



COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, CA 92324



2023-24 SECOND INTERIM

Presented to the Governing Board March 7, 2024



2023-24 SECOND INTERIM

BOARD OF EDUCATION

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2023-24 SECOND INTERIM

TABLE OF CONTENTS

<i>Narrative</i>	1
<i>District Certification of Interim Report</i>	3
<i>Fund 01 - General Fund</i>	5
<i>Average Daily Attendance</i>	31
<i>Fund 08 - Student Activity Special Revenue Fund</i>	35
<i>Fund 11 - Adult Education</i>	41
<i>Fund 12 - Child Development Fund</i>	48
<i>Fund 13 - Nutrition Services Fund</i>	54
<i>Fund 21 - Building Fund</i>	60
<i>Fund 25 - Capital Facilities Fund</i>	67
<i>Fund 35 - School Facility Fund</i>	73
<i>Fund 40 - Special Reserve Fund for Capital Outlay Projects</i>	79
<i>Fund 51 - Bond Interest and Redemption Fund</i>	85
<i>Fund 67 - Self Insurance Fund</i>	90
<i>Community Facilities District</i>	96
<i>Multiyear Projections</i>	106
<i>Criteria and Standards</i>	115
<i>Cashflow</i>	149

Colton Joint Unified School District
2023-24 Second Interim Report and Multi-year Financials Projections
As of January 31, 2024
Presented March 7, 2024

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Planning Factors

Planning Factors	2023-24	2024-25	2025-26
Enrollment	18,912	18,321	17,874
ADA	17,610	17,039	16,623
UPP Rate (3 year average)	83.78%	86.80%	86.35%
LCFF COLA	8.22%	0.76%	2.73%
Lottery Unrestricted	\$177	\$177	\$177
Lottery Restricted Prop 20	\$72	\$72	\$72
STRS Employer Rate	19.10%	19.10%	19.10%
PERS-Employer Rate	26.68%	27.80%	28.50%
Mandated Block Grant-K-8	\$37.81	\$38.10	\$39.14
Mandated Block Grant-9-12	\$72.84	\$73.39	\$75.39

Narrative

Enrollment has seen a decrease of 1.99% from the prior year, and this trend is expected to continue in the upcoming years. The Average Daily Attendance (ADA) for the current year stands at 93%, which is an increase from the 91% projected at First Interim. The District is committed to monitoring enrollment and ADA, actively developing strategies to boost both.

In response to the anticipated enrollment decline, the District will assess Certificated Non-Management and Classified Non-Management positions in the 2023-24 year to determine

staffing needs for 2024-25. The second interim projections includes a 6% increase to certificated salaries per the settlement that was Board approved on February 15, 2024.

Restricted one-time funding related to the COVID-19 pandemic began expiring in September of 2023 with the remaining funds expiring in September of 2024. The Multi-Year Projection accounts for the movement of ongoing expenses transferring back to the Unrestricted General Fund

Contributions to restricted programs are expected to rise due to step and column adjustments, continual salary increases, inflation and additional pension costs for programs supported by the unrestricted general fund. With the exception of programs outlined below, all federal and state restricted categorical programs are self-funded.

The District foresees maintaining positive monthly cash balances in the current and subsequent fiscal year. The close monitoring of cash flow ensures that the District meets its obligations.

General Fund Contributions to Restricted Programs

The Unrestricted General Fund contributes to restricted programs where expenditures exceed revenue.

Restricted Program	Contribution
Special Education, Various Programs	\$33,156,328
Restricted Maintenance Account	\$11,929,548
Self Insurance Fund	\$4,708,000
Child Development Fund	\$917,455
Total Contribution	\$50,711,331

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 07, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Mariamanda Sarabia Telephone: 909-580-6604
Title: Director of Fiscal Services E-mail: mariamanda_sarabia@cjustd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

01 GENERAL FUND

The General Fund is the chief operating fund and is used to account for the ordinary operations of a Local Education Agency.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	286,257,450.00	287,440,562.00	169,163,428.41	287,440,562.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,000.00	822,000.00	28,649.78	822,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,697,951.00	6,794,030.00	4,124,423.18	6,794,030.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,399,745.00	2,669,182.00	7,964,030.68	2,669,182.00	0.00	0.0%
5) TOTAL, REVENUES			295,506,146.00	297,725,774.00	181,280,532.05	297,725,774.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,623,746.00	113,298,263.00	54,096,137.87	116,436,084.00	(3,137,821.00)	-2.8%
2) Classified Salaries		2000-2999	41,556,684.00	42,463,580.00	23,262,371.80	42,463,580.00	0.00	0.0%
3) Employee Benefits		3000-3999	63,852,194.00	66,134,093.00	33,465,596.97	66,785,368.00	(651,275.00)	-1.0%
4) Books and Supplies		4000-4999	21,954,527.00	20,478,219.00	5,422,390.99	10,854,320.00	9,623,899.00	47.0%
5) Services and Other Operating Expenditures		5000-5999	17,611,095.00	21,184,931.00	9,677,122.41	18,020,621.00	3,164,310.00	14.9%
6) Capital Outlay		6000-6999	3,122,331.00	4,070,746.00	2,030,482.91	4,070,746.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,034,273.00	4,034,273.00	1,217,958.76	4,034,273.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,805,915.00)	(5,997,827.00)	(1,357,189.44)	(5,997,827.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			259,948,935.00	265,666,278.00	127,814,872.27	256,667,165.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			35,557,211.00	32,059,496.00	53,465,659.78	41,058,609.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,141,974.00)	(43,898,318.00)	0.00	(45,085,876.00)	(1,187,558.00)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,154,357.00)	(49,523,773.00)	(2,010,181.00)	(50,711,331.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(6,597,146.00)	(17,464,277.00)	51,455,478.78	(9,652,722.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,802,264.20	71,837,845.05		71,837,845.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	(789,824.00)		(789,824.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,802,264.20	71,048,021.05		71,048,021.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,802,264.20	71,048,021.05		71,048,021.05		
2) Ending Balance, June 30 (E + F1e)			55,205,118.20	53,583,744.05		61,395,299.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	75,000.00		75,000.00		
Stores		9712	0.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	17,316,332.00		17,316,332.00		
d) Assigned								
Other Assignments		9780	0.00	22,091,412.05		29,902,967.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	13,101,000.00		13,101,000.00		
Unassigned/Unappropriated Amount		9790	55,205,118.20	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	187,294,273.00	187,494,464.00	110,653,369.00	187,494,464.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	60,600,607.00	59,666,761.00	31,318,817.00	59,666,761.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	155,448.00	150,905.00	77,997.95	150,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,047,715.00	25,661,516.00	13,823,927.93	25,661,516.00	0.00	0.0%
Unsecured Roll Taxes		8042	751,943.00	890,768.00	1,142,245.55	890,768.00	0.00	0.0%
Prior Years' Taxes		8043	16,068.00	0.00	249,528.88	0.00	0.00	0.0%
Supplemental Taxes		8044	1,046,300.00	1,486,390.00	1,037,264.76	1,486,390.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,576,811.00)	(7,300,708.00)	(3,650,354.11)	(7,300,708.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,924,223.00	19,393,002.00	14,468,786.63	19,393,002.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	39,200.82	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			286,259,766.00	287,443,098.00	169,160,784.41	287,443,098.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,316.00)	(2,536.00)	2,644.00	(2,536.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			286,257,450.00	287,440,562.00	169,163,428.41	287,440,562.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	151,000.00	822,000.00	28,649.78	822,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			151,000.00	822,000.00	28,649.78	822,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	830,783.00	847,472.00	843,415.00	847,472.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,047,250.00	3,126,640.00	1,693,785.24	3,126,640.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,819,918.00	2,819,918.00	1,587,222.94	2,819,918.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,697,951.00	6,794,030.00	4,124,423.18	6,794,030.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	4,246.00	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	959,002.00	959,002.00	380,983.36	959,002.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	2,788,494.38	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,617,623.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	985,743.00	1,255,180.00	1,172,683.94	1,255,180.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,399,745.00	2,669,182.00	7,964,030.68	2,669,182.00	0.00	0.0%
TOTAL, REVENUES			295,506,146.00	297,725,774.00	181,280,532.05	297,725,774.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	94,353,821.00	94,056,815.00	45,273,121.63	97,194,636.00	(3,137,821.00)	-3.3%
Certificated Pupil Support Salaries		1200	5,296,642.00	5,502,793.00	2,547,782.91	5,502,793.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,938,014.00	11,635,639.00	5,357,732.85	11,635,639.00	0.00	0.0%
Other Certificated Salaries		1900	2,035,269.00	2,103,016.00	917,500.48	2,103,016.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			113,623,746.00	113,298,263.00	54,096,137.87	116,436,084.00	(3,137,821.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,981,371.00	3,852,435.00	1,288,307.75	3,852,435.00	0.00	0.0%
Classified Support Salaries		2200	20,032,813.00	20,796,686.00	12,003,540.02	20,796,686.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,774,870.00	5,846,602.00	3,522,098.18	5,846,602.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,415,102.00	10,577,078.00	5,696,199.24	10,577,078.00	0.00	0.0%
Other Classified Salaries		2900	1,352,528.00	1,390,779.00	752,226.61	1,390,779.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,556,684.00	42,463,580.00	23,262,371.80	42,463,580.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,122,428.53	21,197,945.53	10,236,650.83	21,885,220.53	(687,275.00)	-3.2%
PERS		3201-3202	8,043,327.00	10,705,327.00	5,647,951.71	10,705,327.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,721,494.00	4,861,458.00	2,499,424.43	4,826,658.00	34,800.00	0.7%
Health and Welfare Benefits		3401-3402	29,878,624.47	29,281,932.47	15,043,075.17	29,281,932.47	0.00	0.0%
Unemployment Insurance		3501-3502	86,320.00	87,430.00	38,494.83	86,230.00	1,200.00	1.4%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,852,194.00	66,134,093.00	33,465,596.97	66,785,368.00	(651,275.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,275,834.00	4,133,121.00	41,455.56	4,133,121.00	0.00	0.0%
Books and Other Reference Materials		4200	886,687.00	713,096.00	373,966.18	713,096.00	0.00	0.0%
Materials and Supplies		4300	12,319,549.00	11,656,999.00	3,618,147.55	3,958,747.00	7,698,252.00	66.0%
Noncapitalized Equipment		4400	4,472,457.00	3,975,003.00	1,388,821.70	2,049,356.00	1,925,647.00	48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,954,527.00	20,478,219.00	5,422,390.99	10,854,320.00	9,623,899.00	47.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	682,848.00	706,627.00	298,279.64	706,627.00	0.00	0.0%
Dues and Memberships		5300	128,266.00	115,836.00	83,478.60	115,836.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,513,670.00	6,597,494.00	2,910,900.91	6,597,494.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,135,907.00	2,490,083.00	1,139,112.33	2,490,083.00	0.00	0.0%
Transfers of Direct Costs		5710	(287,949.00)	(347,485.00)	(168,514.32)	(347,485.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(66,435.00)	38,211.00	(27,836.92)	38,211.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,538,578.00	9,802,367.00	5,040,545.42	6,638,057.00	3,164,310.00	32.3%
Communications		5900	943,210.00	1,781,798.00	401,156.75	1,781,798.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,611,095.00	21,184,931.00	9,677,122.41	18,020,621.00	3,164,310.00	14.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	151,020.00	325,210.00	161,307.05	325,210.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	470,842.00	1,581,000.00	760,730.00	1,581,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,500,469.00	2,164,536.00	1,108,445.86	2,164,536.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,122,331.00	4,070,746.00	2,030,482.91	4,070,746.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	15,000.00	15,000.00	(7,753.00)	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	80,000.00	80,000.00	50,239.00	80,000.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221						
	6500	7222						
	6500	7223						
ROC/P Transfers of Apportionments								
	6360	7221						
	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,403,000.00	3,403,000.00	921,661.88	3,403,000.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	262,967.00	262,967.00	113,385.15	262,967.00	0.00	0.0%
Other Debt Service - Principal		7439	273,306.00	273,306.00	140,425.73	273,306.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,034,273.00	4,034,273.00	1,217,958.76	4,034,273.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,145,711.00)	(5,300,581.00)	(1,305,241.89)	(5,300,581.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(660,204.00)	(697,246.00)	(51,947.55)	(697,246.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,805,915.00)	(5,997,827.00)	(1,357,189.44)	(5,997,827.00)	0.00	0.0%
TOTAL, EXPENDITURES			259,948,935.00	265,666,278.00	127,814,872.27	256,667,165.00	8,999,113.00	3.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,141,974.00)	(43,898,318.00)	0.00	(45,085,876.00)	(1,187,558.00)	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,141,974.00)	(43,898,318.00)	0.00	(45,085,876.00)	(1,187,558.00)	2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,154,357.00)	(49,523,773.00)	(2,010,181.00)	(50,711,331.00)	(1,187,558.00)	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,013,715.00	65,466,611.00	26,454,997.51	65,466,611.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,187,635.00	47,661,100.00	17,967,568.54	47,661,100.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,035,070.00	14,313,762.00	10,632,999.15	14,313,762.00	0.00	0.0%
5) TOTAL, REVENUES			116,236,420.00	127,441,473.00	55,055,565.20	127,441,473.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,038,492.00	31,306,401.00	13,092,257.64	32,981,149.00	(1,674,748.00)	-5.3%
2) Classified Salaries		2000-2999	16,294,380.00	15,570,644.00	7,256,751.06	15,570,644.00	0.00	0.0%
3) Employee Benefits		3000-3999	33,943,458.00	32,792,750.00	8,844,452.64	33,137,756.00	(345,006.00)	-1.1%
4) Books and Supplies		4000-4999	25,453,623.00	21,750,534.00	2,973,524.94	21,100,639.00	649,895.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	46,236,134.00	58,607,115.24	18,933,099.07	58,424,815.00	182,300.24	0.3%
6) Capital Outlay		6000-6999	7,470,114.00	7,889,401.76	803,446.05	7,889,401.00	.76	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,145,711.00	5,300,581.00	1,305,241.89	5,300,581.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,581,912.00	173,217,427.00	53,208,773.29	174,404,985.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,345,492.00)	(45,775,954.00)	1,846,791.91	(46,963,512.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	36,141,974.00	43,898,318.00	0.00	45,085,876.00	1,187,558.00	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,141,974.00	43,898,318.00	0.00	45,085,876.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,203,518.00)	(1,877,636.00)	1,846,791.91	(1,877,636.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	85,256,987.83	86,044,377.93		86,044,377.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,256,987.83	86,044,377.93		86,044,377.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,256,987.83	86,044,377.93		86,044,377.93		
2) Ending Balance, June 30 (E + F1e)			71,053,469.83	84,166,741.93		84,166,741.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	71,053,469.83	84,166,741.93		84,166,741.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,013,840.00	4,068,603.00	0.00	4,068,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	334,387.00	333,933.00	420.09	333,933.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	606,937.09	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,113,481.00	8,827,745.00	3,942,261.71	8,827,745.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	921,001.00	1,014,047.00	261,348.79	1,014,047.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	5,812.00	0.00	5,812.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	422,575.00	581,433.00	245,520.01	581,433.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,928,853.00	2,282,917.00	452,741.74	2,282,917.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	229,506.00	229,506.00	90,644.20	229,506.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,050,072.00	48,122,615.00	20,855,123.88	48,122,615.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,013,715.00	65,466,611.00	26,454,997.51	65,466,611.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	545,701.21	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,200,975.00	1,232,264.00	251,894.61	1,232,264.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,263,621.00	3,263,621.00	0.00	3,263,621.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	342,000.00	342,000.00	324,000.00	342,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,381,039.00	42,823,215.00	16,845,972.72	42,823,215.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,187,635.00	47,661,100.00	17,967,568.54	47,661,100.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	3,014,214.12	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,580.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	407,000.00	1,552,780.00	1,552,779.52	1,552,780.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	100,000.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	15,616,490.00	12,760,982.00	5,966,005.51	12,760,982.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,035,070.00	14,313,762.00	10,632,999.15	14,313,762.00	0.00	0.0%
TOTAL, REVENUES			116,236,420.00	127,441,473.00	55,055,565.20	127,441,473.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,131,210.00	21,142,520.00	8,152,204.31	22,745,735.00	(1,603,215.00)	-7.6%
Certificated Pupil Support Salaries		1200	6,805,354.00	7,456,446.00	3,719,466.12	7,526,157.00	(69,711.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	503,286.00	705,175.00	351,872.75	705,175.00	0.00	0.0%
Other Certificated Salaries		1900	1,598,642.00	2,002,260.00	868,714.46	2,004,082.00	(1,822.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			32,038,492.00	31,306,401.00	13,092,257.64	32,981,149.00	(1,674,748.00)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,853,153.00	4,299,848.00	2,318,636.43	4,299,848.00	0.00	0.0%
Classified Support Salaries		2200	5,874,914.00	7,190,870.00	3,363,685.62	7,190,870.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,293,571.00	1,177,680.00	471,877.10	1,177,680.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,984,473.00	2,689,941.00	958,663.40	2,689,941.00	0.00	0.0%
Other Classified Salaries		2900	288,269.00	212,305.00	143,888.51	212,305.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,294,380.00	15,570,644.00	7,256,751.06	15,570,644.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,993,126.00	18,137,343.00	2,357,862.74	18,482,349.00	(345,006.00)	-1.9%
PERS		3201-3202	4,079,898.00	3,569,332.00	1,939,038.34	3,569,332.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,639,049.00	1,535,029.00	760,026.89	1,535,029.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,878,277.00	8,197,627.00	3,754,386.44	8,197,627.00	0.00	0.0%
Unemployment Insurance		3501-3502	47,131.00	47,442.00	10,097.36	47,442.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,305,977.00	1,305,977.00	23,040.87	1,305,977.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,943,458.00	32,792,750.00	8,844,452.64	33,137,756.00	(345,006.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,063,975.00	1,038,975.00	53,701.96	1,038,975.00	0.00	0.0%
Books and Other Reference Materials		4200	169,122.00	298,799.00	209,725.75	296,843.00	1,956.00	0.7%
Materials and Supplies		4300	19,992,438.00	15,928,280.00	1,928,098.49	15,691,225.00	237,055.00	1.5%
Noncapitalized Equipment		4400	4,228,088.00	4,484,480.00	781,998.74	4,073,596.00	410,884.00	9.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,453,623.00	21,750,534.00	2,973,524.94	21,100,639.00	649,895.00	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,233,762.00	16,467,836.00	6,000,876.01	16,467,836.00	0.00	0.0%
Travel and Conferences		5200	1,138,788.00	1,058,530.24	228,400.17	1,058,531.00	(.76)	0.0%
Dues and Memberships		5300	9,428.00	12,667.00	4,994.00	12,667.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,400.00	8,463.00	1,234.99	8,523.00	(60.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,712,939.00	14,221,185.00	2,570,812.40	14,221,185.00	0.00	0.0%
Transfers of Direct Costs		5710	287,949.00	347,485.00	167,068.32	347,485.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,600.00	0.00	9,452.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,705,668.00	26,470,449.00	9,944,450.34	26,288,088.00	182,361.00	0.7%
Communications		5900	61,600.00	20,500.00	5,810.84	20,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,236,134.00	58,607,115.24	18,933,099.07	58,424,815.00	182,300.24	0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	264,500.00	182,470.00	96,681.99	182,470.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,292,200.00	3,459,254.00	330,512.33	3,459,254.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,913,414.00	4,242,165.31	370,739.28	4,242,165.00	.31	0.0%
Equipment Replacement		6500	0.00	5,512.45	5,512.45	5,512.00	.45	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,470,114.00	7,889,401.76	803,446.05	7,889,401.00	.76	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,145,711.00	5,300,581.00	1,305,241.89	5,300,581.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,145,711.00	5,300,581.00	1,305,241.89	5,300,581.00	0.00	0.0%
TOTAL, EXPENDITURES			166,581,912.00	173,217,427.00	53,208,773.29	174,404,985.00	(1,187,558.00)	-0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,141,974.00	43,898,318.00	0.00	45,085,876.00	1,187,558.00	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,141,974.00	43,898,318.00	0.00	45,085,876.00	1,187,558.00	2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,141,974.00	43,898,318.00	0.00	45,085,876.00	(1,187,558.00)	-2.7%

Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	286,257,450.00	287,440,562.00	169,163,428.41	287,440,562.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,164,715.00	66,288,611.00	26,483,647.29	66,288,611.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,885,586.00	54,455,130.00	22,091,991.72	54,455,130.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,434,815.00	16,982,944.00	18,597,029.83	16,982,944.00	0.00	0.0%
5) TOTAL, REVENUES			411,742,566.00	425,167,247.00	236,336,097.25	425,167,247.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	145,662,238.00	144,604,664.00	67,188,395.51	149,417,233.00	(4,812,569.00)	-3.3%
2) Classified Salaries		2000-2999	57,851,064.00	58,034,224.00	30,519,122.86	58,034,224.00	0.00	0.0%
3) Employee Benefits		3000-3999	97,795,652.00	98,926,843.00	42,310,049.61	99,923,124.00	(996,281.00)	-1.0%
4) Books and Supplies		4000-4999	47,408,150.00	42,228,753.00	8,395,915.93	31,954,959.00	10,273,794.00	24.3%
5) Services and Other Operating Expenditures		5000-5999	63,847,229.00	79,792,046.24	28,610,221.48	76,445,436.00	3,346,610.24	4.2%
6) Capital Outlay		6000-6999	10,592,445.00	11,960,147.76	2,833,928.96	11,960,147.00	.76	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,034,273.00	4,034,273.00	1,217,958.76	4,034,273.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(660,204.00)	(697,246.00)	(51,947.55)	(697,246.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			426,530,847.00	438,883,705.00	181,023,645.56	431,072,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,788,281.00)	(13,716,458.00)	55,312,451.69	(5,904,903.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,012,383.00)	(5,625,455.00)	(2,010,181.00)	(5,625,455.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,800,664.00)	(19,341,913.00)	53,302,270.69	(11,530,358.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147,059,252.03	157,882,222.98		157,882,222.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	(789,824.00)		(789,824.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,059,252.03	157,092,398.98		157,092,398.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,059,252.03	157,092,398.98		157,092,398.98		
2) Ending Balance, June 30 (E + F1e)			126,258,588.03	137,750,485.98		145,562,040.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	75,000.00		75,000.00		
Stores		9712	0.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	71,053,469.83	84,166,741.93		84,166,741.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	17,316,332.00		17,316,332.00		
d) Assigned								
Other Assignments		9780	0.00	22,091,412.05		29,902,967.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	13,101,000.00		13,101,000.00		
Unassigned/Unappropriated Amount		9790	55,205,118.20	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	187,294,273.00	187,494,464.00	110,653,369.00	187,494,464.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	60,600,607.00	59,666,761.00	31,318,817.00	59,666,761.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	155,448.00	150,905.00	77,997.95	150,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,047,715.00	25,661,516.00	13,823,927.93	25,661,516.00	0.00	0.0%
Unsecured Roll Taxes		8042	751,943.00	890,768.00	1,142,245.55	890,768.00	0.00	0.0%
Prior Years' Taxes		8043	16,068.00	0.00	249,528.88	0.00	0.00	0.0%
Supplemental Taxes		8044	1,046,300.00	1,486,390.00	1,037,264.76	1,486,390.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,576,811.00)	(7,300,708.00)	(3,650,354.11)	(7,300,708.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,924,223.00	19,393,002.00	14,468,786.63	19,393,002.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	39,200.82	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			286,259,766.00	287,443,098.00	169,160,784.41	287,443,098.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,316.00)	(2,536.00)	2,644.00	(2,536.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			286,257,450.00	287,440,562.00	169,163,428.41	287,440,562.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,013,840.00	4,068,603.00	0.00	4,068,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	334,387.00	333,933.00	420.09	333,933.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	606,937.09	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,113,481.00	8,827,745.00	3,942,261.71	8,827,745.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	921,001.00	1,014,047.00	261,348.79	1,014,047.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	5,812.00	0.00	5,812.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	422,575.00	581,433.00	245,520.01	581,433.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,928,853.00	2,282,917.00	452,741.74	2,282,917.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	229,506.00	229,506.00	90,644.20	229,506.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,201,072.00	48,944,615.00	20,883,773.66	48,944,615.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,164,715.00	66,288,611.00	26,483,647.29	66,288,611.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	545,701.21	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	830,783.00	847,472.00	843,415.00	847,472.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,248,225.00	4,358,904.00	1,945,679.85	4,358,904.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,263,621.00	3,263,621.00	0.00	3,263,621.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	342,000.00	342,000.00	324,000.00	342,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,200,957.00	45,643,133.00	18,433,195.66	45,643,133.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,885,586.00	54,455,130.00	22,091,991.72	54,455,130.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	3,014,214.12	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	4,246.00	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	970,582.00	959,002.00	380,983.36	959,002.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	2,788,494.38	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,617,623.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,392,743.00	2,807,960.00	2,725,463.46	2,807,960.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	100,000.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

