

BOARD OF EDUCATION
Minutes

Special Meeting
September 29, 2009
5:30 p.m.

The Board of Education of the Colton Joint Unified School District met in Special Session on Tuesday, September 29, 2009, 5:30 p.m. in the Board Room at the CJUSD Student Services Center, 851 So. Mt. Vernon Avenue, Colton, California.

Trustees Present

Mrs. Marge Mendoza-Ware	President
Mr. Mel Albiso	Vice President
Mr. David R. Zamora	Clerk
Mrs. Patt Haro	
Mr. Frank A. Ibarra	
Mr. Kent Taylor	(arrived 6:00 p.m.)

Trustee Absent

Mr. Robert Armenta Jr.

Staff Members Present /*Excused

Mr. James A. Downs	Mrs. Alice Grundman*
Mr. Jerry Almendarez	Mrs. Ingrid Munsterman
Mr. Mike Snellings	Ms. Julia Nichols*
Mr. Jaime R. Ayala	Ms. Sosan Schaller
Ms. Mollie Gainey-Stanley	Dr. Patrick Traynor*
Mrs. Bertha Arreguín	Ms. Helen Rodriguez*
Mr. Todd Beal	Ms. Katie Orloff
Mrs. Jennifer Jaime*	Ms. Jennifer Rodriguez

Board President Marge Mendoza-Ware called the meeting to order at 5:30 p.m. Arlene Roper led in the renewal of the pledge of allegiance to the flag of the United States of America.

Public Session

1. **Public Comment**

ACE President Karen Houck commented on the current state of the district's budget. She questioned the differences between the projected revenues and expenditures over the past six years.

2. **Public Input**

No Comments

3. **Budget Workshop – presented by Ron Bennett, School Services of California**

Mr. Ayala introduced Ron Bennett, President and CEO of School Services of California (SSC). SSC is considered one of the leading experts on California School Finance. Mr. Bennett's budget workshop covered the following areas:

- The State Budget and the Economy
- Proposition 98
- The Education Budget
- Issues for Colton Joint Unified School District
- What Should Districts be Doing?

(Attached are the handouts provided by School Services of California)

Adjournment

At 6:45 p.m., the Board adjourned to the next Regular Board of Education Meeting on October 1, 2009, at the Colton JUSD Student Services Center, 851 South Mt. Vernon Avenue, Colton, California.

Colton Joint Unified School District

Budget Workshop
September 29, 2009

Presented by

Ron Bennett
President and CEO



Colton Joint
Unified School District
Budget Workshop

Ron Bennett
President & CEO

School
Services
of California
INC.™


Overview of the Workshop	1
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■ The State Budget and the Economy	
■ Proposition 98	
■ The Education Budget	
■ Issues for Colton Joint Unified School District	
■ What Should Districts Be Doing?	



The State Budget and Economic Environment

National Economic Outlook

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- 
- The national recession began in December 2007 and is now 21 months old
 - It is the longest downturn since the Great Depression of the 1930s
 - There are some signs that the economy has hit bottom
 - The stock market is up about 40% since its March 2009 bottom of 6,600 points on the Dow Jones Industrial Average
 - The rate of job loss has slowed and the unemployment rate fell slightly to 9.4% in June
 - The Gross Domestic Product is no longer in freefall
 - It was essentially flat in the second quarter of 2009

California Economic Outlook

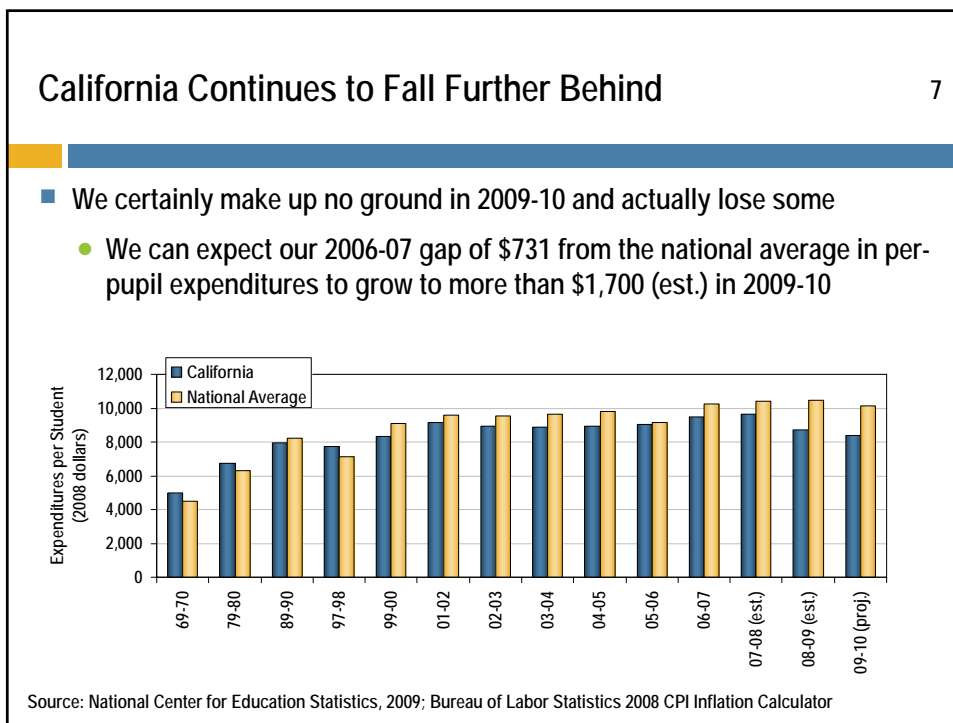
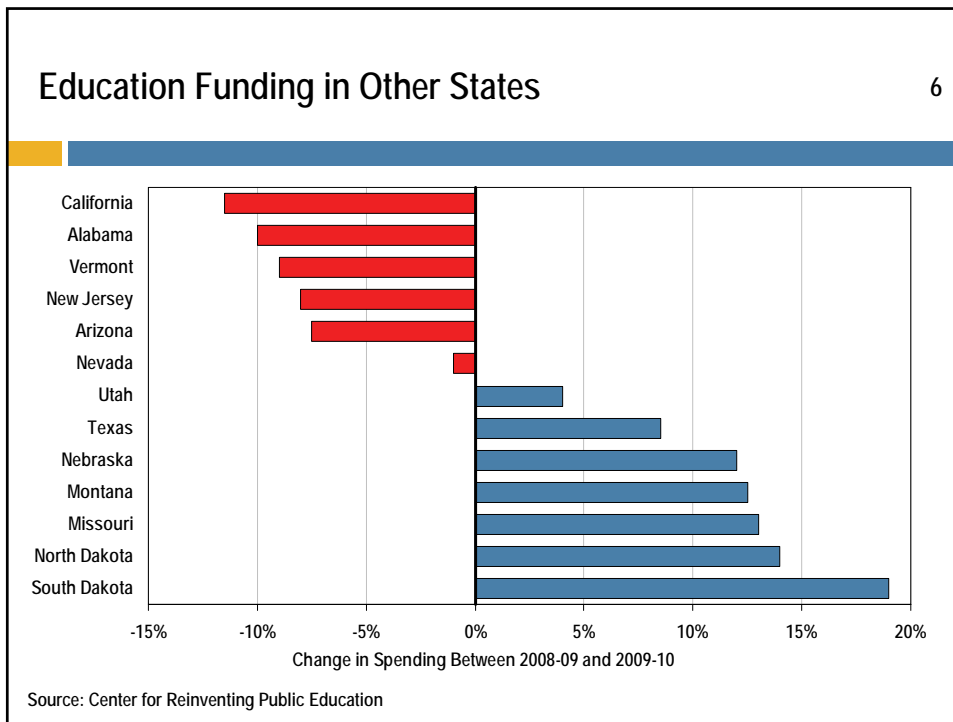
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- California has suffered more than the nation as a whole
 - The state's unemployment rate reached 12.2% in August compared to the national rate of 9.7%
 - California has experienced a greater drop in its median home price, but also enjoyed a greater run up in prices before the fall
 - Its Budget deficit is among the worst of the 50 states
- It may take longer for the state's economy to turnaround
 - California was the epicenter of the collapse of the subprime mortgage market
 - According to UCLA, residential building permits are off 77% from the 2004 high of 213,000 units

California Close to Last in Per-Student Spending

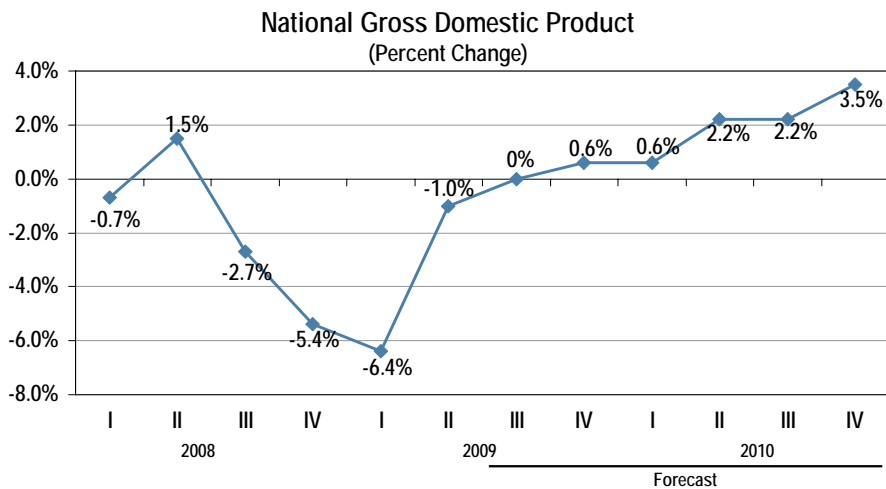
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- Last year, California ranked 46th in the Quality Counts rankings of states based on per-student spending, and California is cutting education spending
 - Utah was last in the rankings and is increasing education spending
 - Texas, Nevada, and Arizona are also in the running for last place in the standings; however, Texas is increasing education funding
- California is cutting education much more than the other low-ranked states
- We are falling much further below the national average
- This is a race we do not want to win



National Economy – End of the Recession?

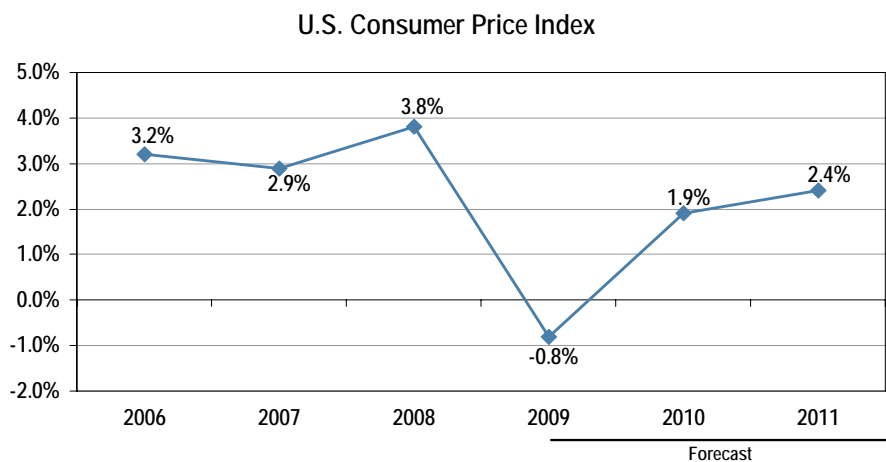
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Source: National Bureau of Economic Analysis, July 31, 2009; UCLA Anderson Forecast, June 2009

Outlook For Inflation

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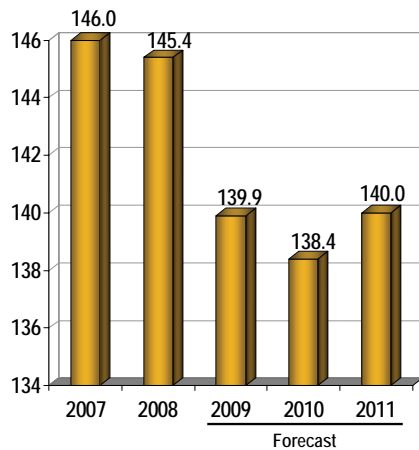


Source: UCLA Anderson Forecast, June 2009

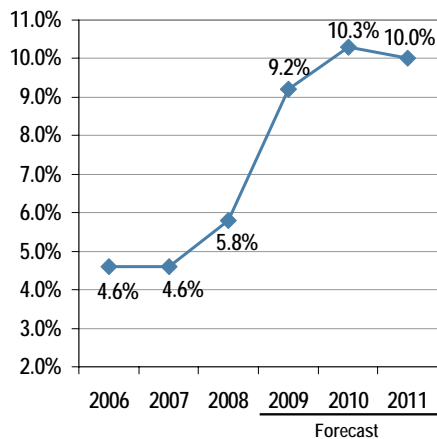
U.S. Employment

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U.S. Jobs (in millions)



National Unemployment Rate

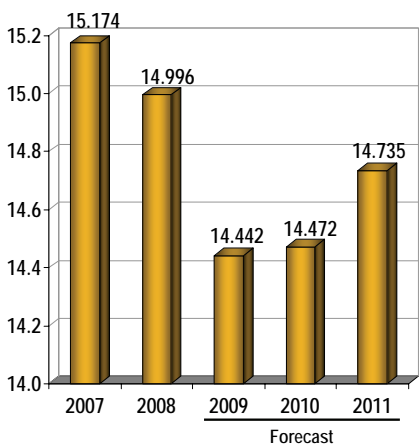


Source: UCLA Anderson Forecast, June 2009

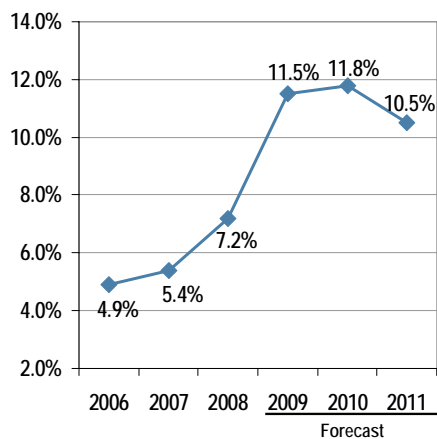
California Employment

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California Jobs (in millions)



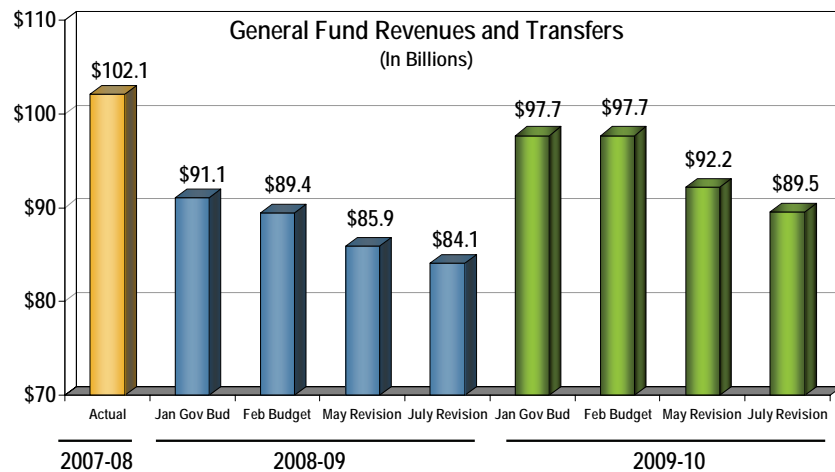
California Unemployment Rate



Source: UCLA Anderson Forecast, June 2009

General Fund Revenue Trends

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Source: Legislative Analyst's Office

Current-Year Budget Risks

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- The 2009 Budget reflects a \$500 million reserve – 0.56% of expected revenues and transfers
- There is a very great risk that the current-year Budget will fall out of balance
 - The state economy remains weak and revenue collections are already short \$862 million from the budgeted level through July
 - Major Budget solutions are being challenged in the courts
 - \$500 million in Governor's vetoes
 - \$1.7 billion in redevelopment agency (RDA) fund shifts
 - Numerous Budget assumptions may not materialize
 - \$1 billion in savings in corrections
 - \$1 billion from the sale of the State Compensation Insurance Fund
- There is no significant upside potential to offset the downside risks

Per-ADA Revenue Volatility

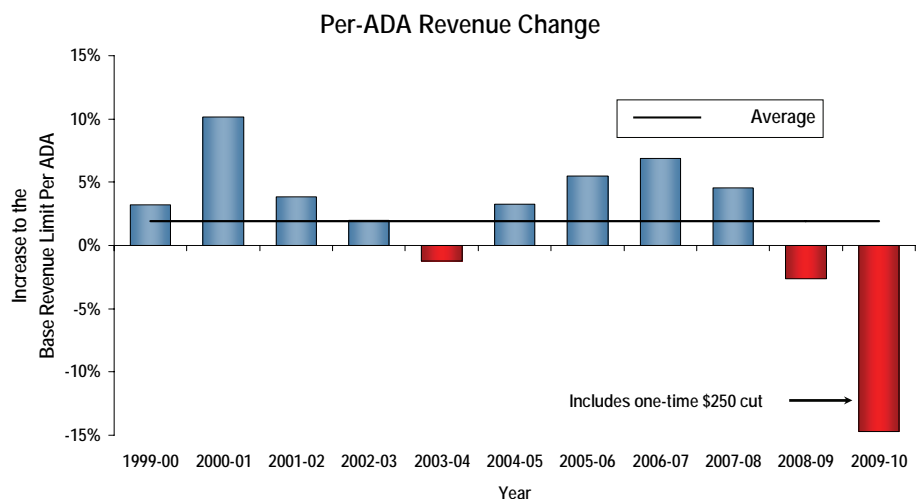
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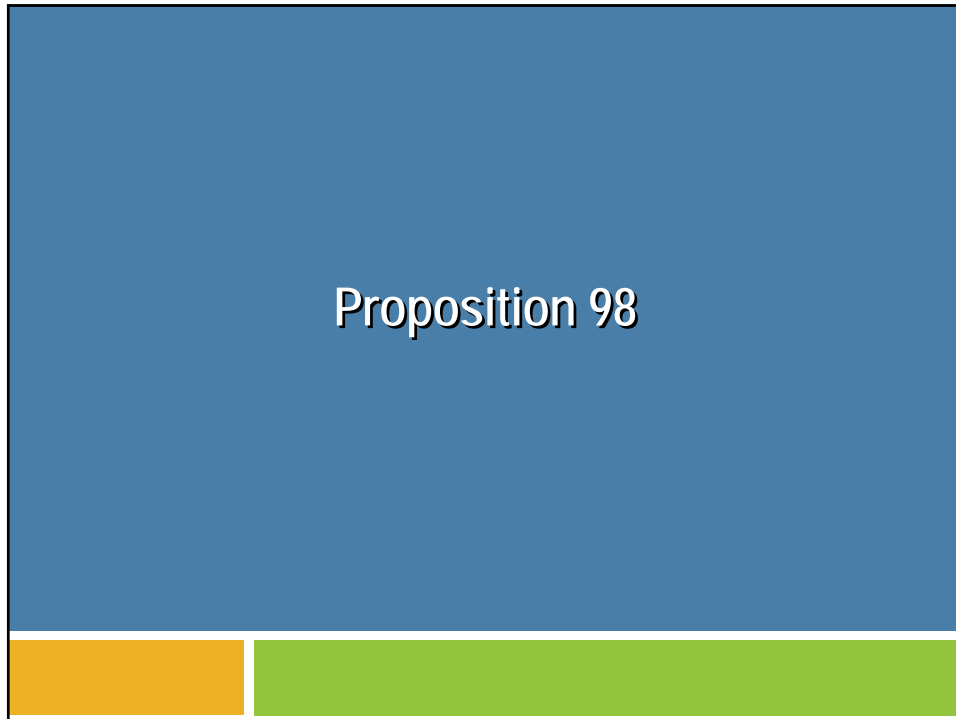
- As in the past, we continue to have very high volatility in revenues directed toward education
- 2009-10 continues the roller-coaster ride as revenue continues to fall
- The 2009-10 reduction is a cumulative 14.7% from the 2007-08 funding level that includes the effect of the \$250 one-time reduction to revenue limits
- California needs to provide a more stable revenue stream for schools



Per-ADA Revenue Volatility

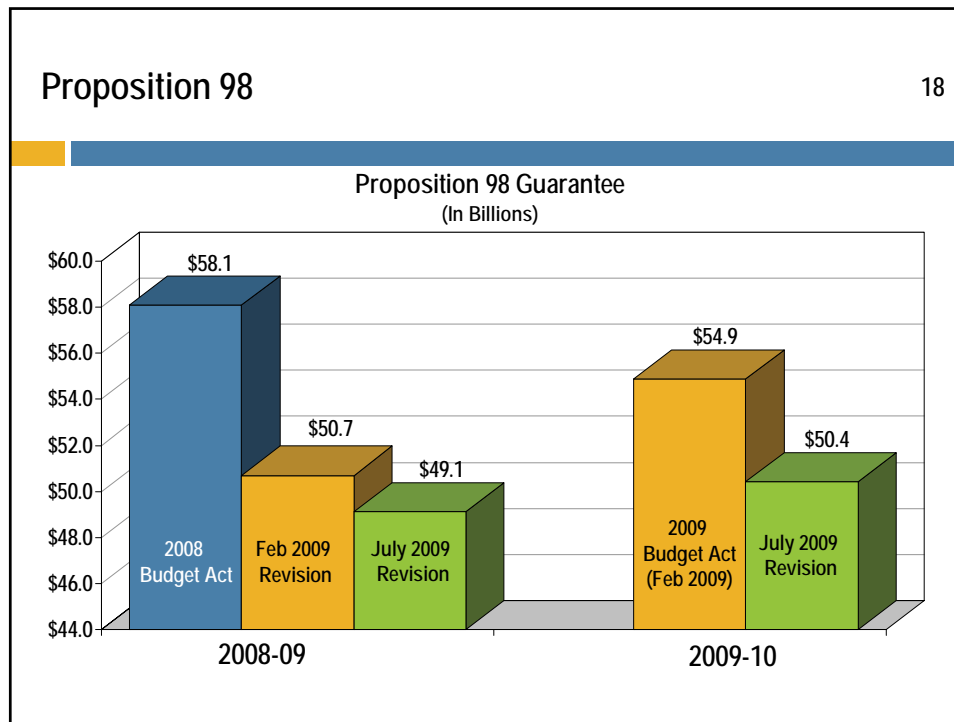
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Proposition 98 17

- The Proposition 98 guarantee has plummeted more than 13% in less than one year
 - In September 2008, the Budget Act for 2008-09 placed the guarantee at \$58.1 billion
 - The Budget revision enacted last month set the 2009-10 guarantee at \$50.4 billion
- The fall in the Proposition 98 guarantee created a \$1.6 billion “overappropriation” in 2008-09
 - The Legislature and the Governor enacted a convoluted funding scheme to avoid the 2008-09 “overappropriation” and suspension of the guarantee in 2009-10
- Unless the economy rebounds, further reductions in the Proposition 98 guarantee may occur
 - Remember, however, cutting appropriations that count toward the guarantee would require a two-thirds vote of both the Assembly and the Senate



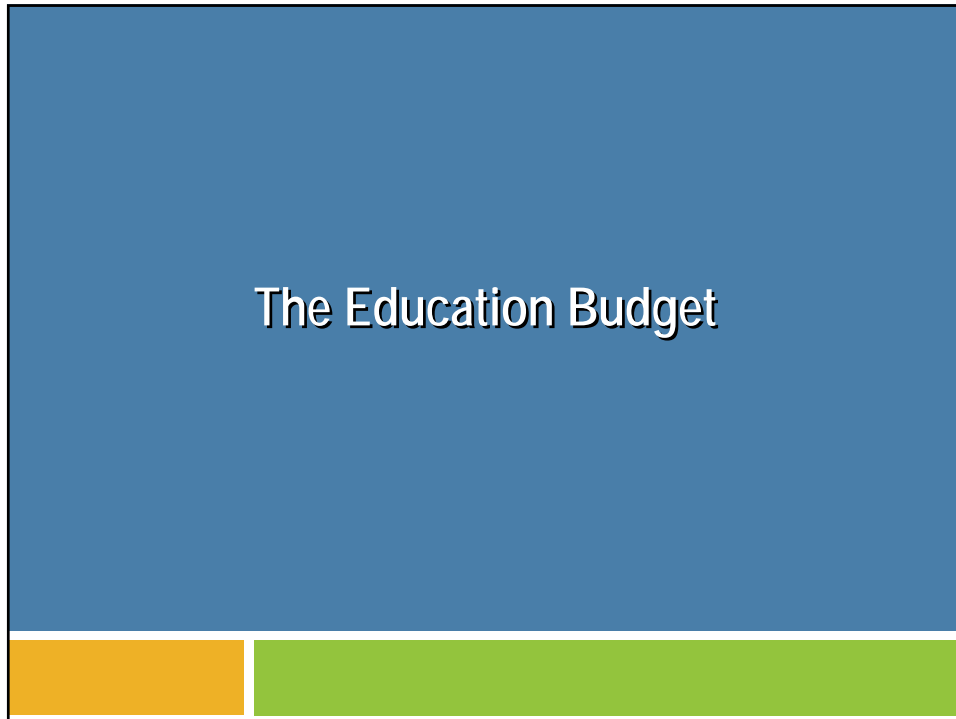
- ### Problems with Proposition 98
- 19
- Adopted by state voters in 1988, Proposition 98 was intended to set a minimum funding level for K-14 education
 - Unfortunately, there have been many manipulations of Proposition 98 over the last 21 years, which distort this as a measure of school funding
 - Off-book loans during the Wilson Administration
 - Inclusion of child care and development as a Proposition 98 expenditure
 - Elimination of the Maintenance Factor obligation proposed by the Governor (ultimately not enacted)
 - Substituting special funds for General Fund revenues to fund Home-to-School Transportation (ultimately not enacted)
 - Cutting appropriations after the close of the fiscal year
 - Cutting non-Proposition 98 funds (i.e., Quality Education Investment Act [QEIA]) that would have been allocated to schools
 - The school community should consider developing a new measure other than Proposition 98 to gauge state support for public education

