26%	100.00%	
HIGH:													
Chaffey Joint Union	20,567												
Unrestricted		105,474,519	27,361,148	43,459,460	80,937,351	4,657,776	21,842,569	322,807	5,841,838	289,897,468	0	289,897,468	120,753,660
Restricted		27,050,298	2,549,964	21,096,570	38,431,533	6,150,380	19,561,703	4,331,023	1,154,038	120,325,509	0	120,325,509	40,746,121
Total		132,524,817	29,911,112	64,556,030	119,368,884	10,808,156	41,404,272	4,653,830	6,995,876	410,222,977	0	410,222,977	161,499,781
Per ADA		6,443.57	1,454.33	3,138.82	5,803.90	525.51	2,013.14	226.28	340.15	19,945.69	0.00	19,945.69	7,852.37
% of Total		32.31%	7.29%	15.74%	29.10%	2.63%	10.09%	1.13%	1.71%	100.00%	0.00%	100.00%	
Victor Valley Union	10,617												
Unrestricted		52,991,710	11,770,008	27,079,699	43,851,548	7,129,746	20,524,259	1,519,435	2,901,304	167,767,709	0	167,767,709	63,034,954
Restricted		19,985,029	3,922,533	12,381,713	24,084,057	6,896,043	14,553,029	7,815,506	2,643,025	92,280,935	0	92,280,935	49,139,622
Total		72,976,739	15,692,541	39,461,412	67,935,605	14,025,789	35,077,288	9,334,941	5,544,329	260,048,644	0	260,048,644	112,174,576
Per ADA		6,873.57	1,478.06	3,716.81	6,398.76	1,321.07	3,303.88	879.24	522.21	24,493.61	0.00	24,493.61	10,565.56
% of Total		28.06%	6.03%	15.17%	26.12%	5.39%	13.49%	3.59%	2.13%	100.00%	0.00%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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:	31,184												
Unrestricted		158,466,229	39,131,156	70,539,159	124,788,899	11,787,522	42,366,828	1,842,242	8,743,142	457,665,177	0	457,665,177	183,788,614
Restricted		47,035,327	6,472,497	33,478,283	62,515,590	13,046,423	34,114,732	12,146,529	3,797,063	212,606,444	0	212,606,444	89,885,743
Total		205,501,556	45,603,653	104,017,442	187,304,489	24,833,945	76,481,560	13,988,771	12,540,205	670,271,621	0	670,271,621	273,674,357
Per ADA		6,589.97	1,462.41	3,335.60	6,006.43	796.37	2,452.59	448.59	402.14	21,494.09	0.00	21,494.09	8,776.11
% of Total		30.66%	6.80%	15.52%	27.94%	3.71%	11.41%	2.09%	1.87%	100.00%	0.00%	100.00%	
UNIFIED:													
Apple Valley	12,382												
Unrestricted		55,953,577	14,493,922	28,190,793	47,948,196	4,918,091	9,230,285	510,041	823,656	162,068,561	5,495	162,074,056	19,125,825
Restricted		20,844,016	1,042,288	15,746,780	25,000,442	7,168,469	19,154,631	5,400,072	8,688,966	103,045,664	2,101,659	105,147,323	12,085,371
Total		76,797,593	15,536,210	43,937,573	72,948,638	12,086,560	28,384,916	5,910,113	9,512,622	265,114,225	2,107,154	267,221,379	31,211,196
Per ADA		6,202.36	1,254.74	3,548.50	5,891.51	976.14	2,292.43	477.31	768.26	21,411.26	170.18	21,581.44	2,520.69
% of Total		28.74%	5.81%	16.44%	27.30%	4.52%	10.62%	2.21%	3.56%	99.21%	0.79%	100.00%	
Baker Valley	114												
Unrestricted		824,575	144,513	651,785	736,393	102,232	427,894	195,329	0	3,082,721	21,404	3,104,125	4,763,483
Restricted		297,729	0	264,207	330,725	123,272	197,457	86,380	12,554	1,312,324	0	1,312,324	912,165
Total		1,122,304	144,513	915,992	1,067,118	225,504	625,351	281,709	12,554	4,395,045	21,404	4,416,449	5,675,648
Per ADA		9,844.77	1,267.66	8,035.02	9,360.68	1,978.11	5,485.54	2,471.13	110.12	38,553.03	187.75	38,740.78	49,786.39
% of Total		25.41%	3.27%	20.74%	24.16%	5.11%	14.16%	6.38%	0.28%	99.52%	0.48%	100.00%	
Barstow	5,473												
Unrestricted		25,283,311	5,159,807	13,155,452	15,556,503	1,981,216	13,904,948	10,689,076	1,256,757	86,987,070	2,000,000	88,987,070	33,292,234
Restricted		5,068,123	2,809,596	4,746,179	7,408,835	4,062,545	15,997,753	6,852,839	1,528,534	48,474,404	0	48,474,404	39,061,054
Total		30,351,434	7,969,403	17,901,631	22,965,338	6,043,761	29,902,701	17,541,915	2,785,291	135,461,474	2,000,000	137,461,474	72,353,288
Per ADA		5,545.67	1,456.13	3,270.90	4,196.12	1,104.29	5,463.68	3,205.17	508.91	24,750.86	365.43	25,116.29	13,220.04
% of Total		22.08%	5.80%	13.02%	16.71%	4.40%	21.75%	12.76%	2.03%	98.55%	1.45%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

	Annual ADA	Certificated Teacher Salaries	All Other Certificated Salaries	Classified Salaries	Employee Benefits	Books And Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures	Other Uses	Total Expenditures & Other Uses	Net Ending Balance
Bear Valley	1,976												
Unrestricted		9,906,572	1,829,689	4,630,913	6,534,680	650,490	3,320,957	22,297	920,698	27,816,296	649,034	28,465,330	3,137,560
Restricted		2,894,476	613,159	1,701,855	3,491,047	955,528	851,899	1,784,334	362,790	12,655,088	2,419,548	15,074,636	6,211,893
Total		12,801,048	2,442,848	6,332,768	10,025,727	1,606,018	4,172,856	1,806,631	1,283,488	40,471,384	3,068,582	43,539,966	9,349,453
Per ADA		6,478.26	1,236.26	3,204.84	5,073.75	812.76	2,111.77	914.29	649.54	20,481.47	1,552.93	22,034.40	4,731.50
% of Total		29.40%	5.61%	14.54%	23.03%	3.69%	9.58%	4.15%	2.95%	92.95%	7.05%	100.00%	
Chino	24,188												
Unrestricted		115,939,369	23,295,024	40,105,372	71,896,136	7,956,991	31,597,674	1,362,868	-36,535	292,116,899	158,114	292,275,013	54,307,706
Restricted		28,294,581	8,028,540	20,099,194	35,281,734	7,419,391	27,342,751	24,731,562	4,917,299	156,115,052	1,900,830	158,015,882	38,806,939
Total		144,233,950	31,323,564	60,204,566	107,177,870	15,376,382	58,940,425	26,094,430	4,880,764	448,231,951	2,058,944	450,290,895	93,114,645
Per ADA		5,963.04	1,295.00	2,489.03	4,431.03	635.70	2,436.76	1,078.82	201.78	18,531.17	85.12	18,616.29	3,849.62
% of Total		32.03%	6.96%	13.37%	23.80%	3.41%	13.09%	5.80%	1.08%	99.54%	0.46%	100.00%	
Colton Joint	17,032												
Unrestricted		95,750,908	18,574,274	46,066,200	75,208,970	6,992,229	21,158,333	2,506,198	-747,617	265,509,495	5,425,354	270,934,849	92,557,845
Restricted		18,127,163	13,834,007	13,878,126	37,822,034	7,196,135	41,385,829	5,754,312	3,972,750	141,970,356	0	141,970,356	65,971,352
Total		113,878,071	32,408,281	59,944,326	113,031,004	14,188,364	62,544,162	8,260,510	3,225,133	407,479,851	5,425,354	412,905,205	158,529,197
Per ADA		6,686.12	1,902.79	3,519.51	6,636.39	833.04	3,672.16	485.00	189.36	23,924.37	318.54	24,242.91	9,307.73
% of Total		27.58%	7.85%	14.52%	27.37%	3.44%	15.15%	2.00%	0.78%	98.69%	1.31%	100.00%	
Fontana	30,740												
Unrestricted		149,775,242	41,501,119	66,544,643	129,281,406	13,296,683	46,838,190	402,979	-5,791,833	441,848,429	19,802,572	461,651,001	202,616,228
Restricted		61,440,530	10,109,043	28,473,219	68,149,072	11,812,882	64,699,853	20,078,421	4,838,411	269,601,431	0	269,601,431	126,221,091
Total		211,215,772	51,610,162	95,017,862	197,430,478	25,109,565	111,538,043	20,481,400	-953,422	711,449,860	19,802,572	731,252,432	328,837,319
Per ADA		6,871.04	1,678.93	3,091.02	6,422.59	816.84	3,628.43	666.28	-31.02	23,144.11	644.20	23,788.30	10,697.38
% of Total		28.88%	7.06%	12.99%	27.00%	3.43%	15.25%	2.80%	-0.13%	97.29%	2.71%	100.00%	
Hesperia	21,036												
Unrestricted		104,092,120	18,395,813	31,441,423	57,068,393	3,938,511	31,077,805	879,483	4,331,080	251,224,628	1,852,218	253,076,846	68,074,216
Restricted		27,033,348	8,949,396	23,592,633	37,080,361	8,971,608	27,591,104	19,166,722	4,103,542	156,488,714	4,600,000	161,088,714	69,212,559
Total		131,125,468	27,345,209	55,034,056	94,148,754	12,910,119	58,668,909	20,046,205	8,434,622	407,713,342	6,452,218	414,165,560	137,286,775
Per ADA		6,233.38	1,299.92	2,616.18	4,475.60	613.72	2,788.98	952.95	400.96	19,381.70	306.72	19,688.42	6,526.28
% of Total		31.66%	6.60%	13.29%	22.73%	3.12%	14.17%	4.84%	2.04%	98.44%	1.56%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2024-25

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	1,082												
Unrestricted		6,004,894	1,347,982	3,521,935	5,067,093	633,046	2,013,802	1,257,676	846,155	20,692,583	500,000	21,192,583	7,673,542
Restricted		966,902	464,438	864,352	1,578,139	727,820	1,214,444	2,035,521	144,496	7,996,112	0	7,996,112	585,031
Total		6,971,796	1,812,420	4,386,287	6,645,232	1,360,866	3,228,246	3,293,197	990,651	28,688,695	500,000	29,188,695	8,258,573
Per ADA		6,443.43	1,675.06	4,053.87	6,141.62	1,257.73	2,983.59	3,043.62	915.57	26,514.51	462.11	26,976.61	7,632.69
% of Total		23.89%	6.21%	15.03%	22.77%	4.66%	11.06%	11.28%	3.39%	98.29%	1.71%	100.00%	
Morongo	6,565												
Unrestricted		32,953,864	8,285,608	15,678,059	21,369,535	2,303,663	15,317,401	3,434,413	-3,424,352	95,918,191	500,000	96,418,191	51,558,306
Restricted		9,763,136	5,654,512	8,927,055	13,533,990	5,071,344	7,133,307	2,159,290	3,143,871	55,386,505	0	55,386,505	32,825,570
Total		42,717,000	13,940,120	24,605,114	34,903,525	7,375,007	22,450,708	5,593,703	-280,481	151,304,696	500,000	151,804,696	84,383,876
Per ADA		6,506.78	2,123.40	3,747.92	5,316.61	1,123.38	3,419.76	852.05	-42.72	23,047.17	76.16	23,123.34	12,853.60
% of Total		28.14%	9.18%	16.21%	22.99%	4.86%	14.79%	3.68%	-0.18%	99.67%	0.33%	100.00%	
Needles	857												
Unrestricted		4,790,076	1,023,621	2,479,682	3,863,071	478,711	2,035,388	7,400	1,122,961	15,800,910	0	15,800,910	141,212
Restricted		944,927	306,973	1,021,032	1,072,475	292,842	214,444	185,872	401,689	4,440,254	0	4,440,254	1,442,374
Total		5,735,003	1,330,594	3,500,714	4,935,546	771,553	2,249,832	193,272	1,524,650	20,241,164	0	20,241,164	1,583,586
Per ADA		6,691.95	1,552.62	4,084.85	5,759.10	900.30	2,625.24	225.52	1,779.05	23,618.63	0.00	23,618.63	1,847.82
% of Total		28.33%	6.57%	17.30%	24.38%	3.81%	11.12%	0.95%	7.53%	100.00%	0.00%	100.00%	
Redlands	17,967												
Unrestricted		92,999,499	28,313,495	36,273,934	56,543,855	5,637,689	25,372,808	5,523,958	682,408	251,347,646	500,000	251,847,646	31,043,496
Restricted		24,919,584	10,132,422	19,671,321	34,961,433	4,264,608	19,199,929	2,201,114	1,681,020	117,031,431	791,746	117,823,177	59,561,526
Total		117,919,083	38,445,917	55,945,255	91,505,288	9,902,297	44,572,737	7,725,072	2,363,428	368,379,077	1,291,746	369,670,823	90,605,022
Per ADA		6,563.09	2,139.81	3,113.78	5,092.96	551.14	2,480.81	429.96	131.54	20,503.09	71.90	20,574.99	5,042.86
% of Total		31.90%	10.40%	15.13%	24.75%	2.68%	12.06%	2.09%	0.64%	99.65%	0.35%	100.00%	
Rialto	21,438												
Unrestricted		90,372,955	18,235,906	52,963,943	83,825,631	18,525,945	26,123,667	4,051,182	-7,018,545	287,080,684	800,000	287,880,684	87,455,279
Restricted		47,895,291	16,557,783	22,126,645	55,214,306	8,050,235	32,127,505	17,214,653	8,811,604	207,998,022	20,325,291	228,323,313	117,149,757
Total		138,268,246	34,793,689	75,090,588	139,039,937	26,576,180	58,251,172	21,265,835	1,793,059	495,078,706	21,125,291	516,203,997	204,605,036
Per ADA		6,449.68	1,622.99	3,502.69	6,485.68	1,239.68	2,717.19	991.97	83.64	23,093.51	985.41	24,078.93	9,544.04
% of Total		26.79%	6.74%	14.55%	26.94%	5.15%	11.28%	4.12%	0.35%	95.91%	4.09%	100.00%	

