25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Adelanto Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$345,829.28		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$47,657.39		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$742,285.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$75,706.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$2,698.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$6.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$120,805.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$4,942.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$579.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9704	8660	$952.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9705	8660	$10,551.68		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9711	8660	$31.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9712	8660	$83.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9713	8660	$50.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$2,125.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9717	8660	$244.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9718	8660	$8,425.91		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9719	8660	$2,146.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9721	8660	$18,752.91		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9722	8660	$278.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9723	8660	$8,896.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9725	8660	$11,474.00		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Adelanto Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9726	8660	$0.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9727	8660	$308.26		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9751	8660	$93.33		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9752	8660	$72.60		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9753	8660	$326.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9754	8660	$2,864.94		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9755	8660	$963.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9756	8660	$3,192.76		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9757	8660	$326.28		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$467.82		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9967	8660	$21.42		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Alta Loma Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
West End Transportation Home To School	A	01	0000	5110	$2,618.68		Payable	IBS	Michelle Liu	(909) 386-9546
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$16,168.85		Payable	IBS	Bryan Sanchez	(909) 386-9551
Home to School	A	01	0000	5110	$9,448.47		Receivable	IBS	Michelle Liu	(909) 386-9546
"S" ACCOUNTS	A	01	0000	8660	$27,657.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$177,867.16		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$32,505.53		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
25/26 Low IncidenceReimbursements	A	01	6500	8792	$19,119.39		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$171,496.42		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$41,227.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$2,340.27		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	15	0000	8660	$14.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$18,240.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$2,168.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$5,140.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$21.00		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$143.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$80.45		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$68.65		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9704	8660	$89.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9705	8660	$81.74		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9706	8660	$1,280.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9707	8660	$115.94		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Alta Loma Elementary

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$169.20		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Apple Valley Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$359,193.65		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$25,395.20		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$994,647.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$38,845.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$96,717.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$2,556.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$102,470.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$207.64		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$56,032.34		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9880	8660	$11.40		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included
in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact
responsible department as listed below

Bear Valley Unified

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
"S" ACCOUNTS	A	01	0000	8660	$2,713.65		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$133,790.24		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$13,800.12		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$166,800.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$9,483.28		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$4,055.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$5,896.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$28,242.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$1,446.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$7,425.95		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Barstow Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$630,437.92		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$33,348.75		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$377,112.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$6,005.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$2.27		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$50,663.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$1,762.03		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$21,052.37		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$12,503.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$13,232.33		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$8,075.29		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$10,321.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$1,802.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$8,127.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$101,463.78		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9880	8660	$2,431.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9881	8660	$954.09		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Central Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$38,085.71		Payable	IBS	Bryan Sanchez	(909) 386-9551
West End Transportation Home To School	A	01	0000	5110	$259.94		Receivable	IBS	Michelle Liu	(909) 386-9546
"S" ACCOUNTS	A	01	0000	8660	$21,881.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$446,339.23		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$22,985.42		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
25/26 Low IncidenceReimbursements	A	01	6500	8792	$16,618.07		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$89,340.22		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$28,467.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$12,965.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$2,286.88		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$11,035.47		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$60,934.00		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9709	8660	$0.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$45,918.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	56	0000	8660	$533.29		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Chino Valley Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
West End Transportation Home To School	A	01	0000	5110	$10,792.25		Payable	IBS	Michelle Liu	(909) 386-9546
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$59,858.53		Payable	IBS	Bryan Sanchez	(909) 386-9551
"S" ACCOUNTS	A	01	0000	8660	$101,914.92		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$952,382.43		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$129,655.01		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$61,245.64		Receivable	IBS	Bryan Sanchez	(909) 386-9551
25/26 Low IncidenceReimbursements	A	01	6500	8792	$28,293.01		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$16,396.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$16,124.00		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$75,703.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$674,319.24		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$1,291,169.28		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$2,821.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$13,780.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$240.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9814	8660	$163,349.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9815	8660	$94,778.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9816	8660	$33,998.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9817	8660	$85,529.73		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9732	8660	$30,389.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9733	8660	$2,910.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9734	8660	$24,062.52		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Chino Valley Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9736	8660	$52,819.64		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9737	8660	$45,374.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9738	8660	$55,099.22		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9739	8660	$39,752.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9740	8660	$44,895.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9741	8660	$50,631.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9742	8660	$137,255.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9743	8660	$90,169.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9744	8660	$73,316.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9745	8660	$118,664.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9746	8660	$30,959.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9747	8660	$47,444.95		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9748	8660	$44,881.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$5,723.48		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Colton Joint Unified