Maintenance Factor

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- The maintenance factor tracks the amount the state owes to K-14 education when actual funding falls short of the long-term Test 2 target level (ADA and per-capita personal income change)
- In January 2009, the Administration asserted that no maintenance factor would be owed in 2008-09 and 2009-10 because funding was projected to be determined by Test 1 (fixed share of General Fund revenues)
 - \$9.2 billion was at stake
- The final Budget revision agreement (ABX4 3 [Chapter 3/2009]) specifies that the maintenance factor for 2009-10 is \$11.2 billion
 - Enactment of this measure settles this issue
 - This obligation will be paid over several years when healthy General Fund revenue growth resumes

Notes



Major Changes from the May Revision to the Final Budget

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- More categorical flexibility is provided
 - List of ending fund balance program sweeps is broadened to include:
 - Adult Education
 - Deferred Maintenance
 - Pupil Transportation Equipment
 - California High School Exit Exam (CAHSEE)
 - Targeted Instructional Improvement Block Grant (TIIBG)
 - Instructional Materials
 - Textbook adoptions are deferred for five years
 - Shortened school-year option is adopted
 - Routine restricted maintenance contribution is reduced to zero

Major Changes from the May Revision to the Final Budget

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- Home-to-school transportation funding is restored to 80% of prior-year funding level
 - Governor's May proposal to cut program by 65% is rejected
- All education mandates are deferred
 - Governor's May proposal to fund three education mandates was not adopted
- California Work Opportunity and Responsibility to Kids (CalWORKs) funding remains intact
 - Governor's May proposal to eliminate program is rejected
- Eliminated non-Proposition 98 QEIA funding is tweaked
 - Districts' revenue limit funds are redirected to QEIA and the program is extended one additional year
- Maintenance factor is clarified
 - Schools are entitled to \$11.2 million in out years
- Base year for ADA-based or selected Tier III categorical programs is changed to 2007-08

Revenue Limits for 2008-09

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- The 2008-09 Budget revision left the 7.844% deficit enacted in February 2009 unchanged
 - The May Revision sought to reduce revenue limits by \$1.417 billion through a higher deficit of 11.428%
 - The Legislature did not adopt this change
- The state ultimately recaptured \$1.606 billion, an increase of \$189 million, through the \$250 (est.) – per-ADA one-time cut imposed in 2009-10

➔ Most LEAs will find that the substitution of the \$250 – per-ADA cut exceeds the cut that they had anticipated by using the 11.428% deficit – on average \$30 per ADA

Revenue Limits for 2009-10

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- ABX4 2 (Chapter 2/2009) imposed a revenue limit deficit of 18.355% for 2009-10, an increase from the 17.967% proposed in the May Revision
 - This slight increase captured \$96 million in savings that the Legislature rejected when it did not adopt the Governor’s proposal to eliminate the California Work Opportunities and Responsibility to Kids (CalWORKs) program
 - Foregone savings were related to childcare services for CalWORKs recipients

Revenue Limit Factors		
	2008-09	2009-10
Statutory COLA	5.66%	4.25%
K-12 Deficit	7.844%	18.355%
COE Deficit	7.839%	18.621%

Revenue Limit – Without Deficit

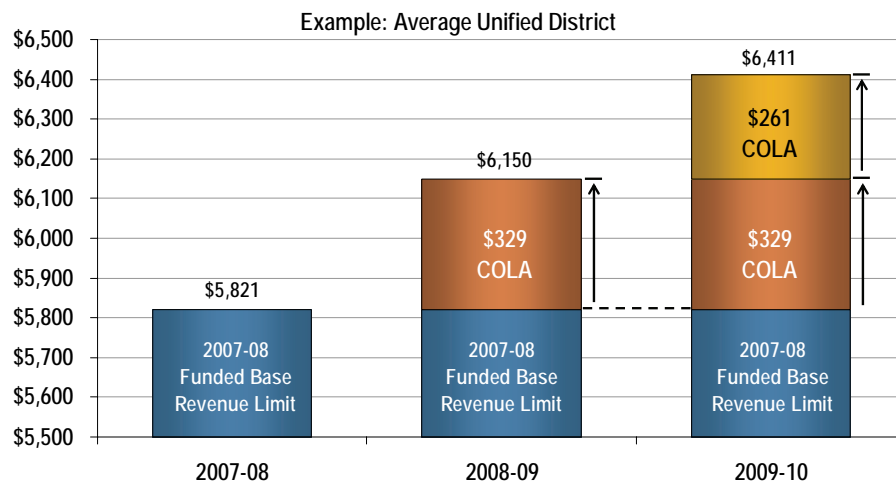
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- In order to determine your district's funded revenue limit per ADA, you must first determine the undeficit revenue limit, i.e., the revenue limit including the statutory cost-of-living adjustment (COLA)
 - The COLAs are unchanged from the May Revision
- The appropriate dollar amount must be added to your 2007-08 base revenue limit to determine your undeficit revenue limit per ADA in 2008-09

District Type	Statutory COLA	
	2008-09	2009-10
All Elementary Districts	\$315	\$250
All High School Districts	\$379	\$300
All Unified Districts	\$329	\$261

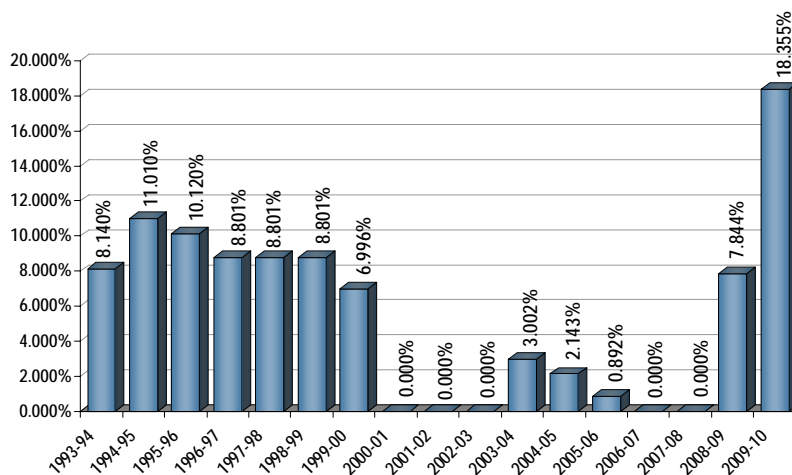
Undeficited Revenue Limit – Example

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Revenue Limit Deficit Factors

29



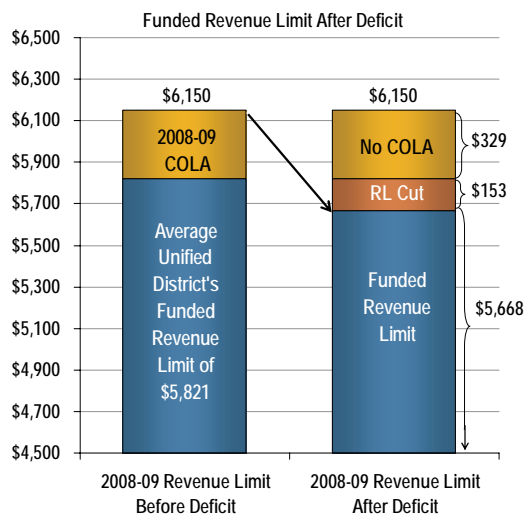
2008-09 Deficit Applied

30

- Apply 2008-09 deficit of 7.844% to your undeficitated 2008-09 revenue limit (RL) per ADA

Example for Average Unified District

Funded RL
 = $\$6,150 \times (1.0 - 0.07844)$
 = $\$6,150 \times 0.92156$
 = $\$5,668$



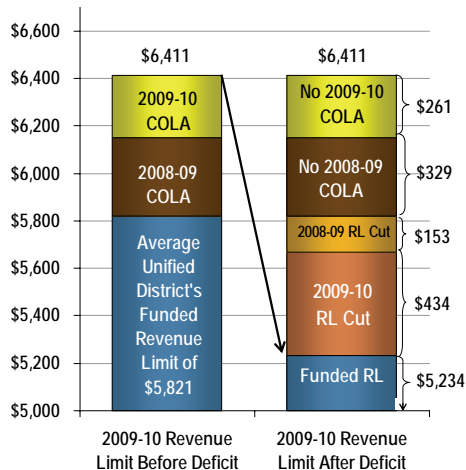
2009-10 Deficit Applied

31

- Apply 2009-10 deficit factor of 18.355% to your undeficitated 2009-10 RL per ADA

Example for Average Unified District

Funded RL
 = $\$6,411 \times (1.0 - 0.18355)$
 = $\$6,411 \times 0.81645$
 = $\$5,234$



Additional 2009-10 Revenue Limit Reduction

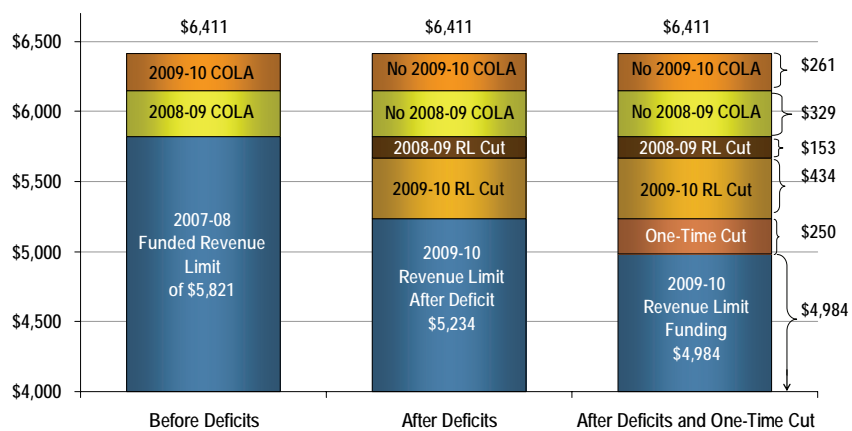
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- In addition to the ongoing revenue limit cut imposed by the deficit factor, the Budget revision imposed a one-time reduction of an estimated \$250 per Second Principal Apportionment (P-2) ADA in 2008-09
 - This reduction is intended to recapture the \$1.6 billion overappropriation of Proposition 98 in 2008-09
 - The California Department of Education (CDE) will establish the exact amount of the per-ADA cut, but we estimate the reduction at \$250
 - The reduction is to come from state funds that support the district's revenue limit entitlement
 - If the reduction exceeds the state aid, the balance is to be reduced from state categorical funding, excluding special education, QEIA, After School Education and Safety Program (ASES), and child care and development

Impact of One-Time Revenue Limit Reduction

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Average Unified District 2009-10 Revenue Limit Funding



Two-Year Impact of Revenue Limit Cuts

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- The 2008-09 and 2009-10 Budget revisions cut general purpose revenue limit funding by more than 22% from the statutory level for the average district!
 - Funding will be \$837 *lower* in 2009-10 than in 2007-08 for the average unified district
 - The 2009-10 Budget revision does not fund the statutory COLAs for both 2008-09 and 2009-10, which together total \$590 per ADA for unified districts

Notes

Issues for Colton Joint Unified School District

Postretirement Benefits

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- The District has a generous postretirement benefit package
 - The District makes a contribution of \$8,138 per retiree for health and welfare benefits
 - Under the Governmental Accounting Standards Board (GASB) 45, the actuarial value of this contribution must be reflected on the District's balance sheet
 - It is good business practice to develop a plan to set aside dollars to fund this obligation
- As a result, total compensation cost is increased beyond just current salary and benefits

Deficit Spending

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- For 2009-10, the unrestricted general fund is expected to have an operating deficit of about \$8.5 million
 - This follows a deficit of \$12 million in 2008-09
 - The District also projects a deficit of \$8.2 million for 2010-11
- The deficits are caused by the ongoing state revenue limit cut of 14.7% between 2007-08 and 2009-10
- This deficit reduces the District's unrestricted revenue significantly and requires expenditure reductions in subsequent years
- Deficit spending also continues in the restricted general fund
- One-time federal funds provide temporary relief, but only for one year

Multiyear Projections

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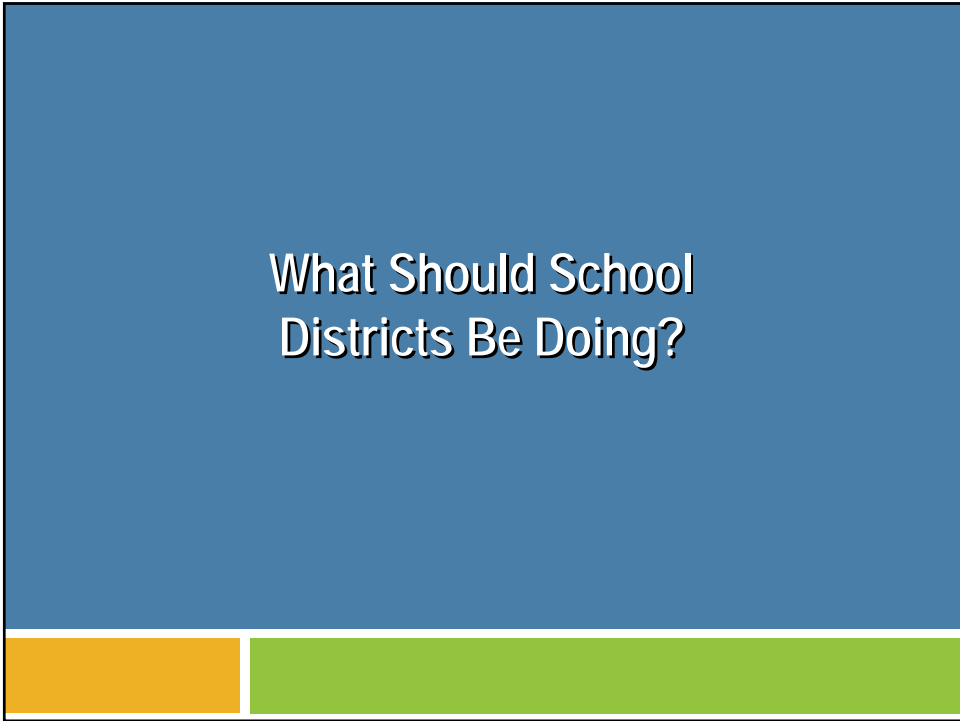
- The state requires school districts to propose multiyear financial projections
- Absent expenditure reductions, the District would fall below state standards by 2010-11
- The District has identified the need for \$12.5 million in unspecified ongoing budget reductions for 2010-11, and an additional \$15.5 million for 2011-12
- During development of the 2010-11 budget, a list of budget solutions totaling \$12.5 million will need to be identified and implemented
- This is very consistent with all other California school districts

Ending Fund Balance

40

- The ending fund balance continues to decline significantly
 - Deficit spending means the reserves are being used to support ongoing expenditures – the District will soon run out of reserves
 - The District deficit spent in 2008-09 and 2009-10, and is expected to continue to deficit spend for at least the next two years
- The state requires the District to maintain at least a 3% reserve for economic uncertainties
 - Absent significant budget reductions, the District will not meet state standards beginning in 2010-11

Notes



Topics for the Board	43
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■ Policy Considerations	
■ Oversight and Monitoring	
■ Community Outreach	
■ Planning for the Future	

Policy Considerations

44

- Priorities will be very difficult to set
 - There are many competing interests, all worthy of consideration
 - It isn't over yet – contingencies in case of more bad news
- Staffing and position control is key
 - 90% of the money goes to people and 90% of the cuts will be people
 - But if staffing is not controlled, there is no way to recover
- Employee relations must be handled with sensitivity
 - Fewer employees and higher workloads lead to strained relations
 - Unions are resistant to "give backs," but you may need them
 - We are in it together in both good times and bad
- Preserving program balance is important, but will be difficult

Oversight and Monitoring

45

- The District Board is responsible for overseeing execution of the plan
 - Budget approval
 - Board also approves all revisions
 - Approval of the interim reports
 - Approval of the Unaudited Actuals
 - Receive the independent audit
- The County Superintendent communicates warnings to the Board President
 - The District Superintendent is copied, but the Board must act
 - Fiscal Experts and Fiscal Advisors can help and are appointed by the County Superintendent
 - Take any warning from the County Office of Education seriously
- Monitor the three-year multiyear projections
 - Solve problems as early as possible
 - And be ready for more bad news

Community Outreach

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- The community is shocked by the loss of vital services
 - Anything that affects support of families affects schools
- Communicate what you are doing and why
 - Inform about the options and choices
 - Be careful about passing costs on to parents
 - Many parents are unemployed or underemployed; fees and other school expenses may be unaffordable – be sensitive to that
 - Consider a budget committee, as much for communication as advice
 - Don't forget to keep the city leadership in the loop
 - The Chief of Police, Fire Chief, City Manager, and City Council may be impacted by your choices and need to plan ahead too
- The Board is the link to the community
 - Vision, values, priorities, and community expectations all get translated into policy decisions by the Board
- Keep political representatives informed of your opinions

Planning for the Future

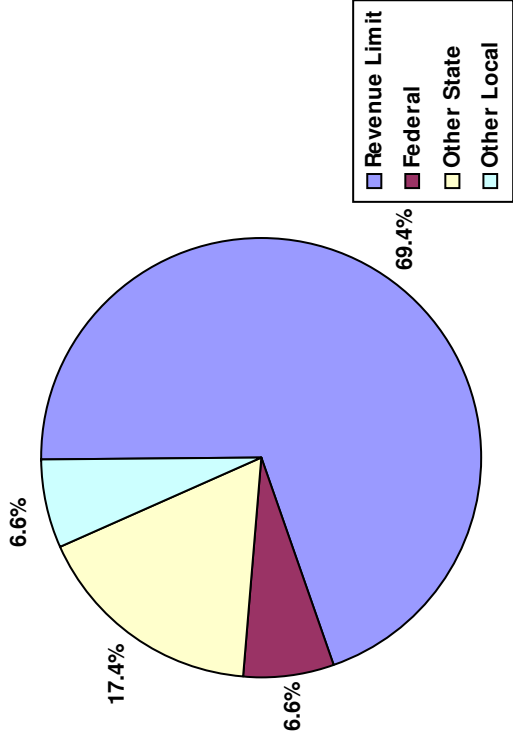
47

- There will be a return to good times, so get ready now
- We will get back \$11.2 billion in ongoing funding – how should it be used?
 - Plan now so you are not surprised later
- Professional development and networking are important
 - Stay involved in professional organizations and in professional and staff development
 - The Board needs professional development as well
- Learn during bad times what is important and what makes a difference
- Keep capital construction projects that are funded by capital funds going
- Optimize use of facilities
 - For example, if K-3 class sizes go up, what will you do with the empty classrooms?
 - If you close a school, when will you need it back?
- A lot of learning is going on right now; use it to build capacity for a better future

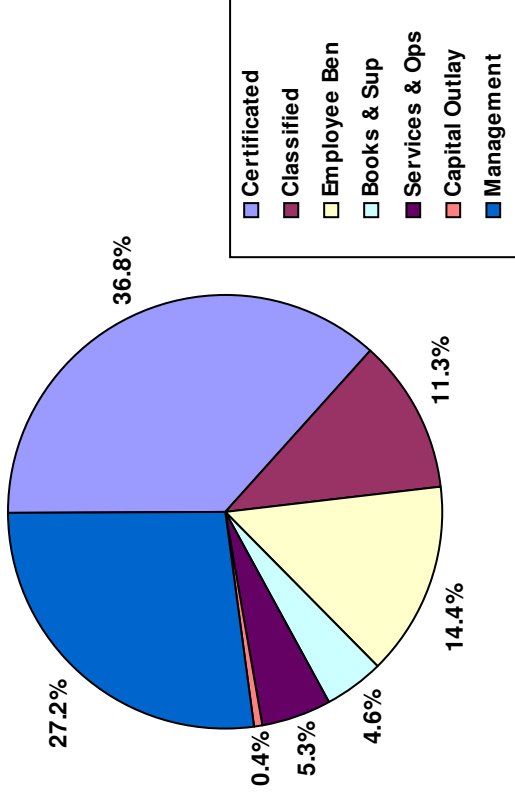
Comparative Analysis of District Income and Expenditure (CADIE)

COLTON JOINT UNIFIED

Revenue and Expenditures
General Fund Excluding Other Sources/Uses



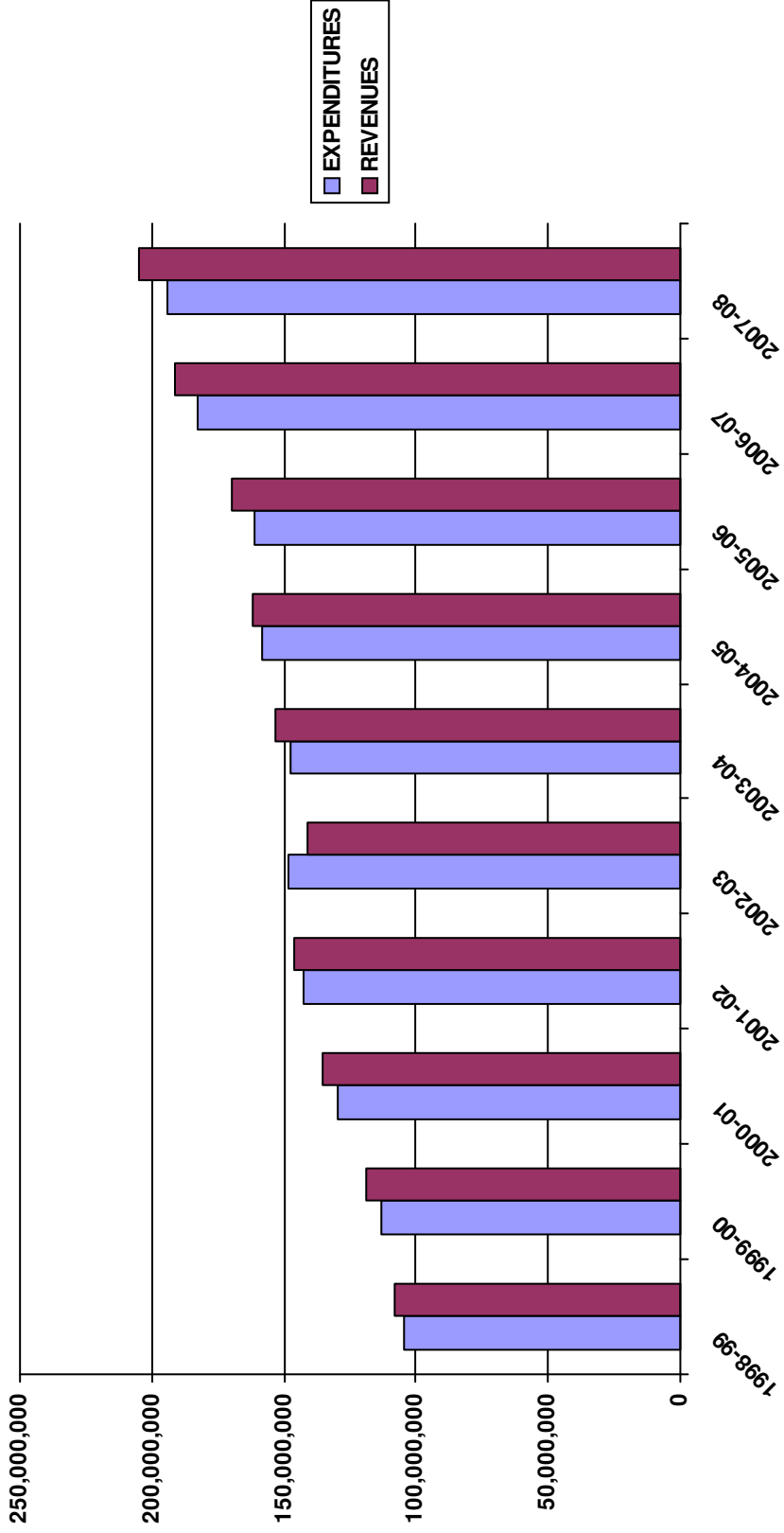
**Revenues
2007-08 Actual**



**Expenditures
2007-08 Actual**

COLTON JOINT UNIFIED

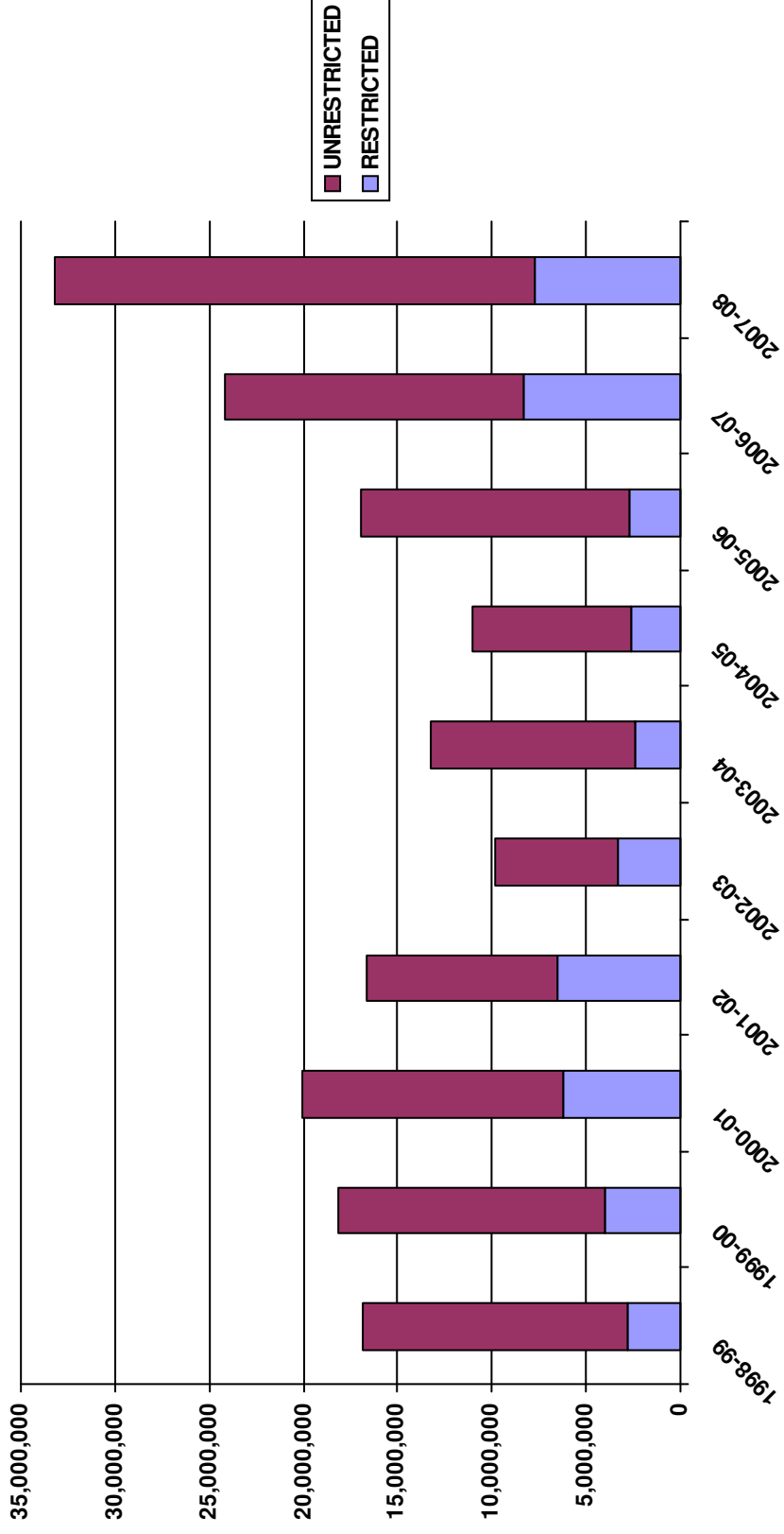
Revenues vs. Expenditures by Fiscal Year 1998-99 to 2007-08, General Fund



