



COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, CA 92324



2023-24

UNAUDITED ACTUALS

Presented to the Governing Board
September 5, 2024



2023-24 UNAUDITED ACTUALS

BOARD OF EDUCATION

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Assistant Superintendent, Educational Services Division



2023-24 UNAUDITED ACTUALS

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.47%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$127,313,135.96
	Appropriations Subject to Limit	\$127,313,135.96
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	1.70%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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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	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	287,526,040.69	0.00	287,526,040.69	281,947,704.00	0.00	281,947,704.00	-1.9%
2) Federal Revenue		8100-8299	871,969.34	60,788,890.03	61,660,859.37	822,000.00	15,386,723.00	16,208,723.00	-73.7%
3) Other State Revenue		8300-8599	8,126,326.79	46,983,635.67	55,109,962.46	6,563,321.00	45,457,251.00	52,020,572.00	-5.6%
4) Other Local Revenue		8600-8799	10,755,141.60	15,427,587.91	26,182,729.51	4,700,903.00	12,930,109.00	17,631,012.00	-32.7%
5) TOTAL, REVENUES			307,279,478.42	123,200,113.61	430,479,592.03	294,033,928.00	73,774,083.00	367,808,011.00	-14.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	117,288,193.14	31,374,732.35	148,662,925.49	117,234,930.00	29,630,025.00	146,864,955.00	-1.2%
2) Classified Salaries		2000-2999	25,989,451.11	33,406,156.25	59,395,607.36	41,347,258.00	21,026,199.00	62,373,457.00	5.0%
3) Employee Benefits		3000-3999	57,102,001.07	41,052,135.12	98,154,136.19	71,209,215.00	42,400,575.00	113,609,790.00	15.7%
4) Books and Supplies		4000-4999	11,587,504.85	6,920,944.61	18,508,449.46	13,296,648.00	14,199,268.00	27,495,916.00	48.6%
5) Services and Other Operating Expenditures		5000-5999	19,618,435.35	43,142,828.85	62,761,264.20	20,719,318.00	35,884,870.00	56,604,188.00	-9.8%
6) Capital Outlay		6000-6999	4,800,806.85	2,328,798.83	7,129,605.68	1,703,697.00	2,400,247.00	4,103,944.00	-42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,848,590.32	0.00	3,848,590.32	4,005,622.00	0.00	4,005,622.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,459,055.36)	6,818,301.86	(640,753.50)	(6,435,439.00)	5,711,205.00	(724,234.00)	13.0%
9) TOTAL, EXPENDITURES			232,775,927.33	165,043,897.87	397,819,825.20	263,081,249.00	151,252,389.00	414,333,638.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			74,503,551.09	(41,843,784.26)	32,659,766.83	30,952,679.00	(77,478,306.00)	(46,525,627.00)	-242.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,961,381.60	0.00	4,961,381.60	5,904,392.00	0.00	5,904,392.00	19.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(35,141,662.09)	35,141,662.09	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,103,043.69)	35,141,662.09	(4,961,381.60)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	19.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			34,400,507.40	(6,702,122.17)	27,698,385.23	(26,360,259.00)	(26,069,760.00)	(52,430,019.00)	-289.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
2) Ending Balance, June 30 (E + F1e)			106,238,352.45	79,342,255.76	185,580,608.21	79,878,093.45	53,272,495.76	133,150,589.21	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,192,854.00	0.00	5,192,854.00	1,000,000.00	0.00	1,000,000.00	-80.7%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	81,761,734.21	81,761,734.21	0.00	55,769,828.73	55,769,828.73	-31.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	1,485,384.03	0.00	1,485,384.03	New
Other Commitments		9760	60,692,377.00	0.00	60,692,377.00	21,430,948.42	0.00	21,430,948.42	-64.7%
d) Assigned									
Other Assignments		9780	28,194,621.45	0.00	28,194,621.45	43,219,561.00	0.00	43,219,561.00	53.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,083,500.00	0.00	12,083,500.00	12,667,200.00	0.00	12,667,200.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	(2,419,478.45)	(2,419,478.45)	0.00	(2,497,332.97)	(2,497,332.97)	3.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	121,102,483.25	57,803,110.01	178,905,593.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,437,555.00)	0.00	(1,437,555.00)				
b) in Banks		9120	3,500.00	0.00	3,500.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	145,240.26	0.00	145,240.26				
3) Accounts Receivable		9200	2,641,563.47	38,288,093.75	40,929,657.22				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,673,757.80	0.00	4,673,757.80				
6) Stores		9320	343,073.82	0.00	343,073.82				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	84,180.20	0.00	84,180.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			127,631,243.80	96,091,203.76	223,722,447.56				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	18,789,108.73	8,106,562.25	26,895,670.98				
2) Due to Grantor Governments		9590	0.00	4,214,125.62	4,214,125.62				
3) Due to Other Funds		9610	2,601,961.01	2,526,643.14	5,128,604.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,821.61	1,901,616.99	1,903,438.60				
6) TOTAL, LIABILITIES			21,392,891.35	16,748,948.00	38,141,839.35				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			106,238,352.45	79,342,255.76	185,580,608.21				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	212,544,785.00	0.00	212,544,785.00	174,980,172.00	0.00	174,980,172.00	-17.7%
Education Protection Account State Aid - Current Year		8012	29,452,604.00	0.00	29,452,604.00	62,828,342.00	0.00	62,828,342.00	113.3%
State Aid - Prior Years		8019	531.00	0.00	531.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	158,527.55	0.00	158,527.55	150,906.00	0.00	150,906.00	-4.8%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,860,150.51	0.00	25,860,150.51	25,641,414.00	0.00	25,641,414.00	-0.8%
Unsecured Roll Taxes		8042	1,280,454.35	0.00	1,280,454.35	835,095.00	0.00	835,095.00	-34.8%
Prior Years' Taxes		8043	253,344.91	0.00	253,344.91	26,029.00	0.00	26,029.00	-89.7%
Supplemental Taxes		8044	1,400,895.39	0.00	1,400,895.39	1,413,920.00	0.00	1,413,920.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	(7,300,708.21)	0.00	(7,300,708.21)	(7,300,708.00)	0.00	(7,300,708.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,825,566.66	0.00	23,825,566.66	23,375,070.00	0.00	23,375,070.00	-1.9%
Penalties and Interest from Delinquent Taxes		8048	47,245.53	0.00	47,245.53	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			287,523,396.69	0.00	287,523,396.69	281,950,240.00	0.00	281,950,240.00	-1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,644.00	0.00	2,644.00	(2,536.00)	0.00	(2,536.00)	-195.9%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			287,526,040.69	0.00	287,526,040.69	281,947,704.00	0.00	281,947,704.00	-1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,496,892.00	4,496,892.00	0.00	4,555,836.00	4,555,836.00	1.3%
Special Education Discretionary Grants		8182	0.00	326,512.09	326,512.09	0.00	326,512.00	326,512.00	0.0%
Child Nutrition Programs		8220	0.00	606,937.09	606,937.09	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,634,618.01	7,634,618.01		6,877,525.00	6,877,525.00	-9.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		867,984.59	867,984.59		744,750.00	744,750.00	-14.2%
Title III, Immigrant Student Program	4201	8290		3,006.27	3,006.27		27,209.00	27,209.00	805.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		554,262.91	554,262.91		549,604.00	549,604.00	-0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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		1,816,726.42	1,816,726.42		2,022,054.00	2,022,054.00	11.3%
Career and Technical Education	3500-3599	8290		200,735.60	200,735.60		229,506.00	229,506.00	14.3%
All Other Federal Revenue	All Other	8290	871,969.34	44,281,215.05	45,153,184.39	822,000.00	53,727.00	875,727.00	-98.1%
TOTAL, FEDERAL REVENUE			871,969.34	60,788,890.03	61,660,859.37	822,000.00	15,386,723.00	16,208,723.00	-73.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	637,223.21	637,223.21	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	843,415.00	0.00	843,415.00	828,429.00	0.00	828,429.00	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	3,948,235.85	2,055,085.32	6,003,321.17	3,149,892.00	1,281,312.00	4,431,204.00	-26.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,263,621.59	3,263,621.59		3,263,621.00	3,263,621.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		342,000.00	342,000.00		378,000.00	378,000.00	10.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,334,675.94	40,685,705.55	44,020,381.49	2,585,000.00	40,534,318.00	43,119,318.00	-2.0%
TOTAL, OTHER STATE REVENUE			8,126,326.79	46,983,635.67	55,109,962.46	6,563,321.00	45,457,251.00	52,020,572.00	-5.6%
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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,246.00	0.00	4,246.00	5,000.00	0.00	5,000.00	17.8%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,015,182.86	0.00	1,015,182.86	859,002.00	0.00	859,002.00	-15.4%
Interest		8660	6,238,375.57	0.00	6,238,375.57	4,543,746.00	0.00	4,543,746.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,180,068.00	0.00	2,180,068.00	(2,000,000.00)	0.00	(2,000,000.00)	-191.7%
Fees and Contracts									
Adult Education Fees		8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	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	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,317,269.17	2,944,355.82	4,261,624.99	1,293,155.00	791,921.00	2,085,076.00	-51.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,383,232.09	12,383,232.09		12,138,188.00	12,138,188.00	-2.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,755,141.60	15,427,587.91	26,182,729.51	4,700,903.00	12,930,109.00	17,631,012.00	-32.7%
TOTAL, REVENUES			307,279,478.42	123,200,113.61	430,479,592.03	294,033,928.00	73,774,083.00	367,808,011.00	-14.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	100,622,349.08	17,700,357.32	118,322,706.40	97,533,973.00	18,564,034.00	116,098,007.00	-1.9%