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$56.38		Receivable	IBS	Michelle Liu	(909) 386-9546
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$1,566,816.54		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$25,625.55		Receivable	BAS	Diane Sager	(909) 386-9687
RES 6500 AB 602_25/26 P-2	A	01	6500	8792	$1,004,087.00		Receivable	EV SELPA	Andrea Tennyson	(909) 252-4508
2025-26 SPED Fee-for-Service	A	01	6500	8792	$276,903.27		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$2,591.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$19,504.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$140,825.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$2,083,443.43		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$27,871.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$47,466.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$16,688.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9747	8660	$34,741.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9748	8660	$6.32		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9749	8660	$5.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9750	8660	$0.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9751	8660	$0.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9752	8660	$98.40		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9753	8660	$328.82		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9754	8660	$339.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9755	8660	$332.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9756	8660	$345.63		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Colton Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9757	8660	$115.73		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9758	8660	$91.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9759	8660	$80.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9760	8660	$47,291.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9761	8660	$33,931.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9762	8660	$15,578.92		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9763	8660	$5,749.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9764	8660	$29,329.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9765	8660	$31,695.72		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9766	8660	$2,718.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9767	8660	$16,682.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9768	8660	$4,261.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9769	8660	$34,918.28		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9770	8660	$42,152.58		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$37,895.57		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$241,351.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$17,521.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9872	8660	$27.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9878	8660	$13,089.42		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$128,550.94		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9967	8660	$6,166.96		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Cucamonga Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$34,778.13		Payable	IBS	Bryan Sanchez	(909) 386-9551
Home to School	A	01	0000	5110	$161.06		Receivable	IBS	Michelle Liu	(909) 386-9546
West End Transportation Home To School	A	01	0000	5110	$129.97		Receivable	IBS	Michelle Liu	(909) 386-9546
"S" ACCOUNTS	A	01	0000	8660	$17,711.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$641,191.30		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$12,230.05		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$30,241.50		Receivable	IBS	Bryan Sanchez	(909) 386-9551
25/26 Low IncidenceReimbursements	A	01	6500	8792	$2,989.82		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$4,494.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$7,382.18		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$1.26		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$3,489.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$106,093.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$17.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$14.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9705	8660	$707.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$654,244.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$4,731.58		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$22,870.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$18,028.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9872	8660	$21,356.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9873	8660	$3,450.42		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Etiwanda Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$9,142.44		Payable	IBS	Michelle Liu	(909) 386-9546
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$5,253.34		Payable	IBS	Bryan Sanchez	(909) 386-9551
"S" ACCOUNTS	A	01	0000	8660	$65,885.59		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$540,348.71		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$64,671.40		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
25/26 Low IncidenceReimbursements	A	01	6500	8792	$155.87		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$3,989.80		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$103,407.12		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9873	8660	$84,229.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$134,866.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$143,621.24		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$117,167.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9722	8660	$6,825.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	0000	8660	$530.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$412,232.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9872	8660	$28,752.54		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