Graph 2

COLTON JOINT UNIFIED

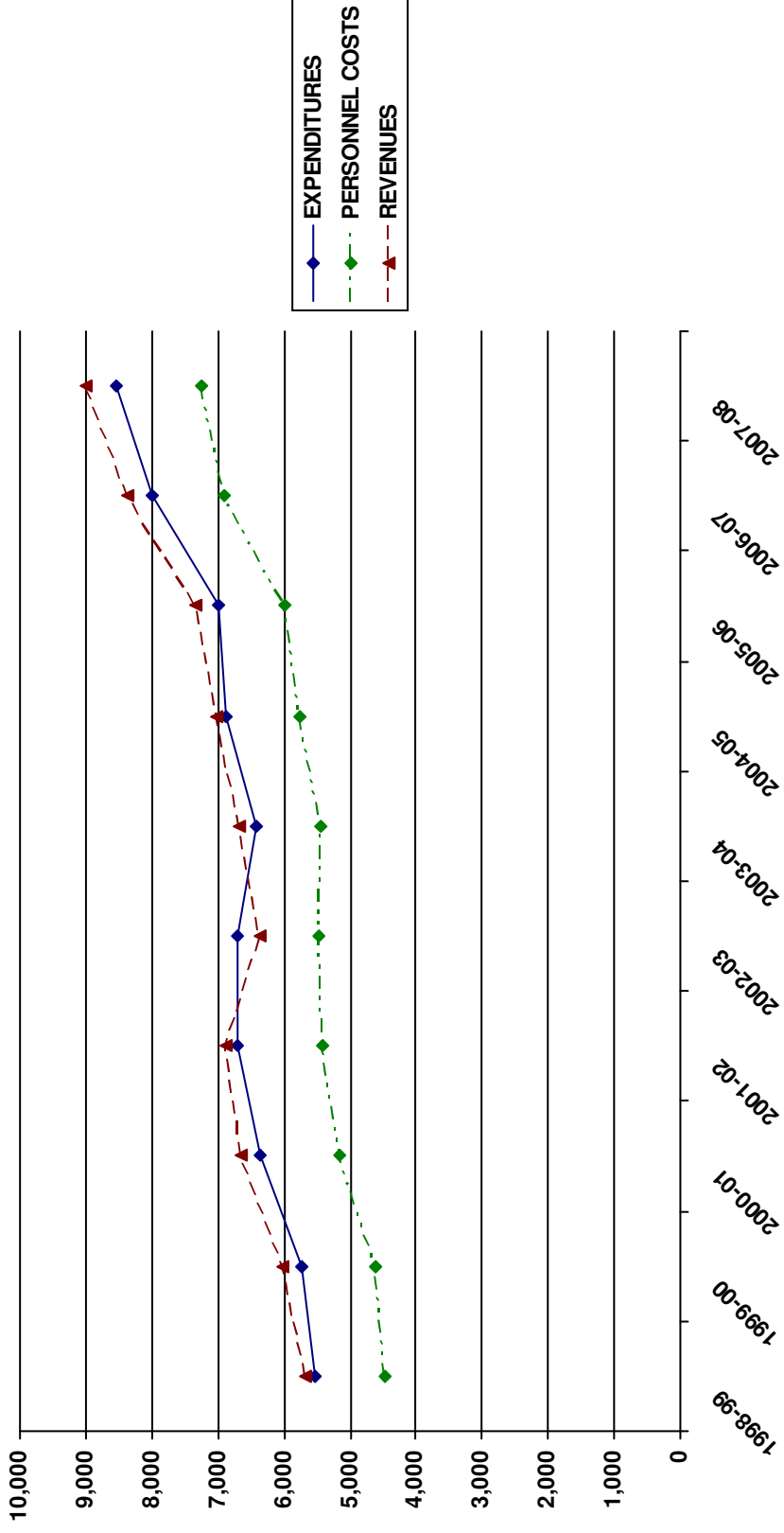
Restricted and Unrestricted Net Ending Balances
1998-99 to 2007-08, General Fund



Graph 3

COLTON JOINT UNIFIED

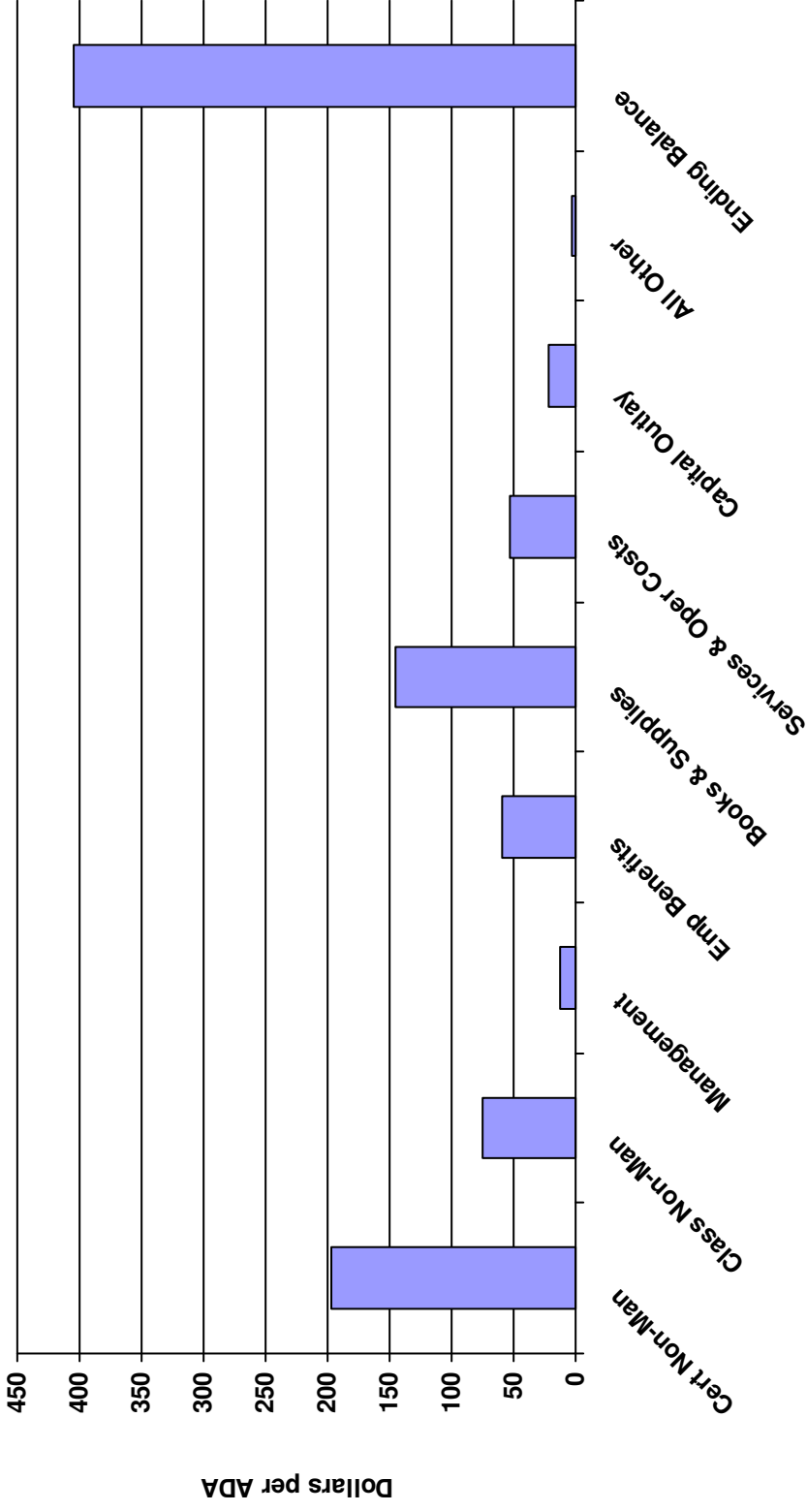
Total Revenues and Expenses with Personnel Costs
1998-99 to 2007-08, General Fund



Graph 4

COLTON JOINT UNIFIED

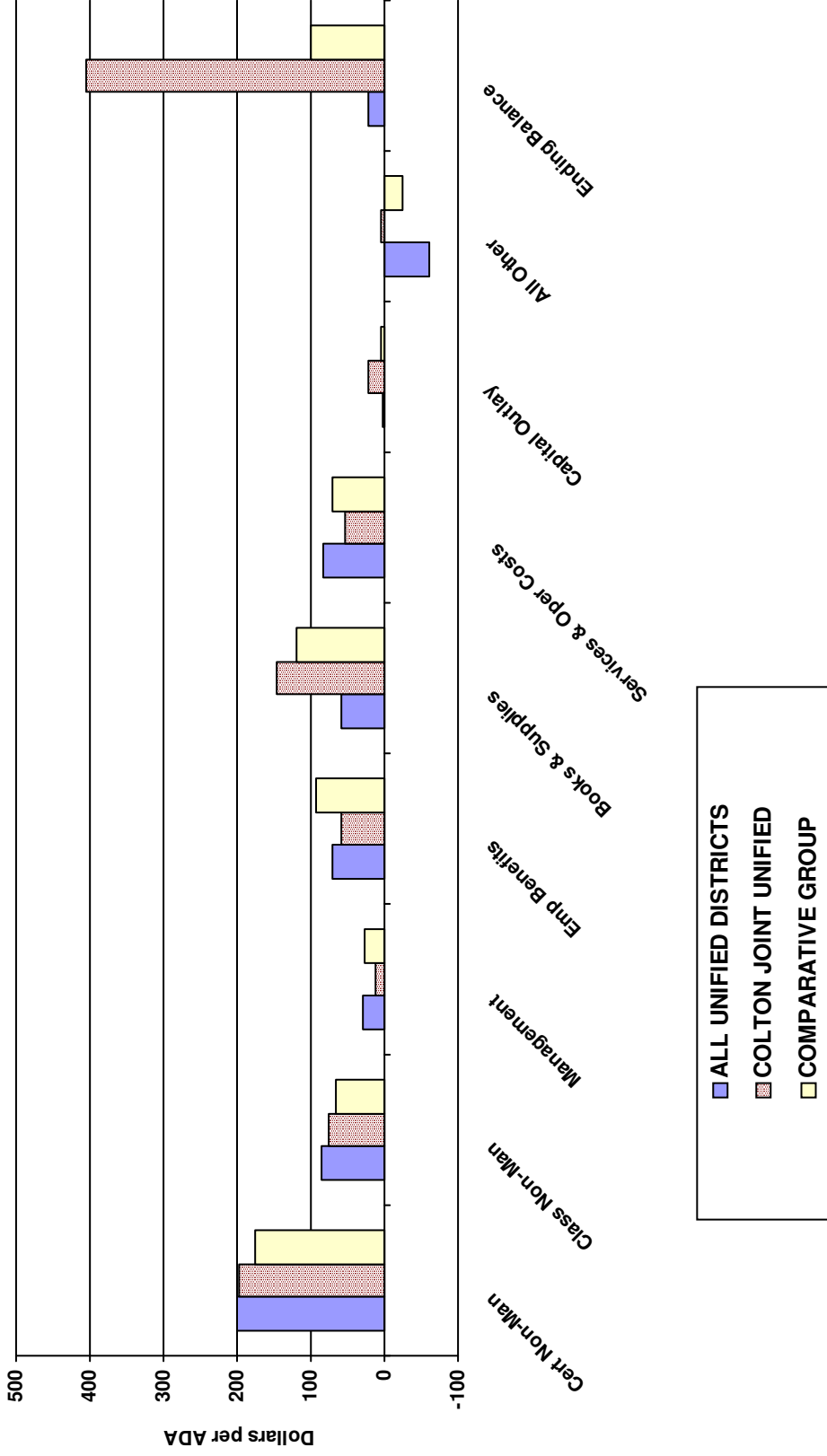
Changes in Expenditure Between Fiscal Years
Dollars per ADA 2006-07 to 2007-08



Total revenue difference per ADA from 2006-07 to 2007-08: \$644.27

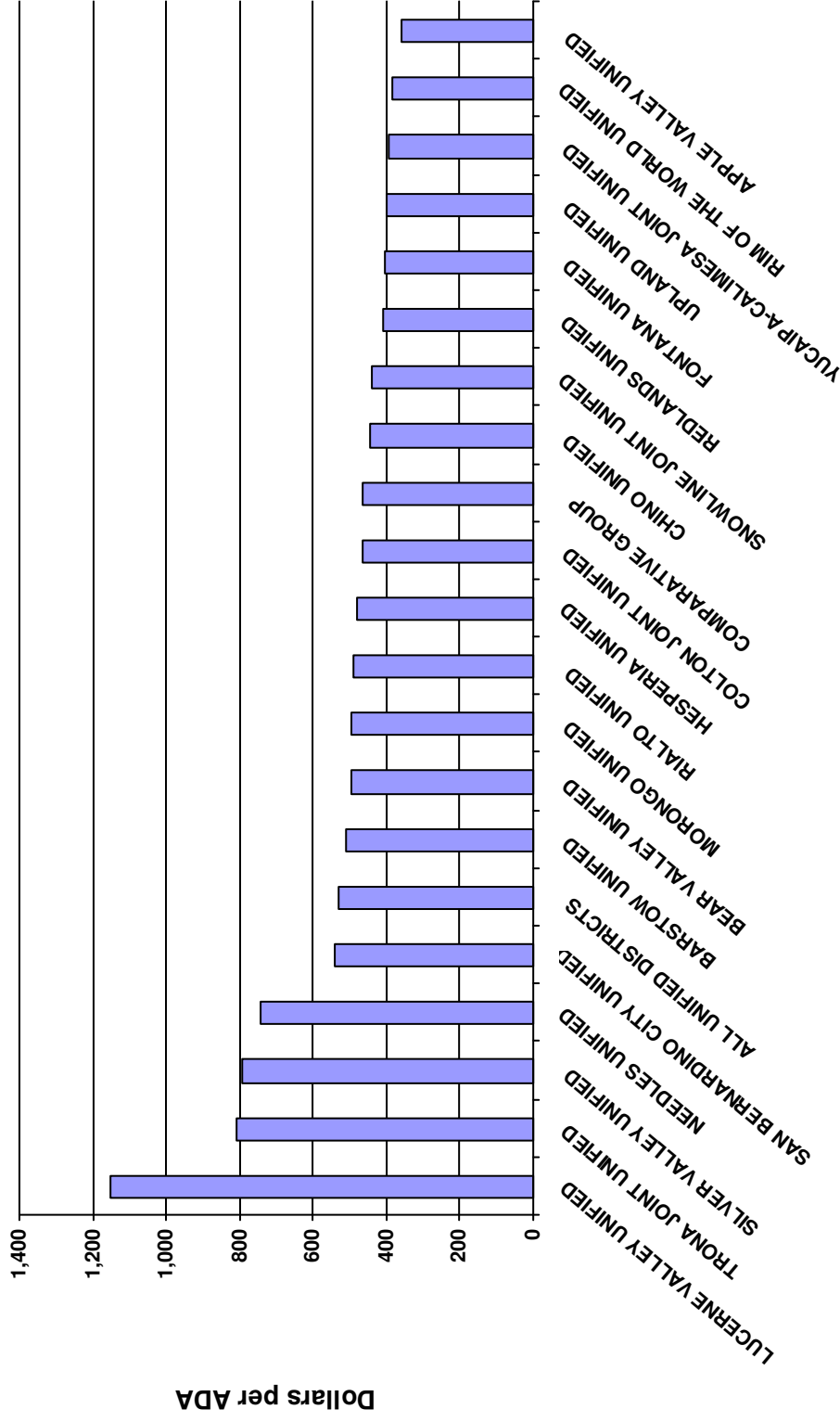
COLTON JOINT UNIFIED

District vs. Average State Wide Expenditure Change
 Dollars per ADA 2006-07 to 2007-08



Graph 6

COLTON JOINT UNIFIED
Certificated Non-Management Salary Expense
Per ADA Expense, 2007-08, General Fund



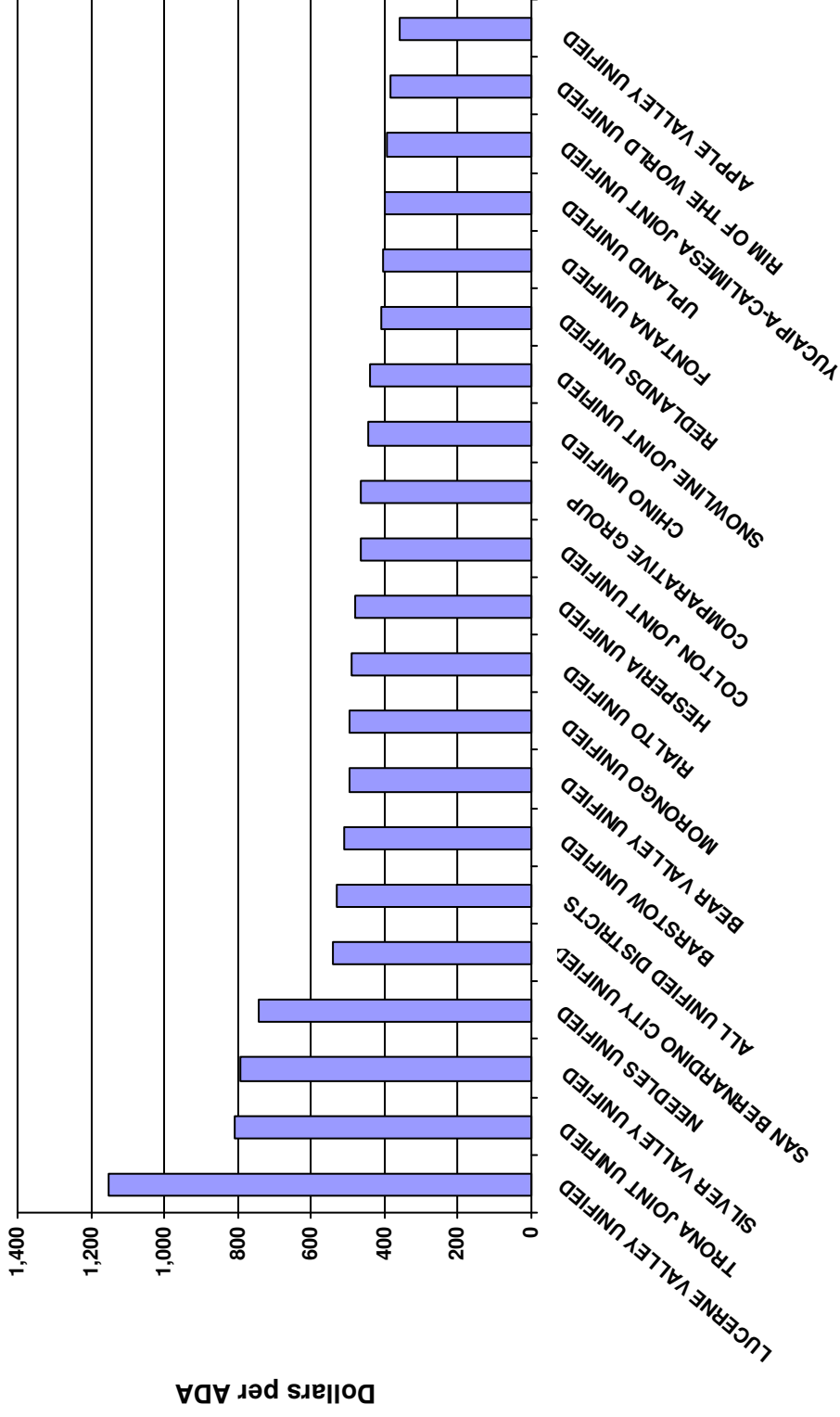
Graph 7

COLTON JOINT UNIFIED
Classified Non-Management Salary Expense
Per ADA Expense, 2007-08, General Fund



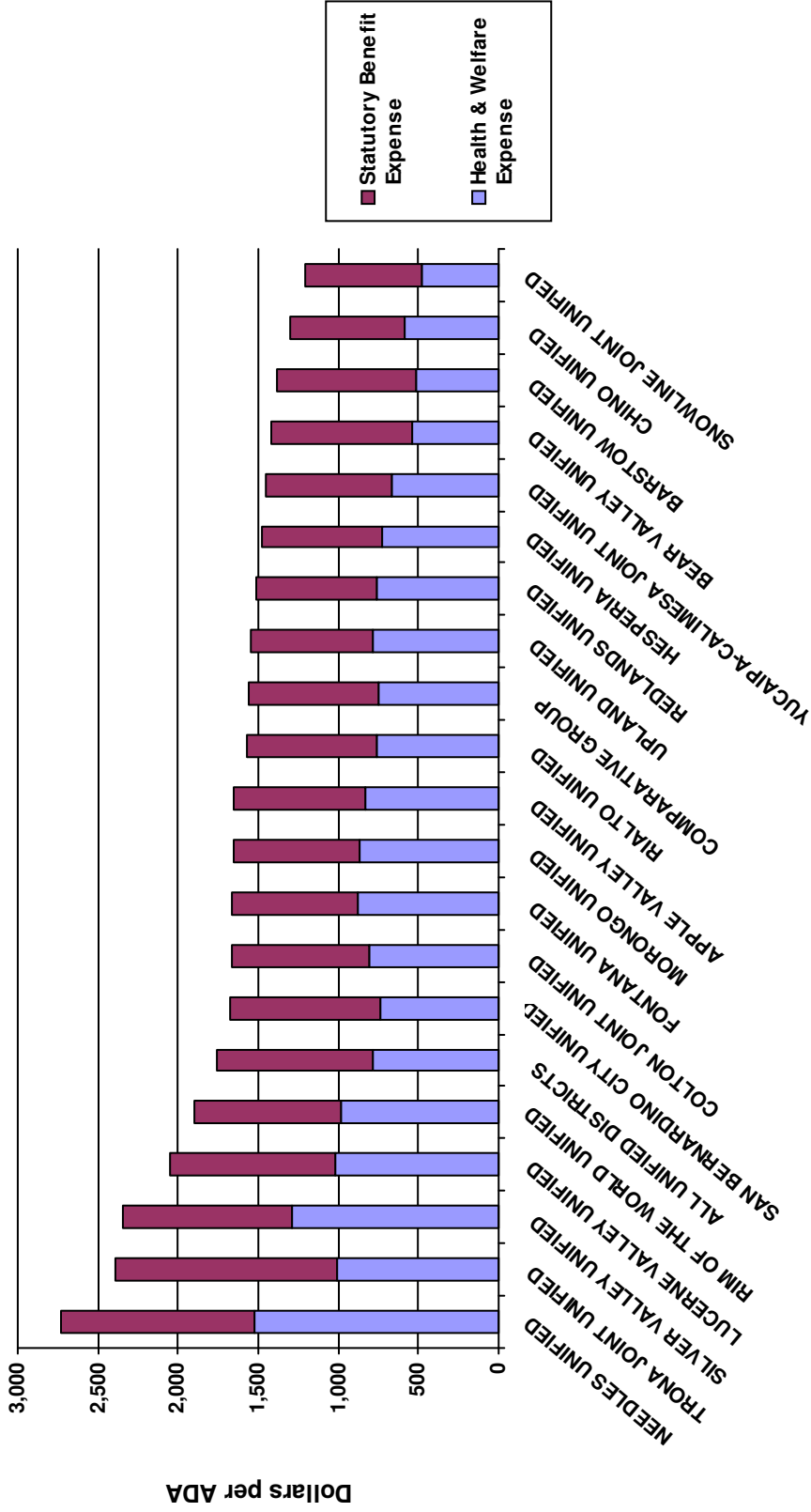
Graph 8

COLTON JOINT UNIFIED
Administrator Salary Expense
Per ADA Expense, 2007-08, General Fund