Certificated Pupil Support Salaries		1200	3,684,589.36	10,154,132.90	13,838,722.26	5,751,194.00	8,382,613.00	14,133,807.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,354,900.90	997,669.73	12,352,570.63	12,334,019.00	643,526.00	12,977,545.00	5.1%
Other Certificated Salaries		1900	1,626,353.80	2,522,572.40	4,148,926.20	1,615,744.00	2,039,852.00	3,655,596.00	-11.9%
TOTAL, CERTIFICATED SALARIES			117,288,193.14	31,374,732.35	148,662,925.49	117,234,930.00	29,630,025.00	146,864,955.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,997,563.68	4,552,998.84	7,550,562.52	3,481,673.00	8,247,721.00	11,729,394.00	55.3%
Classified Support Salaries		2200	8,187,091.99	21,767,704.03	29,954,796.02	20,230,544.00	9,337,628.00	29,568,170.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	4,154,354.42	3,369,617.05	7,523,971.47	7,178,065.00	863,764.00	8,041,829.00	6.9%
Clerical, Technical and Office Salaries		2400	9,130,610.67	3,442,667.41	12,573,278.08	8,936,806.00	2,445,035.00	11,381,841.00	-9.5%
Other Classified Salaries		2900	1,519,830.35	273,168.92	1,792,999.27	1,520,170.00	132,053.00	1,652,223.00	-7.9%
TOTAL, CLASSIFIED SALARIES			25,989,451.11	33,406,156.25	59,395,607.36	41,347,258.00	21,026,199.00	62,373,457.00	5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,678,343.69	18,084,049.26	39,762,392.95	22,084,195.00	18,837,090.00	40,921,285.00	2.9%
PERS		3201-3202	5,945,122.84	8,299,064.18	14,244,187.02	10,415,663.00	5,674,685.00	16,090,348.00	13.0%
OASDI/Medicare/Alternative		3301-3302	3,639,866.42	2,984,921.78	6,624,788.20	4,810,611.00	2,069,098.00	6,879,709.00	3.8%
Health and Welfare Benefits		3401-3402	25,765,955.76	10,332,995.32	36,098,951.08	31,545,880.00	10,811,766.00	42,357,646.00	17.3%
Unemployment Insurance		3501-3502	72,655.35	34,106.71	106,762.06	82,204.00	25,399.00	107,603.00	0.8%
Workers' Compensation		3601-3602	0.00	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	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	57.01	1,316,997.87	1,317,054.88	2,270,662.00	4,982,537.00	7,253,199.00	450.7%
TOTAL, EMPLOYEE BENEFITS			57,102,001.07	41,052,135.12	98,154,136.19	71,209,215.00	42,400,575.00	113,809,790.00	15.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	70,297.06	665,264.49	735,561.55	32,209.00	3,597,650.00	3,629,859.00	393.5%
Books and Other Reference Materials		4200	611,484.64	311,285.19	922,769.83	574,137.00	67,361.00	641,498.00	-30.5%
Materials and Supplies		4300	7,832,374.97	4,522,381.03	12,354,756.00	10,465,438.00	9,729,597.00	20,195,035.00	63.5%
Noncapitalized Equipment		4400	3,073,348.18	1,422,013.90	4,495,362.08	2,224,864.00	804,660.00	3,029,524.00	-32.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,587,504.85	6,920,944.61	18,508,449.46	13,296,648.00	14,199,268.00	27,495,916.00	48.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	15,936,834.52	15,936,834.52	0.00	14,882,217.00	14,882,217.00	-6.6%
Travel and Conferences		5200	836,204.79	508,037.67	1,344,242.46	945,666.00	646,751.00	1,592,417.00	18.5%
Dues and Memberships		5300	93,164.60	5,989.00	99,153.60	97,851.00	14,500.00	112,351.00	13.3%
Insurance		5400 - 5450	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	6,357,527.79	8,327.96	6,365,855.75	6,597,503.00	6,420.00	6,603,923.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,402,637.87	4,367,502.70	6,770,140.57	2,325,775.00	3,043,850.00	5,369,625.00	-20.7%
Transfers of Direct Costs		5710	(349,103.48)	349,103.48	0.00	(273,550.00)	273,550.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,254.36)	141,266.00	45,011.64	(17,800.00)	15,000.00	(2,800.00)	-106.2%
Professional/Consulting Services and Operating Expenditures		5800	8,500,370.26	20,984,569.95	29,484,940.21	9,407,361.00	17,000,468.00	26,407,829.00	-10.4%
Communications		5900	1,868,887.88	841,197.57	2,710,085.45	1,636,512.00	2,114.00	1,638,626.00	-39.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,618,435.35	43,142,828.85	62,761,264.20	20,719,318.00	35,884,870.00	56,604,188.00	-9.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,630,733.23	108,735.87	1,739,469.10	397,489.00	101,000.00	498,489.00	-71.3%
Buildings and Improvements of Buildings		6200	1,721,212.21	1,522,789.45	3,244,001.66	338,667.00	280,671.00	619,338.00	-80.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,448,861.41	693,728.26	2,142,589.67	967,541.00	1,418,576.00	2,386,117.00	11.4%
Equipment Replacement		6500	0.00	3,545.25	3,545.25	0.00	600,000.00	600,000.00	16,824.1%
Lease Assets		6600	0.00	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	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,800,806.85	2,328,798.83	7,129,605.68	1,703,697.00	2,400,247.00	4,103,944.00	-42.4%
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	0.00	0.0%
State Special Schools		7130	(7,753.00)	0.00	(7,753.00)	15,000.00	0.00	15,000.00	-293.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	57,072.00	0.00	57,072.00	80,000.00	0.00	80,000.00	40.2%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	3,291,649.56	0.00	3,291,649.56	3,403,000.00	0.00	3,403,000.00	3.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	256,414.36	0.00	256,414.36	226,770.00	0.00	226,770.00	-11.6%
Other Debt Service - Principal		7439	251,207.40	0.00	251,207.40	280,852.00	0.00	280,852.00	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,848,590.32	0.00	3,848,590.32	4,005,622.00	0.00	4,005,622.00	4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,818,301.86)	6,818,301.86	0.00	(5,711,205.00)	5,711,205.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(640,753.50)	0.00	(640,753.50)	(724,234.00)	0.00	(724,234.00)	13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,459,055.36)	6,818,301.86	(640,753.50)	(6,435,439.00)	5,711,205.00	(724,234.00)	13.0%
TOTAL, EXPENDITURES			232,775,927.33	165,043,897.87	397,819,825.20	263,081,249.00	151,252,389.00	414,333,638.00	4.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,961,381.60	0.00	4,961,381.60	5,904,392.00	0.00	5,904,392.00	19.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,961,381.60	0.00	4,961,381.60	5,904,392.00	0.00	5,904,392.00	19.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,141,662.09)	35,141,662.09	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,141,662.09)	35,141,662.09	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(40,103,043.69)	35,141,662.09	(4,961,381.60)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	19.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	287,526,040.69	0.00	287,526,040.69	281,947,704.00	0.00	281,947,704.00	-1.9%
2) Federal Revenue		8100-8299	871,969.34	60,788,890.03	61,660,859.37	822,000.00	15,386,723.00	16,208,723.00	-73.7%
3) Other State Revenue		8300-8599	8,126,326.79	46,983,635.67	55,109,962.46	6,563,321.00	45,457,251.00	52,020,572.00	-5.6%
4) Other Local Revenue		8600-8799	10,755,141.60	15,427,587.91	26,182,729.51	4,700,903.00	12,930,109.00	17,631,012.00	-32.7%
5) TOTAL, REVENUES			307,279,478.42	123,200,113.61	430,479,592.03	294,033,928.00	73,774,083.00	367,808,011.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	154,375,598.86	72,426,187.46	226,801,786.32	153,077,893.00	90,787,025.00	243,864,918.00	7.5%
2) Instruction - Related Services		2000-2999	26,376,854.03	10,232,826.41	36,609,680.44	30,959,454.00	6,542,170.00	37,501,624.00	2.4%
3) Pupil Services		3000-3999	19,692,031.48	26,488,981.26	46,181,012.74	24,236,580.00	25,466,384.00	49,702,964.00	7.6%
4) Ancillary Services		4000-4999	3,182,492.90	166,145.59	3,348,638.49	2,641,349.00	76,455.00	2,717,804.00	-18.8%
5) Community Services		5000-5999	315,676.75	25,646.63	341,323.38	395,722.00	119,764.00	515,486.00	51.0%
6) Enterprise		6000-6999	0.00	9,950.40	9,950.40	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	10,045,738.89	16,064,938.59	26,110,677.48	19,873,388.00	6,612,119.00	26,485,507.00	1.4%
8) Plant Services		8000-8999	14,938,944.10	39,629,221.53	54,568,165.63	27,891,241.00	21,648,472.00	49,539,713.00	-9.2%
9) Other Outgo		9000-9999	3,848,590.32	0.00	3,848,590.32	4,005,622.00	0.00	4,005,622.00	4.1%
10) TOTAL, EXPENDITURES			232,775,927.33	165,043,897.87	397,819,825.20	263,081,249.00	151,252,389.00	414,333,638.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,503,551.09	(41,843,784.26)	32,659,766.83	30,952,679.00	(77,478,306.00)	(46,525,627.00)	-242.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,961,381.60	0.00	4,961,381.60	5,904,392.00	0.00	5,904,392.00	19.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(35,141,662.09)	35,141,662.09	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,103,043.69)	35,141,662.09	(4,961,381.60)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	19.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,400,507.40	(6,702,122.17)	27,698,385.23	(26,360,259.00)	(26,069,760.00)	(52,430,019.00)	-289.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,837,845.05	86,044,377.93	157,882,222.98	106,238,352.45	79,342,255.76	185,580,608.21	17.5%
2) Ending Balance, June 30 (E + F1e)			106,238,352.45	79,342,255.76	185,580,608.21	79,878,093.45	53,272,495.76	133,150,589.21	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,192,854.00	0.00	5,192,854.00	1,000,000.00	0.00	1,000,000.00	-80.7%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	81,761,734.21	81,761,734.21	0.00	55,769,828.73	55,769,828.73	-31.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	1,485,384.03	0.00	1,485,384.03	New
Other Commitments (by Resource/Object)		9760	60,692,377.00	0.00	60,692,377.00	21,430,948.42	0.00	21,430,948.42	-64.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	28,194,621.45	0.00	28,194,621.45	43,219,561.00	0.00	43,219,561.00	53.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,083,500.00	0.00	12,083,500.00	12,667,200.00	0.00	12,667,200.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	(2,419,478.45)	(2,419,478.45)	0.00	(2,497,332.97)	(2,497,332.97)	3.2%