Fontana Unified

For specific accrual questions contact responsible department as listed below

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$119,193.37		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$3,393,289.57		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$9,493.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$149,100.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$521,494.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$70,045.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$1,923,244.78		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$342,792.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$14.68		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$242.98		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$1.28		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9742	8660	$47.22		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9745	8660	$0.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9748	8660	$0.27		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9767	8660	$1,939.76		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9768	8660	$3,603.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9771	8660	$10.34		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9773	8660	$20.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9777	8660	$2.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9780	8660	$1,050.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$34,092.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$643,340.09		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Fontana Unified

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
QE 6/30/2026 INTEREST APPORTIONMENT	A	48	0000	8660	$203,069.16		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9012	8660	$82.29		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$236,783.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	71	0000	8660	$81.61		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Helendale Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$5,799.51		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$62,678.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	09	0000	8660	$38,462.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$7,158.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$2.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$0.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$1,751.70		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$16.90		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$3,530.67		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Hesperia Unified

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
"S" ACCOUNTS	A	01	0000	8660	$116,209.50		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$1,397,789.40		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$1,059,919.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$9,951.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$327,823.47		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$21,548.26		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$258,467.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$0.43		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$0.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$1.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9814	8660	$180,244.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9714	8660	$0.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9743	8660	$0.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$32,869.55		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$55,649.48		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	56	0000	8660	$393,737.71		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Lucerne Valley Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$68,759.64		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$1,009.37		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$3,317.57		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$4,988.85		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$336.79		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$1,408.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$1,006.27		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Morongo Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$22,555.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$939,895.13		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$34,453.28		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$55,477.51		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$315,529.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$50,352.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$13,958.70		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9708	8660	$27.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9709	8660	$4.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9710	8660	$1,914.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9711	8660	$6.07		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9712	8660	$53.50		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9713	8660	$0.79		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9714	8660	$0.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$3,920.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9878	8660	$9,121.90		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included
in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact
responsible department as listed below

Mount Baldy Joint Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$4,188.88		Receivable	IBS	Michelle Liu	(909) 386-9546
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$32,567.74		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$352.29		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$267.20		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$5,094.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$135.60		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$1.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	53	0000	8660	$762.67		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Mountain View Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
West End Transportation Home To School	A	01	0000	5110	$1,461.56		Payable	IBS	Michelle Liu	(909) 386-9546
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$39,486.58		Payable	IBS	Bryan Sanchez	(909) 386-9551
Home to School	A	01	0000	5110	$35,076.62		Receivable	IBS	Michelle Liu	(909) 386-9546
"S" ACCOUNTS	A	01	0000	8660	$12,275.26		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$89,055.12		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$12,876.71		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$123,704.84		Receivable	IBS	Bryan Sanchez	(909) 386-9551
25/26 Low IncidenceReimbursements	A	01	6500	8792	$4,415.06		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$28,401.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$134.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$403,705.96		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$73,472.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$28,107.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$109,451.32		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$16.24		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$5.50		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$293,361.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$2.61		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Needles Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$28,765.95		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$6,125.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$141.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$1,141.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$1,606.70		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$10.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$276.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	30	9825	8660	$0.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	30	9828	8660	$0.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$58.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$23.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$0.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9704	8660	$470.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9705	8660	$91.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9707	8660	$69.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9800	8660	$1,682.30		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Ontario-Montclair Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$75,603.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$1,364,716.45		Receivable	BAS	Diane Sager	(909) 386-9687
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$2,314.79		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$42,785.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$95,364.32		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$3.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$12.32		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9873	8660	$26,886.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9879	8660	$91.88		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9883	8660	$9,013.12		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9885	8660	$73,717.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$112,705.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$205,863.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9814	8660	$95,870.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$110,378.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$7,283.73		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$167,443.32		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$83,490.88		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9888	8660	$10,257.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9878	8660	$6,361.95		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$30,452.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9967	8660	$218,542.45		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Oro Grande Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$18,403.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$130,296.24		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$57,027.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	08	0000	8660	$132,218.40		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	09	0000	8660	$250,947.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$55,014.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$1,276.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$406.16		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9814	8660	$988.98		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$1.58		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$566.37		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Redlands Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$909,990.87		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$26,655.77		Receivable	BAS	Diane Sager	(909) 386-9687
Part C, Early Education Program	A	01	3385	8182	$14,436.20		Receivable	IBS	Bryan Sanchez	(909) 386-9551
Redlands TPP Teacher Reimbursement Inv#23707	A	01	3410	5810	$1,177.12		Receivable	EV SELPA	Elizabeth Coronel	(909) 252-4542
RES 6500 AB 602_25/26 P-2	A	01	6500	8792	$1,488,520.00		Receivable	EV SELPA	Andrea Tennyson	(909) 252-4508
2025-26 SPED Fee-for-Service	A	01	6500	8792	$32,778.95		Receivable	IBS	Bryan Sanchez	(909) 386-9551
Early Ed Individuals with Exceptional Needs Infant	A	01	6510	8311	$207,473.20		Receivable	IBS	Bryan Sanchez	(909) 386-9551
Infant Discretionary	A	01	6515	8311	$2,691.40		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$4,586.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$2,032.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$431,592.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$807,864.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$125,295.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9713	8660	$0.21		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9745	8660	$0.03		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9746	8660	$0.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9757	8660	$0.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9758	8660	$6,046.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9759	8660	$5,489.75		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9760	8660	$7,023.18		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9761	8660	$17,636.82		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9762	8660	$14,700.35		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Redlands Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	0000	8660	$13,818.00		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$106.58		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$91,557.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	48	0000	8660	$12,224.98		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Colton-Redlands-Yucaipa ROP