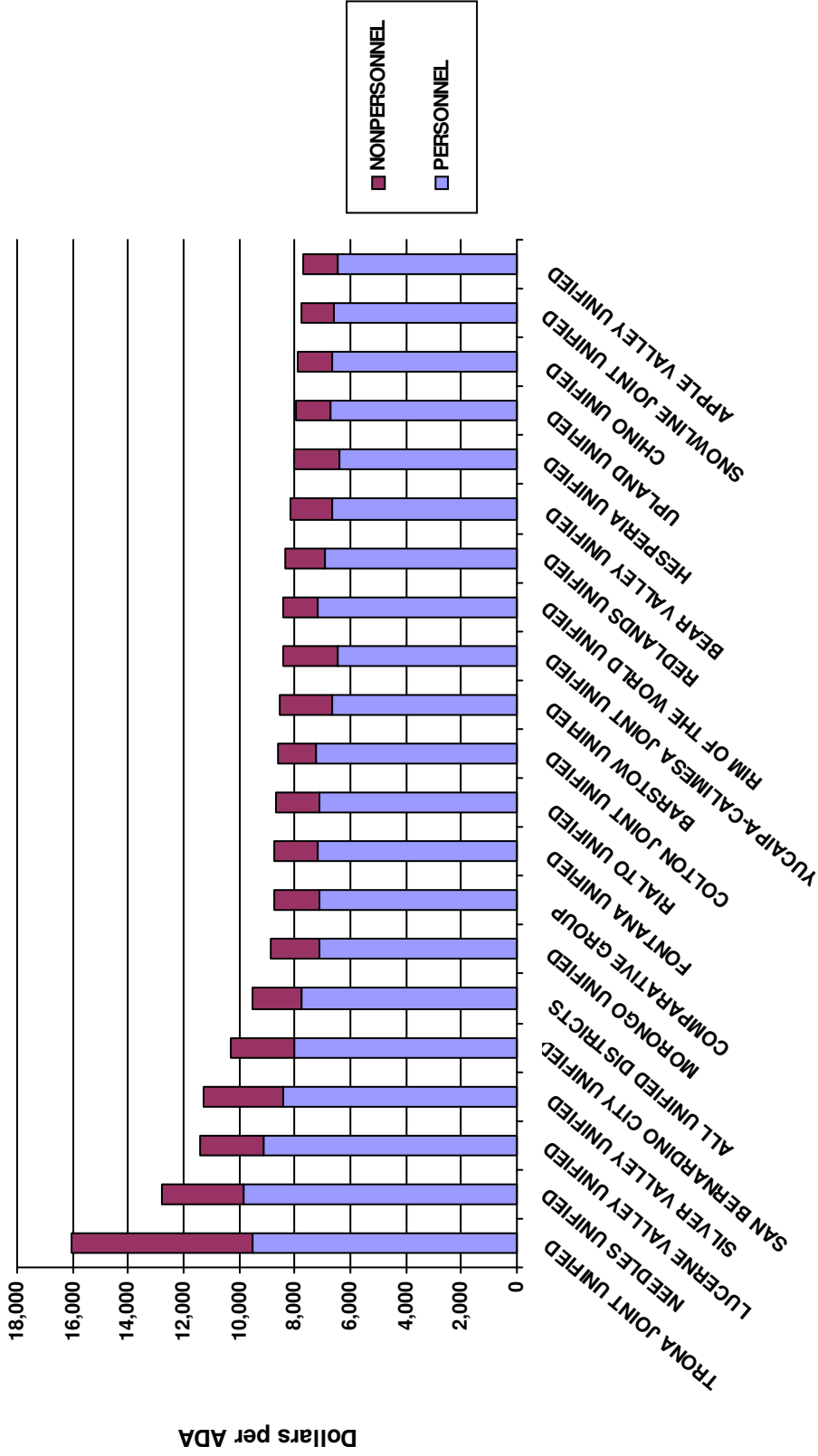
Graph 9

COLTON JOINT UNIFIED
Employee Benefits Expense
Per ADA Expense, 2007-08, General Fund

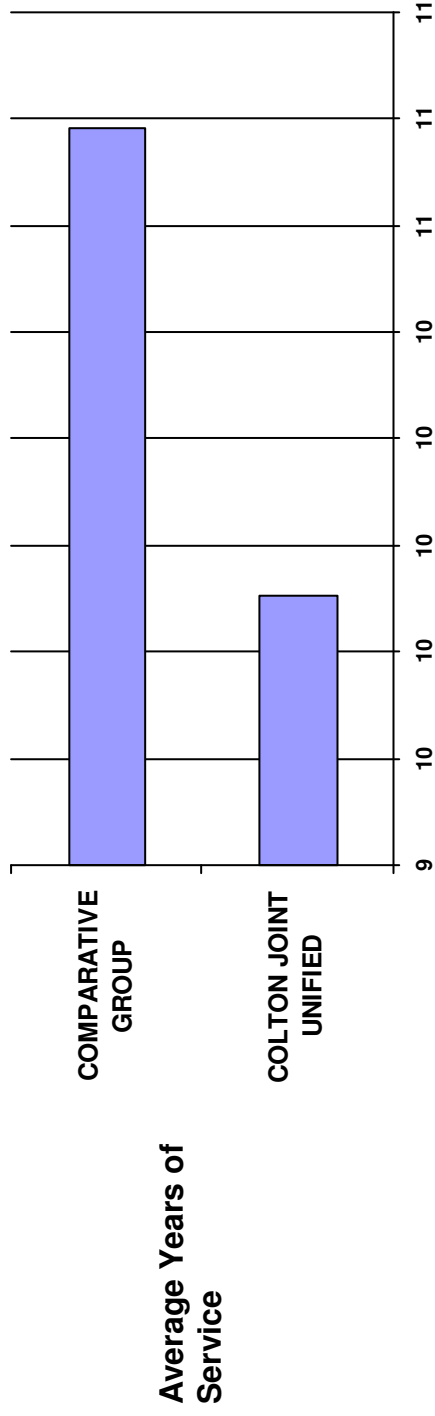
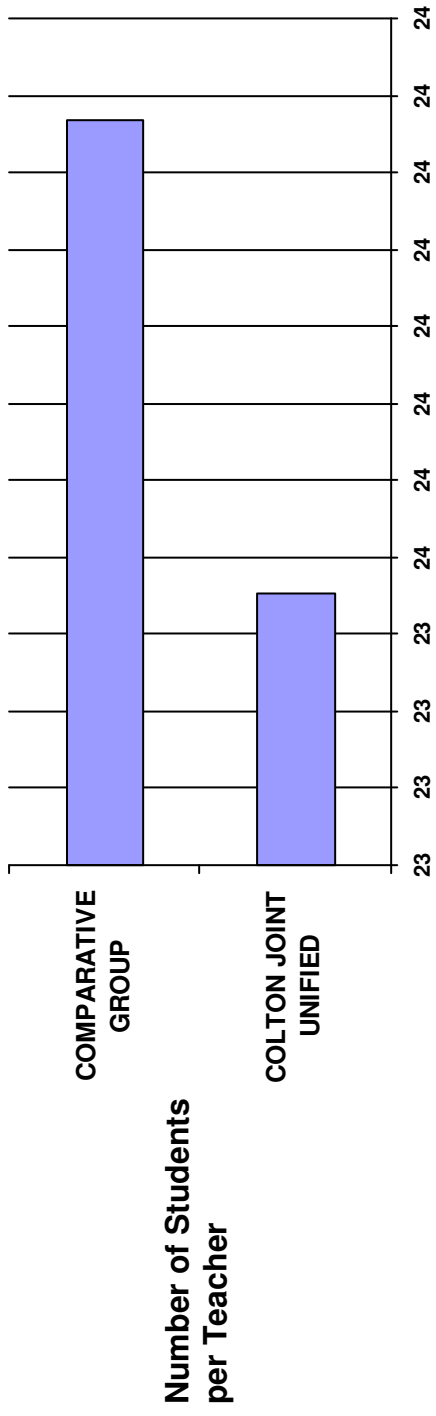


Graph 10

COLTON JOINT UNIFIED
Total Expense Including Transfers and Other Uses
Per ADA Expense, 2007-08, General Fund

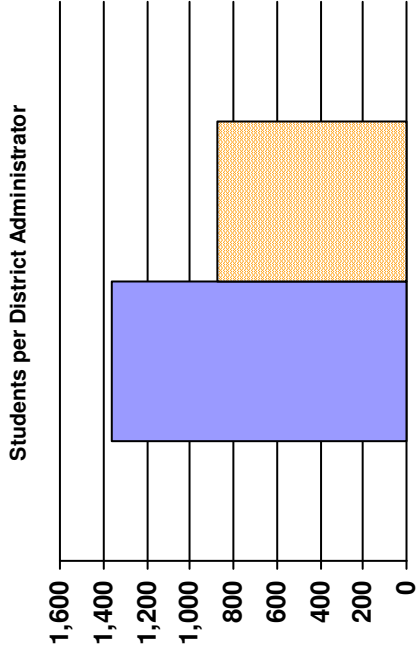
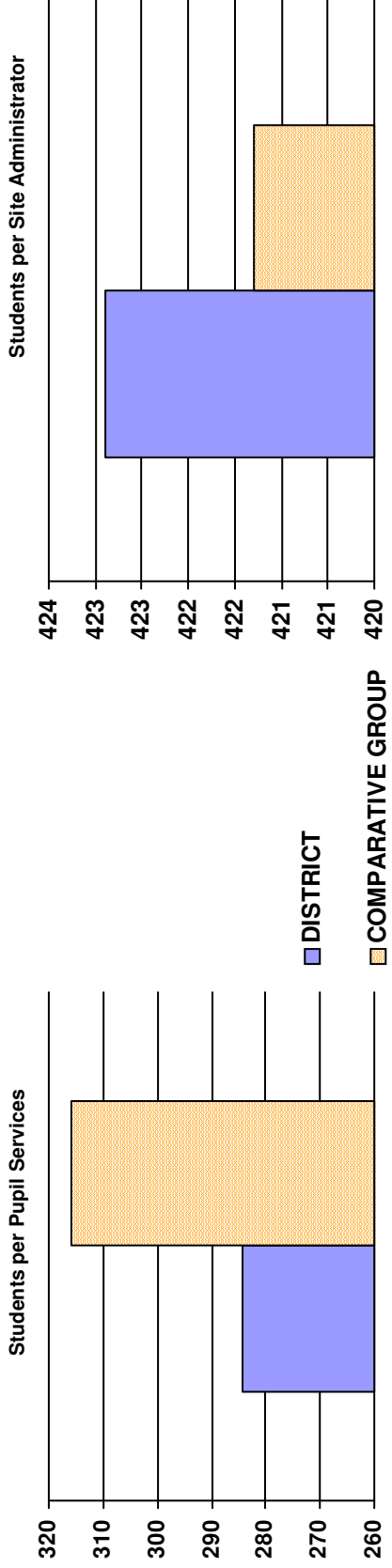


COLTON JOINT UNIFIED
Teaching Assignment Information
Source:CBEDS Information Day, 2007



Graph 12

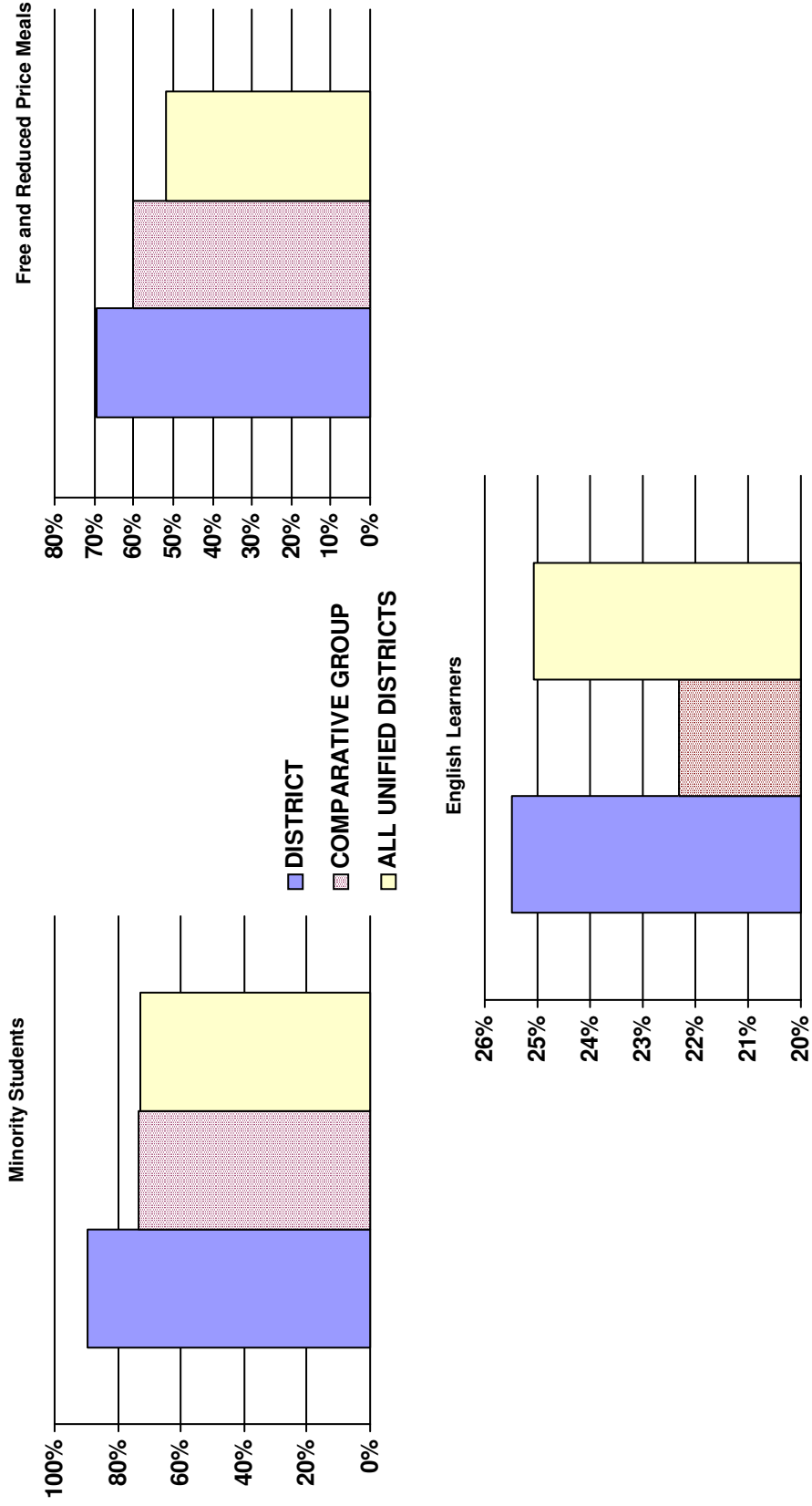
COLTON JOINT UNIFIED
Student Enrollment per Administrator
Source: CBEDS Information Day, 2006



COLTON JOINT UNIFIED

Minority, Free/Reduced Meal, and Language Census

Source: CalWORKS, Language Census, 2007-08



Graph 14

TOTAL ADA BY FISCAL YEAR WITH PERCENTAGE CHANGE

COLTON JOINT UNIFIED 22,975 23,040 23,058 22,894 22,748
 COMPARATIVE GROUP
 ALL UNIFIED DISTRICTS

RANK	DISTRICT	% Change in ADA - 2003-04 to 2007-08	TOTAL ADA				
			2003-04	2004-05	2005-06	2006-07	2007-08
1	HESPERIA UNIFIED	29.08%	15,710	17,186	18,427	19,906	20,279
2	SNOWLINE JOINT UNIFIED	22.27%	7,033	7,616	7,959	8,380	8,599
3	APPLE VALLEY UNIFIED	9.13%	12,830	13,367	13,788	14,124	14,002
4	LUCERNE VALLEY UNIFIED	7.89%	914	930	952	1,019	986
5	TRONA JOINT UNIFIED	4.69%	324	323	321	335	339
6	YUCAIPA-CALIMESA JOINT UNIF	3.48%	9,027	9,266	9,438	9,505	9,342
7	REDLANDS UNIFIED	3.18%	19,552	19,947	20,074	20,155	20,174
8	FONTANA UNIFIED	2.24%	38,527	39,288	39,374	39,561	39,389
9	MORONGO UNIFIED	2.01%	8,747	8,830	8,933	8,901	8,923
10	COMPARATIVE GROUP	1.83%	255,539	261,561	262,668	262,850	260,208
11	BARSTOW UNIFIED	-0.74%	6,435	6,658	6,652	6,465	6,387
12	CHINO UNIFIED	-0.98%	31,946	32,347	32,270	32,036	31,633
13	COLTON JOINT UNIFIED	-0.99%	22,975	23,040	23,058	22,894	22,748
14	UPLAND UNIFIED	-1.30%	11,723	11,698	11,740	11,683	11,571
15	SILVER VALLEY UNIFIED	-2.40%	2,477	2,459	2,390	2,402	2,418
16	ALL UNIFIED DISTRICTS	-2.50%	4,128,311	4,128,906	4,083,752	4,052,691	4,025,230
17	BEAR VALLEY UNIFIED	-3.68%	3,055	2,990	2,942	2,949	2,943
18	SAN BERNARDINO CITY UNIFIE	-3.82%	52,907	53,831	53,166	51,990	50,885
19	RIALTO UNIFIED	-5.04%	28,019	28,472	28,057	27,451	26,607
20	RIM OF THE WORLD UNIFIED	-8.53%	5,217	5,266	5,163	4,934	4,772
21	NEEDLES UNIFIED	-12.35%	1,096	1,087	1,022	1,054	961

**PERCENTAGE OF DISTRICT ENROLLMENT OF FREE AND REDUCED
MEALS, ENGLISH LEARNERS, AND MINORITY**

COLTON JOINT UNIFIED	69.28%	89.36%	25.47%	24,528.00
COMPARATIVE GROUP	59.93%	73.66%	22.32%	284,634.00
ALL UNIFIED DISTRICTS	51.62%	72.85%	25.09%	4,413,688.00

RANK	DISTRICT	% Free and Reduced Meals	% Minority	% English Learners	Enrollment
1	SAN BERNARDINO CITY UNIFIED	79.75%	89.13%	33.41%	56,727.00
2	FONTANA UNIFIED	73.03%	93.34%	39.97%	41,959.00
3	RIALTO UNIFIED	71.45%	93.81%	30.28%	29,070.00
4	COLTON JOINT UNIFIED	69.28%	89.36%	25.47%	24,528.00
5	NEEDLES UNIFIED	64.68%	43.40%	1.39%	1,076.00
6	TRONA JOINT UNIFIED	62.19%	42.47%	0.82%	365.00
7	MORONGO UNIFIED	61.20%	40.89%	3.71%	9,631.00
8	COMPARATIVE GROUP	59.93%	73.66%	22.32%	284,634.00
9	LUCERNE VALLEY UNIFIED	59.01%	38.54%	1.79%	1,676.00
10	HESPERIA UNIFIED	56.25%	69.32%	22.90%	22,481.00
11	BARSTOW UNIFIED	54.68%	70.10%	13.17%	6,949.00
12	APPLE VALLEY UNIFIED	54.18%	53.50%	8.48%	15,789.00
13	BEAR VALLEY UNIFIED	51.89%	31.39%	11.48%	3,128.00
14	ALL UNIFIED DISTRICTS	51.62%	72.85%	25.09%	4,413,688.00
15	SILVER VALLEY UNIFIED	51.37%	52.69%	6.74%	2,657.00
16	REDLANDS UNIFIED	50.05%	62.28%	10.38%	21,482.00
17	RIM OF THE WORLD UNIFIED	45.72%	28.24%	7.60%	5,184.00
18	SNOWLINE JOINT UNIFIED	44.10%	43.80%	12.08%	9,158.00
19	YUCAIPA-CALIMESA JOINT UNIFIED	38.03%	39.11%	8.97%	10,023.00
20	UPLAND UNIFIED	37.00%	66.32%	12.63%	14,232.00
21	CHINO UNIFIED	36.02%	72.49%	12.79%	33,047.00

TOTAL GENERAL FUND REVENUE FOR 2007-08
By Funding Sources Per ADA (Part 1)

		Revenue Limit per ADA	Federal Revenue Per ADA	Other State Revenue per ADA	Other Local and Prior Year Revenue Per ADA
RANK	DISTRICT				
	COLTON JOINT UNIFIED	6,242.73	595.55	1,566.49	592.22
	COMPARATIVE GROUP	5,902.99	709.21	1,746.02	466.29
	ALL UNIFIED DISTRICTS	6,022.86	749.71	2,158.14	547.25
1	TRONA JOINT UNIFIED	7,540.75	2,904.42	1,578.67	2,006.69
2	NEEDLES UNIFIED	6,975.89	1,605.50	2,154.79	1,709.96
3	LUCERNE VALLEY UNIFIED	6,243.30	827.31	2,416.08	1,082.59
4	COLTON JOINT UNIFIED	6,242.73	595.55	1,566.49	592.22
5	RIM OF THE WORLD UNIFIED	6,103.23	373.64	1,444.83	770.08
6	RIALTO UNIFIED	6,071.55	727.88	1,707.20	587.50
7	ALL UNIFIED DISTRICTS	6,022.86	749.71	2,158.14	547.25
8	BARSTOW UNIFIED	5,969.73	718.96	1,421.73	570.09
9	SAN BERNARDINO CITY UNIFIED	5,943.25	1,055.48	2,940.64	213.26
10	UPLAND UNIFIED	5,911.04	411.14	1,109.00	576.02
11	COMPARATIVE GROUP	5,902.99	709.21	1,746.02	466.29
12	CHINO UNIFIED	5,897.57	438.45	1,101.95	631.91
13	YUCAIPA-CALIMESA JOINT UNIFIED	5,861.51	350.07	1,248.57	686.32
14	APPLE VALLEY UNIFIED	5,860.43	631.69	1,195.63	419.23
15	FONTANA UNIFIED	5,840.99	682.35	1,948.98	184.35
16	SNOWLINE JOINT UNIFIED	5,831.98	342.28	1,099.85	499.77
17	SILVER VALLEY UNIFIED	5,827.78	5,621.21	1,490.61	704.79
18	MORONGO UNIFIED	5,814.23	929.01	1,910.78	354.59
19	REDLANDS UNIFIED	5,800.73	437.56	1,371.82	733.55
20	BEAR VALLEY UNIFIED	5,791.58	561.17	1,348.74	620.49
21	HESPERIA UNIFIED	5,786.78	435.39	1,168.18	599.46

UNRESTRICTED GENERAL FUND REVENUES FOR 2007-08

	COLTON JOINT UNIFIED	6,115.26	20.70	575.24	105.74
	COMPARATIVE GROUP	5,666.76	101.23	541.87	150.88
	ALL UNIFIED DISTRICTS	5,794.35	38.56	579.94	241.56
1	TRONA JOINT UNIFIED	7,417.78	2,359.61	170.12	1,055.07
2	NEEDLES UNIFIED	6,806.53	589.24	535.97	492.60
3	COLTON JOINT UNIFIED	6,115.26	20.70	575.24	105.74
4	RIALTO UNIFIED	5,919.56	56.48	682.14	103.05
5	RIM OF THE WORLD UNIFIED	5,839.26	26.26	515.69	99.06
6	SILVER VALLEY UNIFIED	5,827.78	5,201.02	613.14	243.22
7	ALL UNIFIED DISTRICTS	5,794.35	38.56	579.94	241.56
8	CHINO UNIFIED	5,754.32	134.21	496.00	181.68
9	SAN BERNARDINO CITY UNIFIED	5,731.84	22.39	570.58	146.55
10	SNOWLINE JOINT UNIFIED	5,702.41	15.91	485.52	160.06
11	BARSTOW UNIFIED	5,682.84	71.13	605.52	198.96
12	COMPARATIVE GROUP	5,666.76	101.23	541.87	150.88
13	UPLAND UNIFIED	5,652.77	12.89	471.94	311.50
14	BEAR VALLEY UNIFIED	5,636.03	0.21	394.36	166.16
15	LUCERNE VALLEY UNIFIED	5,632.72	0.00	403.80	627.16
16	YUCAIPA-CALIMESA JOINT UNIFIED	5,602.96	18.26	516.06	122.39
17	REDLANDS UNIFIED	5,549.01	5.10	572.41	153.61
18	APPLE VALLEY UNIFIED	5,544.35	24.06	512.93	83.89
19	HESPERIA UNIFIED	5,542.36	28.92	511.81	176.26
20	FONTANA UNIFIED	5,510.65	33.02	522.35	82.34
21	MORONGO UNIFIED	5,389.28	241.05	453.10	205.05

TOTAL NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2007-08

COLTON JOINT UNIFIED		3,916.25	89,085,550.19	45.83%	45.54%
COMPARATIVE GROUP		3,894.29	1,013,324,675.37	44.87%	44.50%
ALL UNIFIED DISTRICTS		4,138.19	16,657,158,884.51	43.90%	43.40%
RANK	DISTRICT	Certificated Non-Mgmt Salaries Per ADA	Certificated Non-Mgmt Salaries Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	TRONA JOINT UNIFIED	4,600.64	1,560,491.70	35.70%	28.68%
2	SAN BERNARDINO CITY UNIFIED	4,479.03	227,915,412.30	43.87%	43.60%
3	NEEDLES UNIFIED	4,327.34	4,157,062.32	33.92%	33.77%
4	LUCERNE VALLEY UNIFIED	4,283.59	4,224,045.35	37.87%	37.54%
5	ALL UNIFIED DISTRICTS	4,138.19	16,657,158,884.51	43.90%	43.40%
6	REDLANDS UNIFIED	3,942.38	79,534,954.98	47.44%	47.14%
7	COLTON JOINT UNIFIED	3,916.25	89,085,550.19	45.83%	45.54%
8	FONTANA UNIFIED	3,905.83	153,845,300.00	45.03%	44.81%
9	SILVER VALLEY UNIFIED	3,902.93	9,435,323.43	34.62%	34.52%
10	MORONGO UNIFIED	3,894.52	34,751,435.63	44.21%	44.00%
11	COMPARATIVE GROUP	3,894.29	1,013,324,675.37	44.87%	44.50%
12	RIALTO UNIFIED	3,881.20	103,266,127.60	45.40%	44.82%
13	UPLAND UNIFIED	3,858.96	44,651,108.91	48.87%	48.54%
14	CHINO UNIFIED	3,842.63	121,552,580.30	49.21%	48.54%
15	SNOWLINE JOINT UNIFIED	3,683.85	31,678,139.45	47.84%	47.59%
16	BEAR VALLEY UNIFIED	3,624.35	10,665,402.39	44.95%	44.30%
17	YUCAIPA-CALIMESA JOINT UNIFIED	3,587.97	33,517,169.27	43.13%	42.71%
18	RIM OF THE WORLD UNIFIED	3,509.90	16,749,251.54	42.19%	41.87%
19	BARSTOW UNIFIED	3,433.59	21,930,853.60	40.50%	40.29%
20	APPLE VALLEY UNIFIED	3,343.69	46,816,655.17	43.59%	43.35%
21	HESPERIA UNIFIED	3,307.55	67,073,361.43	41.57%	41.15%