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2024-25

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	2,644												
Unrestricted		11,399,938	2,354,101	5,737,381	9,770,693	461,846	4,479,712	360,000	-24,439	34,539,232	35,378	34,574,610	18,584,034
Restricted		3,306,846	1,009,697	2,892,884	4,964,441	1,879,446	3,301,337	1,502,594	188,945	19,046,190	0	19,046,190	4,808,340
Total		14,706,784	3,363,798	8,630,265	14,735,134	2,341,292	7,781,049	1,862,594	164,506	53,585,422	35,378	53,620,800	23,392,374
Per ADA		5,562.32	1,272.24	3,264.09	5,573.05	885.51	2,942.91	704.46	62.22	20,266.80	13.38	20,280.18	8,847.34
% of Total		27.43%	6.27%	16.09%	27.48%	4.37%	14.51%	3.47%	0.31%	99.93%	0.07%	100.00%	
San Bernardino City	40,288												
Unrestricted		239,336,490	67,202,812	89,787,056	167,322,320	16,269,756	108,171,559	5,183,226	-14,386,437	678,886,782	926,303	679,813,085	101,881,645
Restricted		73,729,575	28,756,275	41,350,632	93,144,710	48,457,281	117,716,764	6,637,807	18,367,180	428,160,224	0	428,160,224	168,009,416
Total		313,066,065	95,959,087	131,137,688	260,467,030	64,727,037	225,888,323	11,821,033	3,980,743	1,107,047,006	926,303	1,107,973,309	269,891,061
Per ADA		7,770.70	2,381.83	3,255.01	6,465.13	1,606.61	5,606.84	293.41	98.81	27,478.33	22.99	27,501.32	6,699.04
% of Total		28.26%	8.66%	11.84%	23.51%	5.84%	20.39%	1.07%	0.36%	99.92%	0.08%	100.00%	
Silver Valley	2,026												
Unrestricted		10,655,293	2,549,898	5,265,482	9,039,196	1,090,178	6,637,152	1,935,717	136,278	37,309,194	355,748	37,664,942	23,539,077
Restricted		2,400,382	1,077,705	1,490,086	3,450,230	738,226	2,865,978	1,423,493	215,946	13,662,046	0	13,662,046	2,873,511
Total		13,055,675	3,627,603	6,755,568	12,489,426	1,828,404	9,503,130	3,359,210	352,224	50,971,240	355,748	51,326,988	26,412,588
Per ADA		6,444.06	1,790.52	3,334.44	6,164.57	902.47	4,690.59	1,658.05	173.85	25,158.56	175.59	25,334.15	13,036.82
% of Total		25.44%	7.07%	13.16%	24.33%	3.56%	18.51%	6.54%	0.69%	99.31%	0.69%	100.00%	
Snowline Joint	7,362												
Unrestricted		35,280,257	5,408,383	15,049,805	19,552,602	2,570,473	8,653,821	1,378,639	248,853	88,142,833	406,446	88,549,279	51,309,792
Restricted		11,741,714	5,491,108	11,275,663	14,869,453	2,438,869	7,056,390	3,673,825	8,862,528	65,409,550	0	65,409,550	10,876,357
Total		47,021,971	10,899,491	26,325,468	34,422,055	5,009,342	15,710,211	5,052,464	9,111,381	153,552,383	406,446	153,958,829	62,186,149
Per ADA		6,387.12	1,480.51	3,575.86	4,675.64	680.43	2,133.96	686.29	1,237.62	20,857.43	55.21	20,912.64	8,446.91
% of Total		30.54%	7.08%	17.10%	22.36%	3.25%	10.20%	3.28%	5.92%	99.74%	0.26%	100.00%	
Trona Joint	226												
Unrestricted		1,494,607	479,553	1,018,497	1,588,214	403,017	1,098,007	417,285	110,785	6,609,965	217,034	6,826,999	14,738,666
Restricted		282,383	136,919	363,980	492,563	129,853	600,894	144,833	37,863	2,189,288	38,639	2,227,927	1,218,048
Total		1,776,990	616,472	1,382,477	2,080,777	532,870	1,698,901	562,118	148,648	8,799,253	255,673	9,054,926	15,956,714
Per ADA		7,862.79	2,727.75	6,117.15	9,206.98	2,357.83	7,517.26	2,487.25	657.73	38,934.75	1,131.30	40,066.04	70,604.93
% of Total		19.62%	6.81%	15.27%	22.98%	5.88%	18.76%	6.21%	1.64%	97.18%	2.82%	100.00%	

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2024-25

GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

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Upland	8,968												
Unrestricted		39,552,130	10,092,397	15,048,667	29,102,402	2,219,072	17,721,744	448,186	70,986	114,255,584	23,698	114,279,282	28,204,838
Restricted		14,002,188	3,036,380	8,592,894	21,542,956	3,283,234	15,281,406	2,724,019	2,334,938	70,798,015	0	70,798,015	25,229,949
Total		53,554,318	13,128,777	23,641,561	50,645,358	5,502,306	33,003,150	3,172,205	2,405,924	185,053,599	23,698	185,077,297	53,434,787
Per ADA		5,971.71	1,463.96	2,636.21	5,647.34	613.55	3,680.10	353.72	268.28	20,634.88	2.64	20,637.52	5,958.38
% of Total		28.94%	7.09%	12.77%	27.36%	2.97%	17.83%	1.71%	1.30%	99.99%	0.01%	100.00%	
Yucaipa-Calimesa Joint	7,145												
Unrestricted		32,507,247	10,644,652	12,910,620	21,406,651	1,588,571	11,710,083	681,033	-470,549	90,978,308	0	90,978,308	19,153,820
Restricted		8,074,587	2,649,753	8,161,427	12,864,829	4,563,443	5,522,495	1,434,899	1,305,330	44,576,763	0	44,576,763	19,182,955
Total		40,581,834	13,294,405	21,072,047	34,271,480	6,152,014	17,232,578	2,115,932	834,781	135,555,071	0	135,555,071	38,336,775
Per ADA		5,679.75	1,860.66	2,949.20	4,796.57	861.02	2,411.84	296.14	116.83	18,972.02	0.00	18,972.02	5,365.54
% of Total		29.94%	9.81%	15.55%	25.28%	4.54%	12.71%	1.56%	0.62%	100.00%	0.00%	100.00%	
TOTAL UNIFIED:	229,509												
Unrestricted		1,154,872,924	279,332,569	486,521,642	832,681,940	92,018,410	386,891,230	41,246,986	-21,349,690	3,252,216,011	34,178,798	3,286,394,809	913,158,804
Restricted		362,027,481	120,659,994	235,240,164	472,253,775	127,607,031	409,456,170	125,192,562	73,920,256	1,926,357,433	32,177,713	1,958,535,146	802,245,258
Total		1,516,900,405	399,992,563	721,761,806	1,304,935,715	219,625,441	796,347,400	166,439,548	52,570,566	5,178,573,444	66,356,511	5,244,929,955	1,715,404,062
Per ADA		6,609.33	1,742.82	3,144.81	5,685.77	956.94	3,469.79	725.20	229.06	22,563.71	289.12	22,852.83	7,474.23
% of Total		28.92%	7.63%	13.76%	24.88%	4.19%	15.18%	3.17%	1.00%	98.73%	1.27%	100.00%	
TOTAL K-12	324,235												
TOTAL													
Unrestricted		1,644,979,006	378,102,357	679,213,058	1,166,147,228	122,131,978	510,388,916	60,075,479	-2,117,039	4,558,920,983	44,606,271	4,603,527,254	1,365,155,292
Restricted		515,315,399	160,969,136	356,909,204	675,085,071	163,342,035	547,606,852	167,943,772	94,788,876	2,681,960,345	39,455,981	2,721,416,326	1,155,732,568
Total		2,160,294,405	539,071,493	1,036,122,262	1,841,232,299	285,474,013	1,057,995,768	228,019,251	92,671,837	7,240,881,328	84,062,252	7,324,943,580	2,520,887,860
Per ADA		6,662.74	1,662.60	3,195.59	5,678.70	880.45	3,263.05	703.25	285.82	22,332.20	259.26	22,591.46	7,774.88
% of Total		29.49%	7.36%	14.15%	25.14%	3.90%	14.44%	3.11%	1.27%	98.85%	1.15%	100.00%	

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

Source: 2024-25 FORM 01 and Report of School District Attendance (Annual)

2020-21 THROUGH 2024-25
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA

	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year % Change
ELEMENTARY:						
Adelanto	13,832.73	18,540.58	19,173.28	19,558.29	21,316.71	54.10%
Alta Loma	11,503.91	13,412.56	14,911.37	15,456.94	15,555.77	35.22%
Central	11,485.86	13,836.90	15,334.22	16,600.43	16,329.75	42.17%
Cucamonga	14,259.92	18,481.21	20,152.33	24,405.69	27,534.11	93.09%
Etiwanda	11,404.49	13,612.32	15,255.65	16,433.37	16,979.44	48.88%
Helendale	12,132.19	14,697.85	15,068.39	16,252.18	18,010.40	48.45%
Mount Baldy Joint	11,949.75	17,333.85	14,644.76	17,435.83	18,160.29	51.97%
Mountain View	10,776.51	12,464.49	13,740.38	15,223.17	15,426.45	43.15%
Ontario-Montclair	14,774.48	17,605.83	22,156.47	24,109.91	24,902.17	68.55%
Oro Grande	82,739.07	101,857.26	128,348.11	138,905.08	138,686.67	67.62%
Victor Elementary	12,863.58	15,309.32	17,344.73	20,412.26	20,180.50	56.88%
AVERAGE	18,883.86	23,377.47	26,920.88	29,526.65	30,280.21	60.35%
HIGH:						
Chaffey Joint Union	13,137.08	16,031.90	17,046.10	18,900.23	18,946.74	44.22%
Victor Valley Union	14,200.54	18,053.09	19,299.96	20,761.69	22,860.68	60.98%
AVERAGE	13,668.81	17,042.50	18,173.03	19,830.96	20,903.71	52.93%
UNIFIED:						
Apple Valley	13,442.33	15,485.71	17,532.03	19,266.59	19,835.49	47.56%
Baker Valley	25,929.84	29,313.45	31,155.26	32,933.29	35,484.56	36.85%
Barstow	12,470.46	16,265.46	15,818.92	17,122.75	20,973.02	68.18%
Bear Valley	12,554.23	15,056.71	16,820.96	18,353.56	18,648.35	48.54%
Chino	11,424.26	13,978.97	15,269.96	16,446.15	17,357.09	51.93%
Colton Joint	13,890.92	17,591.39	19,898.60	22,040.85	23,071.85	66.09%
Fontana	14,871.72	17,930.75	18,844.51	19,799.06	21,974.34	47.76%
Hesperia	12,594.60	14,680.86	16,408.88	16,584.19	17,833.84	41.60%
Lucerne Valley	15,608.93	19,285.74	21,302.11	22,030.51	22,537.39	44.39%
Morongo	13,581.82	17,043.37	18,132.77	20,835.11	22,117.82	62.85%
Needles	16,391.94	22,327.75	25,094.61	22,785.00	21,387.62	30.48%
Redlands	13,549.45	16,003.26	18,602.53	18,993.75	19,828.51	46.34%
Rialto	13,815.62	16,723.02	18,814.40	20,636.43	21,113.61	52.82%
Rim of the World	13,105.75	16,705.87	17,685.84	18,938.76	19,014.45	45.08%
San Bernardino City	16,016.15	19,938.67	21,873.92	24,881.93	26,775.12	67.18%
Silver Valley	16,429.12	19,857.03	21,570.38	22,395.86	23,083.94	40.51%
Snowline Joint	12,265.02	13,565.36	15,008.05	17,511.97	18,868.59	53.84%
Trona Joint	24,769.12	36,203.75	31,253.66	36,053.96	34,192.49	38.04%
Upland	11,956.54	14,895.81	16,954.53	19,465.61	19,772.44	65.37%
Yucaipa-Calimesa Joint	12,971.00	15,241.64	17,931.30	18,282.18	18,374.71	41.66%
AVERAGE	14,881.94	18,404.73	19,798.66	21,267.88	22,112.26	48.58%

NOTE: Adult ADA is excluded.

Source: 2024-25 FORM CEA. 2020-21 through 2023-24 data is from the CDE website's Current Expense of Education page spreadsheets.

2020-21 THROUGH 2024-25
CURRENT EXPENSE OF EDUCATION PER ANNUAL ADA
CONVERTED INTO 1977-78 CONSTANT DOLLARS

FACTORS:		**2.585**	**2.771**	**2.944**	**3.041**	**3.122**
	1977-78	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
ELEMENTARY:						
Adelanto	1,773.86	5,351.15	6,690.93	6,512.66	6,431.53	6,827.90
Alta Loma	1,295.01	4,450.26	4,840.33	5,065.00	5,082.85	4,982.63
Central	1,366.99	4,443.27	4,993.47	5,208.63	5,458.87	5,230.54
Cucamonga	1,824.74	5,516.41	6,669.51	6,845.22	8,025.55	8,819.38
Etiwanda	1,868.63	4,411.79	4,912.42	5,181.95	5,403.94	5,438.64
Helendale	1,886.52	4,693.30	5,304.17	5,118.34	5,344.35	5,768.87
Mount Baldy Joint	2,115.36	4,622.73	6,255.45	4,974.44	5,733.58	5,816.88
Mountain View	1,385.22	4,168.86	4,498.19	4,667.25	5,005.98	4,941.21
Ontario-Montclair	1,420.28	5,715.47	6,353.60	7,525.97	7,928.28	7,976.35
Oro Grande	1,805.95	32,007.38	36,758.30	43,596.50	45,677.44	44,422.38
Victor Elementary	1,540.40	4,976.24	5,524.84	5,891.55	6,712.35	6,463.97
AVERAGE	1,662.09	7,305.17	8,436.47	9,144.32	9,709.52	9,698.98
HIGH:						
Chaffey Joint Union	1,731.21	5,082.04	5,785.60	5,790.12	6,215.14	6,068.78
Victor Valley Union	1,823.12	5,493.44	6,515.01	6,555.69	6,827.26	7,322.45
AVERAGE	1,777.17	5,287.74	6,150.30	6,172.90	6,521.20	6,695.61
UNIFIED:						
Apple Valley	1,509.12	5,200.13	5,588.49	5,955.17	6,335.61	6,353.46
Baker Valley	2,903.10	10,030.89	10,578.65	10,582.63	10,829.76	11,365.97
Barstow	1,593.90	4,824.16	5,869.89	5,373.27	5,630.63	6,717.82
Bear Valley	1,654.23	4,856.57	5,433.67	5,713.64	6,035.37	5,973.21
Chino	1,388.14	4,419.44	5,044.74	5,186.81	5,408.14	5,559.61
Colton Joint	1,538.09	5,373.66	6,348.39	6,759.04	7,247.90	7,390.09
Fontana	1,509.83	5,753.08	6,470.86	6,400.99	6,510.71	7,038.55
Hesperia	1,298.75	4,872.19	5,298.04	5,573.67	5,453.53	5,712.31
Lucerne Valley	1,597.72	6,038.27	6,959.85	7,235.77	7,244.50	7,218.89
Morongo	1,570.31	5,254.09	6,150.62	6,159.23	6,851.40	7,084.50
Needles	2,139.09	6,341.18	8,057.65	8,523.98	7,492.60	6,850.61
Redlands	1,537.09	5,241.57	5,775.27	6,318.79	6,245.89	6,351.22
Rialto	1,516.50	5,344.53	6,035.01	6,390.76	6,786.07	6,762.85
Rim of the World	1,661.27	5,069.92	6,028.82	6,007.42	6,227.81	6,090.47
San Bernardino City	1,638.35	6,195.80	7,195.48	7,430.00	8,182.15	8,576.27
Silver Valley		6,355.56	7,166.02	7,326.90	7,364.64	7,393.96
Snowline Joint		4,744.69	4,895.47	5,097.84	5,758.62	6,043.75
Trona Joint	2,777.40	9,581.86	13,065.23	10,616.05	11,855.96	10,952.11
Upland	1,310.95	4,625.35	5,375.61	5,759.01	6,401.06	6,333.26
Yucaipa-Calimesa Joint	1,338.70	5,017.79	5,500.41	6,090.79	6,011.90	5,885.56
AVERAGE	1,693.47	5,757.04	6,641.91	6,725.09	6,993.71	7,082.72

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: 2020-21 through 2024-25 data is from CDE's website. Coversion factor is from the U.S. Department of Labor Consumer Price Index .