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$84,430.33		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$1,581.24		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	71	0000	8660	$116.49		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

Rim of the World Unified

For specific accrual questions contact responsible department as listed below

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$2,660.91		Payable	IBS	Michelle Liu	(909) 386-9546
East Valley Transportation Home To School	A	01	0000	5110	$26,986.27		Receivable	IBS	Michelle Liu	(909) 386-9546
"S" ACCOUNTS	A	01	0000	8660	$11,505.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$272,998.25		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$18,645.50		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
RES 6500 AB 602_25/26 P-2	A	01	6500	8792	$199,708.00		Receivable	EV SELPA	Andrea Tennyson	(909) 252-4508
2025-26 SPED Fee-for-Service	A	01	6500	8792	$32,892.39		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$1,029.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$818.48		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$10,403.80		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$32.16		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$204,197.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$11,944.51		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$1.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9704	8660	$0.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9706	8660	$0.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9707	8660	$97.98		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9708	8660	$0.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9709	8660	$0.72		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9710	8660	$1.87		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$2,300.03		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included
in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact
responsible department as listed below

Silver Valley Unified

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
"S" ACCOUNTS	A	01	0000	8660	$13,711.30		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$315,636.02		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$14,212.43		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$29,621.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$1,743.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$10,004.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$54.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$441.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$8,290.88		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Snowline Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$642,110.09		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$35,157.58		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$657,420.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$2,190.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$6,052.42		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$44,219.75		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$69,629.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$346,267.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$26,942.92		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9708	8660	$4.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9711	8660	$3,060.78		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9712	8660	$188,199.66		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9713	8660	$4,966.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9714	8660	$858.55		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9715	8660	$3,463.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$1,505.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9717	8660	$3,039.22		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9718	8660	$6,544.69		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9719	8660	$35,332.72		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9720	8660	$638.88		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9721	8660	$625.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$4.72		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Snowline Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$40.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	48	0000	8660	$5.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	56	0000	8660	$0.06		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Trona Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$1,847.71		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$190,495.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$99.48		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$8.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$4,232.36		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$135,553.03		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$680.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9872	8660	$32,295.47		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Victor Elementary