2023-24 Second Interim
General Fund

36 67686 0000000

Colton Joint Unified
San Bernardino County

Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Form 011
E823EBJ7JZ(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	15,616,490.00	12,760,982.00	5,966,005.51	12,760,982.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,434,815.00	16,982,944.00	18,597,029.83	16,982,944.00	0.00	0.0%
TOTAL, REVENUES			411,742,566.00	425,167,247.00	236,336,097.25	425,167,247.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	117,485,031.00	115,199,335.00	53,425,325.94	119,940,371.00	(4,741,036.00)	-4.1%
Certificated Pupil Support Salaries		1200	12,101,996.00	12,959,239.00	6,267,249.03	13,028,950.00	(69,711.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,441,300.00	12,340,814.00	5,709,605.60	12,340,814.00	0.00	0.0%
Other Certificated Salaries		1900	3,633,911.00	4,105,276.00	1,786,214.94	4,107,098.00	(1,822.00)	0.0%
TOTAL, CERTIFICATED SALARIES			145,662,238.00	144,604,664.00	67,188,395.51	149,417,233.00	(4,812,569.00)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,834,524.00	8,152,283.00	3,606,944.18	8,152,283.00	0.00	0.0%
Classified Support Salaries		2200	25,907,727.00	27,987,556.00	15,367,225.64	27,987,556.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,068,441.00	7,024,282.00	3,993,975.28	7,024,282.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,399,575.00	13,267,019.00	6,654,862.64	13,267,019.00	0.00	0.0%
Other Classified Salaries		2900	1,640,797.00	1,603,084.00	896,115.12	1,603,084.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,851,064.00	58,034,224.00	30,519,122.86	58,034,224.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,115,554.53	39,335,288.53	12,594,513.57	40,367,569.53	(1,032,281.00)	-2.6%
PERS		3201-3202	12,123,225.00	14,274,659.00	7,586,990.05	14,274,659.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,360,543.00	6,396,487.00	3,259,451.32	6,361,687.00	34,800.00	0.5%
Health and Welfare Benefits		3401-3402	38,756,901.47	37,479,559.47	18,797,461.61	37,479,559.47	0.00	0.0%
Unemployment Insurance		3501-3502	133,451.00	134,872.00	48,592.19	133,672.00	1,200.00	0.9%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,305,977.00	1,305,977.00	23,040.87	1,305,977.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,795,652.00	98,926,843.00	42,310,049.61	99,923,124.00	(996,281.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,339,809.00	5,172,096.00	95,157.52	5,172,096.00	0.00	0.0%
Books and Other Reference Materials		4200	1,055,809.00	1,011,895.00	583,691.93	1,009,939.00	1,956.00	0.2%
Materials and Supplies		4300	32,311,987.00	27,585,279.00	5,546,246.04	19,649,972.00	7,935,307.00	28.8%
Noncapitalized Equipment		4400	8,700,545.00	8,459,483.00	2,170,820.44	6,122,952.00	2,336,531.00	27.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,408,150.00	42,228,753.00	8,395,915.93	31,954,959.00	10,273,794.00	24.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,256,762.00	16,467,836.00	6,000,876.01	16,467,836.00	0.00	0.0%
Travel and Conferences		5200	1,821,636.00	1,765,157.24	526,679.81	1,765,158.00	(.76)	0.0%
Dues and Memberships		5300	137,694.00	128,503.00	88,472.60	128,503.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,525,070.00	6,605,957.00	2,912,135.90	6,606,017.00	(60.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,848,846.00	16,711,268.00	3,709,924.73	16,711,268.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(1,446.00)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,165.00	38,211.00	(18,384.92)	38,211.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,244,246.00	36,272,816.00	14,984,995.76	32,926,145.00	3,346,671.00	9.2%
Communications		5900	1,004,810.00	1,802,298.00	406,967.59	1,802,298.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,847,229.00	79,792,046.24	28,610,221.48	76,445,436.00	3,346,610.24	4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	415,520.00	507,680.00	257,989.04	507,680.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,763,042.00	5,040,254.00	1,091,242.33	5,040,254.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,413,883.00	6,406,701.31	1,479,185.14	6,406,701.00	.31	0.0%
Equipment Replacement		6500	0.00	5,512.45	5,512.45	5,512.00	.45	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,592,445.00	11,960,147.76	2,833,928.96	11,960,147.00	.76	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	(7,753.00)	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	50,239.00	80,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,403,000.00	3,403,000.00	921,661.88	3,403,000.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	262,967.00	262,967.00	113,385.15	262,967.00	0.00	0.0%
Other Debt Service - Principal		7439	273,306.00	273,306.00	140,425.73	273,306.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,034,273.00	4,034,273.00	1,217,958.76	4,034,273.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(660,204.00)	(697,246.00)	(51,947.55)	(697,246.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(660,204.00)	(697,246.00)	(51,947.55)	(697,246.00)	0.00	0.0%
TOTAL, EXPENDITURES			426,530,847.00	438,883,705.00	181,023,645.56	431,072,150.00	7,811,555.00	1.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,012,383.00	5,625,455.00	2,010,181.00	5,625,455.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,012,383.00)	(5,625,455.00)	(2,010,181.00)	(5,625,455.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	35,096,056.60
4201	ESSA: Title III, Immigrant Student Program	1.03
6211	Literacy Coaches and Reading Specialists Grant Program	2,481,609.00
6266	Educator Effectiveness, FY 2021-22	3,472,925.93
6300	Lottery: Instructional Materials	3,344,373.72
6547	Special Education Early Intervention Preschool Grant	863,412.52
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,008,098.17
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,447,776.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,872,743.00
7412	A-G Access/Success Grant	542,057.14
7413	A-G Learning Loss Mitigation Grant	.31
7425	Expanded Learning Opportunities (ELO) Grant	240,088.60
7435	Learning Recovery Emergency Block Grant	22,218,153.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,513,241.08
9010	Other Restricted Local	66,205.32
Total, Restricted Balance		84,166,741.93

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,915.27	18,913.00	17,609.56	18,913.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,915.27	18,913.00	17,609.56	18,913.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	5.32	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	31.46	30.94	30.94	30.94	0.00	0.0%
c. Special Education-NPS/LCI	14.90	2.95	2.95	2.95	0.00	0.0%
d. Special Education Extended Year	.81	4.90	4.90	4.90	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	52.49	38.79	38.79	38.79	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,967.76	18,951.79	17,648.35	18,951.79	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Second Interim
AVERAGE DAILY ATTENDANCE

36 67686 0000000
Form AI
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Second Interim
AVERAGE DAILY ATTENDANCE

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San Bernardino County

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

2023-24 Second Interim
AVERAGE DAILY ATTENDANCE

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form AI
E823EBJ7JZ(2023-24)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

08 STUDENT ACTIVITY SPECIAL REVENUE FUND

Special revenue fund established to allow LEAs to account for governmental associated student body activities in accordance with the provisions of GASB Statement 84.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400,000.00	1,400,000.00	330,698.07	1,400,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,400,000.00	1,400,000.00	330,698.07	1,400,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,300,000.00	1,300,000.00	212,416.09	1,300,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	212,416.09	1,300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	118,281.98	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	118,281.98	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	761,047.64	754,733.49		754,733.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			761,047.64	754,733.49		754,733.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			761,047.64	754,733.49		754,733.49		
2) Ending Balance, June 30 (E + F1e)			861,047.64	854,733.49		854,733.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,400,000.00	1,400,000.00	330,698.07	1,400,000.00	0.00	0.0%
TOTAL, REVENUES			1,400,000.00	1,400,000.00	330,698.07	1,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	1,300,000.00	1,300,000.00	212,416.09	1,300,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300,000.00	1,300,000.00	212,416.09	1,300,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	212,416.09	1,300,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	854,733.49
Total, Restricted Balance		854,733.49

11 ADULT EDUCATION

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,480.00	88,799.00	6,837.00	88,799.00	0.00	0.0%
3) Other State Revenue		8300-8599	716,304.00	966,040.00	607,888.00	966,040.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	7,048.00	5,075.35	7,048.00	0.00	0.0%
5) TOTAL, REVENUES			835,784.00	1,061,887.00	619,800.35	1,061,887.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	457,609.00	440,118.00	238,444.48	440,118.00	0.00	0.0%
2) Classified Salaries		2000-2999	141,577.00	237,442.00	71,382.98	237,442.00	0.00	0.0%
3) Employee Benefits		3000-3999	219,495.00	264,975.00	106,705.39	264,975.00	0.00	0.0%
4) Books and Supplies		4000-4999	92,591.00	38,604.00	1,172.98	38,604.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,004.00	98,860.00	25,901.36	98,860.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	49,565.00	0.00	49,565.00	0.00	0.0%
9) TOTAL, EXPENDITURES			950,276.00	1,129,564.00	443,607.19	1,129,564.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,492.00)	(67,677.00)	176,193.16	(67,677.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,492.00)	(67,677.00)	176,193.16	(67,677.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	210,358.27	201,196.46		201,196.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,358.27	201,196.46		201,196.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			210,358.27	201,196.46		201,196.46		
2) Ending Balance, June 30 (E + F1e)			95,866.27	133,519.46		133,519.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	95,866.27	133,519.46		133,519.46		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	118,480.00	88,799.00	6,837.00	88,799.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			118,480.00	88,799.00	6,837.00	88,799.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	716,304.00	966,040.00	607,888.00	966,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			716,304.00	966,040.00	607,888.00	966,040.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	4,120.00	2,147.35	4,120.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	2,928.00	2,928.00	2,928.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	7,048.00	5,075.35	7,048.00	0.00	0.0%
TOTAL, REVENUES			835,784.00	1,061,887.00	619,800.35	1,061,887.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	153,263.00	166,849.00	87,970.00	166,849.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	134,218.00	135,551.00	66,775.38	135,551.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,128.00	137,718.00	83,699.10	137,718.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			457,609.00	440,118.00	238,444.48	440,118.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	54,802.00	109,577.00	29,133.22	109,577.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,345.00	9,114.00	4,878.23	9,114.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,081.00	117,601.00	35,294.02	117,601.00	0.00	0.0%
Other Classified Salaries		2900	14,349.00	1,150.00	2,077.51	1,150.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			141,577.00	237,442.00	71,382.98	237,442.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	87,403.00	75,102.00	42,956.15	75,102.00	0.00	0.0%
PERS		3201-3202	34,105.00	65,390.00	18,485.28	65,390.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,466.00	24,245.00	8,833.87	24,245.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	80,223.00	99,770.00	36,275.18	99,770.00	0.00	0.0%
Unemployment Insurance		3501-3502	298.00	468.00	154.91	468.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			219,495.00	264,975.00	106,705.39	264,975.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	89,906.00	33,174.00	1,172.98	33,174.00	0.00	0.0%
Noncapitalized Equipment		4400	2,685.00	5,430.00	0.00	5,430.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,591.00	38,604.00	1,172.98	38,604.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	19,282.00	3,657.38	19,282.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,710.00	1,710.00	63.66	1,710.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,515.00	2,515.00	465.59	2,515.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	27,779.00	74,353.00	21,714.73	74,353.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,004.00	98,860.00	25,901.36	98,860.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
Other Debt Service - Principal		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	49,565.00	0.00	49,565.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	49,565.00	0.00	49,565.00	0.00	0.0%
TOTAL, EXPENDITURES			950,276.00	1,129,564.00	443,607.19	1,129,564.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs								
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 Second Interim
 Adult Education Fund
 Restricted Detail