UNRESTRICTED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2007-08

COLTON JOINT UNIFIED		3,163.79	71,968,792.19	52.68%	52.60%
COMPARATIVE GROUP		3,072.48	799,482,641.58	52.44%	52.14%
ALL UNIFIED DISTRICTS		3,054.50	12,295,068,228.70	52.45%	51.88%
1	TRONA JOINT UNIFIED	3,529.73	1,197,249.65	38.06%	29.96%
2	NEEDLES UNIFIED	3,380.20	3,247,185.17	42.67%	42.73%
3	SAN BERNARDINO CITY UNIFIED	3,313.31	168,597,510.30	53.86%	53.76%
4	SILVER VALLEY UNIFIED	3,311.54	8,005,638.70	37.84%	37.71%
5	CHINO UNIFIED	3,236.88	102,391,067.50	56.09%	55.46%
6	REDLANDS UNIFIED	3,235.03	65,264,660.89	55.63%	55.54%
7	UPLAND UNIFIED	3,183.36	36,833,910.77	55.24%	55.09%
8	LUCERNE VALLEY UNIFIED	3,163.93	3,119,948.13	44.01%	43.66%
9	COLTON JOINT UNIFIED	3,163.79	71,968,792.19	52.68%	52.60%
10	RIALTO UNIFIED	3,114.60	82,869,603.93	52.45%	51.50%
11	COMPARATIVE GROUP	3,072.48	799,482,641.58	52.44%	52.14%
12	ALL UNIFIED DISTRICTS	3,054.50	12,295,068,228.70	52.45%	51.88%
13	FONTANA UNIFIED	3,009.76	118,550,448.30	51.09%	51.09%
14	YUCAIPA-CALIMESA JOINT UNIFIED	2,990.06	27,931,819.42	49.84%	49.56%
15	SNOWLINE JOINT UNIFIED	2,911.87	25,039,775.24	53.50%	53.48%
16	MORONGO UNIFIED	2,898.79	25,866,415.94	51.41%	51.41%
17	BEAR VALLEY UNIFIED	2,868.51	8,441,179.20	52.66%	51.54%
18	RIM OF THE WORLD UNIFIED	2,773.11	13,233,299.37	48.22%	48.03%
19	BARSTOW UNIFIED	2,685.01	17,149,558.39	48.47%	48.47%
20	APPLE VALLEY UNIFIED	2,683.44	37,572,217.62	50.89%	50.89%
21	HESPERIA UNIFIED	2,671.31	54,171,153.06	49.16%	48.78%

SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2007-08

Table 3

COLTON JOINT UNIFIED	465.70	10,593,508.71	5.45%	5.42%
COMPARATIVE GROUP	463.29	120,552,051.14	5.34%	5.29%
ALL UNIFIED DISTRICTS	528.34	2,126,674,348.59	5.61%	5.54%

RANK	DISTRICT	Admin Salary Per ADA	Admin Salary Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	LUCERNE VALLEY UNIFIED	1,150.66	1,134,663.09	10.17%	10.09%
2	TRONA JOINT UNIFIED	810.71	274,984.40	6.29%	5.05%
3	SILVER VALLEY UNIFIED	792.96	1,916,972.83	7.03%	7.01%
4	NEEDLES UNIFIED	740.59	711,444.59	5.80%	5.78%
5	SAN BERNARDINO CITY UNIFIED	540.57	27,506,689.84	5.29%	5.26%
6	ALL UNIFIED DISTRICTS	528.34	2,126,674,348.59	5.61%	5.54%
7	BARSTOW UNIFIED	510.01	3,257,523.86	6.02%	5.98%
8	BEAR VALLEY UNIFIED	493.81	1,453,125.62	6.12%	6.04%
9	MORONGO UNIFIED	493.00	4,399,159.91	5.60%	5.57%
10	RIALTO UNIFIED	491.73	13,083,231.57	5.75%	5.68%
11	HESPERIA UNIFIED	478.07	9,694,723.67	6.01%	5.95%
12	COLTON JOINT UNIFIED	465.70	10,593,508.71	5.45%	5.42%
13	COMPARATIVE GROUP	463.29	120,552,051.14	5.34%	5.29%
14	CHINO UNIFIED	443.87	14,040,773.76	5.68%	5.61%
15	SNOWLINE JOINT UNIFIED	439.77	3,781,636.51	5.71%	5.68%
16	REDLANDS UNIFIED	407.07	8,212,469.20	4.90%	4.87%
17	FONTANA UNIFIED	403.78	15,904,334.45	4.65%	4.63%
18	UPLAND UNIFIED	398.31	4,608,791.00	5.04%	5.01%
19	YUCAIPA-CALIMESA JOINT UNIFIED	395.79	3,697,261.69	4.76%	4.71%
20	RIM OF THE WORLD UNIFIED	382.53	1,825,420.62	4.60%	4.56%
21	APPLE VALLEY UNIFIED	360.59	5,048,844.53	4.70%	4.68%

UNRESTRICTED SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	404.33	9,197,478.49	6.73%	6.72%
COMPARATIVE GROUP	369.58	96,168,156.84	6.31%	6.27%
ALL UNIFIED DISTRICTS	398.94	1,605,818,872.49	6.85%	6.78%

1	LUCERNE VALLEY UNIFIED	995.55	981,713.09	13.85%	13.74%
2	TRONA JOINT UNIFIED	587.98	199,438.16	6.34%	4.99%
3	SILVER VALLEY UNIFIED	779.46	1,884,339.31	8.91%	8.88%
4	NEEDLES UNIFIED	631.84	606,973.59	7.98%	7.99%
5	SAN BERNARDINO CITY UNIFIED	395.65	20,132,800.49	6.43%	6.42%
6	ALL UNIFIED DISTRICTS	398.94	1,605,818,872.49	6.85%	6.78%
7	BARSTOW UNIFIED	433.97	2,771,846.32	7.83%	7.83%
8	BEAR VALLEY UNIFIED	400.63	1,178,934.03	7.35%	7.20%
9	MORONGO UNIFIED	402.45	3,591,089.48	7.14%	7.14%
10	RIALTO UNIFIED	339.24	9,025,989.30	5.71%	5.61%
11	HESPERIA UNIFIED	411.23	8,339,352.56	7.57%	7.51%
12	COLTON JOINT UNIFIED	404.33	9,197,478.49	6.73%	6.72%
13	COMPARATIVE GROUP	369.58	96,168,156.84	6.31%	6.27%
14	CHINO UNIFIED	375.75	11,885,871.86	6.51%	6.44%
15	SNOWLINE JOINT UNIFIED	378.15	3,251,772.29	6.95%	6.94%
16	REDLANDS UNIFIED	315.48	6,364,672.39	5.43%	5.42%
17	FONTANA UNIFIED	340.67	13,418,471.75	5.78%	5.78%
18	UPLAND UNIFIED	302.52	3,500,347.02	5.25%	5.24%
19	YUCAIPA-CALIMESA JOINT UNIFIED	359.69	3,360,061.55	6.00%	5.96%
20	RIM OF THE WORLD UNIFIED	287.51	1,371,989.72	5.00%	4.98%
21	APPLE VALLEY UNIFIED	307.29	4,302,493.93	5.83%	5.83%

TOTAL CLASSIFIED SALARIES FOR 2007-08

COLTON JOINT UNIFIED	1,311.45	29,832,373.35	15.35%	15.25%
COMPARATIVE GROUP	1,271.84	330,943,727.65	14.65%	14.53%
ALL UNIFIED DISTRICTS	1,422.23	5,724,807,085.44	15.09%	14.91%

RANK	DISTRICT	Classified Salaries Per ADA	Classified Salaries Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	NEEDLES UNIFIED	2,256.43	2,167,637.17	17.69%	17.61%
2	LUCERNE VALLEY UNIFIED	2,048.14	2,019,671.91	18.11%	17.95%
3	TRONA JOINT UNIFIED	1,949.78	661,347.22	15.13%	12.15%
4	SILVER VALLEY UNIFIED	1,574.83	3,807,141.77	13.97%	13.93%
5	SAN BERNARDINO CITY UNIFIED	1,435.64	73,052,584.91	14.06%	13.98%
6	RIM OF THE WORLD UNIFIED	1,426.80	6,808,677.98	17.15%	17.02%
7	ALL UNIFIED DISTRICTS	1,422.23	5,724,807,085.44	15.09%	14.91%
8	BARSTOW UNIFIED	1,413.07	9,025,483.25	16.67%	16.58%
9	SNOWLINE JOINT UNIFIED	1,411.33	12,136,314.70	18.33%	18.23%
10	COLTON JOINT UNIFIED	1,311.45	29,832,373.35	15.35%	15.25%
11	RIALTO UNIFIED	1,289.86	34,318,949.30	15.09%	14.90%
12	FONTANA UNIFIED	1,283.49	50,554,741.70	14.80%	14.72%
13	COMPARATIVE GROUP	1,271.84	330,943,727.65	14.65%	14.53%
14	BEAR VALLEY UNIFIED	1,245.16	3,664,157.48	15.44%	15.22%
15	APPLE VALLEY UNIFIED	1,210.47	16,948,402.96	15.78%	15.69%
16	MORONGO UNIFIED	1,198.87	10,697,700.46	13.61%	13.54%
17	HESPERIA UNIFIED	1,198.46	24,303,487.25	15.06%	14.91%
18	REDLANDS UNIFIED	1,146.99	23,139,751.87	13.80%	13.72%
19	CHINO UNIFIED	1,133.43	35,853,464.59	14.51%	14.32%
20	YUCAIPA-CALIMESA JOINT UNIFIED	1,079.12	10,080,632.00	12.97%	12.85%
21	UPLAND UNIFIED	1,011.48	11,703,581.13	12.81%	12.72%

UNRESTRICTED CLASSIFIED SALARIES FOR 2007-08

COLTON JOINT UNIFIED	835.57	19,007,256.89	13.91%	13.89%	
COMPARATIVE GROUP	783.31	203,824,368.16	13.37%	13.29%	
ALL UNIFIED DISTRICTS	764.82	3,078,571,781.11	13.13%	12.99%	
1	SILVER VALLEY UNIFIED	1,347.13	3,256,681.15	15.39%	15.34%
2	LUCERNE VALLEY UNIFIED	1,169.96	1,153,696.08	16.27%	16.14%
3	NEEDLES UNIFIED	1,087.65	1,044,855.73	13.73%	13.75%
4	TRONA JOINT UNIFIED	1,002.83	340,149.22	10.81%	8.51%
5	BARSTOW UNIFIED	872.92	5,575,482.01	15.76%	15.76%
6	SAN BERNARDINO CITY UNIFIED	859.50	43,735,707.36	13.97%	13.95%
7	SNOWLINE JOINT UNIFIED	859.46	7,390,643.47	15.79%	15.78%
8	COLTON JOINT UNIFIED	835.57	19,007,256.89	13.91%	13.89%
9	RIALTO UNIFIED	826.07	21,979,143.52	13.91%	13.66%
10	FONTANA UNIFIED	798.89	31,467,182.16	13.56%	13.56%
11	HESPERIA UNIFIED	789.22	16,004,515.50	14.52%	14.41%
12	COMPARATIVE GROUP	783.31	203,824,368.16	13.37%	13.29%
13	YUCAIPA-CALIMESA JOINT UNIFIED	771.86	7,210,387.35	12.87%	12.79%
14	ALL UNIFIED DISTRICTS	764.82	3,078,571,781.11	13.13%	12.99%
15	MORONGO UNIFIED	740.74	6,609,764.56	13.14%	13.14%
16	RIM OF THE WORLD UNIFIED	708.41	3,380,520.77	12.32%	12.27%
17	REDLANDS UNIFIED	705.52	14,233,508.47	12.13%	12.11%
18	CHINO UNIFIED	696.76	22,040,241.49	12.07%	11.94%
19	APPLE VALLEY UNIFIED	665.11	9,312,507.29	12.61%	12.61%
20	UPLAND UNIFIED	636.64	7,366,423.90	11.05%	11.02%
21	BEAR VALLEY UNIFIED	585.50	1,722,958.13	10.75%	10.52%

TOTAL EMPLOYEE BENEFIT EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	1,668.16	37,946,694.83	19.40%	29.88%
COMPARATIVE GROUP	1,564.12	406,996,638.83	17.87%	28.26%
ALL UNIFIED DISTRICTS	1,752.67	7,054,919,184.43	18.38%	29.27%

RANK	DISTRICT	Employee Benefits Per ADA	Employee Benefits Dollars	% of Total Expense, Transfers and Other Uses	% of Total Salary
1	NEEDLES UNIFIED	2,729.58	2,622,170.20	21.30%	38.51%
2	TRONA JOINT UNIFIED	2,389.12	810,366.65	14.89%	33.50%
3	SILVER VALLEY UNIFIED	2,339.15	5,654,897.53	20.69%	38.31%
4	LUCERNE VALLEY UNIFIED	2,049.43	2,020,945.30	17.96%	29.02%
5	RIM OF THE WORLD UNIFIED	1,898.49	9,059,579.18	22.65%	36.20%
6	ALL UNIFIED DISTRICTS	1,752.67	7,054,919,184.43	18.38%	29.27%
7	SAN BERNARDINO CITY UNIFIED	1,672.62	85,111,183.83	16.28%	26.37%
8	COLTON JOINT UNIFIED	1,668.16	37,946,694.83	19.40%	29.88%
9	FONTANA UNIFIED	1,666.70	65,649,001.62	19.12%	30.20%
10	MORONGO UNIFIED	1,650.90	14,731,298.86	18.65%	30.23%
11	APPLE VALLEY UNIFIED	1,648.78	23,085,444.23	21.38%	34.18%
12	RIALTO UNIFIED	1,570.12	41,775,901.00	18.13%	28.20%
13	COMPARATIVE GROUP	1,564.12	406,996,638.83	17.87%	28.26%
14	UPLAND UNIFIED	1,545.41	17,881,573.95	19.44%	29.71%
15	REDLANDS UNIFIED	1,513.89	30,541,715.33	18.10%	27.94%
16	HESPERIA UNIFIED	1,478.45	29,981,311.23	18.40%	30.23%
17	YUCAIPA-CALIMESA JOINT UNIFIED	1,449.39	13,539,585.81	17.25%	28.94%
18	BEAR VALLEY UNIFIED	1,421.81	4,183,974.88	17.38%	27.34%
19	BARSTOW UNIFIED	1,383.79	8,838,499.63	16.24%	26.23%
20	CHINO UNIFIED	1,301.81	41,179,635.60	16.45%	24.35%
21	SNOWLINE JOINT UNIFIED	1,201.22	10,329,554.00	15.52%	22.32%

UNRESTRICTED EMPLOYEE BENEFIT EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	1,296.12	29,483,623.56	21.55%	30.01%
COMPARATIVE GROUP	1,190.62	309,808,267.88	20.21%	28.66%
ALL UNIFIED DISTRICTS	1,199.34	4,827,602,061.63	20.37%	28.94%

1	SILVER VALLEY UNIFIED	2,042.68	4,938,181.59	23.26%	38.74%
2	TRONA JOINT UNIFIED	1,890.27	641,161.77	16.04%	37.13%
3	NEEDLES UNIFIED	1,877.29	1,803,415.13	23.73%	38.12%
4	LUCERNE VALLEY UNIFIED	1,511.01	1,490,006.98	20.85%	30.38%
5	RIM OF THE WORLD UNIFIED	1,407.94	6,718,706.66	24.38%	37.78%
6	COLTON JOINT UNIFIED	1,296.12	29,483,623.56	21.55%	30.01%
7	FONTANA UNIFIED	1,269.73	50,013,032.42	21.55%	31.03%
8	UPLAND UNIFIED	1,238.87	14,334,706.20	21.44%	30.38%
9	MORONGO UNIFIED	1,234.68	11,017,254.19	21.90%	31.35%
10	APPLE VALLEY UNIFIED	1,224.16	17,140,053.04	23.22%	34.12%
11	RIALTO UNIFIED	1,221.17	32,491,333.66	20.19%	29.01%
12	YUCAIPA-CALIMESA JOINT UNIFIED	1,218.84	11,385,849.69	20.20%	29.84%
13	SAN BERNARDINO CITY UNIFIED	1,204.64	61,298,237.22	19.55%	26.90%
14	ALL UNIFIED DISTRICTS	1,199.34	4,827,602,061.63	20.37%	28.94%
15	COMPARATIVE GROUP	1,190.62	309,808,267.88	20.21%	28.66%
16	HESPERIA UNIFIED	1,157.78	23,478,434.60	21.14%	30.49%
17	REDLANDS UNIFIED	1,150.37	23,208,050.65	19.75%	27.38%
18	BEAR VALLEY UNIFIED	1,051.51	3,094,293.61	18.89%	27.94%
19	BARSTOW UNIFIED	1,049.01	6,700,208.91	18.94%	26.73%
20	CHINO UNIFIED	1,022.72	32,351,252.53	17.52%	24.00%
21	SNOWLINE JOINT UNIFIED	895.91	7,704,089.03	16.45%	22.19%

ALL PERSONNEL SALARY AND EMPLOYEE BENEFIT EXPENSES FOR 2007-08

COLTON JOINT UNIFIED	84.84%	84.31%	7,250.09	164,922,423.40
COMPARATIVE GROUP	81.79%	81.11%	7,099.24	1,847,277,642.46
ALL UNIFIED DISTRICTS	82.12%	81.17%	7,740.41	31,156,940,334.48

RANK	DISTRICT	% of Total Expense	% of Total Expense, Transfers and Other Uses	Personnel Salary Benefits per ADA	Personnel Salary Benefits Dollars
1	RIM OF THE WORLD UNIFIED	85.87%	85.20%	7,143.24	34,087,563.19
2	SNOWLINE JOINT UNIFIED	85.48%	85.04%	6,582.68	56,605,822.31
3	UPLAND UNIFIED	85.45%	84.87%	6,746.98	78,067,736.22
4	CHINO UNIFIED	85.12%	83.98%	6,647.61	210,281,357.60
5	COLTON JOINT UNIFIED	84.84%	84.31%	7,250.09	164,922,423.40
6	APPLE VALLEY UNIFIED	84.39%	83.92%	6,473.02	90,632,050.01
7	RIALTO UNIFIED	83.48%	82.42%	7,137.00	189,892,540.70
8	REDLANDS UNIFIED	83.40%	82.89%	6,931.63	139,841,264.00
9	FONTANA UNIFIED	82.83%	82.43%	7,185.52	283,028,121.70
10	BEAR VALLEY UNIFIED	82.14%	80.95%	6,623.18	19,490,111.72
11	ALL UNIFIED DISTRICTS	82.12%	81.17%	7,740.41	31,156,940,334.48
12	COMPARATIVE GROUP	81.79%	81.11%	7,099.24	1,847,277,642.46
13	MORONGO UNIFIED	80.75%	80.36%	7,112.67	63,467,591.66
14	LUCERNE VALLEY UNIFIED	80.56%	79.87%	9,112.35	8,985,687.98
15	HESPERIA UNIFIED	80.04%	79.24%	6,368.56	129,146,989.50
16	BARSTOW UNIFIED	78.54%	78.13%	6,658.56	42,529,199.52
17	SAN BERNARDINO CITY UNIFIED	78.50%	78.02%	8,014.52	407,818,222.90
18	YUCAIPA-CALIMESA JOINT UNIFIED	77.63%	76.88%	6,457.90	60,326,822.65
19	NEEDLES UNIFIED	76.96%	76.62%	9,818.27	9,431,924.69
20	SILVER VALLEY UNIFIED	74.90%	74.70%	8,444.69	20,415,039.80
21	TRONA JOINT UNIFIED	73.88%	59.36%	9,521.50	3,229,596.31

ALL PERSONNEL SALARY AND EMPLOYEE BENEFIT EXPENSES FOR 2007-08

COLTON JOINT UNIFIED	93.50%	93.35%	5,615.01	127,728,315.60
COMPARATIVE GROUP	91.22%	90.71%	5,345.11	1,390,839,827.91
ALL UNIFIED DISTRICTS	91.77%	90.76%	5,344.14	21,511,380,485.81

1	COLTON JOINT UNIFIED	93.50%	93.35%	5,615.01	127,728,315.60
2	SAN BERNARDINO CITY UNIFIED	92.37%	92.20%	5,682.51	289,153,982.60
3	UPLAND UNIFIED	92.25%	92.01%	5,316.34	61,514,120.81
4	REDLANDS UNIFIED	92.04%	91.89%	5,351.94	107,971,951.00
5	ALL UNIFIED DISTRICTS	91.77%	90.76%	5,344.14	21,511,380,485.81
6	MORONGO UNIFIED	91.75%	91.75%	5,172.63	46,156,290.07
7	CHINO UNIFIED	91.55%	90.52%	5,283.36	167,126,504.50
8	RIALTO UNIFIED	91.45%	89.79%	5,430.71	144,493,725.80
9	APPLE VALLEY UNIFIED	91.27%	91.27%	4,812.30	67,379,481.16
10	COMPARATIVE GROUP	91.22%	90.71%	5,345.11	1,390,839,827.91
11	HESPERIA UNIFIED	91.19%	90.50%	4,955.48	100,491,371.00
12	FONTANA UNIFIED	91.00%	91.00%	5,361.17	211,169,092.70
13	SNOWLINE JOINT UNIFIED	90.64%	90.60%	4,933.34	42,422,803.40
14	LUCERNE VALLEY UNIFIED	90.20%	89.47%	6,484.26	6,394,126.61
15	BARSTOW UNIFIED	89.77%	89.77%	4,973.34	31,765,480.54
16	RIM OF THE WORLD UNIFIED	89.29%	88.93%	5,134.82	24,503,364.76
17	YUCAIPA-CALIMESA JOINT UNIFIED	88.40%	87.91%	5,303.44	49,542,308.73
18	BEAR VALLEY UNIFIED	88.38%	86.51%	4,814.40	14,167,370.64
19	NEEDLES UNIFIED	85.87%	85.99%	6,802.18	6,534,518.66
20	SILVER VALLEY UNIFIED	83.59%	83.31%	7,315.63	17,685,544.99
21	TRONA JOINT UNIFIED	75.28%	59.25%	6,980.72	2,367,789.94

BOOKS AND SUPPLIES EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	532.93	12,122,921.44	6.24%	6.20%
COMPARATIVE GROUP	574.25	149,425,386.63	6.62%	6.56%
ALL UNIFIED DISTRICTS	536.19	2,158,307,941.85	5.69%	5.62%

RANK	DISTRICT	Books Supplies Per ADA	Books Supplies Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	NEEDLES UNIFIED	1,462.81	1,405,252.82	11.47%	11.42%
2	TRONA JOINT UNIFIED	1,189.64	403,512.68	9.23%	7.42%
3	LUCERNE VALLEY UNIFIED	961.85	948,478.04	8.50%	8.43%
4	SAN BERNARDINO CITY UNIFIED	920.82	46,855,659.90	9.02%	8.96%
5	SILVER VALLEY UNIFIED	841.87	2,035,209.34	7.47%	7.45%
6	FONTANA UNIFIED	644.62	25,390,538.78	7.43%	7.39%
7	COMPARATIVE GROUP	574.25	149,425,386.63	6.62%	6.56%
8	BARSTOW UNIFIED	552.82	3,530,912.81	6.52%	6.49%
9	ALL UNIFIED DISTRICTS	536.19	2,158,307,941.85	5.69%	5.62%
10	COLTON JOINT UNIFIED	532.93	12,122,921.44	6.24%	6.20%
11	MORONGO UNIFIED	529.51	4,724,946.32	6.01%	5.98%
12	HESPERIA UNIFIED	500.80	10,155,631.26	6.29%	6.23%
13	SNOWLINE JOINT UNIFIED	483.37	4,156,590.86	6.28%	6.24%
14	BEAR VALLEY UNIFIED	477.39	1,404,807.15	5.92%	5.83%
15	RIM OF THE WORLD UNIFIED	458.39	2,187,427.47	5.51%	5.47%
16	RIALTO UNIFIED	440.89	11,730,787.60	5.16%	5.09%
17	APPLE VALLEY UNIFIED	428.77	6,003,447.37	5.59%	5.56%
18	UPLAND UNIFIED	413.70	4,786,850.52	5.24%	5.20%
19	REDLANDS UNIFIED	407.52	8,221,544.58	4.90%	4.87%
20	YUCAIPA-CALIMESA JOINT UNIFIED	400.30	3,739,387.37	4.81%	4.77%
21	CHINO UNIFIED	371.28	11,744,401.76	4.75%	4.69%

UNRESTRICTED BOOKS AND SUPPLIES EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	115.83	2,634,768.12	1.93%	1.93%
COMPARATIVE GROUP	122.70	31,927,224.22	2.09%	2.08%
ALL UNIFIED DISTRICTS	127.94	514,987,471.39	2.20%	2.17%

1	TRONA JOINT UNIFIED	583.59	197,947.02	6.29%	4.95%
2	SILVER VALLEY UNIFIED	302.41	731,081.32	3.46%	3.44%
3	NEEDLES UNIFIED	291.81	280,330.22	3.68%	3.69%
4	SAN BERNARDINO CITY UNIFIED	173.92	8,849,971.44	2.83%	2.82%
5	FONTANA UNIFIED	166.24	6,548,067.59	2.82%	2.82%
6	LUCERNE VALLEY UNIFIED	160.09	157,868.62	2.23%	2.21%
7	SNOWLINE JOINT UNIFIED	136.96	1,177,775.38	2.52%	2.52%
8	ALL UNIFIED DISTRICTS	127.94	514,987,471.39	2.20%	2.17%
9	COMPARATIVE GROUP	122.70	31,927,224.22	2.09%	2.08%
10	COLTON JOINT UNIFIED	115.83	2,634,768.12	1.93%	1.93%
11	UPLAND UNIFIED	114.58	1,325,724.14	1.99%	1.98%
12	HESPERIA UNIFIED	107.47	2,179,456.44	1.98%	1.96%
13	RIM OF THE WORLD UNIFIED	99.35	474,085.30	1.73%	1.72%
14	BARSTOW UNIFIED	97.14	620,462.56	1.75%	1.75%
15	RIALTO UNIFIED	92.54	2,462,259.29	1.56%	1.53%
16	CHINO UNIFIED	92.02	2,910,914.55	1.59%	1.58%
17	MORONGO UNIFIED	88.39	788,703.41	1.57%	1.57%
18	REDLANDS UNIFIED	76.84	1,550,246.32	1.32%	1.32%
19	BEAR VALLEY UNIFIED	74.46	219,121.60	1.37%	1.34%
20	YUCAIPA-CALIMESA JOINT UNIFIED	66.43	620,528.87	1.11%	1.10%
21	APPLE VALLEY UNIFIED	59.47	832,680.15	1.13%	1.13%