Resource	Description	2023-24	2024-25
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	21,573,218.00	18,616,218.00
4201	ESSA: Title III, Immigrant Student Program	1.03	1.03
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	606,937.09	606,937.09
6211	Literacy Coaches and Reading Specialists Grant Program	2,466,005.75	1,684,433.75
6266	Educator Effectiveness, FY 2021-22	4,169,744.74	2,601,177.74
6300	Lottery: Instructional Materials	4,491,897.78	2,013,559.78
6331	CA Community Schools Partnership Act - Planning Grant	172,281.12	45,262.12
6547	Special Education Early Intervention Preschool Grant	717,946.87	3,344.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,885,068.19	15,815.19
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,157,117.96	2,467,562.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,688,608.68	1,484,718.68
7033	Child Nutrition: School Food Best Practices Apportionment	545,701.21	.21
7339	Dual Enrollment Opportunities	224,330.23	0.00
7399	LCFF Equity Multiplier	1,546,812.00	2,175,673.00
7412	A-G Access/Success Grant	729,814.41	0.00
7413	A-G Learning Loss Mitigation Grant	203.44	203.44
7425	Expanded Learning Opportunities (ELO) Grant	316,803.86	98,120.86
7435	Learning Recovery Emergency Block Grant	26,891,455.01	20,556,114.01
7810	Other Restricted State	49,089.84	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,040,284.62	2,246,284.62
9010	Other Restricted Local	1,488,412.38	1,154,401.38
Total, Restricted Balance		81,761,734.21	55,769,828.73

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,614,331.02	1,400,000.00	-13.3%
5) TOTAL, REVENUES			1,614,331.02	1,400,000.00	-13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,564,129.40	1,300,000.00	-16.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,564,129.40	1,300,000.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,201.62	100,000.00	99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,201.62	100,000.00	99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	754,733.49	804,935.11	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			754,733.49	804,935.11	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			754,733.49	804,935.11	6.7%
2) Ending Balance, June 30 (E + F1e)			804,935.11	904,935.11	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	804,935.11	904,935.11	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	804,935.11		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			804,935.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			804,935.11		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,614,331.02	1,400,000.00	-13.3%
TOTAL, REVENUES			1,614,331.02	1,400,000.00	-13.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,564,129.40	1,300,000.00	-16.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,564,129.40	1,300,000.00	-16.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,564,129.40	1,300,000.00	-16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,614,331.02	1,400,000.00	-13.3%
5) TOTAL, REVENUES			1,614,331.02	1,400,000.00	-13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,564,129.40	1,300,000.00	-16.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,564,129.40	1,300,000.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,201.62	100,000.00	99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,201.62	100,000.00	99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	754,733.49	804,935.11	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			754,733.49	804,935.11	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			754,733.49	804,935.11	6.7%
2) Ending Balance, June 30 (E + F1e)			804,935.11	904,935.11	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	804,935.11	904,935.11	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 08
E8AY7W3KTS(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	804,935.11	904,935.11
Total, Restricted Balance		804,935.11	904,935.11

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,816.00	107,816.00	0.0%
3) Other State Revenue		8300-8599	1,082,323.00	1,028,551.00	-5.0%
4) Other Local Revenue		8600-8799	7,744.44	4,120.00	-46.8%
5) TOTAL, REVENUES			1,197,883.44	1,140,487.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	515,194.62	511,787.00	-0.7%
2) Classified Salaries		2000-2999	144,352.33	212,534.00	47.2%
3) Employee Benefits		3000-3999	262,634.31	273,595.00	4.2%
4) Books and Supplies		4000-4999	30,869.06	41,668.00	35.0%
5) Services and Other Operating Expenditures		5000-5999	58,914.13	88,803.00	50.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,084.27	51,028.00	18.4%
9) TOTAL, EXPENDITURES			1,055,048.72	1,179,415.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			142,834.72	(38,928.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,834.72	(38,928.00)	-127.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,196.46	344,031.18	71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,196.46	344,031.18	71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,196.46	344,031.18	71.0%
2) Ending Balance, June 30 (E + F1e)			344,031.18	305,103.18	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	344,031.18	305,103.18	-11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	334,665.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,689.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	123,314.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			455,291.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	111,259.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			111,260.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			344,031.18		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	107,816.00	107,816.00	0.0%
TOTAL, FEDERAL REVENUE			107,816.00	107,816.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,032,823.00	1,028,551.00	-0.4%
All Other State Revenue	All Other	8590	49,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,082,323.00	1,028,551.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,505.44	4,120.00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	239.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,744.44	4,120.00	-46.8%
TOTAL, REVENUES			1,197,883.44	1,140,487.00	-4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	196,189.10	188,539.00	-3.9%

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 11
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	141,563.88	145,806.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,441.64	177,442.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			515,194.62	511,787.00	-0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	63,854.97	100,813.00	57.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,211.31	111,721.00	46.6%
Other Classified Salaries		2900	4,286.05	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			144,352.33	212,534.00	47.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	134,890.75	97,751.00	-27.5%
PERS		3201-3202	37,364.18	57,491.00	53.9%
OASDI/Medicare/Alternative		3301-3302	18,339.59	23,681.00	29.1%
Health and Welfare Benefits		3401-3402	71,704.12	94,309.00	31.5%
Unemployment Insurance		3501-3502	335.67	363.00	8.1%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			262,634.31	273,595.00	4.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	648.16	649.00	0.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,809.08	35,572.00	43.4%
Noncapitalized Equipment		4400	5,411.82	5,447.00	0.7%
TOTAL, BOOKS AND SUPPLIES			30,869.06	41,668.00	35.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,279.50	36,144.00	136.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183.69	841.00	357.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	488.59	2,500.00	411.7%
Professional/Consulting Services and Operating Expenditures		5800	42,961.72	48,998.00	14.1%
Communications		5900	.63	320.00	50,693.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,914.13	88,803.00	50.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 11
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,084.27	51,028.00	18.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,084.27	51,028.00	18.4%
TOTAL, EXPENDITURES			1,055,048.72	1,179,415.00	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,816.00	107,816.00	0.0%
3) Other State Revenue		8300-8599	1,082,323.00	1,028,551.00	-5.0%
4) Other Local Revenue		8600-8799	7,744.44	4,120.00	-46.8%
5) TOTAL, REVENUES			1,197,883.44	1,140,487.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		241,355.05	313,666.00	30.0%
2) Instruction - Related Services	2000-2999		342,171.98	271,468.00	-20.7%
3) Pupil Services	3000-3999		410,673.15	452,907.00	10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,084.27	51,028.00	18.4%
8) Plant Services	8000-8999		17,764.27	90,346.00	408.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,055,048.72	1,179,415.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			142,834.72	(38,928.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,834.72	(38,928.00)	-127.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,196.46	344,031.18	71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,196.46	344,031.18	71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,196.46	344,031.18	71.0%
2) Ending Balance, June 30 (E + F1e)			344,031.18	305,103.18	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	344,031.18	305,103.18	-11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	7,037.00	7,037.00
6391	Adult Education Program	336,994.18	298,066.18
Total, Restricted Balance		344,031.18	305,103.18

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,800.00	1,176,800.00	0.0%
3) Other State Revenue		8300-8599	3,424,724.00	3,048,719.00	-11.0%
4) Other Local Revenue		8600-8799	132,804.90	119,000.00	-10.4%
5) TOTAL, REVENUES			4,734,328.90	4,344,519.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,302,031.96	1,466,051.00	12.6%
2) Classified Salaries		2000-2999	1,508,288.78	1,637,313.00	8.6%
3) Employee Benefits		3000-3999	1,517,335.21	1,777,698.00	17.2%
4) Books and Supplies		4000-4999	215,904.73	81,825.00	-62.1%
5) Services and Other Operating Expenditures		5000-5999	163,861.29	184,261.00	12.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	218,767.33	144,986.00	-33.7%
9) TOTAL, EXPENDITURES			4,926,189.30	5,292,134.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,860.40)	(947,615.00)	393.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	504,610.60	902,442.00	78.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			504,610.60	902,442.00	78.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,750.20	(45,173.00)	-114.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,730.37	1,009,480.57	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,730.37	1,009,480.57	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,730.37	1,009,480.57	44.9%
2) Ending Balance, June 30 (E + F1e)			1,009,480.57	964,307.57	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	734,925.91	667,824.91	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	274,554.66	303,554.66	10.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(7,072.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,040,111.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,358.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Unaudited Actuals
Child Development Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 12
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	116,581.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	154,610.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,302,944.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	173,477.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	119,986.83		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			293,464.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,009,480.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,176,800.00	1,176,800.00	0.0%
TOTAL, FEDERAL REVENUE			1,176,800.00	1,176,800.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,844,287.00	2,457,359.00	-13.6%
All Other State Revenue	All Other	8590	580,437.00	591,360.00	1.9%
TOTAL, OTHER STATE REVENUE			3,424,724.00	3,048,719.00	-11.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	33,417.66	29,000.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,695.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	102,082.24	90,000.00	-11.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,804.90	119,000.00	-10.4%
TOTAL, REVENUES			4,734,328.90	4,344,519.00	-8.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,291,197.30	1,442,851.00	11.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,834.66	23,200.00	114.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,302,031.96	1,466,051.00	12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	777,625.38	874,881.00	12.5%