3667686000000
 Form 111
 E823EBJ7JZ(2023-24)

Colton Joint Unified
 San Bernardino County

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	133,519.46
Total, Restricted Balance		133,519.46

12 CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,800.00	1,176,800.00	140,751.38	1,176,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,068,835.00	2,455,763.00	1,916,131.00	2,455,763.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,030.00	105,699.00	17,242.57	105,699.00	0.00	0.0%
5) TOTAL, REVENUES			3,345,665.00	3,738,262.00	2,074,124.95	3,738,262.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,275,420.00	1,210,904.00	562,780.25	1,210,904.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,425,272.00	1,487,406.00	793,771.98	1,487,406.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,481,217.00	1,499,776.00	728,585.89	1,499,776.00	0.00	0.0%
4) Books and Supplies		4000-4999	342,751.00	319,776.00	46,088.89	319,776.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	188,151.00	204,452.00	84,003.11	204,452.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	199,358.00	186,835.00	51,947.55	186,835.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,912,169.00	4,909,149.00	2,267,177.67	4,909,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,566,504.00)	(1,170,887.00)	(193,052.72)	(1,170,887.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,304,383.00	917,455.00	0.00	917,455.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,304,383.00	917,455.00	0.00	917,455.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(262,121.00)	(253,432.00)	(193,052.72)	(253,432.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	704,868.80	696,730.37		696,730.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,868.80	696,730.37		696,730.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,868.80	696,730.37		696,730.37		
2) Ending Balance, June 30 (E + F1e)			442,747.80	443,298.37		443,298.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	184,483.58	183,850.71		183,850.71		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	258,264.22	259,447.66		259,447.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,176,800.00	1,176,800.00	140,751.38	1,176,800.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,176,800.00	1,176,800.00	140,751.38	1,176,800.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,068,835.00	2,455,763.00	1,768,291.00	2,455,763.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	147,840.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,068,835.00	2,455,763.00	1,916,131.00	2,455,763.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	11,542.42	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	5,663.00	5,663.00	5,663.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	90,030.00	90,036.00	37.15	90,036.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,030.00	105,699.00	17,242.57	105,699.00	0.00	0.0%
TOTAL, REVENUES			3,345,665.00	3,738,262.00	2,074,124.95	3,738,262.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,275,420.00	1,210,904.00	559,276.76	1,210,904.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	3,503.49	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,275,420.00	1,210,904.00	562,780.25	1,210,904.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	743,948.00	758,356.00	394,971.58	758,356.00	0.00	0.0%
Classified Support Salaries		2200	248,752.00	260,210.00	149,334.03	260,210.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	292,321.00	324,293.00	165,557.07	324,293.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,251.00	144,547.00	83,909.30	144,547.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,425,272.00	1,487,406.00	793,771.98	1,487,406.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	249,210.00	230,928.00	105,407.60	230,928.00	0.00	0.0%
PERS		3201-3202	363,287.00	373,554.00	198,547.12	373,554.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	124,855.00	126,058.00	65,456.73	126,058.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	742,514.00	767,870.00	358,504.03	767,870.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,351.00	1,366.00	670.41	1,366.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,481,217.00	1,499,776.00	728,585.89	1,499,776.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	315,453.00	272,971.00	19,172.85	272,971.00	0.00	0.0%
Noncapitalized Equipment		4400	26,298.00	45,805.00	26,916.04	45,805.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			342,751.00	319,776.00	46,088.89	319,776.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,800.00	11,993.00	3,595.78	11,993.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,997.00	41,680.00	11,811.32	41,680.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,790.00	1,034.33	5,790.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	103,250.00	105,120.00	37,517.70	105,120.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,933.00	34,713.00	27,737.45	34,713.00	0.00	0.0%
Communications		5900	5,171.00	5,156.00	2,306.53	5,156.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			188,151.00	204,452.00	84,003.11	204,452.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	199,358.00	186,835.00	51,947.55	186,835.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			199,358.00	186,835.00	51,947.55	186,835.00	0.00	0.0%
TOTAL, EXPENDITURES			4,912,169.00	4,909,149.00	2,267,177.67	4,909,149.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,304,383.00	917,455.00	0.00	917,455.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,304,383.00	917,455.00	0.00	917,455.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,304,383.00	917,455.00	0.00	917,455.00		

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.42
9010	Other Restricted Local	183,850.29
Total, Restricted Balance		183,850.71

13 NUTRITION SERVICES FUND

The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,983,981.00	14,160,844.35	5,021,579.00	14,160,844.35	0.00	0.0%
3) Other State Revenue		8300-8599	3,352,084.00	4,564,668.00	1,741,127.54	4,564,668.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,555.00	276,500.00	162,762.66	276,500.00	0.00	0.0%
5) TOTAL, REVENUES			16,427,620.00	19,002,012.35	6,925,469.20	19,002,012.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,924,579.00	5,626,180.79	2,831,531.97	5,626,180.79	0.00	0.0%
3) Employee Benefits		3000-3999	3,186,145.97	3,216,487.51	1,788,793.94	3,216,487.51	0.00	0.0%
4) Books and Supplies		4000-4999	4,996,774.00	7,351,489.83	2,585,413.88	7,351,489.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	201,052.41	579,621.29	152,410.71	579,621.29	0.00	0.0%
6) Capital Outlay		6000-6999	60,000.00	227,600.00	0.00	227,600.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	460,846.00	460,846.00	0.00	460,846.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,829,397.38	17,462,225.42	7,358,150.50	17,462,225.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,598,222.62	1,539,786.93	(432,681.30)	1,539,786.93		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,598,222.62	1,539,786.93	(432,681.30)	1,539,786.93		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,634,495.63	5,922,127.11		5,922,127.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,634,495.63	5,922,127.11		5,922,127.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,634,495.63	5,922,127.11		5,922,127.11		
2) Ending Balance, June 30 (E + F1e)			9,232,718.25	7,461,914.04		7,461,914.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,231,372.75	7,460,568.54		7,460,568.54		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,345.50	1,345.50		1,345.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,433,981.00	13,560,844.35	5,021,579.00	13,560,844.35	0.00	0.0%
Donated Food Commodities		8221	550,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,983,981.00	14,160,844.35	5,021,579.00	14,160,844.35	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,352,084.00	4,564,668.00	1,741,127.54	4,564,668.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,352,084.00	4,564,668.00	1,741,127.54	4,564,668.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food Service Sales		8634	57,100.00	68,500.00	859.59	68,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,355.00	106,500.00	68,432.86	106,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	93,400.00	93,400.00	93,400.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,100.00	5,100.00	70.21	5,100.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,555.00	276,500.00	162,762.66	276,500.00	0.00	0.0%
TOTAL, REVENUES			16,427,620.00	19,002,012.35	6,925,469.20	19,002,012.35		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	4,047,001.00	4,721,602.79	2,365,982.43	4,721,602.79	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	578,835.00	588,835.00	302,971.28	588,835.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	298,743.00	315,743.00	161,669.26	315,743.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	909.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,924,579.00	5,626,180.79	2,831,531.97	5,626,180.79	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,262,881.00	1,285,732.45	692,363.74	1,285,732.45	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	370,000.00	377,439.58	205,309.39	377,439.58	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,550,802.97	1,550,802.97	889,757.37	1,550,802.97	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	2,462.00	2,512.51	1,363.44	2,512.51	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,186,145.97	3,216,487.51	1,788,793.94	3,216,487.51	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	382,937.00	436,054.00	162,545.24	436,054.00	0.00	0.0%
Noncapitalized Equipment		4400	36,294.00	158,887.48	115,644.23	158,887.48	0.00	0.0%
Food		4700	4,577,543.00	6,756,548.35	2,307,224.41	6,756,548.35	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,996,774.00	7,351,489.83	2,585,413.88	7,351,489.83	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	31,000.00	195.06	31,000.00	0.00	0.0%
Dues and Memberships		5300	3,538.00	4,500.00	2,525.69	4,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	286,827.41	502,298.05	154,091.50	502,298.05	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(138,930.00)	(171,158.00)	(78,932.91)	(171,158.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,350.00	200,214.24	70,070.31	200,214.24	0.00	0.0%
Communications		5900	11,267.00	12,767.00	4,461.06	12,767.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			201,052.41	579,621.29	152,410.71	579,621.29	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,400.00	200,000.00	0.00	200,000.00	0.00	0.0%
Equipment Replacement		6500	27,600.00	27,600.00	0.00	27,600.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	227,600.00	0.00	227,600.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	460,846.00	460,846.00	0.00	460,846.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			460,846.00	460,846.00	0.00	460,846.00	0.00	0.0%
TOTAL, EXPENDITURES			13,829,397.38	17,462,225.42	7,358,150.50	17,462,225.42		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,419,821.83
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	934.92
5810	Other Restricted Federal	5,814.00
7029	Child Nutrition: Food Service Staff Training Funds	33,997.79
Total, Restricted Balance		7,460,568.54

21 BUILDING FUND

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	761,000.00	761,000.00	724,762.63	761,000.00	0.00	0.0%
5) TOTAL, REVENUES			761,000.00	761,000.00	724,762.63	761,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	248,928.00	299,941.23	179,225.68	299,941.23	0.00	0.0%
3) Employee Benefits		3000-3999	115,462.00	137,427.00	79,691.59	137,427.00	0.00	0.0%
4) Books and Supplies		4000-4999	487,500.00	41,607.21	16,353.74	41,607.21	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,986,274.00	286,393.00	14,485.00	286,393.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,194,669.00	17,213,367.92	3,125,690.75	17,213,367.92	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,032,833.00	17,978,736.36	3,415,446.76	17,978,736.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,271,833.00)	(17,217,736.36)	(2,690,684.13)	(17,217,736.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,271,833.00)	(17,217,736.36)	(2,690,684.13)	(17,217,736.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,199,244.47	18,194,767.59		18,194,767.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,199,244.47	18,194,767.59		18,194,767.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,199,244.47	18,194,767.59		18,194,767.59		
2) Ending Balance, June 30 (E + F1e)			927,411.47	977,031.23		977,031.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	902,834.01	957,498.84		957,498.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,577.46	19,532.39		19,532.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	445,000.00	445,000.00	334,867.63	445,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	316,000.00	316,000.00	389,895.00	316,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			761,000.00	761,000.00	724,762.63	761,000.00	0.00	0.0%
TOTAL, REVENUES			761,000.00	761,000.00	724,762.63	761,000.00		
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	234,441.00	244,001.91	146,289.31	244,001.91	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,487.00	55,939.32	32,936.37	55,939.32	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,928.00	299,941.23	179,225.68	299,941.23	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	66,414.00	77,099.00	44,991.24	77,099.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,042.00	22,172.00	12,511.28	22,172.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	29,882.00	37,997.00	22,100.12	37,997.00	0.00	0.0%
Unemployment Insurance		3501-3502	124.00	159.00	88.95	159.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,462.00	137,427.00	79,691.59	137,427.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	857.59	857.59	857.59	0.00	0.0%
Noncapitalized Equipment		4400	487,500.00	40,749.62	15,496.15	40,749.62	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			487,500.00	41,607.21	16,353.74	41,607.21	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,000.00	26,860.00	0.00	26,860.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,501,274.00	259,533.00	14,485.00	259,533.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,986,274.00	286,393.00	14,485.00	286,393.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	874,473.52	727,404.18	874,473.52	0.00	0.0%
Land Improvements		6170	788,653.00	443,002.02	57,778.05	443,002.02	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,406,016.00	14,127,812.29	2,313,294.92	14,127,812.29	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,768,080.09	27,213.60	1,768,080.09	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,194,669.00	17,213,367.92	3,125,690.75	17,213,367.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,032,833.00	17,978,736.36	3,415,446.76	17,978,736.36		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 Second Interim
Building Fund
Restricted Detail

3667686000000
Form 211
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	957,498.84
Total, Restricted Balance		957,498.84