SERVICES AND OTHER OPERATING EXPENSE FOR 2007-08

RANK	DISTRICT	Services Operations Per ADA	Services _ Operations Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
	COLTON JOINT UNIFIED	619.54	14,092,997.24	7.25%	7.20%
	COMPARATIVE GROUP	906.86	235,972,721.99	10.45%	10.36%
	ALL UNIFIED DISTRICTS	975.62	3,927,097,646.83	10.35%	10.23%
1	SILVER VALLEY UNIFIED	1,902.56	4,599,449.87	16.87%	16.83%
2	TRONA JOINT UNIFIED	1,882.10	638,389.80	14.60%	11.73%
3	NEEDLES UNIFIED	1,349.41	1,296,314.96	10.58%	10.53%
4	SAN BERNARDINO CITY UNIFIED	1,216.63	61,908,178.99	11.92%	11.84%
5	BARSTOW UNIFIED	1,155.67	7,381,458.47	13.63%	13.56%
6	MORONGO UNIFIED	1,129.28	10,076,781.40	12.82%	12.76%
7	LUCERNE VALLEY UNIFIED	1,066.76	1,051,936.62	9.43%	9.35%
8	HESPERIA UNIFIED	1,052.21	21,337,575.10	13.22%	13.09%
9	YUCAIPA-CALIMESA JOINT UNIFIED	1,029.56	9,617,719.99	12.38%	12.26%
10	ALL UNIFIED DISTRICTS	975.62	3,927,097,646.83	10.35%	10.23%
11	COMPARATIVE GROUP	906.86	235,972,721.99	10.45%	10.36%
12	RIALTO UNIFIED	904.50	24,065,790.00	10.58%	10.45%
13	BEAR VALLEY UNIFIED	886.36	2,608,297.56	10.99%	10.83%
14	FONTANA UNIFIED	807.84	31,819,910.40	9.31%	9.27%
15	APPLE VALLEY UNIFIED	740.30	10,365,386.14	9.65%	9.60%
16	REDLANDS UNIFIED	707.29	14,269,029.44	8.51%	8.46%
17	RIM OF THE WORLD UNIFIED	675.71	3,224,498.81	8.12%	8.06%
18	CHINO UNIFIED	638.21	20,188,159.32	8.17%	8.06%
19	COLTON JOINT UNIFIED	619.54	14,092,997.24	7.25%	7.20%
20	SNOWLINE JOINT UNIFIED	579.79	4,985,691.11	7.53%	7.49%
21	UPLAND UNIFIED	565.06	6,538,154.01	7.16%	7.11%

UNRESTRICTED SERVICES AND OTHER OPERATING EXPENSE FOR 2007-08

	COLTON JOINT UNIFIED	381.95	8,688,379.30	6.36%	6.35%
	COMPARATIVE GROUP	451.05	117,367,843.98	7.70%	7.66%
	ALL UNIFIED DISTRICTS	440.28	1,772,221,499.03	7.56%	7.48%
1	TRONA JOINT UNIFIED	1,628.03	552,210.55	17.56%	13.82%
2	SILVER VALLEY UNIFIED	1,088.40	2,631,216.37	12.44%	12.39%
3	NEEDLES UNIFIED	1,029.04	988,548.87	12.99%	13.01%
4	BEAR VALLEY UNIFIED	620.11	1,824,796.56	11.38%	11.14%
5	LUCERNE VALLEY UNIFIED	597.57	589,261.95	8.31%	8.25%
6	RIALTO UNIFIED	544.57	14,489,365.59	9.17%	9.00%
7	RIM OF THE WORLD UNIFIED	524.85	2,504,602.12	9.13%	9.09%
8	YUCAIPA-CALIMESA JOINT UNIFIED	506.86	4,734,817.02	8.45%	8.40%
9	BARSTOW UNIFIED	495.08	3,162,140.47	8.94%	8.94%
10	MORONGO UNIFIED	465.87	4,157,003.66	8.26%	8.26%
11	SAN BERNARDINO CITY UNIFIED	463.19	23,569,597.44	7.53%	7.52%
12	COMPARATIVE GROUP	451.05	117,367,843.98	7.70%	7.66%
13	SNOWLINE JOINT UNIFIED	447.16	3,845,209.73	8.22%	8.21%
14	ALL UNIFIED DISTRICTS	440.28	1,772,221,499.03	7.56%	7.48%
15	APPLE VALLEY UNIFIED	429.06	6,007,546.60	8.14%	8.14%
16	REDLANDS UNIFIED	407.86	8,228,418.33	7.01%	7.00%
17	HESPERIA UNIFIED	404.18	8,196,343.88	7.44%	7.38%
18	FONTANA UNIFIED	403.39	15,889,013.30	6.85%	6.85%
19	CHINO UNIFIED	397.77	12,582,440.38	6.89%	6.82%
20	COLTON JOINT UNIFIED	381.95	8,688,379.30	6.36%	6.35%
21	UPLAND UNIFIED	295.17	3,415,311.16	5.12%	5.11%

CAPITAL OUTLAY EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	50.12	1,140,059.09	0.59%	0.58%
COMPARATIVE GROUP	71.26	18,543,524.68	0.82%	0.81%
ALL UNIFIED DISTRICTS	59.19	238,260,331.07	0.63%	0.62%

RANK	DISTRICT	Capital Outlay Per ADA	Capital Outlay Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	TRONA JOINT UNIFIED	294.14	99,770.52	2.28%	1.83%
2	YUCAIPA-CALIMESA JOINT UNIFIED	191.06	1,784,809.72	2.30%	2.27%
3	NEEDLES UNIFIED	101.79	97,781.25	0.80%	0.79%
4	SAN BERNARDINO CITY UNIFIED	91.00	4,630,463.41	0.89%	0.89%
5	CHINO UNIFIED	88.82	2,809,482.99	1.14%	1.12%
6	BARSTOW UNIFIED	88.76	566,905.24	1.05%	1.04%
7	SILVER VALLEY UNIFIED	85.28	206,153.27	0.76%	0.75%
8	REDLANDS UNIFIED	79.70	1,607,845.29	0.96%	0.95%
9	RIALTO UNIFIED	72.32	1,924,189.89	0.85%	0.84%
10	COMPARATIVE GROUP	71.26	18,543,524.68	0.82%	0.81%
11	SNOWLINE JOINT UNIFIED	66.60	572,672.21	0.86%	0.86%
12	ALL UNIFIED DISTRICTS	59.19	238,260,331.07	0.63%	0.62%
13	FONTANA UNIFIED	56.48	2,224,657.50	0.65%	0.65%
14	BEAR VALLEY UNIFIED	55.12	162,202.90	0.68%	0.67%
15	COLTON JOINT UNIFIED	50.12	1,140,059.09	0.59%	0.58%
16	MORONGO UNIFIED	45.00	401,547.25	0.51%	0.51%
17	UPLAND UNIFIED	40.89	473,175.18	0.52%	0.51%
18	APPLE VALLEY UNIFIED	32.44	454,164.77	0.42%	0.42%
19	RIM OF THE WORLD UNIFIED	26.76	127,715.91	0.32%	0.32%
20	HESPERIA UNIFIED	19.00	385,233.51	0.24%	0.24%
21	LUCERNE VALLEY UNIFIED	14.96	14,753.87	0.13%	0.13%

UNRESTRICTED CAPITAL OUTLAY EXPENSE FOR 2007-08

COLTON JOINT UNIFIED	22.16	504,015.80	0.37%	0.37%
COMPARATIVE GROUP	34.79	9,052,689.92	0.59%	0.59%
ALL UNIFIED DISTRICTS	26.25	105,648,624.91	1.02%	0.45%

1	TRONA JOINT UNIFIED	294.14	99,770.52	3.17%	2.50%
2	YUCAIPA-CALIMESA JOINT UNIFIED	184.26	1,721,252.13	3.07%	3.05%
3	NEEDLES UNIFIED	71.78	68,958.13	0.91%	0.91%
4	SILVER VALLEY UNIFIED	52.26	126,342.78	0.60%	0.60%
5	REDLANDS UNIFIED	50.98	1,028,558.42	0.88%	0.88%
6	CHINO UNIFIED	47.99	1,517,930.42	0.83%	0.82%
7	SNOWLINE JOINT UNIFIED	45.88	394,508.83	0.84%	0.84%
8	SAN BERNARDINO CITY UNIFIED	40.93	2,082,817.35	0.67%	0.66%
9	COMPARATIVE GROUP	34.79	9,052,689.92	0.59%	0.59%
10	FONTANA UNIFIED	28.72	1,131,297.67	0.49%	0.49%
11	ALL UNIFIED DISTRICTS	26.25	105,648,624.91	0.45%	0.45%
12	COLTON JOINT UNIFIED	22.16	504,015.80	0.37%	0.37%
13	APPLE VALLEY UNIFIED	17.24	241,447.82	0.33%	0.33%
14	RIALTO UNIFIED	12.09	321,558.31	0.20%	0.20%
15	MORONGO UNIFIED	11.81	105,417.44	0.21%	0.21%
16	BARSTOW UNIFIED	11.46	73,191.90	0.21%	0.21%
17	UPLAND UNIFIED	8.66	100,181.62	0.15%	0.15%
18	LUCERNE VALLEY UNIFIED	4.63	4,567.09	0.06%	0.06%
19	HESPERIA UNIFIED	1.72	34,889.49	0.03%	0.03%
20	BEAR VALLEY UNIFIED	0.00	0.00	0.00%	0.00%
21	RIM OF THE WORLD UNIFIED	0.00	0.00	0.00%	0.00%

TOTAL NET ENDING BALANCE FOR 2007-08

COLTON JOINT UNIFIED	1,459.26	17.08%	16.97%	33,194,815.22
COMPARATIVE GROUP	1,400.80	16.14%	16.01%	364,498,550.69
ALL UNIFIED DISTRICTS	1,254.00	13.30%	13.15%	5,047,652,442.68

RANK	DISTRICT	Net Ending Balance per ADA	% of Total Expense	% of Total Expense, Transfers and Other Uses	Net Ending Balance
1	TRONA JOINT UNIFIED	15,182.02	117.81%	94.64%	5,149,588.39
2	SILVER VALLEY UNIFIED	4,087.98	36.26%	36.16%	9,882,703.36
3	NEEDLES UNIFIED	2,511.91	19.69%	19.60%	2,413,068.05
4	MORONGO UNIFIED	2,050.09	23.27%	23.16%	18,293,303.13
5	SNOWLINE JOINT UNIFIED	1,965.78	25.53%	25.40%	16,904,163.75
6	UPLAND UNIFIED	1,764.34	22.34%	22.19%	20,414,757.18
7	CHINO UNIFIED	1,650.33	21.13%	20.85%	52,204,293.94
8	RIALTO UNIFIED	1,538.10	17.99%	17.76%	40,923,850.70
9	APPLE VALLEY UNIFIED	1,484.57	19.35%	19.25%	20,786,273.32
10	COLTON JOINT UNIFIED	1,459.26	17.08%	16.97%	33,194,815.22
11	SAN BERNARDINO CITY UNIFIED	1,448.68	14.19%	14.10%	73,716,200.66
12	BARSTOW UNIFIED	1,418.59	16.73%	16.65%	9,060,747.19
13	COMPARATIVE GROUP	1,400.80	16.14%	16.01%	364,498,550.69
14	BEAR VALLEY UNIFIED	1,323.07	16.41%	16.17%	3,893,409.63
15	ALL UNIFIED DISTRICTS	1,254.00	13.30%	13.15%	5,047,652,442.68
16	LUCERNE VALLEY UNIFIED	1,068.92	9.45%	9.37%	1,054,058.05
17	REDLANDS UNIFIED	1,006.47	12.11%	12.04%	20,304,829.43
18	FONTANA UNIFIED	961.49	11.08%	11.03%	37,871,643.79
19	RIM OF THE WORLD UNIFIED	957.47	11.51%	11.42%	4,569,040.46
20	HESPERIA UNIFIED	919.42	11.56%	11.44%	18,644,785.95
21	YUCAIPA-CALIMESA JOINT UNIFIED	900.48	10.82%	10.72%	8,411,833.71

UNRESTRICTED NET ENDING BALANCE FOR 2007-08

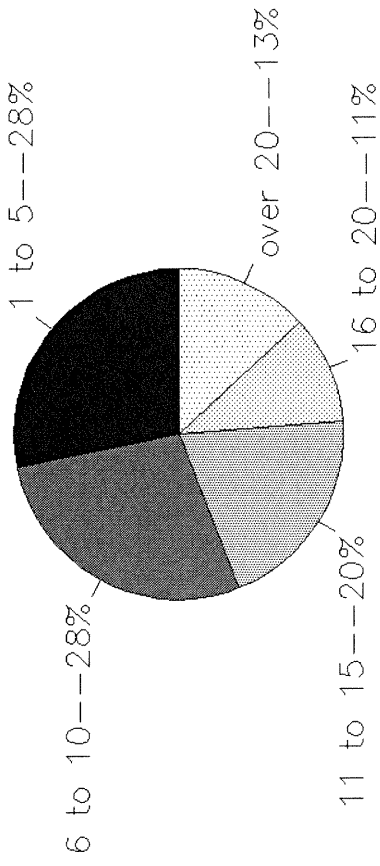
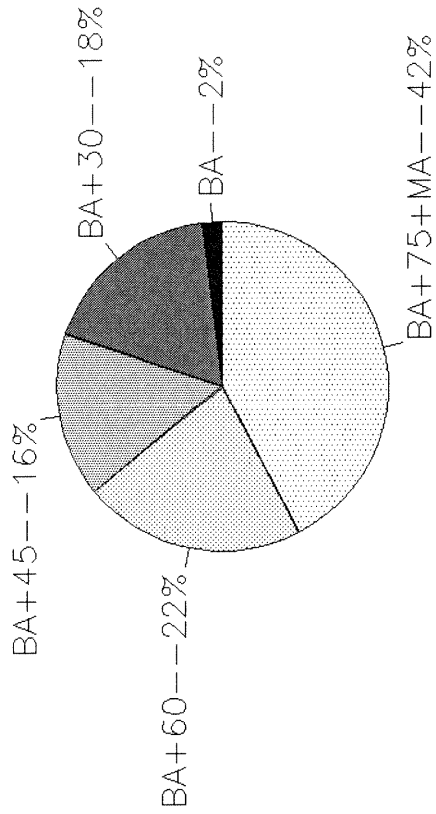
COLTON JOINT UNIFIED	1,119.51	18.64%	18.61%	25,466,309.37	
COMPARATIVE GROUP	833.85	14.23%	14.15%	216,974,992.84	
ALL UNIFIED DISTRICTS	715.03	12.28%	12.14%	2,878,142,372.50	
1	TRONA JOINT UNIFIED	13,633.63	147.02%	115.72%	4,624,392.50
2	SILVER VALLEY UNIFIED	3,396.52	38.81%	38.68%	8,211,089.51
3	SNOWLINE JOINT UNIFIED	1,611.03	29.60%	29.59%	13,853,606.86
4	MORONGO UNIFIED	1,487.00	26.37%	26.37%	13,268,755.99
5	NEEDLES UNIFIED	1,335.71	16.86%	16.88%	1,283,149.64
6	CHINO UNIFIED	1,218.94	21.12%	20.88%	38,558,181.82
7	BARSTOW UNIFIED	1,156.83	20.88%	20.88%	7,388,822.63
8	UPLAND UNIFIED	1,124.88	19.52%	19.47%	13,015,752.05
9	COLTON JOINT UNIFIED	1,119.51	18.64%	18.61%	25,466,309.37
10	RIALTO UNIFIED	930.12	15.66%	15.38%	24,747,599.92
11	BEAR VALLEY UNIFIED	888.59	16.31%	15.97%	2,614,869.05
12	APPLE VALLEY UNIFIED	873.73	16.57%	16.57%	12,233,549.47
13	COMPARATIVE GROUP	833.85	14.23%	14.15%	216,974,992.84
14	LUCERNE VALLEY UNIFIED	718.04	9.99%	9.91%	708,055.05
15	ALL UNIFIED DISTRICTS	715.03	12.28%	12.14%	2,878,142,372.50
16	HESPERIA UNIFIED	669.75	12.32%	12.23%	13,581,757.05
17	RIM OF THE WORLD UNIFIED	622.60	10.83%	10.78%	2,971,026.23
18	SAN BERNARDINO CITY UNIFIED	551.12	8.96%	8.94%	28,043,759.27
19	REDLANDS UNIFIED	545.52	9.38%	9.37%	11,005,506.16
20	YUCAIPA-CALIMESA JOINT UNIFIED	428.21	7.14%	7.10%	4,000,147.56
21	FONTANA UNIFIED	428.17	7.27%	7.27%	16,864,972.08

STUDENT ENROLLMENT PER CLASSROOM TEACHER

COLTON JOINT UNIFIED	22.67	21.87	21.42	21.82	23.45	
COMPARATIVE GROUP	22.59	22.50	22.20	22.70	24.07	
ALL UNIFIED SCHOOL DISTRICTS	21.28	21.32	21.11	21.10	23.16	
RANK	DISTRICT	2003	2004	2005	2006	2007
1	TRONA JOINT UNIFIED	18.26	18.16	17.26	19.44	20.86
2	NEEDLES UNIFIED	18.81	20.15	20.02	21.05	21.32
3	SILVER VALLEY UNIFIED	19.06	17.90	19.64	19.36	21.86
4	SAN BERNARDINO CITY UNIFIED	21.45	21.64	20.64	22.87	22.73
5	BARSTOW UNIFIED	21.50	21.81	21.20	20.78	22.73
6	ALL UNIFIED DISTRICTS	21.28	21.32	21.11	21.10	23.16
7	MORONGO UNIFIED	21.24	21.83	21.29	21.35	23.33
8	COLTON JOINT UNIFIED	22.67	21.87	21.42	21.82	23.45
9	RIALTO UNIFIED	22.97	23.17	22.85	21.81	23.51
10	REDLANDS UNIFIED	22.56	22.02	22.74	22.71	23.96
11	COMPARATIVE GROUP	22.59	22.50	22.20	22.70	24.07
12	CHINO UNIFIED	24.16	23.35	22.64	23.52	24.18
13	HESPERIA UNIFIED	24.02	24.60	23.11	23.29	24.23
14	FONTANA UNIFIED	23.32	22.02	23.00	22.79	24.78
15	SNOWLINE JOINT UNIFIED	20.65	23.42	23.13	22.84	24.98
16	BEAR VALLEY UNIFIED	22.12	22.62	20.92	21.45	25.34
17	RIM OF THE WORLD UNIFIED	23.81	24.62	23.36	22.62	25.52
18	APPLE VALLEY UNIFIED	23.12	22.81	23.04	23.85	25.62
19	UPLAND UNIFIED	22.83	22.36	21.93	22.43	25.92
20	YUCAIPA-CALIMESA JOINT UNIFIED	23.58	24.07	23.69	23.59	26.48
21	LUCERNE VALLEY UNIFIED	16.71	20.28	21.08	22.49	26.51

Comparative Analysis of District Salary and Benefit (SABRE)

COLTON JOINT UNIFIED
 Analysis of Salary Schedule, 2007-08
 Certificated Bargaining Unit



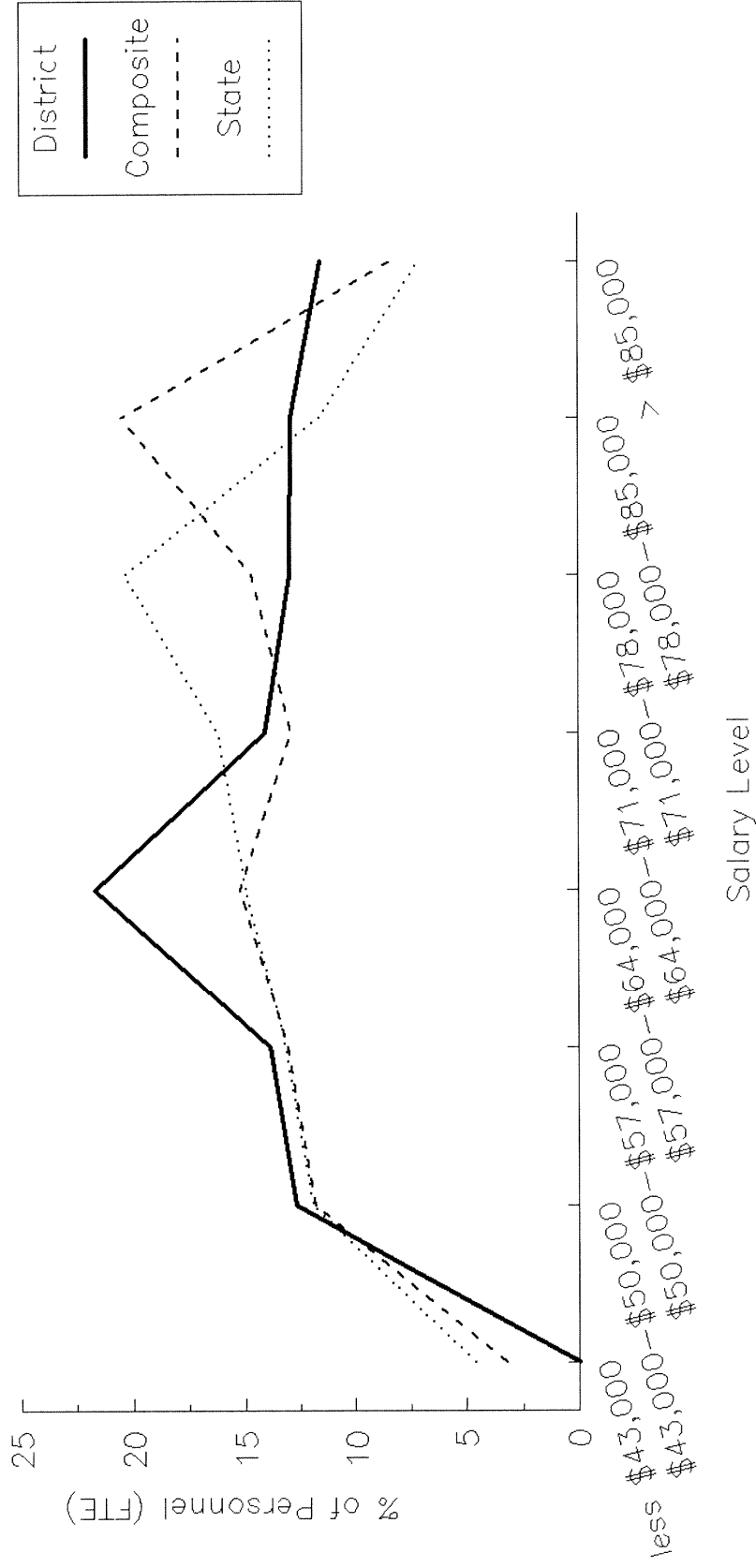
Educational
Accomplishments

Step Placement

COLTON JOINT UNIFIED

Comparative Analysis of Certificated Salaries

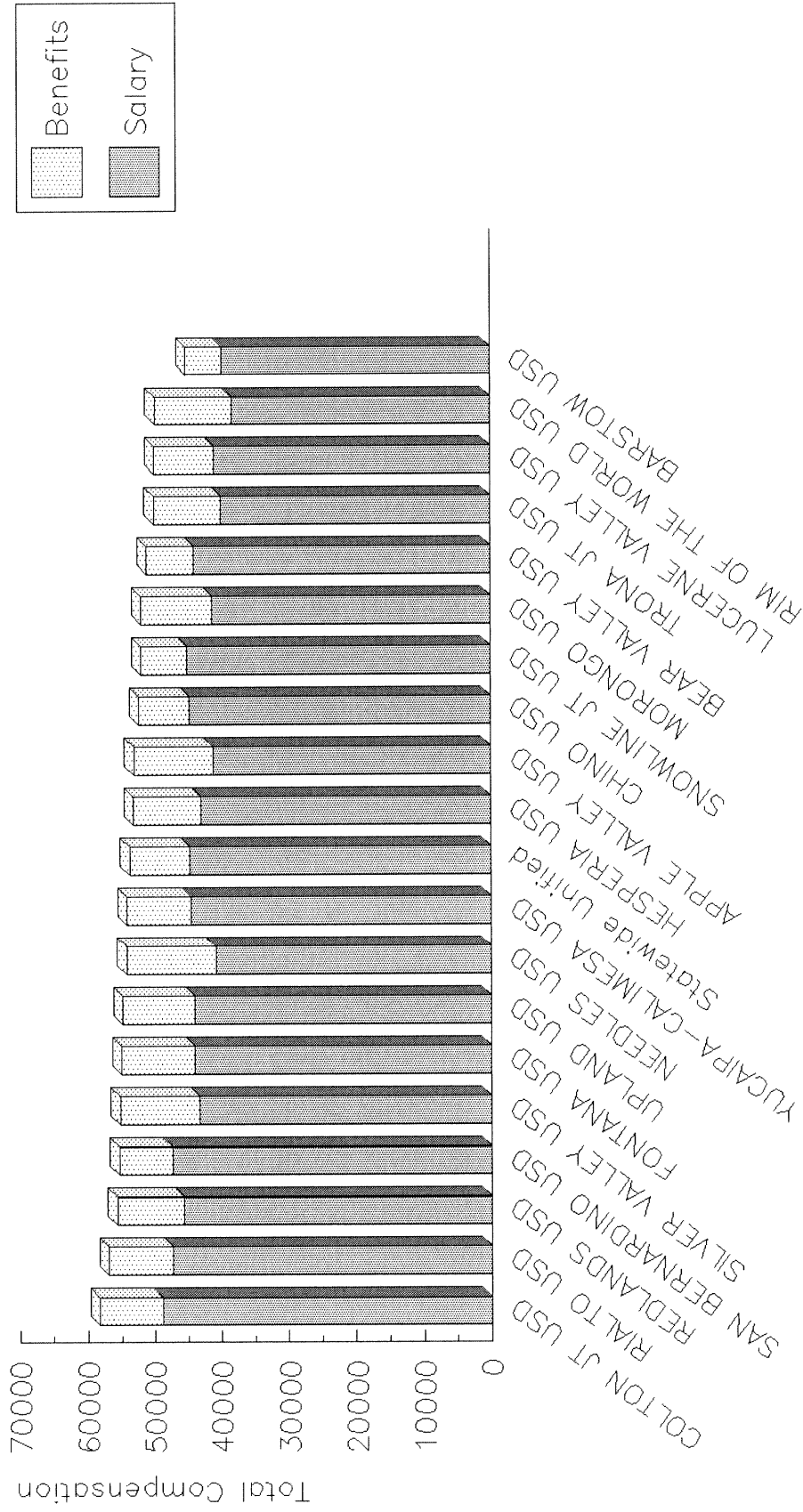
2007-08 Salary Distribution



District = COLTON JOINT UNIFIED
 Composite = Average of Comparative Districts
 State = Statewide UNIFIED Average