Unaudited Actuals
Child Development Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 12
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	276,051.05	275,947.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	302,655.84	333,795.00	10.3%
Clerical, Technical and Office Salaries		2400	151,956.51	152,690.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,508,288.78	1,637,313.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	349,174.02	265,494.00	-24.0%
PERS		3201-3202	384,181.61	425,837.00	10.8%
OASDI/Medicare/Alternative		3301-3302	129,164.78	143,749.00	11.3%
Health and Welfare Benefits		3401-3402	653,426.09	941,101.00	44.0%
Unemployment Insurance		3501-3502	1,388.71	1,517.00	9.2%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,517,335.21	1,777,698.00	17.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	164,196.88	56,825.00	-65.4%
Noncapitalized Equipment		4400	51,707.85	25,000.00	-51.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,904.73	81,825.00	-62.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,004.77	6,900.00	14.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,372.10	41,365.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,881.91	22,090.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,382.96	71,300.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	22,524.35	36,906.00	63.8%
Communications		5900	4,695.20	5,700.00	21.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,861.29	184,261.00	12.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	218,767.33	144,986.00	-33.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			218,767.33	144,986.00	-33.7%
TOTAL, EXPENDITURES			4,926,189.30	5,292,134.00	7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	504,610.60	902,442.00	78.8%
(a) TOTAL, INTERFUND TRANSFERS IN			504,610.60	902,442.00	78.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			504,610.60	902,442.00	78.8%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,800.00	1,176,800.00	0.0%
3) Other State Revenue		8300-8599	3,424,724.00	3,048,719.00	-11.0%
4) Other Local Revenue		8600-8799	132,804.90	119,000.00	-10.4%
5) TOTAL, REVENUES			4,734,328.90	4,344,519.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,357,377.16	3,675,915.00	9.5%
2) Instruction - Related Services	2000-2999		761,501.23	856,111.00	12.4%
3) Pupil Services	3000-3999		420,414.02	433,245.00	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,767.33	144,986.00	-33.7%
8) Plant Services	8000-8999		168,129.56	181,877.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,926,189.30	5,292,134.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(191,860.40)	(947,615.00)	393.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	504,610.60	902,442.00	78.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			504,610.60	902,442.00	78.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,750.20	(45,173.00)	-114.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,730.37	1,009,480.57	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,730.37	1,009,480.57	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,730.37	1,009,480.57	44.9%
2) Ending Balance, June 30 (E + F1e)			1,009,480.57	964,307.57	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	734,925.91	667,824.91	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	274,554.66	303,554.66	10.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(7,072.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7810	Other Restricted State	388,523.23	372,285.23
9010	Other Restricted Local	346,402.68	295,539.68
Total, Restricted Balance		734,925.91	667,824.91

13 NUTRITION SERVICES FUND

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



Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 13
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,245,946.07	14,153,224.35	-0.7%
3) Other State Revenue		8300-8599	5,485,513.95	5,260,307.00	-4.1%
4) Other Local Revenue		8600-8799	309,962.49	223,580.00	-27.9%
5) TOTAL, REVENUES			20,041,422.51	19,637,111.35	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,544,258.34	6,133,336.00	10.6%
3) Employee Benefits		3000-3999	3,281,616.45	3,601,537.00	9.7%
4) Books and Supplies		4000-4999	7,040,074.05	7,324,198.35	4.0%
5) Services and Other Operating Expenditures		5000-5999	210,980.81	837,325.00	296.9%
6) Capital Outlay		6000-6999	1,967.20	250,000.00	12,608.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	378,901.90	528,220.00	39.4%
9) TOTAL, EXPENDITURES			16,457,798.75	18,674,616.35	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,583,623.76	962,495.00	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,583,623.76	962,495.00	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,922,127.11	9,505,750.87	60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,922,127.11	9,505,750.87	60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,922,127.11	9,505,750.87	60.5%
2) Ending Balance, June 30 (E + F1e)			9,505,750.87	10,468,245.87	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	61,439.18	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,417,966.19	10,466,900.37	11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,649,584.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(53,431.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 13
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	4,724,033.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	138,401.38		
6) Stores		9320	61,439.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,547,527.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	123,823.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,917,953.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,041,776.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,505,750.87		
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,198,291.22	13,143,224.35	-0.4%
Donated Food Commodities		8221	1,047,654.85	1,010,000.00	-3.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,245,946.07	14,153,224.35	-0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,485,513.95	5,260,307.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,485,513.95	5,260,307.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	2,000.00	New
Food Service Sales		8634	25,206.40	41,570.00	64.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	171,070.48	146,000.00	-14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,969.00	30,000.00	-24.9%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,716.61	4,010.00	-94.6%
TOTAL, OTHER LOCAL REVENUE			309,962.49	223,580.00	-27.9%
TOTAL, REVENUES			20,041,422.51	19,637,111.35	-2.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,643,443.30	5,069,039.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	593,189.45	764,636.00	28.9%
Clerical, Technical and Office Salaries		2400	306,716.59	298,361.00	-2.7%
Other Classified Salaries		2900	909.00	1,300.00	43.0%
TOTAL, CLASSIFIED SALARIES			5,544,258.34	6,133,336.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,341,396.96	1,557,134.00	16.1%
OASDI/Medicare/Alternative		3301-3302	399,293.08	410,560.00	2.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,538,515.74	1,631,061.00	6.0%
Unemployment Insurance		3501-3502	2,410.67	2,782.00	15.4%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,281,616.45	3,601,537.00	9.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	379,421.79	566,050.00	49.2%
Noncapitalized Equipment		4400	131,814.74	161,600.00	22.6%
Food		4700	6,528,837.52	6,596,548.35	1.0%
TOTAL, BOOKS AND SUPPLIES			7,040,074.05	7,324,198.35	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,731.35	11,500.00	-31.3%
Dues and Memberships		5300	2,525.69	9,000.00	256.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	255,130.21	781,000.00	206.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,564.02)	(96,000.00)	-44.4%
Professional/Consulting Services and Operating Expenditures		5800	100,176.01	117,725.00	17.5%
Communications		5900	8,981.57	14,100.00	57.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,980.81	837,325.00	296.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	1,967.20	150,000.00	7,525.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,967.20	250,000.00	12,608.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	378,901.90	528,220.00	39.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,901.90	528,220.00	39.4%
TOTAL, EXPENDITURES			16,457,798.75	18,674,616.35	13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 13
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 13
E8AY7W3KTS(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,245,946.07	14,153,224.35	-0.7%
3) Other State Revenue		8300-8599	5,485,513.95	5,260,307.00	-4.1%
4) Other Local Revenue		8600-8799	309,962.49	223,580.00	-27.9%
5) TOTAL, REVENUES			20,041,422.51	19,637,111.35	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,078,896.85	18,146,396.35	12.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		378,901.90	528,220.00	39.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,457,798.75	18,674,616.35	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,583,623.76	962,495.00	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,583,623.76	962,495.00	-73.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,922,127.11	9,505,750.87	60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,922,127.11	9,505,750.87	60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,922,127.11	9,505,750.87	60.5%
2) Ending Balance, June 30 (E + F1e)			9,505,750.87	10,468,245.87	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	61,439.18	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,417,966.19	10,466,900.37	11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,634,948.86	9,918,008.04
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	235,059.94	934.94
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	541,739.40	541,739.40
5810	Other Restricted Federal	5,814.00	5,814.00
7029	Child Nutrition: Food Service Staff Training Funds	403.99	403.99
Total, Restricted Balance		9,417,966.19	10,466,900.37