25 CAPITAL FACILITIES FUND

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,595,000.00	2,228,288.31	2,503,269.21	2,228,288.31	0.00	0.0%
5) TOTAL, REVENUES			1,595,000.00	2,228,288.31	2,503,269.21	2,228,288.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	188,844.81	187,315.00	5,947.02	187,315.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500,118.00	1,253,113.50	1,035,720.75	1,253,113.50	0.00	0.0%
6) Capital Outlay		6000-6999	7,440,347.05	6,663,701.29	64,527.91	6,663,701.29	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,129,309.86	8,104,129.79	1,106,195.68	8,104,129.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,534,309.86)	(5,875,841.48)	1,397,073.53	(5,875,841.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,534,309.86)	(5,875,841.48)	1,397,073.53	(5,875,841.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,390,335.85	11,753,620.66		11,753,620.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,390,335.85	11,753,620.66		11,753,620.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,390,335.85	11,753,620.66		11,753,620.66		
2) Ending Balance, June 30 (E + F1e)			1,856,025.99	5,877,779.18		5,877,779.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,856,025.99	5,877,779.18		5,877,779.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	295,000.00	295,000.00	232,523.66	295,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	300,000.00	300,000.00	260,288.00	300,000.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,000,000.00	1,100,000.00	1,403,076.04	1,100,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	533,288.31	607,381.51	533,288.31	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,595,000.00	2,228,288.31	2,503,269.21	2,228,288.31	0.00	0.0%
TOTAL, REVENUES			1,595,000.00	2,228,288.31	2,503,269.21	2,228,288.31		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	980.00	6,515.00	5,104.41	6,515.00	0.00	0.0%
Noncapitalized Equipment		4400	187,864.81	180,800.00	842.61	180,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,844.81	187,315.00	5,947.02	187,315.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	48.96	48.96	48.96	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,010,082.00	323,357.50	692,824.23	323,357.50	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,000.00	25,212.00	212.00	25,212.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	465,036.00	904,495.04	342,635.56	904,495.04	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500,118.00	1,253,113.50	1,035,720.75	1,253,113.50	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	31,250.00	250.00	(143,122.11)	250.00	0.00	0.0%
Land Improvements		6170	575,875.00	617,875.00	28,455.33	617,875.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,833,222.05	5,722,576.29	179,194.69	5,722,576.29	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	323,000.00	0.00	323,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,440,347.05	6,663,701.29	64,527.91	6,663,701.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,129,309.86	8,104,129.79	1,106,195.68	8,104,129.79		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 Second Interim
Capital Facilities Fund
Restricted Detail

3667686000000
Form 25I
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,877,779.18
Total, Restricted Balance		5,877,779.18

35 SCHOOL FACILITY FUND

The School Facilities Fund was established to receive apportionments from various State School Facilities Funds and is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,870,223.00	0.00	799,150.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	790,640.00	790,640.00	922,348.20	790,640.00	0.00	0.0%
5) TOTAL, REVENUES			3,660,863.00	790,640.00	1,721,498.20	790,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	699,999.00	491,666.00	0.00	491,666.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,470,224.00	12,253,557.00	375,963.91	12,253,557.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,170,223.00	12,745,223.00	375,963.91	12,745,223.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,509,360.00)	(11,954,583.00)	1,345,534.29	(11,954,583.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,509,360.00)	(11,954,583.00)	1,345,534.29	(11,954,583.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,884,518.97	23,234,792.42		23,234,792.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,884,518.97	23,234,792.42		23,234,792.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,884,518.97	23,234,792.42		23,234,792.42		
2) Ending Balance, June 30 (E + F1e)			12,375,158.97	11,280,209.42		11,280,209.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	12,375,158.97	11,280,209.42		11,280,209.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	2,870,223.00	0.00	799,150.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,870,223.00	0.00	799,150.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	380,640.00	380,640.00	437,199.20	380,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	410,000.00	410,000.00	485,149.00	410,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			790,640.00	790,640.00	922,348.20	790,640.00	0.00	0.0%
TOTAL, REVENUES			3,660,863.00	790,640.00	1,721,498.20	790,640.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	699,999.00	491,666.00	0.00	491,666.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			699,999.00	491,666.00	0.00	491,666.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,470,224.00	11,928,557.00	375,963.91	11,928,557.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	325,000.00	0.00	325,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,470,224.00	12,253,557.00	375,963.91	12,253,557.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,170,223.00	12,745,223.00	375,963.91	12,745,223.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	11,280,209.42
Total, Restricted Balance		11,280,209.42

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Capital Outlay Projects Fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345,000.00	1,075,000.00	1,349,238.54	1,075,000.00	0.00	0.0%
5) TOTAL, REVENUES			345,000.00	1,075,000.00	1,349,238.54	1,075,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	459,900.00	536,100.00	175,251.21	536,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	613,200.00	699,524.96	96,822.49	699,524.96	0.00	0.0%
6) Capital Outlay		6000-6999	3,441,038.00	4,267,638.00	529,454.06	4,267,638.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,514,138.00	5,503,262.96	801,527.76	5,503,262.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,169,138.00)	(4,428,262.96)	547,710.78	(4,428,262.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,169,138.00)	(4,428,262.96)	547,710.78	(4,428,262.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,455,532.14	17,093,736.80		17,093,736.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,455,532.14	17,093,736.80		17,093,736.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,455,532.14	17,093,736.80		17,093,736.80		
2) Ending Balance, June 30 (E + F1e)			10,286,394.14	12,665,473.84		12,665,473.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,286,394.14	12,665,473.84		12,665,473.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	195,000.00	195,000.00	285,753.54	195,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	150,000.00	150,000.00	333,485.00	150,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	730,000.00	730,000.00	730,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,000.00	1,075,000.00	1,349,238.54	1,075,000.00	0.00	0.0%
TOTAL, REVENUES			345,000.00	1,075,000.00	1,349,238.54	1,075,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	306,600.00	382,800.00	83,179.39	382,800.00	0.00	0.0%
Noncapitalized Equipment		4400	153,300.00	153,300.00	92,071.82	153,300.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			459,900.00	536,100.00	175,251.21	536,100.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	306,600.00	308,650.00	38,738.65	308,650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	53.04	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	306,600.00	390,774.96	58,030.80	390,774.96	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			613,200.00	699,524.96	96,822.49	699,524.96	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	23,000.00	0.00	23,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,287,238.00	4,090,838.00	484,998.55	4,090,838.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	153,800.00	153,800.00	44,455.51	153,800.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,441,038.00	4,267,638.00	529,454.06	4,267,638.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,514,138.00	5,503,262.96	801,527.76	5,503,262.96		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	12,665,473.84
Total, Restricted Balance		12,665,473.84

51 BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued .



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,942.00	85,942.00	7,703.48	85,942.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	7,219,466.18	14,332,378.00	0.00	0.0%
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	7,227,169.66	14,418,320.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	15,022,773.63	15,022,773.63	10,976,637.72	15,022,773.63	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	10,976,637.72	15,022,773.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(604,453.63)	(604,453.63)	(3,749,468.06)	(604,453.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	226,202.12	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	226,202.12	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,453.63)	(604,453.63)	(3,523,265.94)	(604,453.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,444,835.18	20,718,435.97		20,718,435.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,444,835.18	20,718,435.97		20,718,435.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,444,835.18	20,718,435.97		20,718,435.97		
2) Ending Balance, June 30 (E + F1e)			14,840,381.55	20,113,982.34		20,113,982.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,840,381.55	20,113,982.34		20,113,982.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	85,942.00	85,942.00	7,703.48	85,942.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,942.00	85,942.00	7,703.48	85,942.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,637,999.00	12,637,999.00	5,169,559.01	12,637,999.00	0.00	0.0%
Unsecured Roll		8612	880,994.00	880,994.00	743,738.79	880,994.00	0.00	0.0%
Prior Years' Taxes		8613	170,393.00	170,393.00	1,501.12	170,393.00	0.00	0.0%
Supplemental Taxes		8614	445,554.00	445,554.00	499,046.23	445,554.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	128,410.00	128,410.00	52,358.44	128,410.00	0.00	0.0%
Interest		8660	69,028.00	69,028.00	317,321.59	69,028.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	435,941.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,332,378.00	14,332,378.00	7,219,466.18	14,332,378.00	0.00	0.0%
TOTAL, REVENUES			14,418,320.00	14,418,320.00	7,227,169.66	14,418,320.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,390,000.00	7,390,000.00	8,261,264.70	7,390,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,632,773.63	7,632,773.63	2,715,373.02	7,632,773.63	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,022,773.63	15,022,773.63	10,976,637.72	15,022,773.63	0.00	0.0%
TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	10,976,637.72	15,022,773.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	226,202.12	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	226,202.12	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	226,202.12	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	20,113,982.34
Total, Restricted Balance		20,113,982.34

67 SELF INSURANCE FUND

The Self-Insurance Fund is used to separate moneys received for self-insurance activities from other operating funds.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	873,770.00	1,684,526.00	1,202,372.54	1,684,526.00	0.00	0.0%
5) TOTAL, REVENUES			873,770.00	1,684,526.00	1,202,372.54	1,684,526.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	353,417.00	363,417.00	208,338.46	363,417.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,876,946.00	3,403,711.00	1,455,992.24	3,403,711.00	0.00	0.0%
4) Books and Supplies		4000-4999	159,255.00	157,755.00	35,135.84	159,897.00	(2,142.00)	-1.4%
5) Services and Other Operating Expenses		5000-5999	4,339,800.00	4,615,291.00	2,979,436.61	4,613,149.00	2,142.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,729,418.00	8,540,174.00	4,678,903.15	8,540,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(6,855,648.00)	(6,855,648.00)	(3,476,530.61)	(6,855,648.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,708,000.00	4,708,000.00	2,010,181.00	4,708,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,708,000.00	4,708,000.00	2,010,181.00	4,708,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,147,648.00)	(2,147,648.00)	(1,466,349.61)	(2,147,648.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	14,157,464.20	13,470,351.26		13,470,351.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			14,157,464.20	13,470,351.26		13,470,351.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,157,464.20	13,470,351.26		13,470,351.26		
2) Ending Net Position, June 30 (E + F1e)			12,009,816.20	11,322,703.26		11,322,703.26		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	12,009,816.20	11,322,703.26		11,322,703.26		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	298,670.00	648,919.00	379,819.36	648,919.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	460,507.00	460,507.00	460,507.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	575,100.00	575,100.00	362,046.18	575,100.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			873,770.00	1,684,526.00	1,202,372.54	1,684,526.00	0.00	0.0%
TOTAL, REVENUES			873,770.00	1,684,526.00	1,202,372.54	1,684,526.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	147,600.00	147,600.00	85,992.34	147,600.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	205,817.00	215,817.00	122,346.12	215,817.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			353,417.00	363,417.00	208,338.46	363,417.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	94,292.00	97,292.00	53,673.87	97,292.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,036.00	27,786.00	15,788.18	27,786.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	55,220.00	57,723.00	33,629.12	57,723.00	0.00	0.0%
Unemployment Insurance		3501-3502	398.00	403.00	104.04	403.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,700,000.00	2,286,000.00	74,218.60	2,286,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	934,507.00	1,278,578.43	934,507.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,876,946.00	3,403,711.00	1,455,992.24	3,403,711.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	129,000.00	129,500.00	35,135.84	131,642.00	(2,142.00)	-1.7%
Noncapitalized Equipment		4400	30,255.00	28,255.00	0.00	28,255.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			159,255.00	157,755.00	35,135.84	159,897.00	(2,142.00)	-1.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,000.00	25,249.00	10,790.69	23,149.00	2,100.00	8.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,565,000.00	2,565,000.00	2,250,691.78	2,565,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,756,150.00	2,023,392.00	717,954.14	2,023,350.00	42.00	0.0%
Communications		5900	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,339,800.00	4,615,291.00	2,979,436.61	4,613,149.00	2,142.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			7,729,418.00	8,540,174.00	4,678,903.15	8,540,174.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	4,708,000.00	4,708,000.00	2,010,181.00	4,708,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,708,000.00	4,708,000.00	2,010,181.00	4,708,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2023-24 Second Interim
Self-Insurance Fund
Expenditures by Object

3667686000000
Form 671
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,708,000.00	4,708,000.00	2,010,181.00	4,708,000.00		

2023-24 Second Interim
Self-Insurance Fund
Restricted Detail

3667686000000
Form 671
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	11,322,703.26
Total, Restricted Net Position		11,322,703.26

COMMUNITY FACILITIES DISTRICT

The Capital Project Fund (Fund 49) and Debt Service Fund (Fund 52) for Blended Component Units are contained within the Community Facilities District.