COLTON JOINT UNIFIED

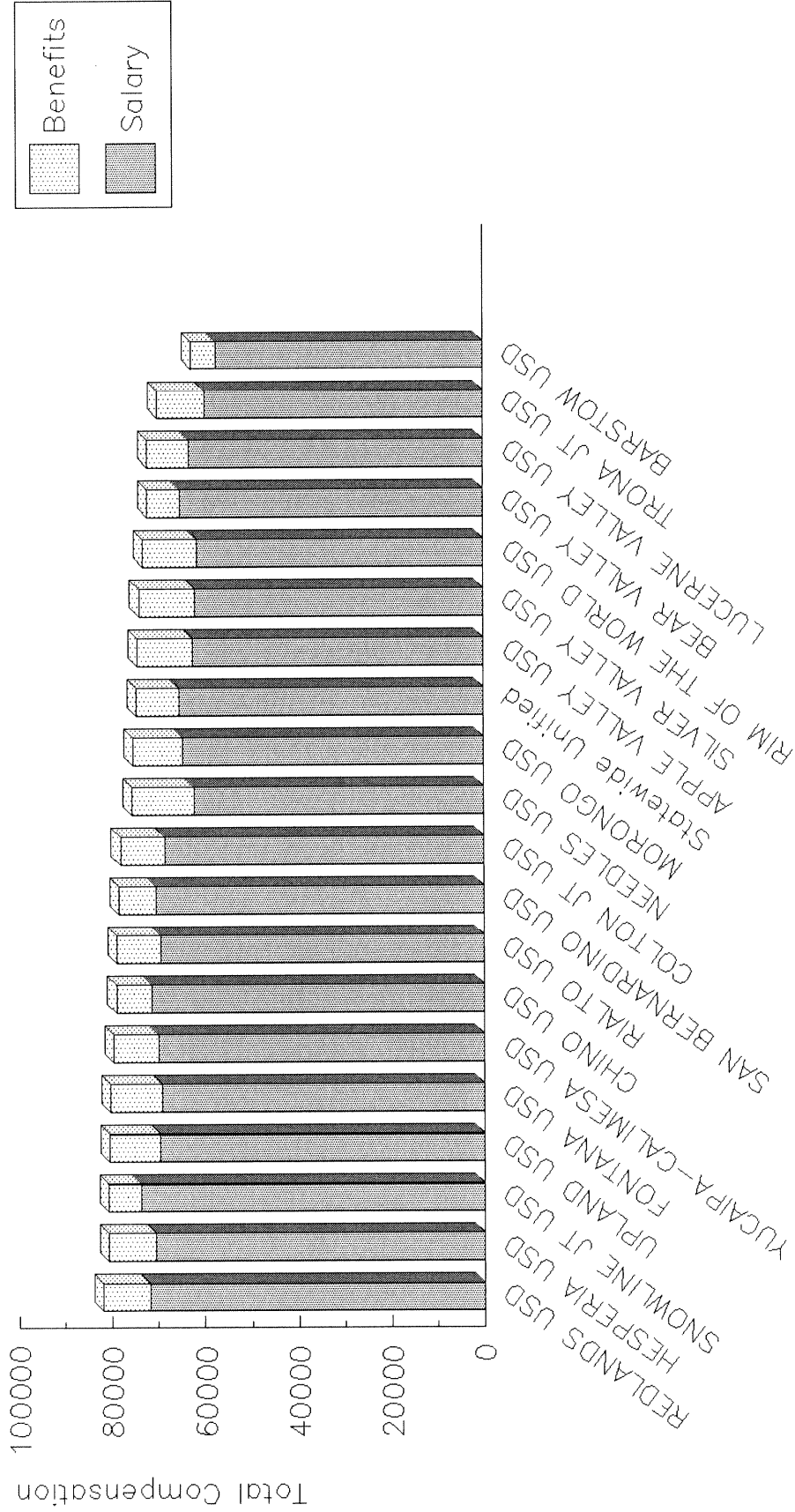
Total Compensation: BA+30 Step 1 and Average Health and Welfare Benefits, 2007-08



See Part II, Table 12 for compensation amounts

COLTON JOINT UNIFIED

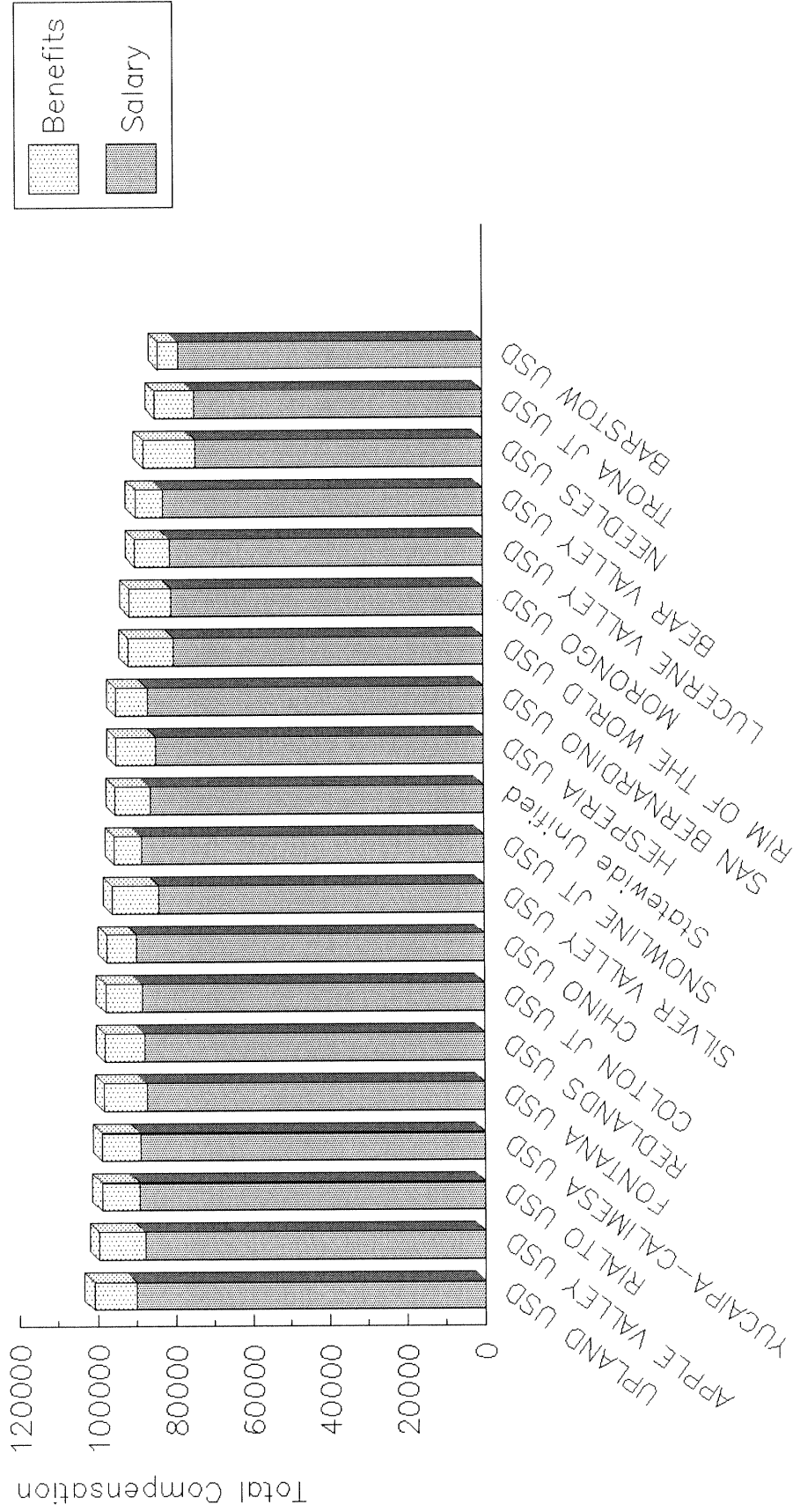
Total Compensation: BA+60 Step 10 and Average Health and Welfare Benefits, 2007-08



See Part II, Table 13 for compensation amounts

COLTON JOINT UNIFIED

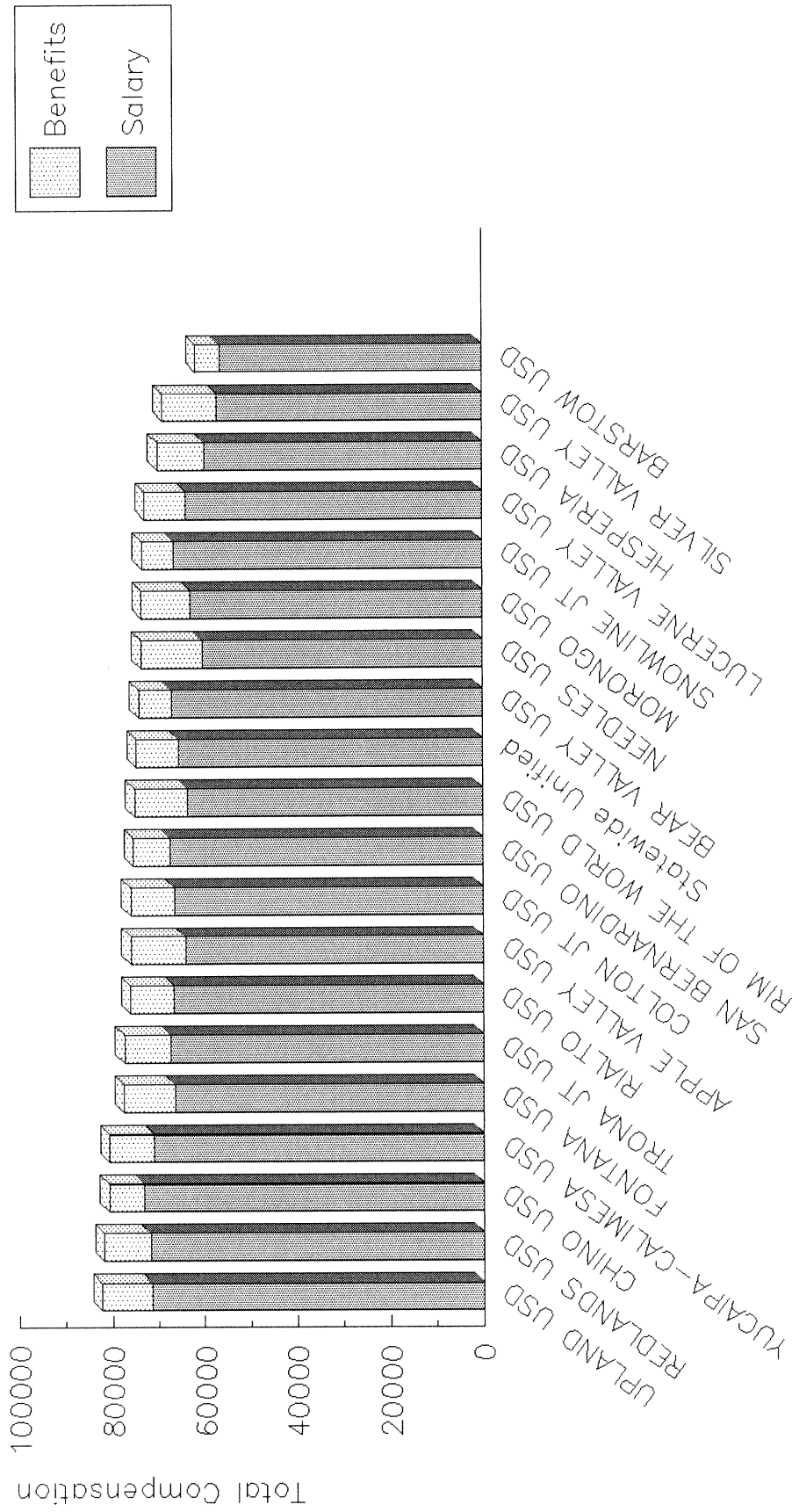
Total Compensation: Maximum Scheduled Salary and Average Health and Welfare Benefits, 2007-08



See Part II, Table 14 for compensation amounts

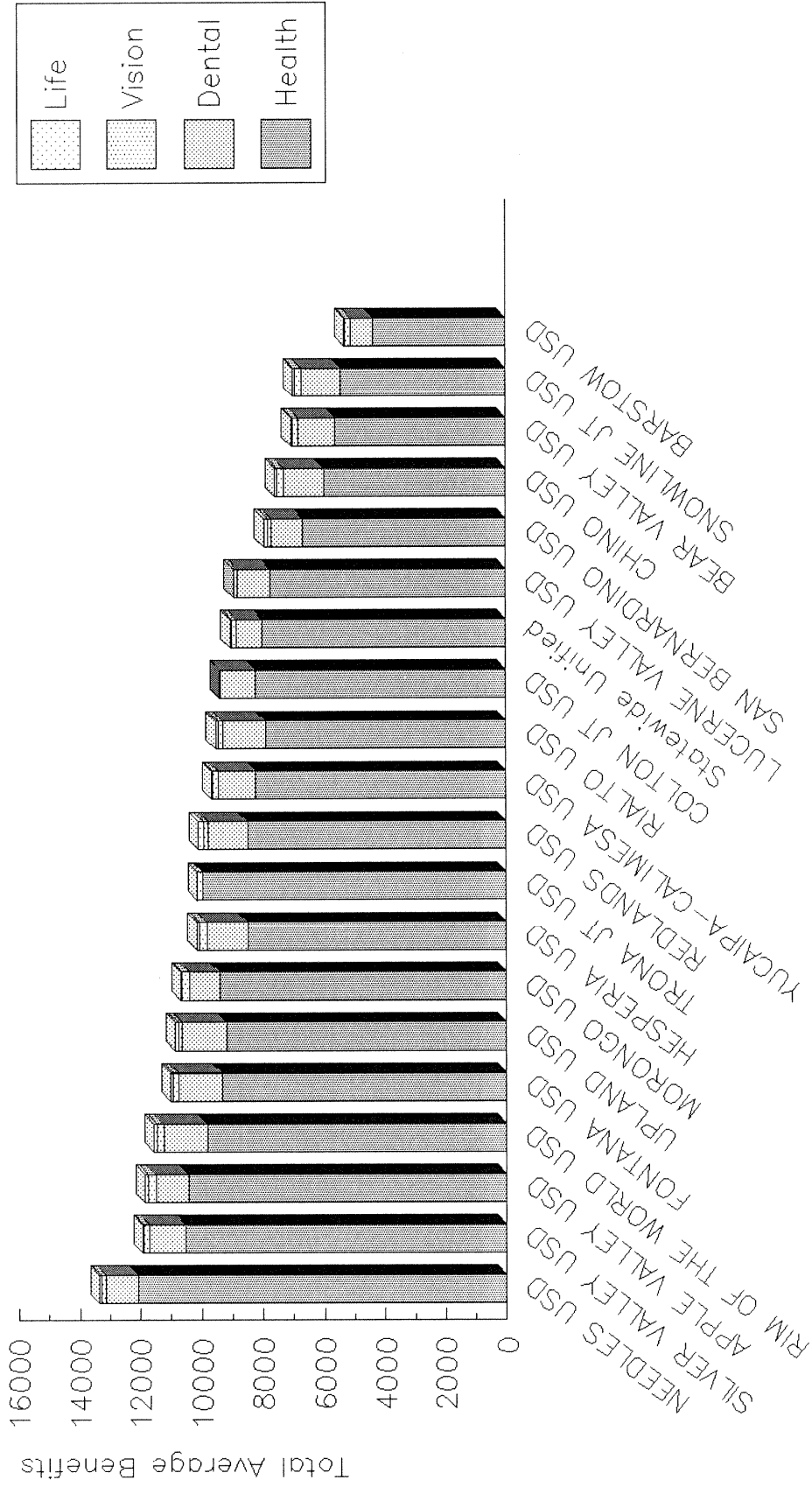
COLTON JOINT UNIFIED

Total Compensation: Computed Average Salary and Average Health and Welfare Benefits, 2007-08

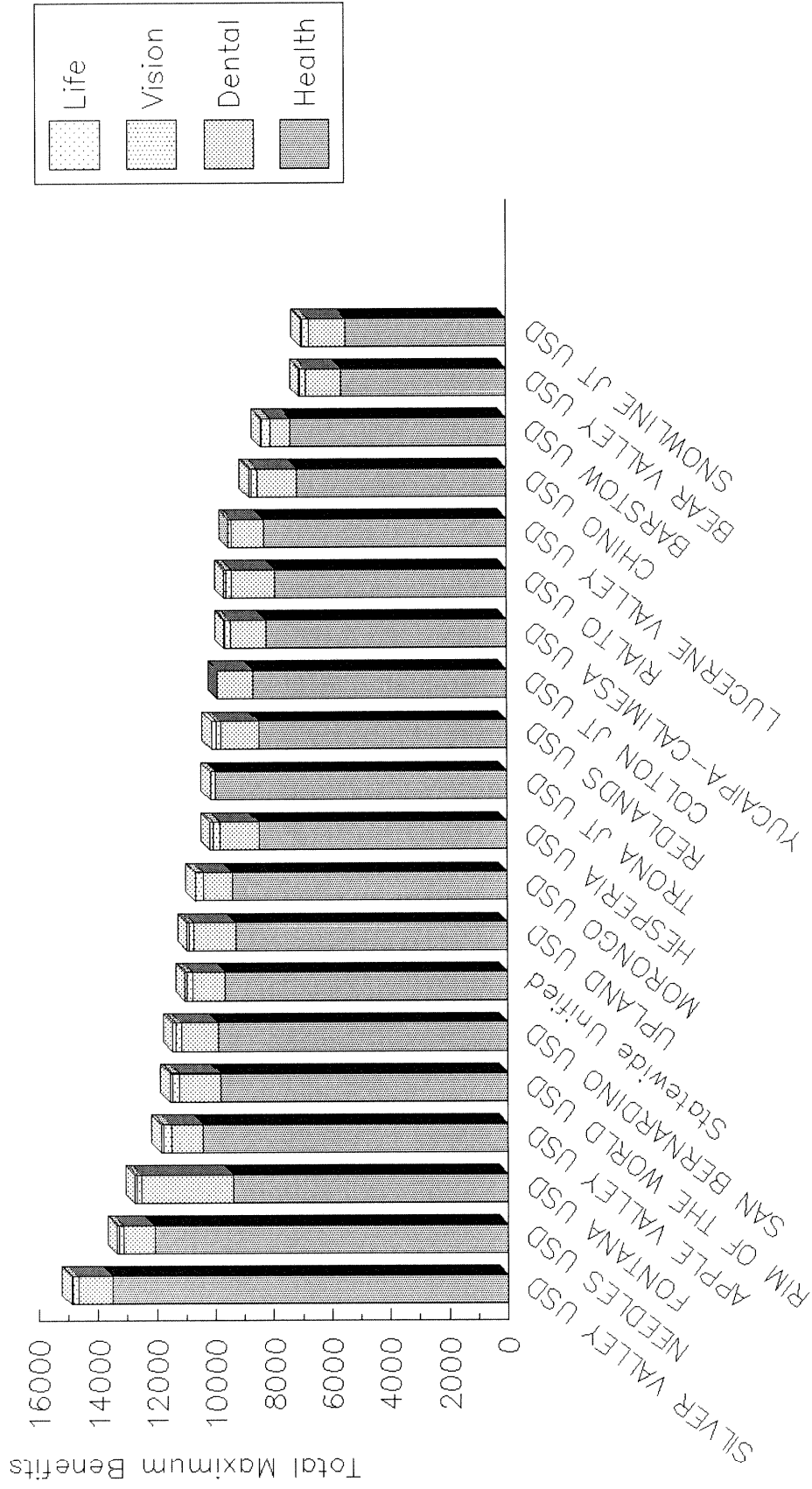


See Part II, Table 15 for compensation amounts

COLTON JOINT UNIFIED
 Average District Contribution:
 Health, Dental, Vision, and Life, 2007-08



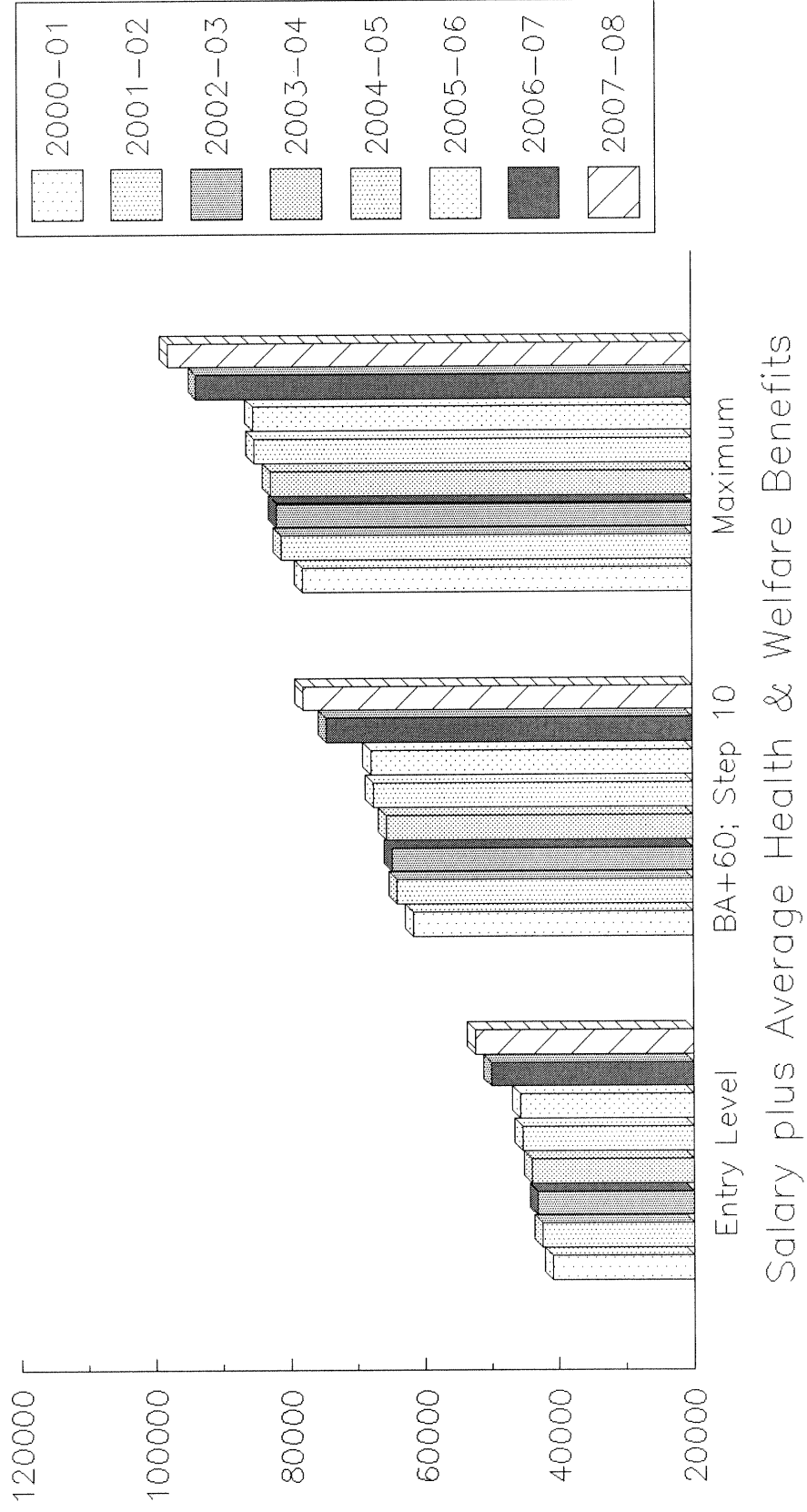
COLTON JOINT UNIFIED
 Maximum District Contribution:
 Health, Dental, Vision, Life, 2007-08