14 DEFERRED MAINTENANCE

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106.00	0.00	-100.0%
5) TOTAL, REVENUES			106.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			106.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,382.93	8,488.93	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,382.93	8,488.93	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,382.93	8,488.93	1.3%
2) Ending Balance, June 30 (E + F1e)			8,488.93	8,488.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,488.93	8,488.93	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,557.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 14
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,488.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,488.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	106.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106.00	0.00	-100.0%
TOTAL, REVENUES			106.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106.00	0.00	-100.0%
5) TOTAL, REVENUES			106.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			106.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,382.93	8,488.93	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,382.93	8,488.93	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,382.93	8,488.93	1.3%
2) Ending Balance, June 30 (E + F1e)			8,488.93	8,488.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,488.93	8,488.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 14
E8AY7W3KTS(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	973,570.64	890,000.00	-8.6%
5) TOTAL, REVENUES			973,570.64	890,000.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	318,096.34	319,960.00	0.6%
3) Employee Benefits		3000-3999	142,794.95	155,439.00	8.9%
4) Books and Supplies		4000-4999	16,353.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	29,902.50	234,400.00	683.9%
6) Capital Outlay		6000-6999	7,878,629.81	2,856,500.00	-63.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,385,777.34	3,566,299.00	-57.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,412,206.70)	(2,676,299.00)	-63.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,995,393.27	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,995,393.27	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,583,186.57	(2,676,299.00)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,194,767.59	48,777,954.16	168.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,194,767.59	48,777,954.16	168.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,194,767.59	48,777,954.16	168.1%
2) Ending Balance, June 30 (E + F1e)			48,777,954.16	46,101,655.16	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,362,952.81	45,686,653.81	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	415,001.35	415,001.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,469,161.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(405,533.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	407,468.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	223,060.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			50,694,157.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,906,686.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,516.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,916,202.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			48,777,954.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	989,208.64	500,000.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,638.00)	390,000.00	-2,593.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			973,570.64	890,000.00	-8.6%
TOTAL, REVENUES			973,570.64	890,000.00	-8.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	258,073.03	258,694.00	0.2%
Clerical, Technical and Office Salaries		2400	60,023.31	61,266.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			318,096.34	319,960.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,749.03	86,099.00	5.3%
OASDI/Medicare/Alternative		3301-3302	23,002.36	24,349.00	5.9%
Health and Welfare Benefits		3401-3402	37,885.89	44,832.00	18.3%
Unemployment Insurance		3501-3502	157.67	159.00	0.8%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			142,794.95	155,439.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	857.59	0.00	-100.0%
Noncapitalized Equipment		4400	15,496.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,353.74	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	63,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,902.50	171,400.00	473.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,902.50	234,400.00	683.9%
CAPITAL OUTLAY					
Land		6100	634,127.63	0.00	-100.0%
Land Improvements		6170	440,366.90	63,000.00	-85.7%
Buildings and Improvements of Buildings		6200	6,131,341.59	2,793,500.00	-54.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	672,793.69	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,878,629.81	2,856,500.00	-63.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,385,777.34	3,566,299.00	-57.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Unaudited Actuals
Building Fund
Expenditures by Object

36 67686 0000000
Form 21
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	37,995,393.27	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			37,995,393.27	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,995,393.27	0.00	-100.0%

Unaudited Actuals
Building Fund
Expenditures by Function

36 67686 0000000
Form 21
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	973,570.64	890,000.00	-8.6%
5) TOTAL, REVENUES			973,570.64	890,000.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,385,777.34	3,566,299.00	-57.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,385,777.34	3,566,299.00	-57.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,412,206.70)	(2,676,299.00)	-63.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,995,393.27	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,995,393.27	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,583,186.57	(2,676,299.00)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,194,767.59	48,777,954.16	168.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,194,767.59	48,777,954.16	168.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,194,767.59	48,777,954.16	168.1%
2) Ending Balance, June 30 (E + F1e)			48,777,954.16	46,101,655.16	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,362,952.81	45,686,653.81	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	415,001.35	415,001.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	48,362,952.81	45,686,653.81
Total, Restricted Balance		48,362,952.81	45,686,653.81

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,584,333.04	2,782,000.00	-22.4%
5) TOTAL, REVENUES			3,584,333.04	2,782,000.00	-22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,984.45	130,000.00	1,083.5%
5) Services and Other Operating Expenditures		5000-5999	1,501,831.67	1,633,000.00	8.7%
6) Capital Outlay		6000-6999	1,797,130.05	6,365,000.00	254.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,309,946.17	8,128,000.00	145.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			274,386.87	(5,346,000.00)	-2,048.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			274,386.87	(5,346,000.00)	-2,048.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,753,620.66	12,028,007.53	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,753,620.66	12,028,007.53	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,753,620.66	12,028,007.53	2.3%
2) Ending Balance, June 30 (E + F1e)			12,028,007.53	6,682,007.53	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,028,007.53	6,682,007.53	-44.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,052,333.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(104,879.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	225,879.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,173,333.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,092,910.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,415.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,145,326.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,028,007.53		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	497,520.10	472,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	155,409.00	260,000.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,740,793.10	1,800,000.00
Other Local Revenue					
All Other Local Revenue			8699	1,190,610.84	250,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				3,584,333.04	2,782,000.00
TOTAL, REVENUES				3,584,333.04	2,782,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,995.75	0.00	-100.0%
Noncapitalized Equipment		4400	4,988.70	130,000.00	2,505.9%
TOTAL, BOOKS AND SUPPLIES			10,984.45	130,000.00	1,083.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	48.96	130,000.00	265,422.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	727,254.09	943,000.00	29.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,627.79	25,000.00	-52.5%
Professional/Consulting Services and Operating Expenditures		5800	721,900.83	535,000.00	-25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,501,831.67	1,633,000.00	8.7%
CAPITAL OUTLAY					
Land		6100	46,000.00	0.00	-100.0%
Land Improvements		6170	630,777.08	363,000.00	-42.5%
Buildings and Improvements of Buildings		6200	1,120,352.97	6,002,000.00	435.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,797,130.05	6,365,000.00	254.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,309,946.17	8,128,000.00	145.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,584,333.04	2,782,000.00	-22.4%
5) TOTAL, REVENUES			3,584,333.04	2,782,000.00	-22.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,325.29	300,000.00	169.5%
8) Plant Services	8000-8999		3,198,620.88	7,828,000.00	144.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,309,946.17	8,128,000.00	145.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			274,386.87	(5,346,000.00)	-2,048.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			274,386.87	(5,346,000.00)	-2,048.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,753,620.66	12,028,007.53	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,753,620.66	12,028,007.53	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,753,620.66	12,028,007.53	2.3%
2) Ending Balance, June 30 (E + F1e)			12,028,007.53	6,682,007.53	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,028,007.53	6,682,007.53	-44.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	12,028,007.53	6,682,007.53
Total, Restricted Balance		12,028,007.53	6,682,007.53

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,278,307.17	839,080.00	-34.4%
5) TOTAL, REVENUES			2,077,457.17	839,080.00	-59.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	543,000.00	New
5) Services and Other Operating Expenditures		5000-5999	3,970.00	140,000.00	3,426.4%
6) Capital Outlay		6000-6999	2,189,375.11	4,112,000.00	87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,193,345.11	4,795,000.00	118.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,887.94)	(3,955,920.00)	3,313.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,887.94)	(3,955,920.00)	3,313.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,234,792.42	23,118,904.48	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,234,792.42	23,118,904.48	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,234,792.42	23,118,904.48	-0.5%
2) Ending Balance, June 30 (E + F1e)			23,118,904.48	19,162,984.48	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,118,904.48	19,162,984.48	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,409,059.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(188,098.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 35
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	237,631.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,458,593.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	116,628.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	223,060.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			339,688.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			23,118,904.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	799,150.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			799,150.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	936,569.73	839,080.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	297,051.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	44,686.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,307.17	839,080.00	-34.4%
TOTAL, REVENUES			2,077,457.17	839,080.00	-59.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	543,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	543,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,250.00	140,000.00	11,100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,720.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,970.00	140,000.00	3,426.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	339,348.55	50,000.00	-85.3%
Buildings and Improvements of Buildings		6200	1,850,026.56	4,012,000.00	116.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,189,375.11	4,112,000.00	87.8%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,193,345.11	4,795,000.00	118.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Unaudited Actuals
 County School Facilities Fund
 Expenditures by Object

36 67686 0000000
 Form 35
 E8AY7W3KTS(2023-24)

Colton Joint Unified
 San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 35
E8AY7W3KTS(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,278,307.17	839,080.00	-34.4%
5) TOTAL, REVENUES			2,077,457.17	839,080.00	-59.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,193,345.11	4,795,000.00	118.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,193,345.11	4,795,000.00	118.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(115,887.94)	(3,955,920.00)	3,313.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,887.94)	(3,955,920.00)	3,313.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,234,792.42	23,118,904.48	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,234,792.42	23,118,904.48	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,234,792.42	23,118,904.48	-0.5%
2) Ending Balance, June 30 (E + F1e)			23,118,904.48	19,162,984.48	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,118,904.48	19,162,984.48	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	23,118,904.48	19,162,984.48
Total, Restricted Balance		23,118,904.48	19,162,984.48

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,965,423.54	4,870,000.00	-30.1%
5) TOTAL, REVENUES			6,965,423.54	4,870,000.00	-30.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	245,297.16	584,000.00	138.1%
5) Services and Other Operating Expenditures		5000-5999	143,603.34	784,000.00	445.9%
6) Capital Outlay		6000-6999	1,201,005.20	9,002,578.00	649.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,589,905.70	10,370,578.00	552.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,375,517.84	(5,500,578.00)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,375,517.84	(5,500,578.00)	-202.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,093,736.80	22,469,254.64	31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,093,736.80	22,469,254.64	31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,736.80	22,469,254.64	31.4%
2) Ending Balance, June 30 (E + F1e)			22,469,254.64	16,968,676.64	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,469,254.64	16,968,676.64	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,472,877.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(164,505.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 40
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	191,205.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,388,539.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,888,117.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	418,862.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			418,862.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			22,469,254.64		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,402,753.54	4,000,000.00	-26.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	663,690.00	570,000.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	168,980.00	300,000.00	77.5%
Other Local Revenue					
All Other Local Revenue		8699	730,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,965,423.54	4,870,000.00	-30.1%
TOTAL, REVENUES			6,965,423.54	4,870,000.00	-30.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	98,717.30	128,000.00	29.7%
Noncapitalized Equipment		4400	146,579.86	456,000.00	211.1%
TOTAL, BOOKS AND SUPPLIES			245,297.16	584,000.00	138.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,232.73	328,000.00	463.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	85,317.57	456,000.00	434.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,603.34	784,000.00	445.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	218,681.47	1,509,076.00	590.1%
Buildings and Improvements of Buildings		6200	920,637.36	7,365,502.00	700.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	61,686.37	128,000.00	107.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,201,005.20	9,002,578.00	649.6%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,589,905.70	10,370,578.00	552.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 40
E8AY7W3KTS(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,965,423.54	4,870,000.00	-30.1%
5) TOTAL, REVENUES			6,965,423.54	4,870,000.00	-30.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,589,905.70	10,370,578.00	552.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,589,905.70	10,370,578.00	552.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,375,517.84	(5,500,578.00)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,375,517.84	(5,500,578.00)	-202.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,093,736.80	22,469,254.64	31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,093,736.80	22,469,254.64	31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,736.80	22,469,254.64	31.4%
2) Ending Balance, June 30 (E + F1e)			22,469,254.64	16,968,676.64	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,469,254.64	16,968,676.64	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	22,469,254.64	16,968,676.64
Total, Restricted Balance		22,469,254.64	16,968,676.64