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$1,461,027.60		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$33,521.98		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$75,744.58		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$1,412,540.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	08	0000	8660	$43,848.87		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	09	0000	8660	$52,597.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$123,296.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$32,434.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$62,219.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$62,072.50		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$967,101.27		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	48	0000	8660	$34,062.88		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Upland Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$91,667.82		Payable	IBS	Michelle Liu	(909) 386-9546
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	7142	$15,467.38		Payable	IBS	Bryan Sanchez	(909) 386-9551
West End Transportation Home To School	A	01	0000	5110	$8,707.68		Receivable	IBS	Michelle Liu	(909) 386-9546
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$600,569.62		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$48,285.05		Receivable	BAS	Diane Sager	(909) 386-9687
25/26 Low IncidenceReimbursements	A	01	6500	8792	$30,858.97		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$199,840.28		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$8,612.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$30,045.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$59,648.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$63,588.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9723	8660	$0.42		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9724	8660	$1.15		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9725	8660	$0.87		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9726	8660	$1.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9727	8660	$2.47		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9728	8660	$1.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9729	8660	$2.45		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$53,502.97		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Yucaipa-Calimesa Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$461,340.40		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$28,158.07		Receivable	BAS	Diane Sager	(909) 386-9687
RES 6500 AB 602_25/26 P-2	A	01	6500	8792	$547,887.00		Receivable	EV SELPA	Andrea Tennyson	(909) 252-4508
2025-26 SPED Fee-for-Service	A	01	6500	8792	$37,428.90		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	09	0000	8660	$39,371.90		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$2,664.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$82,476.74		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$18,409.69		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$22,432.65		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$1,220.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$93,580.90		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$0.38		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9711	8660	$10.87		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9712	8660	$19.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9713	8660	$0.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9714	8660	$31.76		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9715	8660	$0.65		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$22.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9717	8660	$17.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$40,367.56		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$1,714.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9880	8660	$0.52		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Yucaipa-Calimesa Joint Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9967	8660	$145.43		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Chaffey Joint Union High

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Home to School	A	01	0000	5110	$51,536.61		Payable	IBS	Michelle Liu	(909) 386-9546
West End Transportation Home To School	A	01	0000	5110	$31,496.65		Receivable	IBS	Michelle Liu	(909) 386-9546
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$1,727,768.67		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$115,174.29		Receivable	BAS	Diane Sager	(909) 386-9687
25/26 Low IncidenceReimbursements	A	01	6500	8792	$60,010.29		Receivable	WESELPA	Tim Chatkoo	(909) 476-6133
2024-25 SPED Fee-For-Service Return	A	01	6500	8792	$558,186.30		Receivable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$43,840.18		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$60,940.79		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$1,855,769.07		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$159,230.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	0000	8660	$932,701.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9723	8660	$280.13		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9725	8660	$49,489.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9728	8660	$559.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9729	8660	$36,776.43		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9730	8660	$113,906.17		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$368,131.75		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$5,272.04		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$181,404.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9967	8660	$133,443.72		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Baldy View ROP

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$836.33		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$197,188.73		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$1,626.94		Receivable	CSJPA	Kandy Delgado	(909) 763-4931

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Victor Valley Union High

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$926,506.97		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$69,222.28		Receivable	BAS	Diane Sager	(909) 386-9687
2025-26 SPED Fee-for-Service Return	E	01	6500	8792	$1,036,069.00		Receivable	IBS	Selina Hurley	(909) 386-9537
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$3,788.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$39,734.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$21,029.36		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	17	9869	8660	$50,988.03		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$562,141.24		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$128,267.68		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$0.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9703	8660	$196.47		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9704	8660	$0.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9706	8660	$5.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9709	8660	$2,270.08		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9712	8660	$0.01		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9714	8660	$2.47		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9715	8660	$893.09		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$2.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9717	8660	$0.82		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9721	8660	$3.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9722	8660	$3.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9723	8660	$1.79		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Victor Valley Union High

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9724	8660	$5.18		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9725	8660	$0.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9726	8660	$276.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9727	8660	$672.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9728	8660	$78,751.94		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$165,357.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	48	0000	8660	$3,588.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	56	0000	8660	$1,058.62		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Barstow Community College