Fund 49 - Capital Project Fund for Blended Component Units

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.

Fund 52 - Debt Service Fund for Blended Component Units

Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101.27	101.27		101.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27		101.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27		101.27		
2) Ending Balance, June 30 (E + F1e)			101.27	101.27		101.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	101.27	101.27		101.27		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	101.27
Total, Restricted Balance		101.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	770,000.00	770,000.00	156,440.78	770,000.00	0.00	0.0%
5) TOTAL, REVENUES			770,000.00	770,000.00	156,440.78	770,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	850,000.00	850,000.00	454,923.06	850,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			850,000.00	850,000.00	454,923.06	850,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,000.00)	(80,000.00)	(298,482.28)	(80,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	20,000.00	20,000.00	5,750.00	20,000.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	(5,750.00)	(20,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,000.00)	(100,000.00)	(304,232.28)	(100,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,218,555.52	5,565,136.94		5,565,136.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,218,555.52	5,565,136.94		5,565,136.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,218,555.52	5,565,136.94		5,565,136.94		
2) Ending Balance, June 30 (E + F1e)			5,118,555.52	5,465,136.94		5,465,136.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,118,555.52	5,465,136.94		5,465,136.94		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	600,000.00	600,000.00	78,798.34	600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	170,000.00	170,000.00	77,642.44	170,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			770,000.00	770,000.00	156,440.78	770,000.00	0.00	0.0%
TOTAL, REVENUES			770,000.00	770,000.00	156,440.78	770,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	550,000.00	550,000.00	169,923.06	550,000.00	0.00	0.0%
Other Debt Service - Principal		7439	300,000.00	300,000.00	285,000.00	300,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			850,000.00	850,000.00	454,923.06	850,000.00	0.00	0.0%
TOTAL, EXPENDITURES			850,000.00	850,000.00	454,923.06	850,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	20,000.00	20,000.00	5,750.00	20,000.00	0.00	0.0%
(d) TOTAL, USES			20,000.00	20,000.00	5,750.00	20,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	(5,750.00)	(20,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,465,136.94
Total, Restricted Balance		5,465,136.94

MULTIYEAR PROJECTIONS



**Colton Joint Unified School District
2023-24 Second Interim
Multi-year Projection**

Projection 2025-26			Projection 2026-27		
Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
277,764,481.00	0.00	277,764,481	281,017,991	0	281,017,991
822,000.00	19,507,568.00	20,329,568	822,000	19,507,568	20,329,568
6,691,806.00	44,964,033.00	51,655,839	6,691,806	44,964,033	51,655,839
2,669,182.00	14,313,762.00	16,982,944	2,669,182	14,313,762	16,982,944
287,947,469.00	78,785,363.00	366,732,832	291,200,979	78,785,363	369,986,342
116,447,457	26,561,247	143,008,704	120,266,767	24,604,037	144,870,804
42,606,779	10,687,361	53,294,140	43,160,679	10,826,261	53,986,940
70,442,320	30,072,996	100,515,316	73,533,829	28,461,846	101,995,675
10,519,110	15,476,888	25,995,998	10,929,197	13,808,223	24,737,420
14,654,021	44,589,530	59,243,551	15,894,021	36,341,936	52,235,957
4,226,746	2,159,787	6,386,533	4,226,746	2,159,787	6,386,533
4,034,273	0	4,034,273	2,534,273	0	2,534,273
(3,660,949)	2,963,703	(697,246)	(3,660,949)	2,963,703	(697,246)
259,269,757	132,511,512	391,781,269	266,884,563	119,165,793	386,050,356
28,677,712	(53,726,149)	(25,048,437)	24,316,416	(40,380,430)	(16,064,014)
0	0	0	0	0	0
(6,154,300)	0	(6,154,300)	(6,235,386)	0	(6,235,386)
(46,877,341)	46,877,341	0	(47,814,888)	47,814,888	0
(24,353,929)	(6,848,808)	(31,202,737)	(29,733,858)	7,434,458	(22,299,400)
37,522,435	78,208,047	115,730,482	13,168,506	71,359,239	84,527,745
13,168,506	71,359,239	84,527,745	(16,565,352)	78,793,697	62,228,345
11,938,100	11,938,100	11,938,100	11,768,600	11,768,600	11,768,600
75,000	75,000	75,000	75,000	75,000	75,000
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	71,359,239	71,359,239		78,793,697	78,793,697
	-	-		-	-
	-	-		-	-
	-	-		-	-
	-	-		-	-
155,406	-	155,406	(29,408,952)	-	(29,408,952)
		0			

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	287,440,562.00	(2.22%)	281,073,008.00	(1.18%)	277,764,481.00
2. Federal Revenues	8100-8299	822,000.00	0.00%	822,000.00	0.00%	822,000.00
3. Other State Revenues	8300-8599	6,794,030.00	1.17%	6,873,566.00	(2.64%)	6,691,806.00
4. Other Local Revenues	8600-8799	2,669,182.00	0.00%	2,669,182.00	0.00%	2,669,182.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(45,085,876.00)	1.93%	(45,958,178.00)	2.00%	(46,877,341.00)
6. Total (Sum lines A1 thru A5c)		252,639,898.00	(2.83%)	245,479,578.00	(1.80%)	241,070,128.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,436,084.00		117,223,557.00
b. Step & Column Adjustment				1,513,700.00		1,523,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(726,227.00)		(2,300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,436,084.00	.68%	117,223,557.00	(.66%)	116,447,457.00
2. Classified Salaries						
a. Base Salaries				42,463,580.00		44,231,779.00
b. Step & Column Adjustment				552,000.00		575,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,216,199.00		(2,200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,463,580.00	4.16%	44,231,779.00	(3.67%)	42,606,779.00
3. Employee Benefits	3000-3999	66,785,368.00	5.50%	70,459,587.00	(.02%)	70,442,320.00
4. Books and Supplies	4000-4999	10,854,320.00	10.54%	11,998,624.00	(12.33%)	10,519,110.00
5. Services and Other Operating Expenditures	5000-5999	18,020,621.00	(18.07%)	14,764,021.00	(.75%)	14,654,021.00
6. Capital Outlay	6000-6999	4,070,746.00	3.83%	4,226,746.00	0.00%	4,226,746.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,034,273.00	0.00%	4,034,273.00	0.00%	4,034,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,997,827.00)	(38.96%)	(3,660,949.00)	0.00%	(3,660,949.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,625,455.00	7.99%	6,074,804.00	1.31%	6,154,300.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		262,292,620.00	2.69%	269,352,442.00	(1.46%)	265,424,057.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,652,722.00)		(23,872,864.00)		(24,353,929.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		71,048,021.05		61,395,299.05		37,522,435.05
2. Ending Fund Balance (Sum lines C and D1)		61,395,299.05		37,522,435.05		13,168,506.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	17,316,332.00				
d. Assigned	9780	29,902,967.05		24,445,735.00		155,406.05
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	13,101,000.00		12,001,700.00		11,938,100.00
2. Unassigned/Unappropriated	9790	0.00		.05		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		61,395,299.05		37,522,435.05		13,168,506.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,101,000.00		12,001,700.00		11,938,100.00
c. Unassigned/Unappropriated	9790	0.00		.05		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,101,000.00		12,001,700.05		11,938,100.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2024-25: shows the reduction of 20 certificated FTEs, savings from an early retirement program offered in 23-24 and the transfer of certificated and classified salaries paid with one time funds in 23-24. FY 2025-26: shows the reductions of 20 certificated FTEs and the reduction 2 million in classified salaries.						

2023-24 Second Interim
General Fund
Multiyear Projections
Restricted

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form MYPI
E823EBJ7JZ(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	65,466,611.00	(70.20%)	19,507,568.00	0.00%	19,507,568.00
3. Other State Revenues	8300-8599	47,661,100.00	(5.66%)	44,964,033.00	0.00%	44,964,033.00
4. Other Local Revenues	8600-8799	14,313,762.00	0.00%	14,313,762.00	0.00%	14,313,762.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	45,085,876.00	1.93%	45,958,178.00	2.00%	46,877,341.00
6. Total (Sum lines A1 thru A5c)		172,527,349.00	(27.70%)	124,743,541.00	.74%	125,662,704.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,981,149.00		26,220,347.00
b. Step & Column Adjustment				428,800.00		340,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,189,602.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,981,149.00	(20.50%)	26,220,347.00	1.30%	26,561,247.00
2. Classified Salaries						
a. Base Salaries				15,570,644.00		10,550,161.00
b. Step & Column Adjustment				202,400.00		137,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,222,883.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,570,644.00	(32.24%)	10,550,161.00	1.30%	10,687,361.00
3. Employee Benefits	3000-3999	33,137,756.00	(11.22%)	29,420,272.00	2.22%	30,072,996.00
4. Books and Supplies	4000-4999	21,100,639.00	(22.80%)	16,289,997.00	(4.99%)	15,476,888.00
5. Services and Other Operating Expenditures	5000-5999	58,424,815.00	(26.23%)	43,097,969.00	3.46%	44,589,530.00
6. Capital Outlay	6000-6999	7,889,401.00	(72.62%)	2,159,787.00	0.00%	2,159,787.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,300,581.00	(44.09%)	2,963,703.00	0.00%	2,963,703.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		174,404,985.00	(25.06%)	130,702,236.00	1.38%	132,511,512.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,877,636.00)		(5,958,695.00)		(6,848,808.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		86,044,377.93		84,166,741.93		78,208,046.93
2. Ending Fund Balance (Sum lines C and D1)		84,166,741.93		78,208,046.93		71,359,238.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	84,166,741.93		78,208,046.93		71,359,238.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

2023-24 Second Interim
General Fund
Multiyear Projections
Restricted

36 67686 000000
Form MYPI
E823EBJ7JZ(2023-24)

Colton Joint Unified
San Bernardino County

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,166,741.93		78,208,046.93		71,359,238.93
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2024-25 and 2025-26 show reductions due to the expiration of one time funding						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	287,440,562.00	(2.22%)	281,073,008.00	(1.18%)	277,764,481.00
2. Federal Revenues	8100-8299	66,288,611.00	(69.33%)	20,329,568.00	0.00%	20,329,568.00
3. Other State Revenues	8300-8599	54,455,130.00	(4.81%)	51,837,599.00	(.35%)	51,655,839.00
4. Other Local Revenues	8600-8799	16,982,944.00	0.00%	16,982,944.00	0.00%	16,982,944.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		425,167,247.00	(12.92%)	370,223,119.00	(.94%)	366,732,832.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				149,417,233.00		143,443,904.00
b. Step & Column Adjustment				1,942,500.00		1,864,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,915,829.00)		(2,300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	149,417,233.00	(4.00%)	143,443,904.00	(.30%)	143,008,704.00
2. Classified Salaries						
a. Base Salaries				58,034,224.00		54,781,940.00
b. Step & Column Adjustment				754,400.00		712,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,006,684.00)		(2,200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,034,224.00	(5.60%)	54,781,940.00	(2.72%)	53,294,140.00
3. Employee Benefits	3000-3999	99,923,124.00	(.04%)	99,879,859.00	.64%	100,515,316.00
4. Books and Supplies	4000-4999	31,954,959.00	(11.47%)	28,288,621.00	(8.10%)	25,995,998.00
5. Services and Other Operating Expenditures	5000-5999	76,445,436.00	(24.31%)	57,861,990.00	2.39%	59,243,551.00
6. Capital Outlay	6000-6999	11,960,147.00	(46.60%)	6,386,533.00	0.00%	6,386,533.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,034,273.00	0.00%	4,034,273.00	0.00%	4,034,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(697,246.00)	0.00%	(697,246.00)	0.00%	(697,246.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,625,455.00	7.99%	6,074,804.00	1.31%	6,154,300.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		436,697,605.00	(8.39%)	400,054,678.00	(.53%)	397,935,569.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,530,358.00)		(29,831,559.00)		(31,202,737.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		157,092,398.98		145,562,040.98		115,730,481.98
2. Ending Fund Balance (Sum lines C and D1)		145,562,040.98		115,730,481.98		84,527,744.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740	84,166,741.93		78,208,046.93		71,359,238.93
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	17,316,332.00		0.00		0.00
d. Assigned	9780	29,902,967.05		24,445,735.00		155,406.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,101,000.00		12,001,700.00		11,938,100.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		.05		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		145,562,040.98		115,730,481.98		84,527,744.98
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,101,000.00		12,001,700.00		11,938,100.00
c. Unassigned/Unappropriated	9790	0.00		.05		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,101,000.00		12,001,700.05		11,938,100.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		17,609.56		17,038.53		16,622.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		436,697,605.00		400,054,678.00		397,935,569.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		436,697,605.00		400,054,678.00		397,935,569.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,100,928.15		12,001,640.34		11,938,067.07
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,100,928.15		12,001,640.34		11,938,067.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	18,916.30	18,913.00	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	18,916.30	18,913.00		
1st Subsequent Year (2024-25)	District Regular	17,886.66	18,006.77	.7%	Met
	Charter School				
	Total ADA	17,886.66	18,006.77		
2nd Subsequent Year (2025-26)	District Regular	17,386.88	17,383.00	0.0%	Met
	Charter School				
	Total ADA	17,386.88	17,383.00		