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,356.73	85,942.00	67.3%
4) Other Local Revenue		8600-8799	13,297,905.61	14,332,378.00	7.8%
5) TOTAL, REVENUES			13,349,262.34	14,418,320.00	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,370,646.34	15,022,773.63	12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,370,646.34	15,022,773.63	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,384.00)	(604,453.63)	2,726.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,362,372.12	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,362,372.12	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,340,988.12	(604,453.63)	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,718,435.97	23,059,424.09	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,718,435.97	23,059,424.09	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,718,435.97	23,059,424.09	11.3%
2) Ending Balance, June 30 (E + F1e)			23,059,424.09	22,454,970.46	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,059,424.09	22,454,970.46	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,246,151.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(186,727.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 51
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,059,424.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			23,059,424.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	51,356.73	85,942.00	67.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,356.73	85,942.00	67.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,738,963.92	12,637,999.00	17.7%
Unsecured Roll		8612	744,025.90	880,994.00	18.4%
Prior Years' Taxes		8613	3,375.20	170,393.00	4,948.4%
Supplemental Taxes		8614	853,722.67	445,554.00	-47.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	93,953.75	128,410.00	36.7%
Interest		8660	614,650.17	69,028.00	-88.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	249,214.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,297,905.61	14,332,378.00	7.8%
TOTAL, REVENUES			13,349,262.34	14,418,320.00	8.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,261,264.70	7,390,000.00	-10.5%
Bond Interest and Other Service Charges		7434	5,109,381.64	7,632,773.63	49.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,370,646.34	15,022,773.63	12.4%
TOTAL, EXPENDITURES			13,370,646.34	15,022,773.63	12.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Unaudited Actuals
 Bond Interest and Redemption Fund
 Expenditures by Object

Colton Joint Unified
 San Bernardino County

36 67686 0000000
 Form 51
 E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,362,372.12	0.00	-100.0%
(c) TOTAL, SOURCES			2,362,372.12	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,362,372.12	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 51
E8AY7W3KTS(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,356.73	85,942.00	67.3%
4) Other Local Revenue		8600-8799	13,297,905.61	14,332,378.00	7.8%
5) TOTAL, REVENUES			13,349,262.34	14,418,320.00	8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,370,646.34	15,022,773.63	12.4%
10) TOTAL, EXPENDITURES			13,370,646.34	15,022,773.63	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,384.00)	(604,453.63)	2,726.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,362,372.12	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,362,372.12	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,340,988.12	(604,453.63)	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,718,435.97	23,059,424.09	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,718,435.97	23,059,424.09	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,718,435.97	23,059,424.09	11.3%
2) Ending Balance, June 30 (E + F1e)			23,059,424.09	22,454,970.46	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,059,424.09	22,454,970.46	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	23,059,424.09	22,454,970.46
Total, Restricted Balance		23,059,424.09	22,454,970.46

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.27		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			101.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	101.27	101.27
Total, Restricted Balance		101.27	101.27

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	950,028.40	800,000.00	-15.8%
5) TOTAL, REVENUES			950,028.40	800,000.00	-15.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	619,810.72	750,000.00	21.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			619,810.72	750,000.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			330,217.68	50,000.00	-84.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	16,727.50	2,020,000.00	11,975.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,727.50)	(2,020,000.00)	11,975.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			313,490.18	(1,970,000.00)	-728.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,565,136.94	5,878,627.12	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,565,136.94	5,878,627.12	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,565,136.94	5,878,627.12	5.6%
2) Ending Balance, June 30 (E + F1e)			5,878,627.12	3,908,627.12	-33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,878,627.12	3,908,627.12	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,878,627.12		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals

Debt Service Fund for Blended Component Units
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 52
E8AY7W3KTS(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,878,627.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,878,627.12		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	783,044.12	600,000.00	-23.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	166,984.28	200,000.00	19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			950,028.40	800,000.00	-15.8%
TOTAL, REVENUES			950,028.40	800,000.00	-15.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	334,810.72	450,000.00	34.4%
Other Debt Service - Principal		7439	285,000.00	300,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			619,810.72	750,000.00	21.0%
TOTAL, EXPENDITURES			619,810.72	750,000.00	21.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	16,727.50	2,020,000.00	11,975.9%
(d) TOTAL, USES			16,727.50	2,020,000.00	11,975.9%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,727.50)	(2,020,000.00)	11,975.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	950,028.40	800,000.00	-15.8%
5) TOTAL, REVENUES			950,028.40	800,000.00	-15.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	619,810.72	750,000.00	21.0%
10) TOTAL, EXPENDITURES			619,810.72	750,000.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			330,217.68	50,000.00	-84.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	16,727.50	2,020,000.00	11,975.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,727.50)	(2,020,000.00)	11,975.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			313,490.18	(1,970,000.00)	-728.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,565,136.94	5,878,627.12	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,565,136.94	5,878,627.12	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,565,136.94	5,878,627.12	5.6%
2) Ending Balance, June 30 (E + F1e)			5,878,627.12	3,908,627.12	-33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,878,627.12	3,908,627.12	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,878,627.12	3,908,627.12
Total, Restricted Balance		5,878,627.12	3,908,627.12

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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,252,194.72	1,091,122.00	-51.6%
5) TOTAL, REVENUES			2,252,194.72	1,091,122.00	-51.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	360,895.17	386,707.00	7.2%
3) Employee Benefits		3000-3999	2,851,769.18	3,050,566.00	7.0%
4) Books and Supplies		4000-4999	53,150.69	172,755.00	225.0%
5) Services and Other Operating Expenses		5000-5999	4,784,055.13	4,586,650.00	-4.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,049,870.17	8,196,678.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,797,675.45)	(7,105,556.00)	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,456,771.00	5,001,950.00	12.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,456,771.00	5,001,950.00	12.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,340,904.45)	(2,103,606.00)	56.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,470,351.26	10,217,246.81	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,470,351.26	10,217,246.81	-24.2%
d) Other Restatements		9795	(1,912,200.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,558,151.26	10,217,246.81	-11.6%
2) Ending Net Position, June 30 (E + F1e)			10,217,246.81	8,113,640.81	-20.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,217,246.81	8,113,640.81	-20.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,975,165.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(144,435.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	542,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	175,976.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,446,590.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			20,995,296.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,071,751.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,573,421.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	7,132,877.00		
7) TOTAL, LIABILITIES			10,778,050.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			10,217,246.81		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	745,104.23	650,000.00	-12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	316,072.00	(135,313.00)	-142.8%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,191,018.49	576,435.00	-51.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,252,194.72	1,091,122.00	-51.6%
TOTAL, REVENUES			2,252,194.72	1,091,122.00	-51.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	156,260.70	156,339.00	0.1%
Clerical, Technical and Office Salaries		2400	204,634.47	230,368.00	12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			360,895.17	386,707.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,359.79	104,605.00	10.9%
OASDI/Medicare/Alternative		3301-3302	27,426.95	29,583.00	7.9%
Health and Welfare Benefits		3401-3402	53,491.65	54,333.00	1.6%
Unemployment Insurance		3501-3502	180.10	193.00	7.2%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,676,310.69	2,861,852.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,851,769.18	3,050,566.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,150.69	144,500.00	171.9%
Noncapitalized Equipment		4400	0.00	28,255.00	New
TOTAL, BOOKS AND SUPPLIES			53,150.69	172,755.00	225.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,373.87	24,800.00	100.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,167,620.84	2,899,450.00	-8.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,604,060.42	1,662,250.00	3.6%
Communications		5900	0.00	150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,784,055.13	4,586,650.00	-4.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,049,870.17	8,196,678.00	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,456,771.00	5,001,950.00	12.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,456,771.00	5,001,950.00	12.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			4,456,771.00	5,001,950.00	12.2%
(a - b + c - d + e)			4,456,771.00	5,001,950.00	12.2%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,252,194.72	1,091,122.00	-51.6%
5) TOTAL, REVENUES			2,252,194.72	1,091,122.00	-51.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,049,870.17	8,196,678.00	1.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,049,870.17	8,196,678.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,797,675.45)	(7,105,556.00)	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,456,771.00	5,001,950.00	12.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,456,771.00	5,001,950.00	12.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,340,904.45)	(2,103,606.00)	56.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,470,351.26	10,217,246.81	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,470,351.26	10,217,246.81	-24.2%
d) Other Restatements		9795	(1,912,200.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,558,151.26	10,217,246.81	-11.6%
2) Ending Net Position, June 30 (E + F1e)			10,217,246.81	8,113,640.81	-20.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,217,246.81	8,113,640.81	-20.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	10,217,246.81	8,113,640.81
Total, Restricted Net Position		10,217,246.81	8,113,640.81