2024-25
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	78,940,772	130,517,568	60.48%	21.6	22.8	23.2
Alta Loma	46,195,742	76,965,402	60.02%	21.3	25.7	27.5
Central	36,424,532	60,698,790	60.01%	24.5	25.3	26.3
Cucamonga	32,960,499	56,207,347	58.64%	18.9	20.8	18.2
Etiwanda	128,872,820	212,891,544	60.53%	21.7	23.3	27.6
Helendale	6,489,547	10,946,089	59.29%	22.4	24.2	27.1
Mount Baldy Joint*	686,509	1,672,576	41.04%	27.0	28.0	22.5
Mountain View	27,482,685	44,868,084	61.25%	22.1	23.7	25.3
Ontario-Montclair	245,689,923	401,068,142	61.26%	20.0	22.9	24.8
Oro Grande**	5,181,485	11,510,994	45.01%	1.8	2.7	2.1
Victor Elementary	117,674,820	191,445,336	61.47%	22.5	22.1	29.9
TOTAL	726,599,334	1,198,791,872	61.00%	20.3	22.0	23.1
HIGH:						
Chaffey Joint Union	221,304,451	372,362,296	59.43%	N/A	N/A	N/A
Victor Valley Union	122,199,755	226,650,367	53.92%	N/A	N/A	N/A
TOTAL	343,504,206	599,012,663	57.00%	N/A	N/A	N/A
UNIFIED:						
Apple Valley	139,985,340	227,409,626	61.56%	22.1	22.9	31.3
Baker Valley*	2,034,143	3,813,930	53.33%	10.0	7.0	14.5
Barstow	48,897,533	90,457,717	54.06%	22.3	22.7	26.4
Bear Valley	20,316,290	34,719,789	58.52%	21.1	23.2	25.6
Chino	222,431,096	400,745,884	55.50%	21.3	22.9	28.8
Colton Joint	189,938,077	344,902,249	55.07%	21.1	21.5	24.6
Fontana	356,634,718	648,191,595	55.02%	19.2	24.0	23.2
Hesperia	213,040,561	355,019,665	60.01%	21.1	21.8	31.2
Lucerne Valley	12,073,821	21,834,326	55.30%	19.3	20.1	15.9
Morongo	70,935,403	128,812,903	55.07%	23.5	22.3	27.9
Needles	9,716,901	17,168,577	56.60%	16.6	21.9	14.7
Redlands	190,417,399	345,425,007	55.13%	19.4	22.3	24.7
Rialto	231,320,982	420,131,788	55.06%	21.3	24.0	24.4
Rim of the World	25,877,219	46,626,998	55.50%	23.8	25.3	26.9
San Bernardino City	508,181,975	913,860,284	55.61%	18.9	21.3	21.1
Silver Valley	22,037,173	34,765,602	63.39%	21.7	21.5	24.7
Snowline Joint	74,630,690	127,793,976	58.40%	23.0	23.2	25.5
Trona Joint*	3,041,843	7,112,812	42.77%	18.0	21.0	12.0
Upland	94,441,446	167,576,690	56.36%	21.9	24.0	26.0
Yucaipa-Calimesa Joint	69,271,911	125,772,044	55.08%	22.1	23.9	29.6
TOTAL	2,505,224,521	4,462,141,462	56.00%	20.4	21.8	24.0
TOTAL K-12	3,575,328,061	6,259,945,997	57.00%	20.4	21.9	23.7

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

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

**Oro Grande FTEs shared with District dependent Charters.

Source: 2024-25 FORM CEA and Class Size Penalties (P-2)

2024-25

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	5,110,000	1,322,000	6,432,000	1,073,080	7,505,080
Alta Loma	0	0	0	0	560,809	560,809
Central	0	0	0	0	0	0
Cucamonga	10,084,000	904,000	25,091	929,091	89,078	1,018,169
Etiwanda	0	0	0	0	234,695	234,695
Helendale	4,120,000	2,616,667	1,108,260	3,724,927	1,747,985	5,472,912
Mount Baldy Joint	0	0	0	0	0	0
Mountain View	0	0	0	0	23,542	23,542
Ontario-Montclair	0	0	0	0	1,790,771	1,790,771
Oro Grande	29,130,000	19,420,000	3,132,400	22,552,400	5,688,152	28,240,552
Victor Elementary	0	0	0	0	434,184	434,184
TOTAL	50,079,000	28,050,667	5,587,751	33,638,418	11,642,296	45,280,714
HIGH:						
Chaffey Joint Union	0	0	0	0	0	0
Victor Valley Union	23,890,000	15,240,000	2,406,725	17,646,725	1,307,034	18,953,759
TOTAL	23,890,000	15,240,000	2,406,725	17,646,725	1,307,034	18,953,759
UNIFIED:						
Apple Valley	24,245,000	23,435,000	11,749,503	35,184,503	1,000,163	36,184,666
Baker Valley	0	0	0	0	0	0
Barstow	15,205,000	13,440,000	7,681,615	21,121,615	0	21,121,615
Bear Valley	0	0	0	0	7,558,929	7,558,929
Chino	0	0	0	0	1,119,952	1,119,952
Colton Joint	0	0	0	0	7,758,600	7,758,600
Fontana	49,910,000	15,350,000	2,604,150	17,954,150	1,811,807	19,765,957
Hesperia	99,540,000	86,750,000	28,329,843	115,079,843	0	115,079,843
Lucerne Valley	5,405,000	2,705,000	534,218	3,239,218	0	3,239,218
Morongo	0	0	0	0	1,255,381	1,255,381
Needles	0	0	0	0	425,063	425,063
Redlands	21,210,000	21,210,000	12,712,500	33,922,500	0	33,922,500
Rialto	44,365,000	44,365,000	18,610,625	62,975,625	5,926,252	68,901,877
Rim of the World	0	0	0	0	316,267	316,267
San Bernardino City	210,530,000	155,795,000	90,665,699	246,460,699	594,334	247,055,033
Silver Valley	0	0	0	0	1,702,167	1,702,167
Snowline Joint	58,460,000	49,685,000	12,217,172	61,902,172	1,314,781	63,216,953
Trona Joint	0	0	0	0	0	0
Upland	0	0	0	0	197,267	197,267
Yucaipa-Calimesa Joint	0	0	0	0	43,560,111	43,560,111
TOTAL	528,870,000	412,735,000	185,105,325	597,840,325	74,541,074	672,381,399
TOTAL K-12	602,839,000	456,025,667	193,099,801	649,125,468	87,490,404	736,615,872

NOTES: 1) Schedule reflects data as reported in the audit report for each district for the fiscal year ended June 30, 2025. Does not include other types of non-voter approved debt (i.e. Post Employment Benefits, Compensated Absences). Private placement debt is included in Certificates of Parsticipation. Information shown under the caption "capital lease" is the present value of minimum lease payments.

Source: 2024-25 Annual Audit Report for each district

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2022-23	2023-24	2024-25	2025-26	2026-27
ELEMENTARY:					
Adelanto	4.39%	6.17%	6.91%	6.09%	7.47%
Alta Loma	5.44%	5.43%	6.39%	6.80%	7.36%
Central	7.30%	6.47%	7.30%	7.43%	7.38%
Cucamonga	4.44%	4.53%	5.66%	6.29%	7.30%
Etiwanda	3.40%	3.49%	4.69%	6.49%	6.40%
Helendale	10.55%	8.30%	7.75%	7.25%	8.20%
Mount Baldy Joint	11.28%	13.61%	9.47%	7.95%	10.05%
Mountain View	7.20%	6.84%	7.15%	6.87%	6.26%
Ontario-Montclair	5.97%	4.05%	5.56%	5.46%	6.31%
Oro Grande	8.98%	7.90%	8.80%	8.90%	7.44%
Victor Elementary	4.28%	4.95%	5.11%	2.33%	4.61%
Average Rate	6.66%	6.52%	6.80%	6.53%	7.16%
HIGH:					
Chaffey Joint Union	4.60%	3.54%	3.95%	5.53%	4.80%
Victor Valley Union	8.70%	6.19%	5.67%	6.66%	5.61%
Average Rate	6.65%	4.87%	4.81%	6.10%	5.21%
UNIFIED:					
Apple Valley	5.51%	4.66%	8.02%	7.34%	4.17%
Baker Valley	9.43%	3.23%	10.51%	10.41%	7.43%
Barstow	8.81%	9.83%	9.65%	10.24%	12.63%
Bear Valley	7.80%	7.19%	8.53%	9.36%	9.91%
Chino	3.48%	3.39%	5.49%	5.43%	6.54%
Colton Joint	7.64%	8.08%	6.27%	1.70%	7.22%
Fontana	3.94%	3.35%	3.62%	5.60%	6.01%
Hesperia	6.04%	8.81%	8.64%	4.64%	5.19%
Lucerne Valley	9.00%	9.94%	12.20%	13.09%	10.09%
Morongo	5.95%	6.59%	8.54%	9.00%	8.24%
Needles	9.62%	9.60%	8.17%	8.44%	6.95%
Redlands	4.10%	5.43%	5.63%	5.38%	10.27%
Rialto	4.91%	4.46%	6.55%	6.84%	4.66%
Rim of the World	6.46%	7.12%	7.46%	7.61%	8.33%
San Bernardino City	4.09%	4.24%	5.02%	2.30%	4.32%
Silver Valley	8.69%	8.09%	8.85%	8.26%	8.06%
Snowline Joint	5.87%	5.36%	5.25%	2.93%	8.44%
Trona Joint	8.94%	6.09%	7.20%	10.73%	10.26%
Upland	3.77%	4.16%	4.93%	5.41%	6.13%
Yucaipa-Calimesa Joint	5.06%	5.12%	6.48%	6.26%	6.08%
Average Rate	6.46%	6.24%	7.35%	7.05%	7.55%