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	18,930.00	18,912.00		
Charter School				
Total Enrollment	18,930.00	18,912.00	(.1%)	Met
1st Subsequent Year (2024-25)				
District Regular	18,678.00	18,321.00		
Charter School				
Total Enrollment	18,678.00	18,321.00	(1.9%)	Met
2nd Subsequent Year (2025-26)				
District Regular	18,404.00	17,874.00		
Charter School				
Total Enrollment	18,404.00	17,874.00	(2.9%)	Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District is projecting a larger decline in FY 2025-26.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	20,339	20,550	
Charter School			
Total ADA/Enrollment	20,339	20,550	99.0%
Second Prior Year (2021-22)			
District Regular	17,850	19,986	
Charter School			
Total ADA/Enrollment	17,850	19,986	89.3%
First Prior Year (2022-23)			
District Regular	17,503	19,296	
Charter School			
Total ADA/Enrollment	17,503	19,296	90.7%
Historical Average Ratio:			93.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.5%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	17,610	18,912		
Charter School	0			
Total ADA/Enrollment	17,610	18,912	93.1%	Met
1st Subsequent Year (2024-25)				
District Regular	17,039	18,321		
Charter School				
Total ADA/Enrollment	17,039	18,321	93.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	16,623	17,874		
Charter School				
Total ADA/Enrollment	16,623	17,874	93.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	286,937,306.00		
1st Subsequent Year (2024-25)	286,938,454.00	281,075,544.00	(2.0%)	Not Met
2nd Subsequent Year (2025-26)	286,784,218.00	277,767,017.00	(3.1%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Revenues decreased from First Interim due to decreased in COLA and enrollment.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	171,243,785.47	
Second Prior Year (2021-22)	195,377,566.52	229,567,857.34	85.1%
First Prior Year (2022-23)	211,882,440.00	243,899,395.00	86.9%
	Historical Average Ratio:		86.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	225,685,032.00		
1st Subsequent Year (2024-25)	231,914,923.00	263,277,638.00	88.1%	Met
2nd Subsequent Year (2025-26)	229,496,556.00	259,269,757.00	88.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	65,316,797.00	66,288,611.00	1.5%	No
1st Subsequent Year (2024-25)	19,377,638.00	20,329,568.00	4.9%	No
2nd Subsequent Year (2025-26)	19,377,638.00	20,329,568.00	4.9%	No

Explanation:
(required if Yes)

Revenues decreased due to the expiration of one-time funding and carry over funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	44,179,405.00	54,455,130.00	23.3%	Yes
1st Subsequent Year (2024-25)	44,043,483.00	51,837,599.00	17.7%	Yes
2nd Subsequent Year (2025-26)	43,861,723.00	51,655,839.00	17.8%	Yes

Explanation:
(required if Yes)

Revenue increases are due to the budgeting of ongoing restrict grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	18,590,871.00	16,982,944.00	-8.6%	Yes
1st Subsequent Year (2024-25)	18,590,871.00	16,982,944.00	-8.6%	Yes
2nd Subsequent Year (2025-26)	18,590,871.00	16,982,944.00	-8.6%	Yes

Explanation:
(required if Yes)

Revenue decreases are due to decreased Special Education Funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	43,142,128.00	31,954,959.00	-25.9%	Yes
1st Subsequent Year (2024-25)	29,729,673.00	28,288,621.00	-4.8%	No
2nd Subsequent Year (2025-26)	27,422,254.00	25,995,998.00	-5.2%	Yes

Explanation:
(required if Yes)

Due to the expiration of one-time grants

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	81,210,818.00	76,445,436.00	-5.9%	Yes
1st Subsequent Year (2024-25)	64,743,227.00	57,861,990.00	-10.6%	Yes
2nd Subsequent Year (2025-26)	64,073,503.00	59,243,551.00	-7.5%	Yes

Explanation:
(required if Yes)

Due to the expiration of one-time grants

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	128,087,073.00	137,726,685.00	7.5%	Not Met
1st Subsequent Year (2024-25)	82,011,992.00	89,150,111.00	8.7%	Not Met
2nd Subsequent Year (2025-26)	81,830,232.00	88,968,351.00	8.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	124,352,946.00	108,400,395.00	-12.8%	Not Met
1st Subsequent Year (2024-25)	94,472,900.00	86,150,611.00	-8.8%	Not Met
2nd Subsequent Year (2025-26)	91,495,757.00	85,239,549.00	-6.8%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Revenues decreased due to the expiration of one-time funding and carry over funds.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Revenue increases are due to the budgeting of ongoing restrict grants.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Revenue decreases are due to decreased Special Education Funding.</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Due to the expiration of one-time grants</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Due to the expiration of one-time grants</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	11,228,242.56	11,929,548.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		11,929,548.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(9,652,722.00)	262,292,620.00	3.7%	Not Met
1st Subsequent Year (2024-25)	(23,872,864.00)	269,352,442.00	8.9%	Not Met
2nd Subsequent Year (2025-26)	(24,353,929.00)	265,424,057.00	9.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Due to increasing costs and decreasing revenues

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	145,562,040.98	Met
1st Subsequent Year (2024-25)	115,730,481.98	Met
2nd Subsequent Year (2025-26)	84,527,744.98	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	146,351,865.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	17,609.56	17,038.53	16,622.82
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	436,697,605.00	400,054,678.00	397,935,569.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	436,697,605.00	400,054,678.00	397,935,569.00

Colton Joint Unified
San Bernardino County

Second Interim
General Fund
School District Criteria and Standards Review

36 67686 0000000
Form 01CSI
E823EBJ7JZ(2023-24)

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

3%	3%	3%
13,100,928.15	12,001,640.34	11,938,067.07
0.00	0.00	0.00
13,100,928.15	12,001,640.34	11,938,067.07

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,101,000.00	12,001,700.00	11,938,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	.05	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	13,101,000.00	12,001,700.05	11,938,100.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	13,100,928.15	12,001,640.34	11,938,067.07
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(40,966,360.00)	(45,085,876.00)	10.1%	4,119,516.00	Not Met
1st Subsequent Year (2024-25)	(41,780,157.00)	(45,958,178.00)	10.0%	4,178,021.00	Not Met
2nd Subsequent Year (2025-26)	(42,615,760.00)	(46,877,341.00)	10.0%	4,261,581.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	5,625,455.00	5,625,455.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	6,074,804.00	6,074,804.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	6,154,300.00	6,154,300.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Due to increases in special education expenses and decreases in revenue

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	01-8650	01-0000-7438/7439	5,660,798
Certificates of Participation				
General Obligation Bonds	24	51-9051-8XXX	51-9051-7400	181,552,661
Supp Early Retirement Program	2		01-393x	2,611,954
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				189,825,413

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	507,622	507,622	507,622	507,622
Certificates of Participation				
General Obligation Bonds	13,505,241	13,854,217	14,226,085	19,470,978
Supp Early Retirement Program	1,305,977	1,305,977	1,305,977	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	15,318,840	15,667,816	16,039,684	19,978,600
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The increase is due to scheduled increases in bond payments according to the established debt service schedule.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

- 1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	78,087,775.00	78,087,775.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	78,087,775.00	78,087,775.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	7,907,895.00	7,907,895.00
1st Subsequent Year (2024-25)	7,907,895.00	7,907,895.00
2nd Subsequent Year (2025-26)	7,907,895.00	7,907,895.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)	2,286,000.00	2,286,000.00
1st Subsequent Year (2024-25)	3,110,000.00	3,110,000.00
2nd Subsequent Year (2025-26)	3,110,000.00	3,110,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)	3,091,370.00	3,091,370.00
1st Subsequent Year (2024-25)	3,091,370.00	3,091,370.00
2nd Subsequent Year (2025-26)	3,091,370.00	3,091,370.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	220	220
1st Subsequent Year (2024-25)	220	220
2nd Subsequent Year (2025-26)	220	220

4. Comments:

Colton Joint Unified
San Bernardino County

Second Interim
General Fund
School District Criteria and Standards Review

36 67686 000000
Form 01CSI
E823EBJ7JZ(2023-24)

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

		First Interim (Form 01CSI, Item S7B)		Second Interim	
2	Self-Insurance Liabilities				
	a. Accrued liability for self-insurance programs	3,908,148.00		3,908,148.00	
	b. Unfunded liability for self-insurance programs	0.00		0.00	

		First Interim (Form 01CSI, Item S7B)		Second Interim	
3	Self-Insurance Contributions				
	a. Required contribution (funding) for self-insurance programs				
	Current Year (2023-24)	3,049,960.00		3,049,960.00	
	1st Subsequent Year (2024-25)	3,049,960.00		3,049,960.00	
	2nd Subsequent Year (2025-26)	3,049,960.00		3,049,960.00	
	b. Amount contributed (funded) for self-insurance programs				
	Current Year (2023-24)	11,123,288.00		11,123,288.00	
	1st Subsequent Year (2024-25)	11,123,288.00		11,123,288.00	
	2nd Subsequent Year (2025-26)	11,123,288.00		11,123,288.00	

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,130.0	1,149.0	1,129.0	1,109.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Feb 15, 2024

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Feb 06, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes		
-----	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Colton Joint Unified
San Bernardino County

Second Interim
General Fund
School District Criteria and Standards Review

36 67686 000000
Form 01CSI
E823EBJ7JZ(2023-24)

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,483,617

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
20,950,177	21,997,686	23,097,571
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	1,928,702	1,953,775
1.3%	1.3%	1.3%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	843.4	1,089.5	1,089.5	1,089.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year 1st Subsequent Year 2nd Subsequent Year
(2023-24) (2024-25) (2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

684,911

Current Year 1st Subsequent Year 2nd Subsequent Year
(2023-24) (2024-25) (2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,388,963	13,008,411	13,658,832
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	890,384	901,958
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	136.9	156.0	156.0	156.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

250,433

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

	0	0	0
--	---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

	Yes	Yes	Yes
2. Total cost of H&W benefits	2,508,703	2,634,138	2,765,845
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

	Yes	Yes	Yes
2. Cost of step & column adjustments	0	325,562	329,795
3. Percent change in step and column over prior year	1.3%	1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

	No	No	No
2. Total cost of other benefits	0	0	0

Colton Joint Unified
San Bernardino County

Second Interim
General Fund
School District Criteria and Standards Review

36 67686 000000
Form 01CSI
E823EBJ7JZ(2023-24)