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	00	8860	$272,373.38		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	00	8860	$5,315.33		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	41	00	8860	$489,942.06		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	51	00	8860	$895.96		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	61	00	8860	$3,055.58		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	71	00	8860	$1,777.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	72	00	8860	$113.42		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Chaffey Community College

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$50,633.17		Receivable	CSJPA	Kandy Delgado	(909) 763-4931

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

San Bernardino Community College

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	00	8860	$6,207,704.56		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	00	8860	$25,167.66		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$19,153.18		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	77	00	8860	$2,970.17		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Victor Valley Community College

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	00	8860	$22,221.84		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	00	8860	$710,351.75		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$16,605.71		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	32	00	8860	$2,134.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	33	00	8860	$19,718.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	39	00	8860	$179.75		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	41	00	8860	$543,444.86		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	42	00	8860	$222,041.33		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	61	00	8860	$21,168.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	73	00	8860	$9,910.79		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	75	00	8860	$34.25		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	79	00	8860	$3,551.40		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Rialto Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$2,231,885.75		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$118,467.05		Receivable	BAS	Diane Sager	(909) 386-9687
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$148,340.48		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
Rialto TPP Teacher Reimbursement Inv#5259	A	01	3410	5810	$274.81		Receivable	EV SELPA	Elizabeth Coronel	(909) 252-4542
2025-26 SPED Fee-for-Service	A	01	6500	8792	$191,682.25		Receivable	IBS	Bryan Sanchez	(909) 386-9551
RES 6500 AB 602_25/26 P-2	A	01	6500	8792	$1,511,022.00		Receivable	EV SELPA	Andrea Tennyson	(909) 252-4508
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$7,669.97		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$83,535.79		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$1,122,620.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$225,135.87		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$926,133.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9812	8660	$95,788.40		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9813	8660	$19.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9814	8660	$820.96		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9815	8660	$64.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$137.91		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9716	8660	$1.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9718	8660	$5.46		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9721	8660	$0.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9723	8660	$0.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9724	8660	$0.07		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9725	8660	$0.01		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Rialto Unified

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9726	8660	$89.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9867	8660	$1,816.12		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9868	8660	$144,708.34		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$212,600.69		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$400.96		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9888	8660	$92,058.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	63	0000	8660	$10,461.94		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

San Bernardino City Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$58,675.31		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$2,425,571.12		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$134,112.52		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	13	5310	8660	$297,224.02		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$105,911.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$256,994.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$57,411.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9740	8660	$2,397.36		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9741	8660	$1,223.69		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9742	8660	$322.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9743	8660	$843.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9744	8660	$85.35		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9746	8660	$3.83		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9747	8660	$16.44		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9748	8660	$903.14		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9749	8660	$58.22		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9750	8660	$17.63		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9752	8660	$77.23		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9754	8660	$843.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9755	8660	$22,713.07		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9756	8660	$15,220.89		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9757	8660	$106.07		Receivable	BAS	Diane Sager	(909) 386-9687

Status: A=Actual, E=Estimated, P=Pending

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

San Bernardino City Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9759	8660	$138.82		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9760	8660	$29.26		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9767	8660	$166.84		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9768	8660	$289.49		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9769	8660	$303.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9870	8660	$1,815.77		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9871	8660	$262,153.94		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9872	8660	$496.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9875	8660	$695,283.70		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9878	8660	$27,529.57		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	67	9884	8660	$435,085.53		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	73	9874	8660	$5,270.46		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Baker Valley Unified

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	0000	8660	$1,339.05		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$79,644.21		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	11	0000	8660	$2,983.39		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$1,305.61		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$1,229.69		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	21	0000	8660	$29.11		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	25	9811	8660	$163.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	30	9841	8660	$62.98		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	30	9843	8660	$41.16		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9701	8660	$15.62		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	35	9702	8660	$3.78		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Copper Mountain Community College