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: 2026-27 FORM ICR

2024-25
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	6,979								
Direct & Allocated Costs		105,671,608	33,136,381	0	0	324,035	23,082	139,155,106	19,939
Central Admin/Other Costs		7,753,420	2,431,308	0	0	23,775	8,225,188	18,433,691	2,641
Total		113,425,028	35,567,689	0	0	347,810	8,248,270	157,588,797	22,580
Percent		71.98%	22.57%	0.00%	0.00%	0.22%	5.23%	100.00%	
Alta Loma	5,329								
Direct & Allocated Costs		55,504,874	17,730,453	317,657	0	4,503,396	0	78,056,380	14,647
Central Admin/Other Costs		3,874,829	1,237,774	22,176	0	314,385	3,154,311	8,603,475	1,614
Total		59,379,703	18,968,227	339,833	0	4,817,781	3,154,311	86,659,855	16,261
Percent		68.52%	21.89%	0.39%	0.00%	5.56%	3.64%	100.00%	
Central	4,080								
Direct & Allocated Costs		47,712,301	14,362,847	0	0	4,678,475	0	66,753,623	16,361
Central Admin/Other Costs		3,663,273	1,102,756	0	0	359,206	2,488,640	7,613,875	1,866
Total		51,375,574	15,465,603	0	0	5,037,681	2,488,640	74,367,498	18,227
Percent		69.08%	20.80%	0.00%	0.00%	6.77%	3.35%	100.00%	
Cucamonga	2,191								
Direct & Allocated Costs		41,156,977	13,546,656	1,440,209	0	0	169,702	56,313,544	25,702
Central Admin/Other Costs		3,057,031	1,006,210	106,975	0	0	1,907,714	6,077,930	2,774
Total		44,214,008	14,552,866	1,547,184	0	0	2,077,416	62,391,474	28,476
Percent		70.87%	23.33%	2.48%	0.00%	0.00%	3.33%	100.00%	
Etiwanda	13,020								
Direct & Allocated Costs		150,794,186	47,796,056	290,691	222,057	11,167,699	376,999	210,647,688	16,179
Central Admin/Other Costs		8,084,664	2,562,533	15,585	11,905	598,744	8,463,322	19,736,753	1,516
Total		158,878,850	50,358,589	306,276	233,962	11,766,443	8,840,321	230,384,441	17,695
Percent		68.96%	21.86%	0.13%	0.10%	5.11%	3.84%	100.00%	
Helendale	647								
Direct & Allocated Costs		13,545,892	2,171,896	65,065	176,348	0	0	15,959,201	24,666
Central Admin/Other Costs		1,785,541	286,287	8,576	23,245	0	4,017,723	6,121,372	9,461
Total		15,331,433	2,458,183	73,641	199,593	0	4,017,723	22,080,573	34,127
Percent		69.43%	11.13%	0.33%	0.90%	0.00%	18.20%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
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	100								
Direct & Allocated Costs		1,167,333	297,934	0	0	36,547	0	1,501,814	15,018
Central Admin/Other Costs		244,234	62,335	0	0	7,647	62,630	376,846	3,768
Total		1,411,567	360,269	0	0	44,194	62,630	1,878,660	18,786
Percent		75.14%	19.18%	0.00%	0.00%	2.35%	3.33%	100.00%	
Mountain View	3,144								
Direct & Allocated Costs		36,368,776	8,389,964	356,583	0	0	0	45,115,323	14,350
Central Admin/Other Costs		2,711,084	625,424	26,581	0	0	4,001,322	7,364,411	2,342
Total		39,079,860	9,015,388	383,164	0	0	4,001,322	52,479,734	16,692
Percent		74.47%	17.18%	0.73%	0.00%	0.00%	7.62%	100.00%	
Ontario-Montclair	17,039								
Direct & Allocated Costs		290,337,011	108,780,606	774,980	0	2,203,172	0	402,095,769	23,599
Central Admin/Other Costs		17,806,608	6,671,604	47,530	0	135,122	24,843,588	49,504,452	2,905
Total		308,143,619	115,452,210	822,510	0	2,338,294	24,843,588	451,600,221	26,504
Percent		68.23%	25.57%	0.18%	0.00%	0.52%	5.50%	100.00%	
Oro Grande	83								
Direct & Allocated Costs		3,407,052	6,514,348	0	2,920,623	0	0	12,842,023	154,723
Central Admin/Other Costs		385,649	737,367	0	330,589	0	13,475,409	14,929,014	179,868
Total		3,792,701	7,251,715	0	3,251,212	0	13,475,409	27,771,037	334,591
Percent		13.66%	26.11%	0.00%	11.71%	0.00%	48.52%	100.00%	
Victor Elementary	10,930								
Direct & Allocated Costs		191,483,800	28,349,008	0	0	904,152	954,113	221,691,073	20,283
Central Admin/Other Costs		9,151,455	1,354,865	0	0	43,212	26,267,784	36,817,316	3,368
Total		200,635,255	29,703,873	0	0	947,364	27,221,897	258,508,389	23,651
Percent		77.61%	11.49%	0.00%	0.00%	0.37%	10.53%	100.00%	
TOTAL ELEMENTARY	63,542								
Direct & Allocated Costs		937,149,810	281,076,149	3,245,185	3,319,028	23,817,476	1,523,896	1,250,131,544	19,674
Central Admin/Other Costs		58,517,788	18,078,463	227,423	365,739	1,482,091	96,907,631	175,579,135	2,763
Total		995,667,598	299,154,612	3,472,608	3,684,767	25,299,567	98,431,527	1,425,710,679	22,437
Percent		69.84%	20.98%	0.24%	0.26%	1.77%	6.90%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
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	20,567								
Direct & Allocated Costs		253,413,015	87,502,103	6,401,164	29,226,136	114,625	2,952,204	379,609,247	18,457
Central Admin/Other Costs		12,517,685	4,322,287	316,194	1,443,665	5,662	14,960,441	33,565,934	1,632
Total		265,930,700	91,824,390	6,717,358	30,669,801	120,287	17,912,645	413,175,181	20,089
Percent		64.36%	22.22%	1.63%	7.42%	0.03%	4.34%	100.00%	
Victor Valley Union	10,617								
Direct & Allocated Costs		163,388,155	47,643,464	3,133,040	18,117,827	0	0	232,282,486	21,878
Central Admin/Other Costs		10,808,865	3,151,830	207,265	1,198,576	0	12,389,601	27,756,137	2,614
Total		174,197,020	50,795,294	3,340,305	19,316,403	0	12,389,601	260,038,623	24,492
Percent		66.99%	19.53%	1.28%	7.43%	0.00%	4.76%	100.00%	
TOTAL HIGH	31,184								
Direct & Allocated Costs		416,801,170	135,145,567	9,534,204	47,343,963	114,625	2,952,204	611,891,733	19,622
Central Admin/Other Costs		23,326,550	7,474,117	523,459	2,642,241	5,662	27,350,042	61,322,071	1,966
Total		440,127,720	142,619,684	10,057,663	49,986,204	120,287	30,302,246	673,213,804	21,588
Percent		65.38%	21.18%	1.49%	7.43%	0.02%	4.50%	100.00%	
UNIFIED:									
Apple Valley	12,382								
Direct & Allocated Costs		112,413,214	45,089,290	0	12,552,290	62,564,518	801,971	233,421,283	18,852
Central Admin/Other Costs		6,561,492	2,631,835	0	732,670	3,651,854	20,927,056	34,504,907	2,787
Total		118,974,706	47,721,125	0	13,284,960	66,216,372	21,729,027	267,926,190	21,639
Percent		44.41%	17.81%	0.00%	4.96%	24.71%	8.11%	100.00%	
Baker Valley	114								
Direct & Allocated Costs		3,112,685	264,400	0	15,233	484	0	3,392,802	29,761
Central Admin/Other Costs		531,750	45,168	0	2,602	83	444,046	1,023,649	8,979
Total		3,644,435	309,568	0	17,835	567	444,046	4,416,451	38,740
Percent		82.52%	7.01%	0.00%	0.40%	0.01%	10.05%	100.00%	
Barstow	5,473								
Direct & Allocated Costs		75,350,859	23,613,125	1,210,035	4,603,424	1,058	0	104,778,501	19,145
Central Admin/Other Costs		7,370,247	2,309,656	118,356	450,272	103	22,432,482	32,681,116	5,971
Total		82,721,106	25,922,781	1,328,391	5,053,696	1,161	22,432,482	137,459,617	25,116
Percent		60.18%	18.86%	0.97%	3.68%	0.00%	16.32%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
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	1,976								
Direct & Allocated Costs		26,749,508	6,234,034	0	735,173	0	0	33,718,715	17,064
Central Admin/Other Costs		2,809,974	654,871	0	77,228	0	6,279,179	9,821,252	4,970
Total		29,559,482	6,888,905	0	812,401	0	6,279,179	43,539,967	22,034
Percent		67.89%	15.82%	0.00%	1.87%	0.00%	14.42%	100.00%	
Chino	24,188								
Direct & Allocated Costs		282,557,467	92,012,117	4,118,399	8,944,633	4,099,919	315,937	392,048,472	16,208
Central Admin/Other Costs		16,184,684	5,270,386	235,899	512,342	234,840	36,120,209	58,558,360	2,421
Total		298,742,151	97,282,503	4,354,298	9,456,975	4,334,759	36,436,146	450,606,832	18,629
Percent		66.30%	21.59%	0.97%	2.10%	0.96%	8.09%	100.00%	
Colton Joint	17,032								
Direct & Allocated Costs		280,886,089	60,161,900	12,500,713	11,686,072	2,464,407	689,853	368,389,034	21,629
Central Admin/Other Costs		18,596,223	3,983,053	827,617	773,683	163,157	20,859,607	45,203,340	2,654
Total		299,482,312	64,144,953	13,328,330	12,459,755	2,627,564	21,549,460	413,592,374	24,283
Percent		72.41%	15.51%	3.22%	3.01%	0.64%	5.21%	100.00%	
Fontana	30,740								
Direct & Allocated Costs		494,317,996	121,734,293	10,216,971	26,841,922	1,641,717	1,529,989	656,282,888	21,349
Central Admin/Other Costs		24,173,603	5,953,165	499,640	1,312,649	80,285	44,414,135	76,433,477	2,486
Total		518,491,599	127,687,458	10,716,611	28,154,571	1,722,002	45,944,124	732,716,365	23,835
Percent		70.76%	17.43%	1.46%	3.84%	0.24%	6.27%	100.00%	
Hesperia	21,036								
Direct & Allocated Costs		242,420,911	78,844,636	3,208,171	28,084,796	1,180,745	0	353,739,259	16,816
Central Admin/Other Costs		15,418,810	5,014,792	204,051	1,786,290	75,100	37,927,256	60,426,299	2,873
Total		257,839,721	83,859,428	3,412,222	29,871,086	1,255,845	37,927,256	414,165,558	19,689
Percent		62.26%	20.25%	0.82%	7.21%	0.30%	9.16%	100.00%	
Lucerne Valley	1,082								
Direct & Allocated Costs		16,924,114	3,310,023	0	1,421,208	496,910	0	22,152,255	20,473
Central Admin/Other Costs		1,941,315	379,683	0	163,023	56,999	4,495,420	7,036,440	6,503
Total		18,865,429	3,689,706	0	1,584,231	553,909	4,495,420	29,188,695	26,976
Percent		64.63%	12.64%	0.00%	5.43%	1.90%	15.40%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
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	6,565								
Direct & Allocated Costs		95,687,373	32,478,256	91,975	8,893,434	387,413	0	137,538,451	20,950
Central Admin/Other Costs		7,495,843	2,544,243	7,205	696,683	30,349	3,491,923	14,266,246	2,173
Total		103,183,216	35,022,499	99,180	9,590,117	417,762	3,491,923	151,804,697	23,123
Percent		67.97%	23.07%	0.07%	6.32%	0.28%	2.30%	100.00%	
Needles	857								
Direct & Allocated Costs		14,852,759	1,613,600	0	0	0	0	16,466,359	19,214
Central Admin/Other Costs		1,649,316	179,181	0	0	0	1,946,308	3,774,805	4,405
Total		16,502,075	1,792,781	0	0	0	1,946,308	20,241,164	23,619
Percent		81.53%	8.86%	0.00%	0.00%	0.00%	9.62%	100.00%	
Redlands	17,967								
Direct & Allocated Costs		247,738,826	68,751,916	605,736	12,487,433	1,910,308	0	331,494,219	18,450
Central Admin/Other Costs		18,563,288	5,151,642	45,388	935,694	143,141	13,337,419	38,176,572	2,125
Total		266,302,114	73,903,558	651,124	13,423,127	2,053,449	13,337,419	369,670,791	20,575
Percent		72.04%	19.99%	0.18%	3.63%	0.56%	3.61%	100.00%	
Rialto	21,438								
Direct & Allocated Costs		305,866,703	93,269,533	13,922,947	13,891,529	29,484	2,124,308	429,104,504	20,016
Central Admin/Other Costs		21,609,715	6,589,563	983,667	981,447	2,083	58,658,625	88,825,100	4,143
Total		327,476,418	99,859,096	14,906,614	14,872,976	31,567	60,782,933	517,929,604	24,159
Percent		63.23%	19.28%	2.88%	2.87%	0.01%	11.74%	100.00%	
Rim of the World	2,644								
Direct & Allocated Costs		34,729,375	9,472,435	74,534	2,226,935	15,491	0	46,518,770	17,594
Central Admin/Other Costs		3,455,443	942,472	7,416	221,572	1,541	2,473,585	7,102,029	2,686
Total		38,184,818	10,414,907	81,950	2,448,507	17,032	2,473,585	53,620,799	20,280
Percent		71.21%	19.42%	0.15%	4.57%	0.03%	4.61%	100.00%	
San Bernardino City	40,288								
Direct & Allocated Costs		781,180,116	212,797,247	0	35,192,853	1,995,855	6,231,497	1,037,397,568	25,750
Central Admin/Other Costs		38,712,443	10,545,457	0	1,744,030	98,907	25,597,416	76,698,253	1,904
Total		819,892,559	223,342,704	0	36,936,883	2,094,762	31,828,913	1,114,095,821	27,654
Percent		73.59%	20.05%	0.00%	3.32%	0.19%	2.86%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
PROGRAM COST REPORT

District	Annual ADA	Regular Education	Special Education	Bilingual & Migrant Education	Alternative, Other Supplemental Education & Programs	Community Services & Child Care	Other Programs	Total Expenditures	Per ADA
Silver Valley	2,026								
Direct & Allocated Costs		34,119,717	7,295,595	0	1,468,603	172,153	0	43,056,068	21,252
Central Admin/Other Costs		3,072,543	656,982	0	132,250	15,503	4,393,643	8,270,921	4,082
Total		37,192,260	7,952,577	0	1,600,853	187,656	4,393,643	51,326,989	25,334
Percent		72.46%	15.49%	0.00%	3.12%	0.37%	8.56%	100.00%	
Snowline Joint	7,362								
Direct & Allocated Costs		86,272,504	31,061,954	1,779,494	10,769,243	31,169	0	129,914,364	17,647
Central Admin/Other Costs		6,117,603	2,202,610	126,184	763,649	2,210	14,829,158	24,041,414	3,266
Total		92,390,107	33,264,564	1,905,678	11,532,892	33,379	14,829,158	153,955,778	20,913
Percent		60.01%	21.61%	1.24%	7.49%	0.02%	9.63%	100.00%	
Trona Joint	226								
Direct & Allocated Costs		5,439,892	1,327,746	0	362,217	282,218	0	7,412,073	32,797
Central Admin/Other Costs		854,231	208,497	0	56,879	44,317	478,929	1,642,853	7,269
Total		6,294,123	1,536,243	0	419,096	326,535	478,929	9,054,926	40,066
Percent		69.51%	16.97%	0.00%	4.63%	3.61%	5.29%	100.00%	
Upland	8,968								
Direct & Allocated Costs		117,790,490	43,290,193	1,106,732	3,285,448	2,763,371	56,742	168,292,976	18,766
Central Admin/Other Costs		7,252,313	2,665,360	68,141	202,284	170,140	6,482,826	16,841,064	1,878
Total		125,042,803	45,955,553	1,174,873	3,487,732	2,933,511	6,539,568	185,134,040	20,644
Percent		67.54%	24.82%	0.63%	1.88%	1.58%	3.53%	100.00%	
Yucaipa-Calimesa Joint	7,145								
Direct & Allocated Costs		98,888,214	31,392,633	0	599,842	2,087,254	0	132,967,943	18,610
Central Admin/Other Costs		6,167,154	1,957,799	0	37,409	130,171	3,792,278	12,084,811	1,691
Total		105,055,368	33,350,432	0	637,251	2,217,425	3,792,278	145,052,754	20,301
Percent		72.43%	22.99%	0.00%	0.44%	1.53%	2.61%	100.00%	
TOTAL UNIFIED	229,509								
Direct & Allocated Costs		3,357,298,812	964,014,926	48,835,707	184,062,288	82,124,474	11,750,297	4,648,086,504	20,252
Central Admin/Other Costs		208,537,990	59,886,415	3,123,564	11,582,656	4,900,783	329,381,500	617,412,908	2,690
Total		3,565,836,802	1,023,901,341	51,959,271	195,644,944	87,025,257	341,131,797	5,265,499,412	22,942
Percent		67.72%	19.45%	0.99%	3.72%	1.65%	6.48%	100.00%	

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Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

2024-25
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	324,235								
Direct & Allocated Costs		4,711,249,792	1,380,236,642	61,615,096	234,725,279	106,056,575	16,226,397	6,510,109,781	20,078
Central Admin/Other Costs		290,382,328	85,438,995	3,874,446	14,590,636	6,388,536	453,639,173	854,314,114	2,635
Total		5,001,632,120	1,465,675,637	65,489,542	249,315,915	112,445,111	469,865,570	7,364,423,895	22,713
Percent		67.92%	19.90%	0.89%	3.39%	1.53%	6.38%	100.00%	

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

Source: 2024-25 FORM PCR and Report of School District Attendance (Annual)