3. Percent change in cost of other benefits over prior year

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

CASHFLOW



BEST NET CONSORTIUM
Cash Flow Report
2023-24 Adopted Budget

Major Range Description	Beginning Balance 7/1/2023	Month 7/31/2023	Month 8/31/2023	Month 9/30/2023	Month 10/31/2023	Month 11/30/2023	Month 12/31/2023	Month 1/31/2024
0 Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	175,547,913.09	158,908,726.85	144,535,798.05	154,202,460.05	160,530,391.02	157,164,582.42	194,257,321.24
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	10,059,397.00	10,059,397.00	33,766,323.00	18,106,915.00	18,106,915.00	33,766,324.00	18,106,915.00
LCFF Property Taxes (8020 to 8079)	-	782,792.24	14,745.95	-	-	4,446,607.84	21,481,325.31	463,127.07
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	2,644.00
Federal Revenue (8100 to 8299)	-	4,673,376.09	150,444.00	610,897.00	14,959,240.15	385,931.52	877,218.00	4,826,540.53
Other State Revenue (8300 to 8599)	-	1,338,322.00	2,037,575.70	3,889,742.27	3,282,584.92	3,784,226.74	3,907,496.90	3,852,043.19
Other Local Revenue (8600 to 8799)	-	1,126,374.08	2,524,722.76	(937,183.57)	7,268,409.87	1,236,192.32	4,820,693.39	2,557,820.98
Total Revenue		17,980,261.41	14,786,885.41	37,329,778.70	43,617,149.94	27,959,873.42	64,853,057.60	29,809,090.77
Expenditure								
Certificated Salary (1000 to 1999)	-	(4,800.00)	11,353,218.84	10,372,553.40	11,259,356.57	11,414,927.09	11,595,108.14	11,198,031.47
Classified Salary (2000 to 2999)	-	3,318,496.45	4,761,136.36	4,112,358.04	4,488,559.69	4,645,406.99	4,724,974.48	4,468,190.85
Employee Benefit (3000 to 3999)	-	2,123,945.87	6,724,744.43	6,486,821.90	6,717,245.50	6,794,711.94	6,698,034.58	6,998,034.58
Books and Supplies (4000 to 4999)	-	160,259.62	977,424.61	1,087,126.68	2,558,978.16	1,947,550.05	912,804.44	751,772.37
Services and Operating Expenditures (5000 to 5999)	-	1,226,243.10	2,683,992.08	3,918,670.05	8,367,420.77	4,809,466.06	2,992,894.58	4,611,534.84
Capital Outlay (6000 to 6999)	-	41,281.26	159,508.02	410,706.61	574,403.51	188,123.94	27,795.35	1,432,110.27
Other Outgo (7100 to 7499)	-	4,567.00	4,567.00	8,221.00	165,050.48	713,352.85	262,031.88	8,221.00
Interfund Transfers Out (7600 to 7629)	-	-	-	2,010,181.00	-	-	-	-
Total Expenditure		6,869,993.30	26,664,591.34	28,406,638.68	34,131,014.68	30,483,372.37	27,310,320.81	29,167,895.38
Revenue Less Expense		11,110,268.11	(11,877,705.93)	8,923,140.02	9,486,135.26	(2,523,498.95)	37,542,736.79	641,195.39
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	(3,399,217.48)	-	(1,088.45)	-	(3,617,623.00)	(1,271.52)	-	(1,429.32)
Accounts Receivable (9200 to 9299)	32,031,652.10	129,200.35	111,168.65	1,680,328.00	4,885,807.52	5,728,728.17	-	7,177,936.03
DUE FROM OTHER FUNDS (9310)	6,485,121.60	-	3,419.85	7,532.21	98,278.48	5,385,687.37	-	990,203.69
Stores (9320 to 9329)	375,557.63	10,360.86	(24,549.28)	(13,604.07)	(83,730.01)	12,825.47	(43,834.19)	(30,972.86)
PREPAID EXPENDITURES (9330)	886,972.09	-	-	789,825.08	97,147.01	-	-	-
Total Assets	36,380,085.94	139,561.21	88,940.77	2,464,081.22	1,379,880.00	11,125,968.49	(43,834.19)	8,135,737.54
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	37,912,950.93	25,332,628.67	2,121,649.16	1,321,415.93	1,104,238.25	5,103,330.95	-	387,712.08
DUE TO OTHER FUNDS (9610)	4,038,905.88	-	840.24	-	2,309,538.76	-	-	1,728,526.88
UNEARNED REVENUE (9650)	12,093,919.24	-	-	-	6,222,137.06	1,121,251.62	-	4,750,530.56
Total Liabilities	54,045,776.05	25,332,628.67	2,121,649.16	1,322,256.17	9,635,914.07	6,224,582.57	-	6,866,769.52
Non Operating								
Suspense Accounts (9560 to 9589)	-	2,566,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Total Non Operating	-	2,566,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Balance Sheet								
Net Increase/Decrease								
Total Ending Cash Balance								
		158,908,726.85	144,535,798.05	154,202,460.05	160,530,391.02	157,164,582.42	157,164,582.42	194,257,321.24
		158,908,726.85	144,535,798.05	154,202,460.05	160,530,391.02	157,164,582.42	157,164,582.42	194,257,321.24

155,923,019.29
154,600,763.12

BEST NET CONSORTIUM
Cash Flow Report
2024-25 Budget Year

Major Range Description	Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025
0 Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	156,625,843.90	142,199,609.84	118,466,019.33	119,937,047.46	115,203,781.28	122,395,123.55	145,503,007.99
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	9,631,747.00	9,631,747.00	29,376,828.00	17,337,144.00	17,337,144.00	29,376,828.00	17,337,144.00
LCFF Property Taxes (8020 to 8079)	-	1,391,016.36	2,179.94	-	17,576.13	9,636,896.18	8,672,044.05	4,379,508.10
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	314,574.32	2,665,852.97	5,390,118.12	(4,410,550.90)	803,882.80	3,116,894.55	1,611,371.73
Other State Revenue (8300 to 8599)	-	-	(779,348.95)	(779,348.95)	2,183,653.00	7,911,119.51	7,569,515.64	1,133,696.62
Other Local Revenue (8600 to 8799)	-	243,295.33	364,510.25	528,384.92	1,742,425.28	1,462,832.54	1,662,315.08	5,873,457.60
Total Revenue	-	11,580,633.02	12,664,290.16	34,515,982.09	16,870,247.51	37,151,875.03	50,397,597.31	30,335,178.05
Expenditure								
Certificated Salary (1000 to 1999)	-	13,356.66	10,923,762.61	10,518,849.86	10,775,800.07	11,079,823.65	11,290,896.11	11,178,072.95
Classified Salary (2000 to 2999)	-	3,226,406.56	4,269,305.79	3,848,381.62	4,293,527.67	4,409,859.50	4,478,304.12	4,162,472.14
Employee Benefit (3000 to 3999)	-	3,412,700.56	6,138,654.15	6,241,036.01	6,404,238.05	6,415,514.98	6,466,973.27	6,399,951.26
Books and Supplies (4000 to 4999)	-	134,568.19	5,080,447.78	1,768,124.14	1,440,412.27	1,236,071.64	398,686.83	1,445,081.21
Services and Operating Expenditures (5000 to 5999)	-	2,653,244.32	8,892,564.81	4,038,567.87	2,036,163.29	6,103,449.38	3,874,888.58	3,427,933.64
Capital Outlay (6000 to 6999)	-	-	13,822.54	29,780.07	886,145.69	130,745.27	16,312.17	89,874.89
Other Outgo (7100 to 7499)	-	7,189.06	14,912.64	4,947.72	462,716.57	239,190.95	439,879.77	198,125.36
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
Total Expenditure	-	9,447,465.37	35,333,470.32	26,449,687.29	26,299,003.60	29,614,655.37	26,965,940.85	26,901,511.46
Revenue Less Expense	-	2,133,167.65	(22,669,180.16)	8,066,294.81	(9,428,756.09)	7,537,219.66	23,431,656.46	3,433,666.59
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	34,209,343.19	-	-	2,252,619.75	31,956,723.43	-	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	34,209,343.19	-	-	2,252,619.75	31,956,723.43	-	-	-
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	50,293,786.27	14,326,402.33	555,584.97	8,555,699.59	26,846,898.91	6,890.14	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
UNEARNED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	50,293,786.27	14,326,402.33	555,584.97	8,555,699.59	26,846,898.91	6,890.14	-	-
Non Operating								
Suspense Accounts (9560 to 9589)	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
Total Non Operating	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
Balance Sheet								
Net Increase/Decrease	(14,426,234.06)	(1,064,410.35)	(6,595,266.68)	4,695,489.91	(345,877.39)	(323,772.02)	(23,107,884.44)	2,791,976.53
Total Ending Cash Balance	142,199,609.84	118,466,019.33	119,937,047.46	115,203,781.28	122,395,123.55	145,503,007.99	148,294,984.53	

Month 2/28/2025	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
148,294,984.53	139,804,447.10	143,924,238.94	145,982,818.47	137,263,913.98	-	-	-	129,952,989.50	-
17,337,144.00	29,376,828.00	17,337,144.00	17,337,144.00	29,376,828.00	-	-	240,793,670.00	-	240,793,670.00
601,394.47	2,410,820.17	7,189,876.89	893,660.51	5,086,901.19	0.00	-	40,281,874.00	0.00	40,281,874.00
-	-	-	-	(2,536.00)	-	-	(2,536.00)	-	(2,536.00)
187,549.52	(221,431.47)	2,234,702.11	807,961.77	2,149,312.28	5,679,330.19	-	20,329,568.00	5,679,330.19	20,329,568.00
1,345,904.18	2,828,790.88	3,824,558.74	1,317,433.63	8,982,460.31	15,519,815.45	-	51,837,599.00	15,519,815.45	51,837,599.00
1,619,670.39	(2,667,524.12)	1,902,380.13	4,109,580.93	141,615.67	(0.00)	-	16,982,944.00	(0.00)	16,982,944.00
21,091,662.56	31,727,483.46	32,488,661.87	24,465,780.84	45,734,581.45	21,199,145.64	-	370,223,119.00	21,199,145.64	370,223,119.00
10,700,000.65	11,301,207.42	11,257,088.17	11,085,319.13	20,205,421.97	13,114,304.76	-	143,443,904.00	13,114,304.76	143,443,904.00
4,271,934.16	4,417,847.05	4,348,141.29	4,395,643.63	7,371,184.00	1,288,932.49	-	54,781,940.00	1,288,932.49	54,781,940.00
6,340,434.13	6,470,622.90	8,013,797.76	6,459,439.21	15,734,401.28	15,382,095.43	-	99,879,859.00	15,382,095.43	99,879,859.00
1,428,996.81	1,156,330.89	2,040,618.45	4,448,170.94	3,958,137.28	3,752,974.56	-	28,288,621.00	3,752,974.56	28,288,621.00
4,677,589.10	3,312,251.44	3,981,189.22	5,476,000.38	2,935,523.81	6,452,624.14	-	57,861,990.00	6,452,624.14	57,861,990.00
170,509.36	189,333.46	76,672.95	226,175.14	3,598,947.98	958,213.48	-	6,386,533.00	958,213.48	6,386,533.00
925.91	469,418.50	234,534.50	235,170.23	1,228,281.24	(198,265.46)	-	3,337,027.00	(198,265.46)	3,337,027.00
27,590,390.12	27,317,011.65	29,952,042.35	32,934,438.13	55,031,897.56	46,217,163.94	-	400,054,678.00	46,217,163.94	400,054,678.00
(6,498,727.56)	4,410,471.80	2,536,619.53	(8,468,657.29)	(9,297,316.11)	(25,018,018.30)	-	(29,831,559.00)	(25,018,018.30)	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	34,208,343.19	-	-
-	-	91.94	-	2,218.39	-	-	50,293,786.27	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	91.94	-	2,218.39	-	-	50,293,786.27	-	-
1,991,809.87	290,679.96	477,948.05	250,247.20	(1,988,610.01)	(5,774,870.61)	-	(5,774,870.61)	(5,774,870.61)	-
1,991,809.87	290,679.96	477,948.05	250,247.20	(1,988,610.01)	(5,774,870.61)	-	(5,774,870.61)	(5,774,870.61)	-
(1,991,809.87)	(290,679.96)	(478,039.99)	(250,247.20)	1,986,391.62	5,774,870.61	-	(16,084,443.09)	5,774,870.61	5,774,870.61
(8,490,537.43)	4,119,791.84	2,058,579.54	(8,718,904.49)	(7,310,924.48)	(19,243,147.69)	-	(45,916,002.09)	(19,243,147.69)	-
139,804,447.10	143,924,238.94	145,982,818.47	137,263,913.98	129,952,989.50	-	-	115,730,482.00	-	115,730,482.00
									MYP
									115,730,482.00