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
"S" ACCOUNTS	A	01	00	8860	$3,681.20		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	00	8860	$248,340.93		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	41	00	8860	$50,627.19		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	72	00	8860	$56.11		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

San Bernardino County Supt of Schools

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
Rialto TPP Teacher Reimbursement Inv#5259	A	01	3410	5810	$274.81		Payable	EV SELPA	Elizabeth Coronel	(909) 252-4542
Redlands TPP Teacher Reimbursement Inv#23707	A	01	3410	5810	$1,177.12		Payable	EV SELPA	Elizabeth Coronel	(909) 252-4542
Part C, Early Education Program	A	10	3385	7211	$14,436.20		Payable	IBS	Bryan Sanchez	(909) 386-9551
RES 6500 AB 602_25/26 P-2	A	10	6500	7221	$4,751,224.00		Payable	EV SELPA	Andrea Tennyson	(909) 252-4508
Early Ed Individuals with Exceptional Needs Infant	A	10	6510	7211	$207,473.20		Payable	IBS	Bryan Sanchez	(909) 386-9551
Infant Discretionary	A	10	6515	7211	$2,691.40		Payable	IBS	Bryan Sanchez	(909) 386-9551
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$2,079,414.17		Receivable	BAS	Diane Sager	(909) 386-9687
"S" ACCOUNTS	A	01	0000	8660	$45,442.40		Receivable	BAS	Diane Sager	(909) 386-9687
25/26 SPED PRESCHOOL FACILITY COST-FINAL	A	01	0000	8710	$209,098.52		Receivable	IBS	Bryan Sanchez	(909) 386-9551
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$98,687.60		Receivable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	10	0000	8660	$24,899.72		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$248,094.81		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$197,480.85		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	16	0000	8660	$3,542.34		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	20	0000	8660	$244,377.54		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9635	8660	$11,017.43		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	40	9671	8660	$235,951.67		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

So Ca Schools Risk Mgmt.

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	02	0000	8660	$1,032,722.57		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	04	0000	8660	$1,304,384.59		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

CCEC-JPA

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$63,986.84		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

S.T.R.S.

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$112,112.99		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	06	0000	8660	$17,071.98		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

P.E.R.S.

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$63,735.86		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26 As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

C.S.E.B.A (Benefits)

Description	Status	Fund	Res.	Obj.	Amount	Ref #	Rec/Pay	Department	Source	Phone Number
2025/2026 DELTA DIVIDEND ALLOCATION	A	01	0000	9564	$814,751.71		Payable	CSJPA	Kandy Delgado	(909) 763-4931
QE 6/30/2026 INTEREST APPORTIONMENT	A	02	0000	8660	$255,756.76		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	03	0000	8660	$39,208.41		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	04	0000	8660	$46,643.74		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	06	0000	8660	$443,801.10		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	07	0000	8660	$76,502.20		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~

25/26 Estimated Accruals

Business Advisory Services
Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Estimated Accruals known to this office to be included in district Unaudited Actual Data for 2025/26
As of 8/12/2026

Tamika Murray, Accountant
Business Advisory Services
Phone: (909) 386-9682

For specific accrual questions contact responsible department as listed below

Unapportioned School

Description	*Status*	*Fund*	*Res.*	*Obj.*	*Amount*	*Ref #*	*Rec/Pay*	*Department*	*Source*	*Phone Number*
QE 6/30/2026 INTEREST APPORTIONMENT	A	01	0000	8660	$57,182.08		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	12	0000	8660	$22.76		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	14	0000	8660	$0.67		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	18	0000	8660	$878.75		Receivable	BAS	Diane Sager	(909) 386-9687
QE 6/30/2026 INTEREST APPORTIONMENT	A	77	0000	8660	$91,893.73		Receivable	BAS	Diane Sager	(909) 386-9687

~~Review Categorical Estimates --Do Not Record Receivables if not Earned~~