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Assessed Valuations

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

2025-26

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	2,458,033,187	279,253	2,458,312,440	35,642,600	2,493,675,787	122,481,229	2,616,436,269
Alta Loma	8,875,740,175	10,161	8,875,750,336	57,479,800	8,933,219,975	59,856,412	8,993,086,548
Central	3,130,529,806	13,125	3,130,542,931	29,828,400	3,160,358,206	82,437,576	3,242,808,907
Cucamonga	6,708,839,430	2,088,824	6,710,928,254	15,069,600	6,723,909,030	777,250,179	7,503,248,033
Etiwanda	7,432,872,043	1,079,971	7,433,952,014	81,713,800	7,514,585,843	26,068,376	7,541,734,190
Helendale	897,629,815	10,650	897,640,465	5,474,000	903,103,815	17,609,210	920,723,675
Mount Baldy Joint	71,070,500	0	71,070,500	476,000	71,546,500	772,265	72,318,765
Mountain View	13,561,706,707	173,740	13,561,880,447	35,303,800	13,597,010,507	985,407,667	14,582,591,914
Ontario-Montclair	14,501,381,264	1,129,286	14,502,510,550	90,071,800	14,591,453,064	1,057,349,427	15,649,931,777
Oro Grande	132,977,258	74,960	133,052,218	593,000	133,570,258	52,896,463	186,541,681
Victor Elementary	5,018,171,979	1,253,881	5,019,425,860	63,071,400	5,081,243,379	131,455,401	5,213,952,661
TOTAL	62,788,952,164	6,113,851	62,795,066,015	414,724,200	63,203,676,364	3,313,584,205	66,523,374,420
HIGH:							
Chaffey Joint Union	54,282,139,925	4,495,107	54,286,635,032	309,943,200	54,592,083,125	2,989,141,902	57,585,720,134
Victor Valley Union	8,506,812,239	1,618,744	8,508,430,983	104,781,000	8,611,593,239	324,442,303	8,937,654,286
TOTAL	62,788,952,164	6,113,851	62,795,066,015	414,724,200	63,203,676,364	3,313,584,205	66,523,374,420
UNIFIED:							
Apple Valley	7,912,650,557	2,913,734	7,915,564,291	79,312,800	7,991,963,357	163,380,316	8,158,257,407
Baker Valley	1,206,655,846	60,865	1,206,716,711	210,000	1,206,865,846	314,585,737	1,521,512,448
Barstow	1,957,504,981	21,543,383	1,979,048,364	22,689,800	1,980,194,781	168,722,952	2,170,461,116
Bear Valley	8,832,460,486	502,200	8,832,962,686	19,397,000	8,851,857,486	72,351,707	8,924,711,393
Chino	37,533,665,628	1,225,096	37,534,890,724	165,004,000	37,698,669,628	1,480,489,400	39,180,384,124
Colton Joint	9,259,188,862	20,096,768	9,279,285,630	72,361,800	9,331,550,662	1,015,380,738	10,367,028,168
Fontana	10,740,381,475	1,903,233	10,742,284,708	107,843,400	10,848,224,875	362,533,149	11,212,661,257
Hesperia	3,783,569,655	4,696,892	3,788,266,547	79,098,145	3,862,667,800	70,577,770	3,937,942,462
Lucerne Valley	1,150,673,979	3,257,854	1,153,931,833	5,916,430	1,156,590,409	54,140,916	1,213,989,179
Morongo	6,427,084,881	3,910,924	6,430,995,805	55,627,686	6,482,712,567	123,947,752	6,610,571,243
Needles	848,813,912	1,946,507	850,760,419	5,003,955	853,817,867	62,639,612	918,403,986
Redlands	18,339,050,677	4,432,398	18,343,483,075	115,099,089	18,454,149,766	512,632,862	18,971,215,026
Rialto	7,924,634,288	4,748,663	7,929,382,951	84,109,200	8,008,743,488	164,189,476	8,177,681,627
Rim of the World	9,765,013,977	220,961	9,765,234,938	30,354,418	9,795,368,395	67,786,471	9,863,375,827
San Bernardino City	13,530,210,206	3,515,359	13,533,725,565	136,265,451	13,666,475,657	566,665,671	14,236,656,687
Silver Valley	584,744,826	4,253,971	588,998,797	3,738,000	588,482,826	58,009,292	650,746,089
Snowline Joint	5,491,971,584	50,000	5,492,021,584	35,408,800	5,527,380,384	90,416,984	5,617,847,368
Trona Joint	320,538,849	44,473	320,583,322	1,403,107	321,941,956	4,513,882	326,500,311
Upland	11,061,886,611	16,660	11,061,903,271	68,945,958	11,130,832,569	209,987,508	11,340,836,737
Yucaipa-Calimesa Joint	6,400,167,148	10,270	6,400,177,418	51,797,188	6,451,964,336	95,071,000	6,547,045,606
TOTAL	163,070,868,428	79,350,211	163,150,218,639	1,139,586,227	164,210,454,655	5,658,023,195	169,947,828,061

Source: 2025-26-Agency Net Valuations - Property Tax Division

2021-22 THROUGH 2025-26
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
TK-12 SCHOOL DISTRICTS - FIVE YEAR COMPARISON

	2021-22	2022-23	2023-24	2024-25	2025-26
ELEMENTARY:					
Adelanto	2,169,441,823	2,312,316,826	2,442,988,687	2,530,202,805	2,616,436,269
Alta Loma	7,439,673,340	7,875,773,305	8,279,916,551	8,605,491,193	8,993,086,548
Central	2,619,064,121	2,832,222,519	2,989,038,424	3,114,378,474	3,242,808,907
Cucamonga	6,257,125,357	6,616,365,590	6,823,332,561	7,186,775,612	7,503,248,033
Etiwanda	6,341,619,433	6,704,169,714	7,007,029,631	7,274,899,356	7,541,734,190
Helendale	740,470,692	789,661,384	841,158,020	882,982,234	920,723,675
Mount Baldy Joint	58,680,507	61,995,042	66,308,161	70,020,697	72,318,765
Mountain View	8,748,906,549	10,307,193,832	12,039,857,298	13,178,267,105	14,582,591,914
Ontario-Montclair	12,325,760,144	13,512,642,190	14,381,540,586	15,056,980,079	15,649,931,777
Oro Grande	138,468,097	144,990,495	152,533,231	181,421,785	186,541,681
Victor Elementary	4,515,689,769	4,729,912,174	4,932,932,850	5,073,456,446	5,213,952,661
TOTAL	51,354,899,832	55,887,243,071	59,956,636,000	63,154,875,786	66,523,374,420
HIGH:					
Chaffey Joint Union	43,790,829,451	47,910,362,192	51,587,023,212	54,486,812,516	57,585,720,134
Victor Valley Union	7,564,070,381	7,976,880,879	8,369,612,788	8,668,063,270	8,937,654,286
TOTAL	51,354,899,832	55,887,243,071	59,956,636,000	63,154,875,786	66,523,374,420
UNIFIED:					
Apple Valley	6,660,037,428	7,066,196,795	7,526,535,641	7,949,954,109	8,158,257,407
Baker Valley	821,386,030	859,338,907	1,254,169,269	1,448,700,395	1,521,512,448
Barstow	1,719,420,641	1,822,253,573	1,956,492,747	2,114,682,544	2,170,461,116
Bear Valley	6,678,528,932	7,412,251,841	8,120,782,110	8,599,425,793	8,924,711,393
Chino	28,773,209,101	31,031,595,722	34,103,999,153	36,297,426,944	39,180,384,124
Colton Joint	6,014,659,753	7,024,330,525	8,820,447,447	9,625,137,853	10,367,028,168
Fontana	7,812,387,908	8,425,422,880	9,460,014,591	10,292,996,009	11,212,661,257
Hesperia	3,406,260,645	3,539,679,866	3,678,611,132	3,800,173,212	3,937,942,462
Lucerne Valley	922,829,351	944,246,510	1,070,178,159	1,159,205,318	1,213,989,179
Morongo	4,429,041,812	5,135,871,896	5,832,613,874	6,278,628,287	6,610,571,243
Needles	657,781,111	694,477,444	739,949,631	763,624,596	918,403,986
Redlands	13,977,937,818	14,755,507,616	16,051,255,249	16,946,011,903	18,971,215,026
Rialto	6,397,070,244	6,868,691,480	7,259,107,267	7,750,945,779	8,177,681,627
Rim of the World	7,615,155,930	8,292,149,165	9,004,905,985	9,486,891,927	9,863,375,827
San Bernardino City	10,614,325,560	11,353,885,095	12,336,738,283	12,976,071,551	14,236,656,687
Silver Valley	471,203,021	538,072,798	594,328,519	643,551,173	650,746,089
Snowline Joint	3,873,433,856	4,233,346,046	4,679,408,739	5,210,417,496	5,617,847,368
Trona Joint	379,730,547	325,639,360	312,235,251	325,903,687	326,500,311
Upland	9,249,518,465	9,846,415,852	10,460,084,627	10,860,568,487	11,340,836,737
Yucaipa-Calimesa Joint	5,047,626,545	5,398,678,035	5,787,086,118	6,180,299,940	6,547,045,606
TOTAL	125,521,544,698	135,568,051,406	149,048,943,792	158,710,617,003	169,947,828,061

Source: 2021-22 through 2025-26 Agency Net Valuations - Property Tax Division

2025-26 ASSESSED VALUATIONS PER 2024-25 ANNUAL A.D.A.

	Grade Level	2024-25 Annual A.D.A.	2025-26 Assessed Valuations	
			Total	Per A.D.A.
ELEMENTARY:				
Adelanto	TK-8	6,959	2,616,436,269	375,979
Alta Loma	TK-8	5,311	8,993,086,548	1,693,294
Central	TK-8	4,075	3,242,808,907	795,781
Cucamonga	TK-8	2,183	7,503,248,033	3,437,127
Etiwanda	TK-8	12,988	7,541,734,190	580,669
Helendale	TK-8	647	920,723,675	1,423,066
Mount Baldy Joint	TK-8	100	72,318,765	723,188
Mountain View	TK-8	3,144	14,582,591,914	4,638,229
Ontario-Montclair	TK-8	16,957	15,649,931,777	922,919
Oro Grande	TK-6	83	186,541,681	2,247,490
Victor Elementary	TK-6	10,920	5,213,952,661	477,468
TOTAL		63,367	66,523,374,420	1,049,811
HIGH:				
Chaffey Joint Union	9-12	20,464	57,585,720,134	2,814,001
Victor Valley Union	7-12	10,587	8,937,654,286	844,210
TOTAL		31,051	66,523,374,420	2,142,391
UNIFIED:				
Apple Valley	TK-12	12,349	8,158,257,407	660,641
Baker Valley	TK-12	114	1,521,512,448	13,346,600
Barstow	TK-12	5,390	2,170,461,116	402,683
Bear Valley	TK-12	1,975	8,924,711,393	4,518,841
Chino	TK-12	24,106	39,180,384,124	1,625,337
Colton Joint	TK-12	17,007	10,367,028,168	609,574
Fontana	TK-12	30,680	11,212,661,257	365,471
Hesperia	TK-12	20,999	3,937,942,462	187,530
Lucerne Valley	TK-12	1,080	1,213,989,179	1,124,064
Morongo	TK-12	6,558	6,610,571,243	1,008,016
Needles	TK-12	845	918,403,986	1,086,869
Redlands	TK-12	17,945	18,971,215,026	1,057,187
Rialto	TK-12	21,406	8,177,681,627	382,028
Rim of the World	TK-12	2,640	9,863,375,827	3,736,127
San Bernardino City	TK-12	40,219	14,236,656,687	353,978
Silver Valley	TK-12	2,016	650,746,089	322,791
Snowline Joint	TK-12	7,332	5,617,847,368	766,209
Trona Joint	TK-12	226	326,500,311	1,444,692
Upland	TK-12	8,929	11,340,836,737	1,270,113
Yucaipa-Calimesa Joint	TK-12	7,070	6,547,045,606	926,032
TOTAL		228,886	169,947,828,061	742,500

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

Source: 2025-26 Agency Net Valuations - Property Tax Division and 2024-25 Report of School District Attendance (A) - Regular ADA

2025-26
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Chaffey Joint Union				
Alta Loma	635,623,897	-10,161	6,970,016	642,583,752
Central	2,509,460,184	-2,500	77,645,455	2,587,103,139
Cucamonga	15,952,498,912	-1,360,115	2,143,910,783	18,095,049,580
Etiwanda	10,349,210,581	-546,159	227,328,503	10,575,992,925
Mountain View	89,808,680	0	35,221	89,843,901
Ontario-Montclair	4,880,083,941	-879,048	176,278,106	5,055,482,999
TOTAL	34,416,686,195	-2,797,983	2,632,168,084	37,046,056,296
Victor Valley Union				
Adelanto	4,517,713,325	455,581,379	656,929,494	5,630,224,198
Oro Grande	486,515,655	25,040	-15,219,052	471,321,643
Victor Elementary	5,049,703,219	-767,162	398,277,823	5,447,213,880
TOTAL	10,053,932,199	454,839,257	1,039,988,265	11,548,759,721
Unified				
Apple Valley	2,360,652,977	0	27,022,308	2,387,675,285
Barstow	858,576,640	-1,931,931	56,687,442	913,332,151
Bear Valley	1,016,994,837	100,699	34,650,655	1,051,746,191
Chino	4,562,779,802	-8,945	397,493,605	4,960,264,462
Colton Joint	7,049,374,873	-292,955	833,277,454	7,882,359,372
Fontana	19,200,360,065	1,082,534	1,398,990,033	20,600,432,632
Hesperia	7,374,020,535	415,800	155,659,631	7,530,095,966
Morongo	948,889,789	0	24,510,461	973,400,250
Redlands	5,782,318,738	589,339,675	384,036,212	6,755,694,625
Rialto	6,235,352,605	4,168,798	952,607,761	7,192,129,164
Rim of the World	233,598,195	0	-1,594,459	232,003,736
San Bernardino City	11,387,705,032	1,380,234	1,127,158,391	12,516,243,657
Snowline Joint	745,941,603	4,608	639,341	746,585,552
Upland	2,359,814,176	10,478	69,123,138	2,428,947,792
Yucaipa-Calimesa Joint	449,193,149	0	82,373,634	531,566,783
TOTAL	70,565,573,016	594,268,995	5,542,635,607	76,702,477,618

NOTE: Reflects only the districts with an RDA valuation

Source: 2025-26 Agency Net Valuations - Property Tax Division

2024-25
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			0.0457		0.0156	0.0613
Alta Loma		0.0449	0.0318		0.0100	0.0867
Central		0.0475	0.0318		0.0100	0.0893
Cucamonga			0.0318		0.0100	0.0418
GUASTI COMPONENT			0.0318		0.0100	0.0418
Etiwanda		0.0242	0.0318		0.0100	0.0660
Helendale		0.0432	0.0457		0.0156	0.1045
Mount Baldy Joint			0.0318		0.0100	0.0418
Mountain View	0.0471		0.0318		0.0100	0.0889
Ontario-Montclair		0.0424	0.0318		0.0100	0.0842
Oro Grande			0.0457		0.0156	0.0613
Victor Elementary		0.0528	0.0457		0.0156	0.1141
HIGH:						
Chaffey Joint Union					0.0100	0.0100
UNIFIED:						
Apple Valley				0.0204	0.0156	0.0360
Barstow				0.0654		0.0654
Bear Valley				0.0066	0.0370	0.0436
Chino				0.0842	0.0100	0.0942
Colton Joint				0.0593	0.0370	0.0963
Fontana				0.0387	0.0100	0.0487
Hesperia					0.0156	0.0156
Lucerne Valley					0.0156	0.0156
Morongo				0.0354	0.0161	0.0515
Needles				0.0331	0.0370	0.0701
Redlands				0.0277	0.0370	0.0647
Rialto				0.0659	0.0370	0.1029
Rim of the World				0.0129	0.0370	0.0499
San Bernardino City				0.0936	0.0370	0.1306
Snowline Joint					0.0156	0.0156
WRIGHTWOOD					0.0156	0.0156
PHELAN COMPONENT					0.0156	0.0156
Trona Joint					0.0333	0.0333
Upland				0.0428	0.0100	0.0528
Yucaipa-Calimesa Joint					0.0370	0.0370
COMMUNITY COLLEGE:						
Barstow					0.0000	
Chaffey					0.0100	
Copper Mountain					0.0161	
San Bernardino					0.0370	
Victor Valley					0.0156	

Source: 2024-25 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

2024-25
ANNUAL FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
TWO YEAR TREND ANALYSIS

	TOTAL 2024-25	TOTAL 2023-24	Increase/ Decrease	Deviation Percent
Barstow	2,763	2,996	-233	-7.78%
Chaffey	17,888	15,843	2,045	12.91%
Copper Mountain	1,762	1,729	33	1.91%
San Bernardino	14,925	14,622	303	2.07%
Victor Valley	14,418	12,680	1,738	13.71%
TOTAL	51,756	47,870	3,886	8.12%