AVERAGE DAILY ATTENDANCE



2023-24 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

36 67686 000000
Form A
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	17,580.39	17,475.91	18,917.18	17,038.53	17,038.53	18,000.52
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,580.39	17,475.91	18,917.18	17,038.53	17,038.53	18,000.52
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	36.59	36.25	36.59	37.15	37.15	37.15
c. Special Education-NPS/LCI				2.95	2.95	2.95
d. Special Education Extended Year	.90	1.72	1.72	.81		
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.96	3.00	2.96	3.50	3.50	3.50
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	40.45	40.97	41.27	44.41	43.60	43.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,620.84	17,516.88	18,958.45	17,082.94	17,082.13	18,044.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

36 67686 0000000
Form A
E8AY7W3KTS(2023-24)

Colton Joint Unified
San Bernardino County

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00

CATEGORICALS



Description	001							002			003			004			005			006			007					
	TITLE I	CSI	ESSER II	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III	ESSER III		
FEDERAL PROGRAM NAME																												
FEDERAL CATALOG NUMBER																												
RESOURCE CODE	3010	3182	3212	3213	3214	3217	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	3218	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)																												
AWARD																												
1. Prior Year Carryover	736,539.86	584,145.00	0.00	35,251,149.86	10,570,055.77	2,421.54																						959,228.29
2. a. Current Year Award	8,091,206.00	523,147.00			0.00																							0.00
b. Transferability (ESSA)																												
c. Other Adjustments																												
d. Adj Curr Yr Award																												
(sum lines 2a, 2b, & 2c)	8,091,206.00	523,147.00	0.00	0.00	0.00	0.00																						0.00
3. Required Matching Funds/Other																												
4. Total Available Award	8,827,745.86	1,107,292.00	0.00	35,251,149.86	10,570,055.77	2,421.54																						959,228.29
(sum lines 1, 2d, & 3)																												
REVENUES																												
5. Unearned Revenue Deferred from Prior Year	(3,329,898.29)	4,375.32	(9,276,244.94)	6,222,137.06	3,312,802.57	2,421.54																						273,345.29
6. Cash Received in Current Year	8,889,510.00	366,509.00	9,278,883.00	5,807,152.00	1,451,789.00	0.00																						528,794.00
7. Contributed Matching Funds																												
8. Total Available (sum lines 5, 6, & 7)	5,559,611.71	370,884.32	2,638.06	12,029,289.06	4,764,591.57	2,421.54																						802,139.29
EXPENDITURES																												
9. Donor-Authorized Expenditures	7,634,618.01	391,176.73	2,638.06	35,251,149.86	9,239,683.90	2,421.54																						579,705.29
10. Non Donor-Authorized Expenditures																												
11. Total Expenditures (lines 9 & 10)	7,634,618.01	391,176.73	2,638.06	35,251,149.86	9,239,683.90	2,421.54																						579,705.29
12. Amounts Included in Line 6 above for Prior Year Adjustments																												
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,075,006.30)	(20,292.41)	0.00	(23,221,860.80)	(4,475,092.33)	0.00																					222,434.00	
a. Unearned Revenue																												222,434.00

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	2,075,006.30	20,292.41		23,221,860.80	4,475,092.33		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,193,127.85	716,115.27	(2,638.06)		1,330,371.87		379,523.00
15. If Carryover is allowed, enter line 14 amount here	1,193,127.85	716,115.27			1,330,371.87		379,523.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,634,618.01	391,176.73	2,638.06	35,251,149.86	9,239,683.90	2,421.54	579,705.29

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME			SPED: IDEA PART B SEC611 BASIC GRANT	SPED: IDEA PART B SEC611 PRVT SCH	SPED: IDEA PART B SEC619 PRESCH	SPED: IDEA PART B SEC611 MTL HLTH	SPED: IDEA PART B SEC619 PRESCH STAFF DEV
FEDERAL CATALOG NUMBER			13379				
RESOURCE CODE	3219	3225	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,206,504.83	101,665.00	0.00				
2. a. Current Year Award	0.00	0.00	4,472,676.00	24,216.00	102,161.00	223,531.00	820.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)		0.00	4,472,676.00	24,216.00	102,161.00	223,531.00	820.00
3. Required Matching Funds/Other							
4. Total Available Award	1,206,504.83	101,665.00	4,472,676.00	24,216.00	102,161.00	223,531.00	820.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,028,102.83	(23,335.00)					
6. Cash Received in Current Year	111,011.00	0.00					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,139,113.83	(23,335.00)	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	506,529.04	101,664.00	4,472,676.00	24,216.00	102,161.00	223,531.00	820.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	506,529.04	101,664.00	12,283,505.11	48,435.77	305,524.17	288,935.61	1,511.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	632,584.79	(124,999.00)	(4,472,676.00)	(24,216.00)	(102,161.00)	(223,531.00)	(820.00)

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue	632,584.79						
b. Accounts Payable							
c. Accounts Receivable		124,999.00	4,472,676.00		102,161.00	223,531.00	820.00
14. Unused Grant Award Calculation (line 4 minus line 9)		1.00	0.00		0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		699,975.79	4,472,676.00		102,161.00	223,531.00	820.00

Description	015		016		017		018		019		020		021	
	PERKINS	TITLE II	21st CENTURY	TITLE IV	TITLE III IMM	TITLE III	ARP-HCY II							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3550	4035	4124	4127	4201	4203	5634							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover	0.00	445,841.23	54,570.32	636,078.42	0.00	44,204.24	314,515.59							
2. a. Current Year Award	229,506.00	754,484.00	831,155.76	641,702.00	30,252.00	487,527.00	0.00							
b. Transferability (ESSA)						76,134.00								
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)		754,484.00	831,155.76	641,702.00	30,252.00	563,661.00	0.00							
3. Required Matching Funds/Other														
4. Total Available Award	229,506.00	1,200,325.23	885,726.08	1,277,780.42	30,252.00	607,865.24	314,515.59							
(sum lines 1, 2d, & 3)														
REVENUES														
5. Unearned Revenue Deferred from Prior Year	(18,499.82)		(153,217.86)	64,047.42			65,435.59							
6. Cash Received in Current Year	191,255.12	978,742.79	831,155.00	148,597.00	28,812.00	360,793.01	103,005.00							
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	172,755.30	978,742.79	677,937.14	212,644.42	28,812.00	360,793.01	168,440.59							
EXPENDITURES														
9. Donor-Authorized Expenditures	200,735.60	867,984.59	775,475.16	650,074.53	3,006.27	554,262.91	188,237.04							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	200,735.60	867,984.59	775,475.16	650,074.53	3,006.27	554,262.91	188,237.04							
12. Amounts Included in Line 6 above for Prior Year Adjustments														
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(27,980.30)	110,758.20	(97,538.02)	(437,430.11)	25,805.73	(193,469.90)	(19,796.45)							
a. Unearned Revenue		110,758.20			25,805.73									
b. Accounts Payable				131,809.39										

Description	015	016	017	018	019	020	021
c. Accounts Receivable	27,980.30			97,538.02	569,239.50	193,469.90	19,796.45
14. Unused Grant Award Calculation (line 4 minus line 9)	28,770.40	332,340.64		110,250.92	627,705.89	53,602.33	126,278.55
15. If Carry over is allowed, enter line 14 amount here		332,340.64		110,250.92	495,896.50	53,602.33	126,278.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	200,735.60	867,984.59		775,475.16	650,074.53	3,006.27	188,237.04

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		022		TOTAL
FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	EMERGENCY CONNECTIVITY FUNDS		
RESOURCE CODE	5875			
REVENUE OBJECT	8290			
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover		0.00		50,906,919.95
2. a. Current Year Award		828,664.77		17,241,048.53
b. Transferability (ESSA)				76,134.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)				
3. Required Matching Funds/Other		828,664.77		17,317,182.53
4. Total Available Award				0.00
(sum lines 1, 2d, & 3)		828,664.77		68,224,102.48
REVENUES				
5. Unearned Revenue Deferred from Prior Year		(2,565,958.94)		(4,394,487.23)
6. Cash Received in Current Year		975,145.26		30,051,153.18
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)		(1,590,813.68)		25,656,665.95
EXPENDITURES				
9. Donor-Authorized Expenditures		828,664.77		62,601,431.30
10. Non Donor-Authorized Expenditures				8,104,508.00
11. Total Expenditures (lines 9 & 10)		828,664.77		70,705,939.30
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)			(2,419,478.45)	(36,944,765.35)

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		022	
a. Unearned Revenue			991,582.72
b. Accounts Payable			131,809.39
c. Accounts Receivable			35,648,679.01
14. Unused Grant Award Calculation (line 4 minus line 9)			
15. If Carryover is allowed, enter line 14 amount here		0.00	5,622,671.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			5,464,728.45
		(1,590,813.68)	60,181,952.85