See Part II, Table 10 for contribution amounts

COLTON JOINT UNIFIED

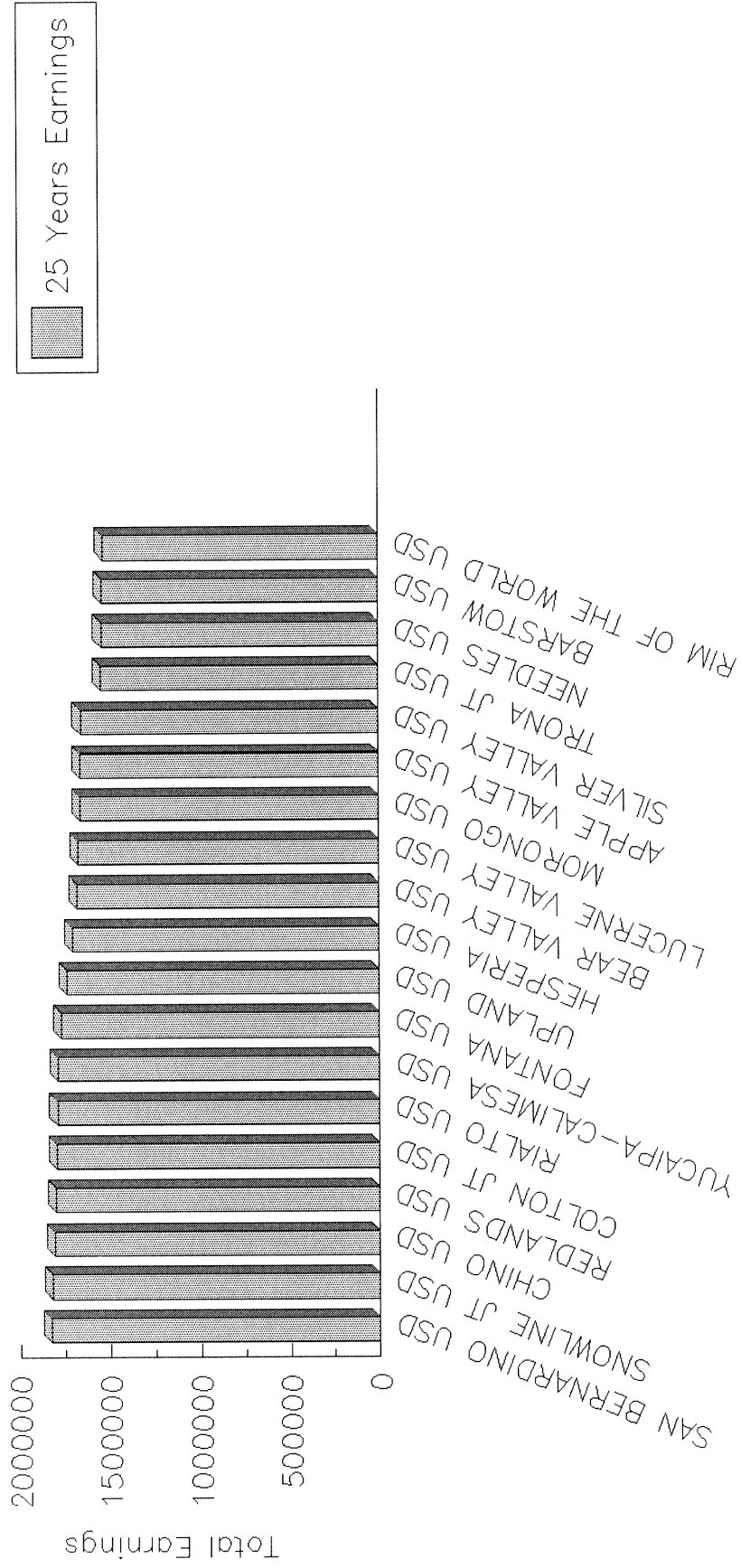
Total Compensation, 2000-01 to 2007-08



See Part II, Table 27 for specific amounts

COLTON JOINT UNIFIED

Total Earnings for 25 Years of Service



See Part II, Table 23 for calculation method

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

SALARY PAID FOR BA+30, STEP 1, WITH PLACEMENT STATISTICS
AND PER DIEM AMOUNTS

DISTRICT NAME	RANK	SALARY AT		NUMBER OF SERVICE DAYS	PER DIEM RANK	PER DIEM AMOUNT	DEGREE REQUIREMENTS
		BA+30 STEP 1	STEP 1				
COLTON JOINT UNIFIED	1	48,857		185	1	264.09	BA+30
SAN BERNARDINO CITY UNIFIED	2	47,357		187	3	253.25	BA+30 OR MA
RIALTO UNIFIED	3	47,349		184	2	257.33	BA+30 OR MA
REGION 10 UNIFIED AVERAGE	4	45,900		184	4	249.46	BA+30
REDLANDS UNIFIED	5	45,611		185	5	246.55	BA+30 OR MA
SNOWLINE JOINT UNIFIED	6	44,913		186	8	241.47	BA+30
STATEWIDE UNIFIED AVERAGE	7	44,594		184	7	242.36	BA+30
CHINO UNIFIED	8	44,579		183	6	243.60	BA+30
YUCAIPA-CALIMESA JOINT UNIFIED	9	44,361		185	10	239.79	BA+30
BEAR VALLEY UNIFIED	10	43,953		187	12	235.04	BA+30
FONTANA UNIFIED	11	43,871		182	9	241.05	BA+30
UPLAND UNIFIED	12	43,859		184	11	238.36	BA+30
SILVER VALLEY UNIFIED	13	43,229		184	13	234.94	BA+30
HESPERIA UNIFIED	14	42,868		184	14	232.98	BA
MORONGO UNIFIED	15	41,197		187	18	220.30	BA+24
APPLE VALLEY UNIFIED	16	41,100		184	16	223.37	BA+30
LUCERNE VALLEY UNIFIED	17	40,900		184	17	222.28	BA+30
NEEDLES UNIFIED	18	40,791		180	15	226.62	BA+30 OR MA
TRONA JOINT UNIFIED	19	39,790		183	19	217.43	BA+20
BARSTOW UNIFIED	20	39,712		185	20	214.66	BA+30 OR CRED
RIM OF THE WORLD UNIFIED	21	38,216		183	21	208.83	BA+15

The amount indicated is the salary paid at step 1 with a requirement of bachelor's degree plus an additional 30 semester units. If the district did not have a BA+30 column on its schedule, the salary reflected is that amount paid for the next lower column on the schedule. As an example, if the salary schedule reflected characteristics of columns "BA+24" and "BA+36," this summary would reflect the salary paid at BA+24--the next lowest salary column. Additionally, if there is no step 1, the amount shown is "N/A."

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

SALARY PAID FOR BA+60, STEP 10, WITH PLACEMENT STATISTICS
AND PER DIEM AMOUNTS

DISTRICT NAME	RANK	SALARY AT BA+60 STEP 10	PERCENT OF		PER DIEM RANK	PER DIEM AMOUNT	DEGREE REQUIREMENTS
			FTE RECEIVING HIGHER SALARIES	SALARIES			
SNOWLINE JOINT UNIFIED	1	73,553	39.31		1	395.45	BA+60+MA
REDLANDS UNIFIED	2	71,776	59.82		3	387.98	BA+60 OR MA+30
CHINO UNIFIED	3	71,194	59.26		2	389.04	BA+60+MA OR BA+65 OR MA+15
HESPERIA UNIFIED	4	70,508	27.22		4	383.20	BA+60 OR MA
SAN BERNARDINO CITY UNIFIED	5	70,171	39.36		10	375.25	BA+60+MA
YUCAIPA-CALIMESA JOINT UNIFIED	6	69,791	51.37		8	377.25	BA+60 OR MA+15 OR BA+45+MA
REGION 10 UNIFIED AVERAGE	7	69,519	47.20		6	377.82	BA+60
UPLAND UNIFIED	8	69,514	61.45		7	377.79	BA+60 OR BA+45+MA
RIALTO UNIFIED	9	69,200	40.09		9	376.09	BA+60+MA
FONTANA UNIFIED	10	69,104	44.55		5	379.69	BA+60+MA OR BA+70
COLTON JOINT UNIFIED	11	68,429	40.83		11	369.89	BA+60
STATEWIDE UNIFIED AVERAGE	12	65,282	52.97		12	354.79	BA+60
BEAR VALLEY UNIFIED	13	64,865	53.62		13	346.87	BA+60 OR MA+15
MORONGO UNIFIED	14	64,465	51.40		14	344.73	BA+60 OR MA+24
LUCERNE VALLEY UNIFIED	15	62,900	57.14		16	341.85	BA+60
APPLE VALLEY UNIFIED	16	62,184	51.72		17	337.96	BA+45
NEEDLES UNIFIED	17	62,034	47.17		15	344.63	BA+60+MA OR MA+30
SILVER VALLEY UNIFIED	18	61,821	28.38		18	335.98	BA+60+MA OR BA+75
RIM OF THE WORLD UNIFIED	19	61,418	64.06		19	335.62	BA+60 OR BA+45+MA
TRONA JOINT UNIFIED	20	59,655	73.68		20	325.98	BA+60 OR MA+15
BARSTOW UNIFIED	21	57,097	38.34		21	308.63	BA+60+MA

The amount indicated is the salary paid at step 10 with a requirement of bachelor's degree plus an additional 60 semester units. If the district did not have a BA+60 column on its schedule, the salary reflected is that amount paid for the next lower column on the schedule. As an example, if the salary schedule reflected characteristics of columns "BA+56" and "BA+64," this summary would reflect the salary paid at BA+56--the next lowest salary column. Additionally, if there is no step 10, the amount shown is that of the next lowest step.

Percentage of FTE receiving higher salaries is the percentage of FTE above the salary at BA+60, step 10, as a percent of all FTE on the salary schedule.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

MAXIMUM SCHEDULED SALARY WITH PLACEMENT STATISTICS
AND PER DIEM AMOUNTS

DISTRICT NAME	RANK	MAXIMUM SCHEDULED SALARY	STEP REQUIREMENTS	PER DIEM RANK	PER DIEM AMOUNT	DEGREE REQUIREMENTS
UPLAND UNIFIED	1	90,082	36	2	489.58	BA+60+MA OR MA+30
CHINO UNIFIED	2	89,709	27	1	490.21	BA+60+MA OR BA+65 OR MA+15
RIALTO UNIFIED	3	89,352	29	3	485.61	BA+60+MA
YUCAIPA-CALIMESA JOINT UNIFIED	4	89,098	32	5	481.61	BA+75+MA OR MA+30
REGION 10 UNIFIED AVERAGE	5	88,896	26	4	483.13	VARIES
COLTON JOINT UNIFIED	6	88,340	25	8	477.51	BA+75+MA
SNOWLINE JOINT UNIFIED	7	88,313	22	10	474.80	BA+60+MA
APPLE VALLEY UNIFIED	8	87,880	32	7	477.61	BA+70 OR MA+15
REDLANDS UNIFIED	9	87,852	30	9	474.88	BA+60 OR MA+30
FONTANA UNIFIED	10	87,206	38	6	479.15	BA+60+MA OR BA+70
SAN BERNARDINO CITY UNIFIED	11	86,760	18	12	463.96	BA+60+MA
STATEWIDE UNIFIED AVERAGE	12	85,984	27	11	467.30	VARIES
HESPERIA UNIFIED	13	84,610	37	13	459.84	MA+15 OR PhD
SILVER VALLEY UNIFIED	14	83,891	22	14	455.93	BA+60+MA OR BA+75
BEAR VALLEY UNIFIED	15	82,540	40	15	441.39	BA+75+MA OR MA+30
LUCERNE VALLEY UNIFIED	16	80,900	40	16	439.67	BA+60
MORONGO UNIFIED	17	80,510	22	18	430.53	BA+72+MA OR PhD
RIM OF THE WORLD UNIFIED	18	79,869	31	17	436.44	BA+90+MA
BARSTOW UNIFIED	19	78,351	28	19	423.52	BA+60+MA
TRONA JOINT UNIFIED	20	74,400	23	21	406.56	BA+80 OR MA+30
NEEDLES UNIFIED	21	74,269	24	20	412.61	MA+45

The maximum scheduled salary is the highest salary on the certificated salary schedule exclusion of doctorate. The "necessary step" in order to obtain the maximum scheduled salary is shown. The "degree requirement" is the column heading that contains the maximum scheduled salary for the district. Generally, the maximum salary contains longevity provisions.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

COMPUTED AVERAGE SALARY AMOUNT WITH PER DIEM AMOUNTS
WITH PLACEMENT STATISTICS AT STEP 10 OR ABOVE

DISTRICT NAME	RANK	COMPUTED AVERAGE SALARY	PER DIEM RANK	PER DIEM AMOUNT	PERCENT FTE AT OR ABOVE STEP 10	PERCENT FTE AT OR ABOVE STEP 10 IN LAST COLUMN
CHINO UNIFIED	1	73,141	1	399.68	67.50	56.20
REDLANDS UNIFIED	2	71,787	3	388.04	67.30	40.60
UPLAND UNIFIED	3	71,473	2	388.44	66.90	37.00
YUCAIPA-CALIMESA JOINT UNIFIED	4	70,909	4	383.29	62.70	27.70
REGION 10 UNIFIED AVERAGE	5	68,237	5	370.85	52.90	33.10
SAN BERNARDINO CITY UNIFIED	6	67,331	9	360.06	49.30	23.70
TRONA JOINT UNIFIED	7	67,271	6	367.60	84.20	68.40
BEAR VALLEY UNIFIED	8	66,876	11	357.63	64.20	30.80
RIALTO UNIFIED	9	66,574	8	361.82	50.90	29.60
FONTANA UNIFIED	10	66,501	7	365.39	54.20	40.50
COLTON JOINT UNIFIED	11	66,484	10	359.37	49.00	31.50
SNOWLINE JOINT UNIFIED	12	66,273	12	356.31	46.90	32.00
STATEWIDE UNIFIED AVERAGE	13	65,522	13	356.10	56.40	35.80
APPLE VALLEY UNIFIED	14	64,028	14	347.98	55.90	41.90
LUCERNE VALLEY UNIFIED	15	63,617	16	345.74	62.50	46.40
RIM OF THE WORLD UNIFIED	16	63,372	15	346.30	64.10	40.40
MORONGO UNIFIED	17	62,656	17	335.06	55.40	19.20
NEEDLES UNIFIED	18	60,146	18	334.14	62.30	1.89
HESPERIA UNIFIED	19	59,696	19	324.43	35.30	14.00
SILVER VALLEY UNIFIED	20	56,891	20	309.19	34.50	21.60
BARSTOW UNIFIED	21	56,288	21	304.26	49.70	31.30

The computed average salary is determined by dividing the total salary schedule cost by the total FTE. The average indicated represents scheduled salaries only.

Percent FTE at step 10 or above is calculated by taking the total FTE at and above step 10 divided by the total FTE on the salary schedule. Percent FTE at or above step 10 in the last column is calculated by taking the total FTE at or above this point in the last column divided by the total FTE of the district.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

AVERAGE AND MAXIMUM DISTRICT CONTRIBUTIONS FOR HEALTH AND WELFARE BENEFITS
FOR ACTIVE AND RETIRED EMPLOYEES

DISTRICT NAME	RANK	AVERAGE ACTIVE		MAXIMUM		MAXIMUM		MAXIMUM	
		EMPLOYEE DISTRICT CONTRIBUTION PER FTE*	PER FTE*	CONTRIBUTION FOR ACTIVE EMPLOYEES PER FTE	DISTRICT CONTRIBUTION FOR RETIRED TEACHERS (UNDER 65)	DISTRICT CONTRIBUTION FOR RETIRED TEACHERS (OVER 65)	DISTRICT CONTRIBUTION FOR RETIRED TEACHERS (OVER 65)		
NEEDLES UNIFIED	1	13,350.12		13,350.12	0.00	0.00	0.00		
SILVER VALLEY UNIFIED	2	11,915.17		14,891.72	6,765.00	0.00	0.00		
APPLE VALLEY UNIFIED	3	11,841.20		11,841.20	0.00	0.00	0.00		
RIM OF THE WORLD UNIFIED	4	11,544.60		11,544.60	11,635.78	0.00	0.00		
FONTANA UNIFIED	5	11,006.87		12,741.48	14,965.68	10,875.24			
UPLAND UNIFIED	6	10,849.33		10,949.28	13,986.59	0.00	0.00		
MORONGO UNIFIED	7	10,664.16		10,664.16	0.00	0.00	0.00		
HESPERIA UNIFIED	8	10,143.58		10,143.58	9,383.69	0.00	0.00		
TRONA JOINT UNIFIED	9	10,116.00		10,116.00	9,954.00	9,954.00			
REDLANDS UNIFIED	10	10,081.80		10,081.80	10,202.80	0.00	0.00		
YUCAIPA-CALIMESA JOINT UNIFIED	11	9,658.00		9,659.00	8,379.00	0.00	0.00		
RIALTO UNIFIED	12	9,522.18		9,639.84	7,911.72	0.00	0.00		
COLTON JOINT UNIFIED	13	9,382.54		9,878.64	8,138.88	0.00	0.00		
REGION 10 UNIFIED AVERAGE	14	9,103.05		10,578.49	7,484.21	1,925.55			
STATEWIDE UNIFIED AVERAGE	15	9,048.35		11,069.00	8,497.00	3,015.00			
LUCERNE VALLEY UNIFIED	16	8,937.18		9,500.00	0.00	0.00	0.00		
SAN BERNARDINO CITY UNIFIED	17	7,950.27		11,453.28	10,062.60	10,062.60			
CHINO UNIFIED	18	7,594.39		8,793.80	7,144.00	0.00	0.00		
BEAR VALLEY UNIFIED	19	7,064.00		7,064.00	7,028.00	0.00	0.00		
SNOWLINE JOINT UNIFIED	20	7,000.00		7,000.00	0.00	0.00	0.00		
BARSTOW UNIFIED	21	5,321.91		8,396.06	0.00	0.00	0.00		

Maximum district contribution to health and welfare benefits may potentially be over- or understated due to two characteristics. First, although the J-90 forms did ask the districts if there is a maximum contribution, some districts may not have considered this issue in their responses. Second, contributions to "Other" benefits are not additive and, therefore, this table reflects only one maximum "Other" contribution.

* The district contribution average for active employee only includes health, dental, life, and vision benefits. This average does not include retirees or Other Benefits.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

TOTAL COMPENSATION: SALARY PAID FOR BA+30, STEP 1, PLUS AVERAGE DISTRICT CONTRIBUTION FOR HEALTH AND WELFARE BENEFITS

DISTRICT NAME	RANK	TOTAL COMPENSATION	SALARY AT BA+30 STEP 1	AVERAGE HEALTH AND WELFARE BENEFIT CONTRIBUTION
COLTON JOINT UNIFIED	1	58,239.54	48,857	9,382.54
RIALTO UNIFIED	2	56,871.18	47,349	9,522.18
REDLANDS UNIFIED	3	55,692.80	45,611	10,081.80
SAN BERNARDINO CITY UNIFIED	4	55,307.27	47,357	7,950.27
SILVER VALLEY UNIFIED	5	55,144.17	43,229	11,915.17
REGION 10 UNIFIED AVERAGE	6	55,003.05	45,900	9,103.05
FONTANA UNIFIED	7	54,877.87	43,871	11,006.87
UPLAND UNIFIED	8	54,708.33	43,859	10,849.33
NEEDLES UNIFIED	9	54,141.12	40,791	13,350.12
YUCAIPA-CALIMESA JOINT UNIFIED	10	54,019.00	44,361	9,658.00
STATEWIDE UNIFIED AVERAGE	11	53,642.35	44,594	9,048.35
HESPERIA UNIFIED	12	53,011.58	42,868	10,143.58
APPLE VALLEY UNIFIED	13	52,941.20	41,100	11,841.20
CHINO UNIFIED	14	52,173.39	44,579	7,594.39
SNOWLINE JOINT UNIFIED	15	51,913.00	44,913	7,000.00
MORONGO UNIFIED	16	51,861.16	41,197	10,664.16
BEAR VALLEY UNIFIED	17	51,017.00	43,953	7,064.00
TRONA JOINT UNIFIED	18	49,906.00	39,790	10,116.00
LUCERNE VALLEY UNIFIED	19	49,837.18	40,900	8,937.18
RIM OF THE WORLD UNIFIED	20	49,760.60	38,216	11,544.60
BARSTOW UNIFIED	21	45,033.91	39,712	5,321.91

The amount indicated is the salary paid at step 1 with a requirement of bachelor's degree plus an additional 30 semester units. If the district did not have a BA+30 column on its schedule, the salary reflected is that amount paid for the next lower column on the schedule. As an example, if the salary schedule reflected characteristics of columns "BA+24" and "BA+36," this summary would reflect the salary paid at BA+24--the next lowest salary column.

The statewide and regional totals shown for average Health and Welfare benefits do not reflect Other Benefits.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES/SALARIES AND BENEFITS, 2007-08

TOTAL COMPENSATION: SALARY PAID FOR BA+60, STEP 10, PLUS AVERAGE DISTRICT CONTRIBUTION FOR HEALTH AND WELFARE BENEFITS

DISTRICT NAME	RANK	TOTAL COMPENSATION	SALARY AT BA+60 STEP 10	AVERAGE HEALTH AND WELFARE BENEFIT CONTRIBUTION
REDLANDS UNIFIED	1	81,857.80	71,776	10,081.80
HESPERIA UNIFIED	2	80,651.58	70,508	10,143.58
SNOWLINE JOINT UNIFIED	3	80,553.00	73,553	7,000.00
UPLAND UNIFIED	4	80,363.33	69,514	10,849.33
FONTANA UNIFIED	5	80,110.87	69,104	11,006.87
YUCAIPA-CALIMESA JOINT UNIFIED	6	79,449.00	69,791	9,658.00
CHINO UNIFIED	7	78,788.39	71,194	7,594.39
RIALTO UNIFIED	8	78,722.18	69,200	9,522.18
REGION 10 UNIFIED AVERAGE	9	78,622.05	69,519	9,103.05
SAN BERNARDINO CITY UNIFIED	10	78,121.27	70,171	7,950.27
COLTON JOINT UNIFIED	11	77,811.54	68,429	9,382.54
NEEDLES UNIFIED	12	75,384.12	62,034	13,350.12
MORONGO UNIFIED	13	75,129.16	64,465	10,664.16
STATEWIDE UNIFIED AVERAGE	14	74,330.35	65,282	9,048.35
APPLE VALLEY UNIFIED	15	74,025.20	62,184	11,841.20
SILVER VALLEY UNIFIED	16	73,736.17	61,821	11,915.17
RIM OF THE WORLD UNIFIED	17	72,962.60	61,418	11,544.60
BEAR VALLEY UNIFIED	18	71,929.00	64,865	7,064.00
LUCERNE VALLEY UNIFIED	19	71,837.18	62,900	8,937.18
TRONA JOINT UNIFIED	20	69,771.00	59,655	10,116.00
BARSTOW UNIFIED	21	62,418.91	57,097	5,321.91

The amount indicated is the salary paid at step 10 with a requirement of bachelor's degree plus an additional 60 semester units. If the district did not have a BA+60 column on its schedule, the salary reflected is that amount paid for the next lower column on the schedule. As an example, if the salary schedule reflected characteristics of columns "BA+56" and "BA+64," this summary would reflect the salary paid at BA+56--the next lowest salary column.

The statewide and regional totals shown for average Health and Welfare benefits do not reflect Other Benefits.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

TOTAL COMPENSATION: MAXIMUM SCHEDULED SALARY
PLUS AVERAGE DISTRICT CONTRIBUTIONS FOR BENEFITS

DISTRICT NAME	RANK	TOTAL COMPENSATION	MAXIMUM SCHEDULED SALARY	AVERAGE HEALTH AND WELFARE BENEFIT CONTRIBUTION
UPLAND UNIFIED	1	100,931.33	90,082	10,849.33
APPLE VALLEY UNIFIED	2	99,721.20	87,880	11,841.20
RIALTO UNIFIED	3	98,874.18	89,352	9,522.18
YUCAIPA-CALIMESA JOINT UNIFIED	4	98,756.00	89,098	9,658.00
FONTANA UNIFIED	5	98,212.87	87,206	11,006.87
REGION 10 UNIFIED AVERAGE	6	97,999.05	88,896	9,103.05
REDLANDS UNIFIED	7	97,933.80	87,852	10,081.80
COLTON JOINT UNIFIED	8	97,722.54	88,340	9,382.54
CHINO UNIFIED	9	97,303.39	89,709	7,594.39
SILVER VALLEY UNIFIED	10	95,806.17	83,891	11,915.17
SNOWLINE JOINT UNIFIED	11	95,313.00	88,313	7,000.00
STATEWIDE UNIFIED AVERAGE	12	95,032.35	85,984	9,048.35
HESPERIA UNIFIED	13	94,753.58	84,610	10,143.58
SAN BERNARDINO CITY UNIFIED	14	94,710.27	86,760	7,950.27
RIM OF THE WORLD UNIFIED	15	91,413.60	79,869	11,544.60
MORONGO UNIFIED	16	91,174.16	80,510	10,664.16
LUCERNE VALLEY UNIFIED	17	89,837.18	80,900	8,937.18
BEAR VALLEY UNIFIED	18	89,604.00	82,540	7,064.00
NEEDLES UNIFIED	19	87,619.12	74,269	13,350.12
TRONA JOINT UNIFIED	20	84,516.00	74,400	10,116.00
BARSTOW UNIFIED	21	83,672.91	78,351	5,321.91

The statewide and regional averages shown under Health and Welfare benefits do not reflect Other Benefits.

The maximum scheduled salary is the highest salary offered on the certificated salary schedule.

COMPARATIVE ANALYSIS OF CERTIFICATED SALARIES AND BENEFITS, 2007-08

TOTAL COMPENSATION: COMPUTED AVERAGE SALARY

PLUS AVERAGE DISTRICT CONTRIBUTION FOR HEALTH AND WELFARE BENEFITS

DISTRICT NAME	RANK	TOTAL COMPENSATION	COMPUTED AVERAGE SALARY	AVERAGE HEALTH AND WELFARE BENEFIT CONTRIBUTION
UPLAND UNIFIED	1	82,322.33	71,473	10,849.33
REDLANDS UNIFIED	2	81,868.80	71,787	10,081.80
CHINO UNIFIED	3	80,735.39	73,141	7,594.39
YUCAIPA-CALIMESA JOINT UNIFIED	4	80,567.00	70,909	9,658.00
FONTANA UNIFIED	5	77,507.87	66,501	11,006.87
TRONA JOINT UNIFIED	6	77,387.00	67,271	10,116.00
REGION 10 UNIFIED AVERAGE	7	77,340.05	68,237	9,103.05
RIALTO UNIFIED	8	76,096.18	66,574	9,522.18
APPLE VALLEY UNIFIED	9	75,869.20	64,028	11,841.20
COLTON JOINT UNIFIED	10	75,866.54	66,484	9,382.54
SAN BERNARDINO CITY UNIFIED	11	75,281.27	67,331	7,950.27
RIM OF THE WORLD UNIFIED	12	74,916.60	63,372	11,544.60
STATEWIDE UNIFIED AVERAGE	13	74,570.35	65,522	9,048.35
BEAR VALLEY UNIFIED	14	73,940.00	66,876	7,064.00
NEEDLES UNIFIED	15	73,496.12	60,146	13,350.12
MORONGO UNIFIED	16	73,320.16	62,656	10,664.16
SNOWLINE JOINT UNIFIED	17	73,273.00	66,273	7,000.00
LUCERNE VALLEY UNIFIED	18	72,554.18	63,617	8,937.18
HESPERIA UNIFIED	19	69,839.58	59,696	10,143.58
SILVER VALLEY UNIFIED	20	68,806.17	56,891	11,915.17
BARSTOW UNIFIED	21	61,609.91	56,288	5,321.91

The totals shown under statewide and regional Health and Welfare benefits do not reflect Other Benefits.

The average scheduled salary is determined by dividing the total salary schedule cost by the total FTE. The average indicated represents scheduled salaries only.