2020-21 THROUGH 2024-25
ANNUAL REPORT OF FULL TIME EQUIVALENT STUDENTS
IN COMMUNITY COLLEGES
FIVE YEAR COMPARISON

	2020-21	2021-22	2022-23	2023-24	2024-25
Barstow	2,169	2,222	2,751	2,996	2,763
Chaffey	14,513	13,813	14,647	15,843	17,888
Copper Mountain	1,322	1,234	1,547	1,729	1,762
San Bernardino	13,614	11,814	11,893	14,622	14,925
Victor Valley	7,910	8,130	10,726	12,680	14,418
TOTAL	39,528	37,213	41,564	47,870	51,756

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

Source: 2020-21 through 2024-25 FORM CCFS-320 (Annual)

2024-25

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	2,763										
Unrestricted		10,683,498	3,866	36,016,310	13,035	46,699,808	16,901	36,292,256	13,135	10,407,552	3,766
Restricted		117,377	42	13,545,062	4,902	13,662,439	4,944	13,545,062	4,902	117,377	42
Total		10,800,875	3,908	49,561,372	17,937	60,362,247	21,845	49,837,318	18,037	10,524,929	3,808
Chaffey	17,888										
Unrestricted		53,162,199	2,971	175,870,894	9,831	229,033,093	12,803	172,680,831	9,653	56,352,262	3,150
Restricted		7,740,820	432	43,953,757	2,457	51,694,577	2,889	43,653,523	2,440	8,041,054	449
Total		60,903,019	3,403	219,824,651	12,288	280,727,670	15,692	216,334,354	12,093	64,393,316	3,599
Copper Mountain	1,762										
Unrestricted		12,257,805	6,956	23,760,038	13,484	36,017,843	20,441	21,603,017	12,260	14,414,826	8,180
Restricted		0	0	8,553,934	4,854	8,553,934	4,854	8,553,934	4,854	0	0
Total		12,257,805	6,956	32,313,972	18,338	44,571,777	25,295	30,156,951	17,114	14,414,826	8,180
San Bernardino	14,925										
Unrestricted		34,426,957	2,306	151,172,103	10,128	185,599,060	12,435	152,250,978	10,201	33,348,082	2,234
Restricted		18,956,784	1,270	70,115,803	4,697	89,072,587	5,968	68,974,973	4,621	20,097,614	1,346
Total		53,383,741	3,576	221,287,906	14,825	274,671,647	18,403	221,225,951	14,822	53,445,696	3,580
Victor Valley	14,418										
Unrestricted		50,412,064	3,496	125,888,517	8,731	176,300,581	12,227	124,634,805	8,644	51,665,776	3,583
Restricted		6,296,837	436	34,905,584	2,420	41,202,421	2,857	35,466,464	2,459	5,735,957	397
Total		56,708,901	3,932	160,794,101	11,151	217,503,002	15,084	160,101,269	11,103	57,401,733	3,980
TOTAL	51,756										
Unrestricted		160,942,523	3,109	512,707,862	9,906	673,650,385	13,015	507,461,887	9,804	166,188,498	3,210
Restricted		33,111,818	639	171,074,140	3,305	204,185,958	3,945	170,193,956	3,288	33,992,002	656
Total		194,054,341	3,748	683,782,002	13,211	877,836,343	16,960	677,655,843	13,092	200,180,500	3,866

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

Source: 2024-25 FORM CCFS-320 (Annual) and FORM CCFS-311

2025-26
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	2,736										
Unrestricted		10,407,552	3,803	36,794,854	13,448	47,202,406	17,252	37,442,667	13,685	9,759,739	3,567
Restricted		117,377	42	26,848,295	9,812	26,965,672	9,855	26,848,295	9,812	117,377	42
Total		10,524,929	3,845	63,643,149	23,260	74,168,078	27,107	64,290,962	23,497	9,877,116	3,609
Chaffey	18,719										
Unrestricted		56,352,262	3,010	175,544,433	9,377	231,896,695	12,388	178,984,871	9,561	52,911,824	2,826
Restricted		8,041,054	429	68,404,781	3,654	76,445,835	4,083	76,445,835	4,083	0	0
Total		64,393,316	3,439	243,949,214	13,031	308,342,530	16,471	255,430,706	13,644	52,911,824	2,826
Copper Mountain	1,677										
Unrestricted		14,414,826	8,595	23,451,150	13,983	37,865,976	22,579	23,426,467	13,969	14,439,509	8,610
Restricted		0	0	14,784,773	8,816	14,784,773	8,816	14,784,773	8,816	0	0
Total		14,414,826	8,595	38,235,923	22,799	52,650,749	31,395	38,211,240	22,785	14,439,509	8,610
San Bernardino	16,826										
Unrestricted		33,348,082	1,981	153,404,338	9,117	186,752,420	11,099	157,155,203	9,340	29,597,217	1,759
Restricted		20,097,614	1,194	110,498,145	6,567	130,595,759	7,761	110,498,145	6,567	20,097,614	1,194
Total		53,445,696	3,175	263,902,483	15,684	317,348,179	18,860	267,653,348	15,907	49,694,831	2,953
Victor Valley	11,868										
Unrestricted		51,665,776	4,353	123,336,974	10,392	175,002,750	14,745	137,536,764	11,588	37,465,986	3,156
Restricted		5,735,957	483	62,857,252	5,296	68,593,209	5,779	62,261,412	5,246	6,331,797	533
Total		57,401,733	4,836	186,194,226	15,688	243,595,959	20,524	199,798,176	16,834	43,797,783	3,689
TOTAL	51,826										
Unrestricted		166,188,498	3,206	512,531,749	9,889	678,720,247	13,096	534,545,972	10,314	144,174,275	2,781
Restricted		33,992,002	655	283,393,246	5,468	317,385,248	6,124	290,838,460	5,611	26,546,788	512
Total		200,180,500	3,861	795,924,995	15,357	996,105,495	19,220	825,384,432	15,925	170,721,063	3,293

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

Source: 2025-26 FORM CCFS-311 Supplemental Data: Student Enrollment Form

2024-25
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	2,763								
Unrestricted		10,683,498	5,373	29,215,359	5,027,011	1,743,505	35,991,248	25,062	36,016,310
Restricted		117,377	487,271	11,324,493	0	458,096	12,269,860	1,275,202	13,545,062
Total		10,800,875	492,644	40,539,852	5,027,011	2,201,601	48,261,108	1,300,264	49,561,372
Per FTES		3,909.11	178.30	14,672.40	1,819.40	796.82	17,466.92	470.60	17,937.52
% of Total			0.99%	81.80%	10.14%	4.44%	97.38%	2.62%	100.00%
Chaffey	17,888								
Unrestricted		53,162,199	155,711	94,887,978	65,251,403	15,099,710	175,394,802	476,092	175,870,894
Restricted		7,740,820	2,530,936	38,947,019	0	2,552,284	44,030,239	-76,482	43,953,757
Total		60,903,019	2,686,647	133,834,997	65,251,403	17,651,994	219,425,041	399,610	219,824,651
Per FTES		3,404.69	150.19	7,481.83	3,647.78	986.81	12,266.61	22.34	12,288.95
% of Total			1.22%	60.88%	29.68%	8.03%	99.82%	0.18%	100.00%
Copper Mountain	1,762								
Unrestricted		12,257,805	5,485	19,077,227	2,873,285	1,804,041	23,760,038	0	23,760,038
Restricted		0	423,010	8,096,463	0	34,461	8,553,934	0	8,553,934
Total		12,257,805	428,495	27,173,690	2,873,285	1,838,502	32,313,972	0	32,313,972
Per FTES		6,956.76	243.19	15,422.07	1,630.70	1,043.42	18,339.37	0.00	18,339.37
% of Total			1.33%	84.09%	8.89%	5.69%	100.00%	0.00%	100.00%
San Bernardino	14,925								
Unrestricted		34,426,957	313,870	90,936,729	47,263,092	10,637,058	149,150,749	2,021,354	151,172,103
Restricted		18,956,784	2,309,168	49,586,037	0	6,098,452	57,993,657	12,122,146	70,115,803
Total		53,383,741	2,623,038	140,522,766	47,263,092	16,735,510	207,144,406	14,143,500	221,287,906
Per FTES		3,576.80	175.75	9,415.26	3,166.71	1,121.31	13,879.02	947.64	14,826.66
% of Total			1.19%	63.50%	21.36%	7.56%	93.61%	6.39%	100.00%
Victor Valley	14,418								
Unrestricted		50,412,064	4,872,452	88,840,530	23,362,194	8,813,341	125,888,517	0	125,888,517
Restricted		6,296,837	2,125,730	27,811,485	0	2,721,716	32,658,931	2,246,653	34,905,584
Total		56,708,901	6,998,182	116,652,015	23,362,194	11,535,057	158,547,448	2,246,653	160,794,101
Per FTES		3,933.20	485.38	8,090.72	1,620.35	800.05	10,996.49	155.82	11,152.32
% of Total			4.35%	72.55%	14.53%	7.17%	98.60%	1.40%	100.00%
TOTAL	51,756								
Unrestricted		160,942,523	5,352,891	322,957,823	143,776,985	38,097,655	510,185,354	2,522,508	512,707,862
Restricted		33,111,818	7,876,115	135,765,497	0	11,865,009	155,506,621	15,567,519	171,074,140
Total		194,054,341	13,229,006	458,723,320	143,776,985	49,962,664	665,691,975	18,090,027	683,782,002
Per FTES		3,749.41	255.60	8,863.19	2,777.98	965.35	12,862.12	349.53	13,211.65
% of Total			1.93%	67.09%	21.03%	7.31%	97.35%	2.65%	100.00%

* Includes INTRA FUND TRANSFERS (Within General Fund Only)

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

Source: 2024-25 FORM CCFS-320 (Annual) and FORM CCFS-311

2020-21 THROUGH 2025-26
UNIQUE DISTRICT PERCENTAGE INCREASE IN
STATE GENERAL APPORTIONMENT PER FUNDED FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	Actual 20-21	% Increase/ Decrease	Actual 21-22	% Increase/ Decrease	Actual 22-23	% Increase/ Decrease	Actual 23-24	% Increase/ Decrease	Actual 24-25	% Increase/ Decrease	Estimated 25-26	% Increase/ Decrease
Barstow	5,918.22	-14.65%	5,902.89	-0.26%	8,421.24	42.66%	9,203.04	9.28%	8,891.14	-3.39%	8,277.87	-6.90%
Chaffey	2,096.76	-32.42%	1,833.72	-12.55%	3,816.40	108.12%	4,002.79	4.88%	3,791.38	-5.29%	3,281.61	-13.45%
Copper Mountain	7,219.11	-13.64%	7,164.70	-0.76%	10,346.44	44.40%	10,673.32	3.15%	12,011.22	12.53%	8,300.50	-30.90%
San Bernardino	2,740.52	-23.27%	2,231.73	-18.57%	4,328.01	93.93%	4,305.98	-0.51%	3,947.12	-8.34%	3,584.54	-9.19%
Victor Valley	3,481.99	-24.34%	3,342.76	-4.00%	5,262.64	57.43%	5,625.44	6.89%	5,534.73	-1.62%	5,399.87	-2.44%
AVERAGE	4,291.32	-21.66%	4,095.16	-7.23%	6,434.95	69.31%	6,762.11	4.74%	6,835.12	-1.22%	5,768.88	-12.58%

Source: 2020-21 through 2024-25 Exhibit C, and 2025-26 December Advance Apportionment Exhibit A

2022-23 THROUGH 2024-25
LOTTERY REVENUE
COMMUNITY COLLEGES

	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue	2024-25 Lottery Revenue	Percent of General Fund Revenue
Barstow	824,251	1.87%	840,572	100.00%	780,998	1.62%
Chaffey	5,436,952	2.69%	5,439,309	100.00%	4,443,354	2.02%
Copper Mountain	464,792	1.66%	462,221	100.00%	382,004	1.18%
San Bernardino	4,413,776	2.17%	4,927,017	100.00%	3,865,437	1.87%
Victor Valley	3,131,394	2.01%	3,412,986	100.00%	3,488,742	2.20%
TOTAL	14,271,165	2.25%	15,082,105	100.00%	12,960,535	1.95%

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

Source: 2022-23 through 2024-25 State Controller's Office Remittance Advice and CCFS 311

2024-25
GENERAL FUND UNAUDITED ACTUAL EXPENDITURE DATA

COLLEGES:	Annual FTES	Certificated Teacher Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Contracted Services	Capital Outlay	Total Expenditures	Other Outgo & Transfers
Barstow	2,763								
Unrestricted		10,045,483	6,177,733	7,158,485	190,581	3,631,740	216,850	27,420,872	8,871,384
Restricted		1,093,036	2,241,319	1,486,910	744,877	1,896,377	1,378,686	8,841,205	4,703,857
Total		11,138,519	8,419,052	8,645,395	935,458	5,528,117	1,595,536	36,262,077	13,575,241
Per FTES		4,031.31	3,047.07	3,128.99	338.57	2,000.77	577.47	13,124.17	4,913.23
% of Total		22.35%	16.89%	17.35%	1.88%	11.09%	3.20%	72.76%	27.24%
Chaffey	17,888								
Unrestricted		60,925,683	31,187,225	43,734,182	1,415,973	15,194,369	6,040,888	158,498,320	14,182,511
Restricted		6,966,743	7,288,103	5,729,865	1,336,889	8,428,123	3,921,213	33,670,936	9,982,587
Total		67,892,426	38,475,328	49,464,047	2,752,862	23,622,492	9,962,101	192,169,256	24,165,098
Per FTES		3,795.42	2,150.90	2,765.21	153.89	1,320.58	556.92	10,742.91	1,350.91
% of Total		31.38%	17.79%	22.86%	1.27%	10.92%	4.60%	88.83%	11.17%
Copper Mountain	1,762								
Unrestricted		8,486,260	4,230,205	5,577,713	184,711	2,873,084	251,044	21,603,017	0
Restricted		2,352,449	1,205,706	1,372,346	261,365	1,555,236	334,336	7,081,438	1,472,496
Total		10,838,709	5,435,911	6,950,059	446,076	4,428,320	585,380	28,684,455	1,472,496
Per FTES		6,151.37	3,085.08	3,944.41	253.16	2,513.23	332.22	16,279.49	835.70
% of Total		35.94%	18.03%	23.05%	1.48%	14.68%	1.94%	95.12%	4.88%
San Bernardino	14,925								
Unrestricted		56,352,496	35,327,978	33,781,423	1,394,112	17,956,070	1,902,539	146,714,618	5,536,360
Restricted		8,318,300	12,291,273	7,762,772	2,309,801	15,327,324	4,893,668	50,903,138	18,071,835
Total		64,670,796	47,619,251	41,544,195	3,703,913	33,283,394	6,796,207	197,617,756	23,608,195
Per FTES		4,333.05	3,190.57	2,783.53	248.17	2,230.04	455.36	13,240.72	1,581.79
% of Total		29.23%	21.53%	18.78%	1.67%	15.04%	3.07%	89.33%	10.67%
Victor Valley	14,418								
Unrestricted		43,225,989	20,810,942	26,703,552	1,419,788	13,512,723	845,378	106,518,372	18,116,433
Restricted		5,510,603	4,854,389	3,239,992	3,955,210	3,282,003	3,179,236	24,021,433	11,445,031
Total		48,736,592	25,665,331	29,943,544	5,374,998	16,794,726	4,024,614	130,539,805	29,561,464
Per FTES		3,380.26	1,780.09	2,076.82	372.80	1,164.84	279.14	9,053.95	2,050.32
% of Total		30.44%	16.03%	18.70%	3.36%	10.49%	2.51%	81.54%	18.46%
TOTAL	51,756								
Unrestricted		179,035,911	97,734,083	116,955,355	4,605,165	53,167,986	9,256,699	460,755,199	46,706,688
Restricted		24,241,131	27,880,790	19,591,885	8,608,142	30,489,063	13,707,139	124,518,150	45,675,806
Total		203,277,042	125,614,873	136,547,240	13,213,307	83,657,049	22,963,838	585,273,349	92,382,494
Per FTES		3,927.60	2,427.06	2,638.29	255.30	1,616.37	443.69	11,308.32	1,784.96
% of Total		30.00%	18.54%	20.15%	1.95%	12.35%	3.39%	86.37%	13.63%

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

Source: 2024-25 FORM CCFS-320 (Annual) and FORM CCFS-311

2020-21 THROUGH 2024-25
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
COMMUNITY COLLEGES

	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year % Change
Barstow	6,244.62	6,919.45	7,300.48	6,956.06	7,944.46	27.22%
Chaffey	6,552.99	7,336.48	9,177.99	8,827.09	8,200.84	25.15%
Copper Mountain	8,764.78	8,944.03	8,418.43	8,584.37	9,665.59	10.28%
San Bernardino	6,528.88	7,088.50	8,586.68	8,422.22	8,982.43	37.58%
Victor Valley	6,214.99	6,064.84	5,987.49	7,196.73	6,876.55	10.64%
AVERAGE	6,861.25	7,270.66	7,894.21	7,997.29	8,333.97	21.46%

NOTE: FTES figures have been rounded.

Source: 2020-21 through 2024-25 FORM CCFS-311

2020-21 THROUGH 2024-25
CURRENT EXPENSE OF EDUCATION PER ANNUAL FULL TIME EQUIVALENT STUDENT
CONVERTED INTO 1977-78 CONSTANT DOLLARS
COMMUNITY COLLEGES

FACTORS:		**2.585**	**2.771**	**2.944**	**3.041**	**3.122**
	1977-78	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Barstow	3,222.25	2,415.71	2,497.09	2,479.78	2,287.43	2,544.67
Chaffey	1,614.02	2,535.01	2,647.59	3,117.52	2,902.69	2,626.79
Copper Mountain		3,390.63	3,227.73	2,859.52	2,822.88	3,095.96
San Bernardino	1,348.19	2,525.68	2,558.10	2,916.67	2,769.56	2,877.14
Victor Valley	1,722.38	2,404.25	2,188.68	2,033.79	2,366.57	2,202.61
AVERAGE	1,976.71	2,654.26	2,623.84	2,681.46	2,629.82	2,669.43

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

Source: 2020-21 through 2024-25 FORM CCFS-311 and Department of Labor Consumer Price Index

2021-22 THROUGH 2025-26
TOTAL ASSESSED VALUATIONS EXCLUSIVE OF REDEVELOPMENT INCREMENT
FIVE YEAR COMPARISON

	2021-22	2022-23	2023-24	2024-25	2025-26
Barstow	3,076,832,635	3,284,525,997	3,883,059,104	4,290,483,552	4,414,684,096
Chaffey	89,625,944,925	97,213,796,646	105,611,121,583	111,937,803,956	119,319,602,252
Copper Mountain	4,429,041,812	5,135,871,896	5,832,613,874	6,278,628,287	6,610,571,243
San Bernardino	56,349,859,445	61,110,139,513	67,385,061,127	71,569,307,635	77,092,407,831
Victor Valley	22,425,511,925	23,759,207,965	25,323,181,486	26,786,608,586	27,864,463,938
TOTAL	175,907,190,742	190,503,542,017	208,035,037,174	220,862,832,016	235,301,729,360

2025-26
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	3,817,910,478	25,884,111	3,843,794,589	26,644,800	3,870,439,389	544,244,707	4,414,684,096
Chaffey	113,618,073,639	7,640,096	113,625,713,735	651,736,558	114,277,450,293	5,042,151,959	119,319,602,252
Copper Mountain	6,427,084,881	3,910,924	6,430,995,805	55,627,686	6,486,623,491	123,947,752	6,610,571,243
San Bernardino	74,055,397,416	33,526,619	74,088,924,035	509,391,146	74,598,315,181	2,494,092,650	77,092,407,831
Victor Valley	26,844,465,975	12,537,224	26,857,003,199	304,517,175	27,161,520,374	702,943,564	27,864,463,938
TOTAL	224,762,932,389	83,498,974	224,846,431,363	1,547,917,365	226,394,348,728	8,907,380,632	235,301,729,360

2025-26
REDEVELOPMENT AGENCIES INCREMENT
EXCESS OVER FROZEN VALUATIONS

	Local Secured	Secured Utility	Unsecured	Total RDA Increment
Barstow	858,576,640	-1,931,931	56,687,442	913,332,151
Chaffey	60,539,640,238	-1,713,916	4,497,774,860	65,035,701,182
Copper Mountain	948,889,789	0	24,510,461	973,400,250
San Bernardino	32,154,537,429	594,696,451	3,412,509,648	36,161,743,528
Victor Valley	20,534,547,314	455,259,665	1,223,309,545	22,213,116,524
TOTAL	115,036,191,410	1,046,310,269	9,214,791,956	125,297,293,635

2025-26 ASSESSED VALUATIONS PER 2024-25 ANNUAL FULL TIME EQUIVALENT STUDENT

	2024-25 Annual F.T.E.S.	2025-26 Assessed Valuations	
		Total	Per F.T.E.S.
Barstow	2,763	4,414,684,096	1,597,786
Chaffey	17,888	119,319,602,252	6,670,371
Copper Mountain	1,762	6,610,571,243	3,751,743
San Bernardino	14,925	77,092,407,831	5,165,320
Victor Valley	14,418	27,864,463,938	1,932,616
TOTAL	51,756	235,301,729,360	4,546,366

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

Source: 2021-22 through 2025-26 Agency Net Valuations - Property Tax Division and 2024-25 Enrollment Form

Regional Occupational Programs Financial and Statistical Information

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

2024-25
ANALYSIS OF UNAUDITED ACTUAL 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	12,180,259	16,673,720	28,853,979	15,964,306	12,889,673
Colton-Redlands-Yucaipa	9,412,097	16,891,403	26,303,500	16,612,955	9,690,545
TOTAL	21,592,356	33,565,123	55,157,479	32,577,261	22,580,218

NOTE: ROPs are funded through agreements with member districts.

Source: 2024-25 FORM 01 Unaudited Actuals

2025-26
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	12,638,393	21,320,955	33,959,348	26,655,578	7,303,770
Colton-Redlands-Yucaipa	8,972,312	13,643,676	22,615,988	15,915,102	6,700,886
TOTAL	21,610,705	34,964,631	56,575,336	42,570,680	14,004,656

NOTE: ROPs are funded through agreements with member districts.

Source: 2025-26 FORM 01 - Adopted Budget

2024-25
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	12,180,259	0	6,865,930	9,807,790	16,673,720	0	16,673,720
Colton-Redlands-Yucaipa	9,412,097	115,439	7,883,021	8,892,942	16,891,402	1	16,891,403
TOTAL	21,592,356	115,439	14,748,951	18,700,732	33,565,122	1	33,565,123

NOTE: ROPs are funded through agreements with member districts.

Source: 2024-25 FORM 01

2024-25
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	2,504,380	1,367,750	1,904,740	2,459,856	493,912	3,947,547	1,026,923	2,259,198	15,964,306	0	15,964,306	12,889,673
Colton-Redlands-Yucaipa	4,174,802	1,085,143	2,988,199	3,600,002	1,137,259	1,740,531	1,475,078	411,941	16,612,955	0	16,612,955	9,690,545
	6,679,182	2,452,893	4,892,939	6,059,858	1,631,171	5,688,078	2,502,001	2,671,139	32,577,261	0	32,577,261	22,580,218

Source: 2024-25 FORM 01

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS

	Approved Rates				*Estimated
	2022-23	2023-24	2024-25	2025-26	2026-27
Baldy View	12.97%	6.28%	7.98%	14.07%	11.06%
Colton-Redlands-Yucaipa	11.62%	8.69%	10.94%	11.66%	11.52%

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

Source: 2024-25 FORM ICR

2024-25
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	1,243	0	0	11,330,010	0	0	11,331,253
Central Administration Costs	155	0	0	1,416,859	0	3,216,038	4,633,052
Total	1,398	0	0	12,746,869	0	3,216,038	15,964,305
Percent	0.01%	0.00%	0.00%	79.85%	0.00%	20.15%	100.00%
Colton-Redlands-Yucaipa							
Direct & Allocated Costs	20,326	116,285	0	13,786,083	0	0	13,922,694
Central Administration Costs	3,035	17,361	0	2,058,174	0	611,693	2,690,263
Total	23,361	133,646	0	15,844,257	0	611,693	16,612,957
Percent	0.14%	0.80%	0.00%	95.37%	0.00%	3.68%	100.00%
TOTAL K-12							
Direct & Allocated Costs	21,569	116,285	0	25,116,093	0	0	25,253,947
Central Administration Costs	3,190	17,361	0	3,475,033	0	3,827,731	7,323,315
Total	24,759	133,646	0	28,591,126	0	3,827,731	32,577,262
Percent	0.08%	0.41%	0.00%	87.76%	0.00%	11.75%	100.00%

Source: 2024-25 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

2024-25
ANNUAL REPORT OF AVERAGE DAILY ATTENDANCE
COUNTY SCHOOLS

	Grades K-8	Grades 9-12	Special Ed./ Extended Year	TOTAL 2024-25	TOTAL 2023-24	Increase/ Decrease	Deviation Percent
County Tuition	4	25	0	29	32	-3	-9.38%
Juvenile Hall	9	148	0	157	159	-2	-1.26%
County Funded Non-Juvenile Court Schools	56	324	0	380	395	-15	-3.80%
Adults in Correctional Facilities	0	299	0	299	169	130	76.92%
Desert Mountain SELPA	0	0	1,195	1,195	1,028	167	16.25%
East Valley SELPA	0	0	75	75	86	-11	-12.79%
West End SELPA	0	0	402	402	381	21	5.51%
TOTAL	69	796	1,672	2,537	2,250	287	12.76%

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

Source: 2024-25 Report of County Office of Education Attendance (Annual).

2020-21 THROUGH 2024-25
FIVE YEAR COMPARISON
COUNTY SCHOOLS

	2020-21	2021-22	2022-23	2023-24	2024-25
County Tuition	114	97	29	32	29
Juvenile Hall	247	112	145	159	157
County Funded Non-Juvenile Court Schools	568	345	396	395	380
Adults in Correctional Facilities	427	195	186	169	299
Desert Mountain SELPA	723	739	841	1,028	1,195
East Valley SELPA	171	110	91	86	75
West End SELPA	431	407	370	381	402
TOTAL	2,681	2,005	2,058	2,250	2,537

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

Source: 2020-21 through 2024-25 Report of County Office of Education Attendance (Annual)

2024-25
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	2,238										
Unrestricted		51,106,213	22,835.66	99,778,349	44,583.71	150,884,562	67,419.38	97,559,781	43,592.40	53,324,781	23,826.98
Restricted		132,731,615	59,308.14	413,943,168	184,961.20	546,674,783	244,269.34	391,451,813	174,911.44	155,222,970	69,357.90
Total		183,837,828	82,143.80	513,721,517	229,544.91	697,559,345	311,688.72	489,011,594	218,503.84	208,547,751	93,184.88

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

Source: 2024-25 FORM A and Form 01.

2025-26
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	2,209										
Unrestricted		50,871,746	23,029.31	98,009,389	44,368.22	148,881,135	67,397.53	97,861,858	44,301.43	51,019,277	23,096.10
Restricted		145,974,469	66,081.70	390,848,367	176,934.53	536,822,836	243,016.22	391,091,149	177,044.43	145,731,687	65,971.79
Total		196,846,215	89,111.01	488,857,756	221,302.75	685,703,971	310,413.75	488,953,007	221,345.86	196,750,964	89,067.89

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

Source: 2025-26 FORM 01 and FORM A - Adopted Budget

2024-25
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	2,238										
Unrestricted		51,106,213	34,483,432	30,363,753	64,847,185	0	2,513,897	36,567,106	103,928,188	-4,149,840	99,778,348
Restricted		132,731,615	18,879,331	0	18,879,331	21,243,307	179,075,794	190,529,887	409,728,319	4,214,848	413,943,167
Total		183,837,828	53,362,763	30,363,753	83,726,516	21,243,307	181,589,691	227,096,993	513,656,507	65,008	513,721,515
Per ADA		82,143.80	23,843.95	13,567.36	37,411.31	9,492.09	81,139.27	101,473.19	229,515.87	29.05	229,544.91
% of Total			10.39%	5.91%	16.30%	4.14%	35.35%	44.21%	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: 2024-25 FORM 01 and Form A.

2022-23 THROUGH 2024-25
LOTTERY DATA
COUNTY SCHOOLS

	2022-23 Lottery Revenue	Percent of General Fund Revenue	2023-24 Lottery Revenue	Percent of General Fund Revenue	2024-25 Lottery Revenue	Percent of General Fund Revenue
County Schools	664,351	0.16%	672,520	0.14%	623,843	0.12%

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

Source: 2022-23 through 2024-25 State Controller's Office Remittance Advice

2024-25
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	2,238												
Unrestricted		4,263,137	13,511,175	28,799,527	19,522,402	2,386,508	21,236,537	5,249,382	-3,937,097	91,031,571	6,528,209	97,559,780	53,324,781
Restricted		31,415,906	23,735,032	86,841,107	75,463,538	6,501,010	103,735,139	6,090,962	57,669,119	391,451,813	0	391,451,813	155,222,969
Total		35,679,043	37,246,207	115,640,634	94,985,940	8,887,518	124,971,676	11,340,344	53,732,022	482,483,384	6,528,209	489,011,593	208,547,750
Per ADA		15,942.38	16,642.63	51,671.42	42,442.33	3,971.19	55,840.78	5,067.18	24,008.95	215,586.86	2,916.98	218,503.84	93,184.87
% of Total			7.62%	23.65%	19.42%	1.82%	25.56%	2.32%	10.99%	98.67%	1.33%	100.00%	

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.

RESTRICTED INDIRECT COST RATE
FIVE YEAR COMPARATIVE ANALYSIS
COUNTY SCHOOLS

	Approved Rates				*Estimated
	2022-23	2023-24	2024-25	2025-26	2026-27
County Schools	8.95%	8.50%	7.56%	7.62%	7.74%

NOTE: *Indirect Cost Rate (ICR) fixed with carry-forward rate, for use in 2026-27.
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: 2024-25 FORM ICR

2024-25
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	2,537								
Direct & Allocated Costs		246,516	186,304,567	7,940,878	22,506,991	99,643,884	70,964,058	387,606,894	152,782
Central Administration Costs		22,549	17,041,324	726,354	2,058,720	9,114,450	441,776	29,405,173	11,591
Total		269,065	203,345,891	8,667,232	24,565,711	108,758,334	71,405,834	417,012,067	164,372
Percent		0.06%	48.76%	2.08%	5.89%	26.08%	17.12%	100.00%	

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

Source: 2024-25 FORM PCR and Form A.

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

2024-25 LISTING OF ACTIVE CHARTER SCHOOLS IN SAN BERNARDINO COUNTY SELECTED DATA

	Charter #	Grade Levels	Chartering Agency	2022-23 P-2 ADA	LCFF Funding	2023-24 P-2 ADA	LCFF Funding	2024-25 P-2 ADA	LCFF Funding
Academy For Academic Excellence	0127	K-12	Apple Valley	1,378	15,302,530	1,411	16,984,996	1,411	17,128,622
Academy Of Careers And Exploration	0968	7-12	Helendale	269	3,345,826	258	3,473,670	268	3,647,259
Allegiance STEAM Academy	1945	K-8	Chino	898	9,481,119	901	10,317,901	901	10,332,593
Allegiance STEAM Academy Fontana	2130	K-8	Fontana	-	-	195	2,286,357	238	2,811,135
Alta Vista Innovation High	1895	9-12	Lucerne Valley	2,027	31,948,058	2,402	41,312,840	2,645	46,208,655
ASA Charter	0677	K-12	San Bernardino City	247	3,512,196	285	4,399,190	279	4,403,530
Ballington Academy	1795	K-5	San Bernardino City	141	1,967,000	142	2,172,810	139	2,181,876
Competitive Edge Charter	1291	K-8	Yucaipa-Calimesa Joint	645	6,663,567	668	7,616,126	680	7,865,905
Desert Trails Prepatory Academy	1522	K-6	County Schools	486	6,288,296	417	5,905,901	332	4,799,524
Elite Academic Academy-Lucerne	1923	K-12	Lucerne Valley	829	9,535,844	1,162	14,544,430	1,406	17,919,580
Empire Springs Charter	1592	K-12	Helendale	1,488	16,526,421	1,585	19,224,750	1,870	23,594,488
Encore High School	0971	7-12	Hesperia	582	6,912,766	482	6,175,909	423	2,727,452
Entrepreneur High	1922	9-12	San Bernardino City	488	7,549,396	464	7,706,026	445	7,430,429
Entrepreneur High Fontana	2095	9-12	County Schools	261	3,867,347	475	7,613,910	430	6,977,118
Excel Academy Charter	2073	K-12	Helendale	546	6,013,569	608	7,316,778	663	8,142,084
Excelsior Charter	1910	7-12	County Schools	2,256	27,436,224	2,101	28,701,498	2,291	32,998,313
Gorman Learning Center	1977	K-12	Lucerne Valley	1,274	14,165,297	1,410	17,015,616	1,554	18,825,043
Granite Mountain Charter	2033	K-12	Lucerne Valley	3,486	38,418,796	3,930	46,998,015	4,353	52,507,112
Grove	0180	7-12	Redlands	230	2,573,972	233	2,818,704	247	3,024,937
Hardy Brown College Prep	1155	K-8	San Bernardino City	287	3,850,817	296	4,238,922	279	4,133,777
iEmpire Academy	1153	K-5	San Bernardino City	399	5,609,922	377	5,735,323	376	5,782,946
Independence Charter Academy	1679	K-12	Helendale	144	1,770,874	143	1,932,502	116	1,557,057
Inland Empire Springs Charter	2146	K-12	County Schools	-	-	-	-	299	3,819,279
Inland Leaders Charter	0889	K-8	Yucaipa-Calimesa Joint	948	9,880,395	966	10,927,125	965	11,010,640
Laverne Elementary Preparatory	1034	K-8	Hesperia	507	5,979,772	521	6,809,892	491	6,615,030
Mirus Secondary	0885	7-12	Hesperia	293	4,122,869	321	4,997,331	354	5,615,231
Mojave River-Gold Canyon	1937	K-12	Oro Grande	219	3,313,396	233	3,848,815	239	4,032,222
Mojave River-Marble City	1943	K-12	Oro Grande	197	2,979,391	247	3,946,291	281	4,463,369
Mojave River-National Trails	1938	K-12	Oro Grande	654	9,293,388	747	11,578,716	824	13,097,875
Mojave River-Oro Grande	1939	K-12	Oro Grande	757	11,240,625	815	13,202,611	919	15,009,504
Mojave River-Rockview Park	1941	K-12	Oro Grande	328	4,823,668	331	5,273,620	355	5,662,463
Mojave River-Route 66	1940	K-12	Oro Grande	399	6,197,340	469	7,946,787	454	7,777,638
Mojave River-Silver Mountain	1942	K-12	Oro Grande	522	7,425,497	605	9,525,975	691	11,003,481
Mountain View Montessori	0296	K-6	Victor Elementary	215	2,370,821	220	2,630,035	218	2,635,339
New Vision Middle	1089	6-8	San Bernardino City	322	4,274,625	339	4,947,532	401	5,911,929
Norton Science and Language Academy	0903	K-10	County Schools	1,043	13,717,588	1,105	15,972,225	1,158	17,060,479
Options For Youth-San Bernardino	1132	7-12	San Bernardino City	1,206	18,697,496	1,427	24,055,929	1,448	24,645,582
Options For Youth-Victorville	0013	7-12	Victor Valley Union	823	12,501,832	952	15,487,922	1,075	17,927,041
Pathways To College	0801	K-8	Hesperia	334	4,090,790	342	4,479,152	395	5,275,469
Provisional Accelerated Learning	0335	6-12	San Bernardino City	237	3,592,983	267	4,308,990	254	4,155,087
Public Safety Academy	0731	6-12	San Bernardino City	357	5,253,958	352	5,613,597	355	5,792,773
Riverside Preparatory	0855	K-12	Oro Grande	2,278	30,331,868	2,223	32,430,000	2,275	34,219,982
Sage Oak Charter	1885	K-12	Helendale	2,960	32,083,291	3,331	39,443,894	3,842	46,480,668
Savant Preparatory	1971	K-6	San Bernardino City	192	2,534,953	211	2,916,940	196	2,736,109
Sixth Street Prep	0309	K-6	Victor Elementary	220	2,834,535	219	3,042,405	222	3,083,173
Sky Mountain Charter	0905	K-12	Lucerne Valley	2,148	23,368,429	2,338	27,635,786	2,498	29,941,515
Soar Charter Academy	0982	K-8	San Bernardino City	391	4,853,510	409	5,821,945	423	6,178,906
Southern California Flex	1975	K-11	Lucerne Valley	587	6,811,384	544	7,095,378	468	6,512,417
Summit Leadership Academy	0671	7-12	Hesperia	187	2,565,189	188	2,802,463	226	3,412,371
Sycamore Academy of Science	2036	K-8	County Schools	290	3,101,069	287	3,332,939	278	3,311,188
Taylion High Desert	1520	K-12	Adelanto	479	6,722,845	672	10,294,402	942	14,446,127
Vista Norte Public Charter	1919	K-12	Helendale	621	9,357,254	680	11,123,174	689	11,393,420
Woodward Leadership Academy	1438	K-6	San Bernardino City	81	1,138,176	74	1,127,210	67	1,066,720
TOTAL				38,156	478,198,774	41,380	567,111,255	44,648	619,292,462

Source: California Department of Education (CDE) website (LCFF Funding Snapshot) and Report of School District Attendance (P-2) for 2024-25, 2023-24, and 2022-23

2010 THROUGH 2024
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
2024	27,713	1,858	7.19%	17,102	1,242	7.83%	44,815	3,100	7.43%
2023	25,855	1,586	6.54%	15,860	1,388	9.59%	41,715	2,974	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%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/31/2025
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2017 THROUGH 2024
CBEDS/CALPADS ENROLLMENT COUNT BY DISTRICT
CHARTER SCHOOLS
TRENDS BY GRADE LEVEL

GRADES K-8

	2017	2018	2019	2020	2021	2022	2023	2024
K	1,764	2,227	2,661	2,689	2,936	3,086	3,515	3,839
1	1,361	1,865	2,164	2,420	2,491	2,581	2,537	2,703
2	1,308	1,804	2,149	2,477	2,507	2,453	2,673	2,705
3	1,359	1,776	2,061	2,422	2,520	2,502	2,556	2,804
4	1,323	1,781	1,984	2,291	2,534	2,445	2,543	2,670
5	1,285	1,729	1,995	2,211	2,373	2,495	2,545	2,708
6	1,451	1,905	2,105	2,282	2,419	2,428	2,747	2,917
7	2,009	2,744	2,801	2,897	2,933	3,078	3,232	3,658
8	2,196	2,728	3,077	3,185	3,071	3,201	3,507	3,709
Other	0	0	0	0	0	0	0	0
TOTAL	14,056	18,559	20,997	22,874	23,784	24,269	25,855	27,713
ANNUAL GROWTH	-6.15%	32.04%	13.14%	8.94%	3.98%	2.04%	6.54%	7.19%

GRADES 9-12

	2017	2018	2019	2020	2021	2022	2023	2024
9	2,567	3,246	3,551	3,866	3,714	4,093	4,569	4,809
10	2,698	3,139	3,573	3,907	3,748	3,916	4,210	4,687
11	2,423	3,116	3,021	3,545	3,467	3,621	3,746	4,219
12	2,304	2,727	2,589	2,750	3,023	2,842	3,335	3,387
Other	47	0	0	0	0	0	0	0
TOTAL	10,039	12,228	12,734	14,068	13,952	14,472	15,860	17,102
ANNUAL GROWTH	-10.21%	21.80%	4.14%	10.48%	-0.82%	3.73%	9.59%	7.83%

TOTAL

	2017	2018	2019	2020	2021	2022	2023	2024
	24,095	30,787	33,731	36,942	37,736	38,741	41,715	44,815
ANNUAL GROWTH	-7.89%	27.77%	9.56%	9.52%	2.15%	2.66%	7.68%	7.43%

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2025.
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2017 THROUGH 2024
CHARTER SCHOOLS CBEDS/CALPADS ENROLLMENT COUNT BY SPONSORING DISTRICT
EIGHT YEAR COMPARISON

	2017	2018	2019	2020	2021	2022	2023	2024
ELEMENTARY:								
Adelanto	333	437	170	212	238	471	712	803
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	2,558	4,438	5,140	5,799	6,305	6,146	6,611	7,463
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	3,738	4,233	4,630	5,412	5,264	5,522	5,631	6,072
Victor Elementary	455	471	475	463	466	454	464	456
TOTAL	7,084	9,579	10,415	11,886	12,273	12,593	13,418	14,794
HIGH:								
Chaffey Joint Union	0	0	0	0	0	0	0	0
Victor Valley Union	835	856	833	847	718	748	777	886
TOTAL	835	856	833	847	718	748	777	886
UNIFIED:								
Apple Valley	1,435	1,447	1,433	1,466	1,456	1,484	1,496	1,489
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	0	473	658	813	888	956	960	950
Colton Joint	0	0	0	0	0	0	0	0
Fontana	0	0	0	0	0	0	205	245
Hesperia	2,479	2,326	2,344	2,290	2,152	2,044	1,974	1,958
Lucerne Valley	2,732	4,675	8,482	9,470	9,892	10,116	11,608	12,850
Morongo	0	0	0	0	0	0	0	0
Needles	0	0	0	0	0	0	0	0
Redlands	224	228	236	243	244	246	247	262
Rialto	0	0	0	0	0	0	0	0
Rim of the World	0	0	0	0	0	0	0	0
San Bernardino City	3,573	3,837	4,282	4,637	4,504	4,463	4,695	4,774
Silver Valley	0	0	0	0	0	0	0	0
Snowline Joint	0	0	0	0	0	0	0	0
Trona Joint	945	2,456	0	0	0	0	0	0
Upland	0	0	0	0	0	0	0	0
Yucaipa-Calimesa Joint	1,636	1,700	1,712	1,657	1,667	1,681	1,706	1,714
TOTAL	13,024	17,142	19,147	20,576	20,803	20,990	22,891	24,242
COUNTY:								
County Schools	3,152	3,210	3,336	3,633	3,942	4,410	4,629	4,893
TOTAL COUNTY	24,095	30,787	33,731	36,942	37,736	38,741	41,715	44,815

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2025
NOTE (2): Due to CALPADS discrepancies, some data was not able to be substantiated.

Source: California Department of Education - DataQuest website

2024-25

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	57	98	259	389	803
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	884	1,701	2,739	2,139	7,463
Mount Baldy Joint	0	0	0	0	0
Mountain View	0	0	0	0	0
Ontario-Montclair	0	0	0	0	0
Oro Grande	259	575	1,875	3,363	6,072
Victor Elementary	81	209	166	0	456
TOTAL	1,281	2,583	5,039	5,891	14,794
High:					
Chaffey Joint Union	0	0	0	0	0
Victor Valley Union	0	0	110	776	886
TOTAL	0	0	110	776	886
Unified:					
Apple Valley	148	308	595	438	1,489
Baker Valley	0	0	0	0	0
Barstow	0	0	0	0	0
Bear Valley	0	0	0	0	0
Chino	105	315	530	0	950
Colton Joint	0	0	0	0	0
Fontana	47	73	125	0	245
Hesperia	166	358	681	753	1,958
Lucerne Valley	1,191	2,647	4,165	4,847	12,850
Morongo	0	0	0	0	0
Needles	0	0	0	0	0
Redlands	0	0	96	166	262
Rialto	0	0	0	0	0
Rim of the World	0	0	0	0	0
San Bernardino City	327	715	1,703	2,029	4,774
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	268	535	911	0	1,714
TOTAL	2,252	4,951	8,806	8,233	24,242
County:					
County Schools	306	678	1,707	2,202	4,893
TOTAL COUNTY	3,839	8,212	15,662	17,102	44,815

NOTE (1): Enrollment figures reflect data reported by the California Department of Education as of 10/30/2025.
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 purpose.

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.

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.

Proposition 98 funding for 2023-24 was $86.9 billion as adjusted in the 2025-26 budget.

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

2024-25 Budget

On June 26, 2024, the Governor signed the Budget Act of 2024, with related trailer bills. This put into place a spending plan for 2024-25 and revised the spending plan for 2023–24. The 2024 Budget Act addresses a significant decline in revenues following a period of extraordinary revenue volatility as a result of the COVID-19 pandemic. The Internal Revenue Service also decided to postpone tax payments in 2023, which added to the uncertainty. The budget shortfall is estimated to be $46.8 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 $133.9 billion.

Proposition 98 funding for 2024-25 was $104.5 billion as adjusted in the 2025-26 budget.

This budget includes an LCFF Cost-of-Living Adjustment (COLA) of 1.07%.



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.