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001			002			003			004					
	STATE PROGRAM NAME	ASES	UNIVERSAL PREKINDERGARTEN PLANNING/IMPLEMENTATION	CA CTE INCENTIVE GRANT	SPED: WORKABILITY I	TOTAL	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	STATE PROGRAM NAME	ASES	UNIVERSAL PREKINDERGARTEN PLANNING/IMPLEMENTATION	CA CTE INCENTIVE GRANT	SPED: WORKABILITY I	TOTAL
AWARD															
1. Prior Year Carryover		0.00	1,121,251.62	0.00	0.00	1,121,251.62	6053					6387	6520	1,121,251.62	
2. a. Current Year Award		3,263,621.60	0.00			3,263,621.60	8590					8590	8590	3,755,536.60	
b. Other Adjustments														0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)		3,263,621.60	0.00			3,263,621.60								3,755,536.60	
3. Required Matching Funds/Other														0.00	
4. Total Available Award (sum lines 1, 2c, & 3)		3,263,621.60	1,121,251.62			4,384,873.22								4,384,873.22	
REVENUES															
5. Unearned Revenue Deferred from Prior Year		(326,364.50)	1,121,251.62			794,887.12								794,887.12	
6. Cash Received in Current Year		3,263,621.00				3,263,621.00								3,642,393.33	
7. Contributed Matching Funds														0.00	
8. Total Available (sum lines 5, 6, & 7)		2,937,256.50	1,121,251.62			4,058,508.12								4,437,280.45	
EXPENDITURES															
9. Donor-Authorized Expenditures		3,263,621.59	343,026.74			3,606,648.33								4,098,563.33	
10. Non Donor-Authorized Expenditures														12,585.08	
11. Total Expenditures (lines 9 & 10)		3,263,621.59	343,026.74			3,606,648.33								4,111,148.41	
12. Amounts Included in Line 6 above for Prior Year Adjustments														0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(326,365.09)	778,224.88			451,859.79								338,717.12	
a. Unearned Revenue			778,224.88			778,224.88								778,224.88	
b. Accounts Payable														0.00	
c. Accounts Receivable		326,365.09				326,365.09						18,000.00	95,142.67	439,507.76	

2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001				002				003				004							
14. Unused Grant Award Calculation (line 4 minus line 9)					.01				778,224.88				0.00				0.00			778,224.89
15. If Carry over is allowed, enter line 14 amount here																				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)					3,263,621.59				343,026.74				342,000.00				149,915.00			4,098,563.33

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001		TOTAL
LOCAL PROGRAM NAME				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				0.00
2. a. Current Year Award				0.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)		0.00		0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				0.00
(sum lines 1, 2c, & 3)		0.00		0.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year				0.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)		0.00		0.00
EXPENDITURES				
9. Donor-Authorized Expenditures				0.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)		0.00		0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00		0.00
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00		0.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Colton Joint Unified
San Bernardino County

Description	001		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			0.00	0.00

Description		001	TOTAL
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for			0.00
Prior Year Adjustments			0.00
7. a. Accounts Receivable			0.00
(line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			0.00
(line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			0.00
(sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			0.00
(line 10 plus line 11)		0.00	0.00

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001		0.00
RESTRICTED ENDING BALANCE			
13. Current Year			0.00
(line 4 minus line 10)			0.00

Description	001		002		003		004		005		006		007	
	LOTTERY	ELO PROGRAM	LITERACY COACH AND READING SPECIALIST	EDUCATOR EFFECTIVENESS	RESTRICTED LOTTERY	CCSPP	SPED: APPOINT							
STATE PROGRAM NAME														
RESOURCE CODE	1100	2600	6211	6266	6300	6331	6500							
REVENUE OBJECT	8560	8590	8590	8590	8560	8590	8311							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted														
Ending Balance	2,308,715.16	25,101,531.60		4,411,274.93	3,313,084.72	200,000.00								
2. a. Current Year Award	3,948,235.85	21,573,218.00	2,481,609.00	0.00	2,055,085.32		12,383,232.09							
b. Other Adjustments		(4,214,125.62)												
c. Adj Curr Yr Award	3,948,235.85	17,359,092.38	2,481,609.00	0.00	2,055,085.32	0.00	12,383,232.09							
(sum lines 2a & 2b)														
3. Required Matching Funds/Other														
4. Total Available Award	6,256,951.01	42,460,623.98	2,481,609.00	4,411,274.93	5,368,170.04	200,000.00	12,383,232.09							
(sum lines 1, 2c, & 3)														
REVENUES														
5. Cash Received in Current Year	3,340,003.29	21,573,218.00	2,481,609.00		1,475,731.63	(20,000.00)	11,108,933.51							
6. Amounts Included in Line 5 for														
Prior Year Adjustments														
7. a. Accounts Receivable	608,232.56	(4,214,125.62)	0.00	0.00	579,353.69	20,000.00	1,274,298.58							
(line 2c minus lines 5 & 6)														
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable	608,232.56	(4,214,125.62)	0.00	0.00	579,353.69	20,000.00	1,274,298.58							
(line 7a minus line 7b)														
8. Contributed Matching Funds														
9. Total Available	3,948,235.85	17,359,092.38	2,481,609.00	0.00	2,055,085.32	0.00	12,383,232.09							
(sum lines 5, 7c, & 8)														
EXPENDITURES														
10. Donor-Authorized Expenditures	1,891,133.98	20,887,405.98	15,603.25	241,530.19	876,272.26	27,718.88	12,383,232.09							
11. Non Donor-Authorized														
Expenditures							14,316,446.39							
12. Total Expenditures														

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,891,133.98	20,887,405.98	15,603.25	241,530.19	876,272.26	27,718.88	26,699,678.48
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,365,817.03	21,573,218.00	2,466,005.75	4,169,744.74	4,491,897.78	172,281.12	0.00

Description	008		009		010		011		012		013		014	
	SPED: MINTL HLTH SVS	SPED: PRESCH	AMIM	ARTS AND MUSIC IN SCHOOLS: PROP 28	MIDDLE COLLEGE AND EARLY COLLEGE GRANT	EQUITY MULTIPLIER	A-G GRANT							
STATE PROGRAM NAME	6546	6547	6762	6770	7339	7399	7412							
RESOURCE CODE	8590	8590	8590	8590	8590	8590	8590							
REVENUE OBJECT														
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted														
Ending Balance		1,134,336.52	10,008,098.17				1,198,427.14							
2. a. Current Year Award	1,408,232.00	951,116.00	0.00	3,447,909.00	250,000.00	1,546,812.00	0.00							
b. Other Adjustments			(6,070.17)											
c. Adj Curr Yr Award														
(sum lines 2a & 2b)	1,408,232.00	951,116.00	(6,070.17)	3,447,909.00	250,000.00	1,546,812.00	0.00							
3. Required Matching Funds/Other														
4. Total Available Award	1,408,232.00	2,085,452.52	10,002,028.00	3,447,909.00	250,000.00	1,546,812.00	1,198,427.14							
(sum lines 1, 2c, & 3)														
REVENUES														
5. Cash Received in Current Year	1,408,232.00	951,116.00		3,447,909.00	225,000.00	1,546,812.00	15,638.82							
6. Amounts Included in Line 5 for														
Prior Year Adjustments														
7. a. Accounts Receivable	0.00	0.00	(6,070.17)	0.00	25,000.00	0.00	(15,638.82)							
(line 2c minus lines 5 & 6)														
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable	0.00	0.00	(6,070.17)	0.00	25,000.00	0.00	(15,638.82)							
(line 7a minus line 7b)														
8. Contributed Matching Funds														
9. Total Available	1,408,232.00	951,116.00	(6,070.17)	3,447,909.00	250,000.00	1,546,812.00	0.00							
(sum lines 5, 7c, & 8)														
EXPENDITURES														
10. Donor-Authorized Expenditures	1,408,232.00	1,367,505.65	2,116,959.81	290,791.04	689.77	0.00	484,251.55							
11. Non Donor-Authorized														
Expenditures	778,574.71													

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	2,186,806.71	1,367,505.65	2,116,959.81	290,791.04	669.77	0.00	484,251.55
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	717,946.87	7,885,068.19	3,157,117.96	249,330.23	1,546,812.00	714,175.59

Description	015			016		017		018		TOTAL
	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING-ELO	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	AWARD		
1. Prior Year Restricted										
Ending Balance	279,631.31	3,130,846.60	30,111,932.51	163,804.00						81,361,682.66
2. a. Current Year Award	0.00	0.00		0.00						50,045,449.26
b. Other Adjustments			(4,879.51)							(4,225,075.30)
c. Adj Curr Yr Award										
(sum lines 2a & 2b)	0.00	0.00	(4,879.51)	0.00						45,820,373.96
3. Required Matching Funds/Other										0.00
4. Total Available Award										
(sum lines 1, 2c, & 3)	279,631.31	3,130,846.60	30,107,053.00	163,804.00						127,182,056.62
REVENUES										
5. Cash Received in Current Year	0.00	0.00								47,554,203.25
6. Amounts Included in Line 5 for										
Prior Year Adjustments										0.00
7. a. Accounts Receivable	0.00	0.00	(4,879.51)	0.00						(1,733,829.29)
(line 2c minus lines 5 & 6)										0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable	0.00	0.00	(4,879.51)	0.00						(1,733,829.29)
(line 7a minus line 7b)										0.00
8. Contributed Matching Funds										
9. Total Available	0.00	0.00	(4,879.51)	0.00						(1,733,829.29)
(sum lines 5, 7c, & 8)	0.00	0.00	(4,879.51)	0.00						45,820,373.96
EXPENDITURES										
10. Donor-Authorized Expenditures										
11. Non Donor-Authorized Expenditures	279,427.87	2,814,042.74	3,215,597.99	114,714.16						48,415,089.21
12. Total Expenditures										15,095,021.10

Description	015	016	017	018
(line 10 plus line 11)	279,427.87	2,814,042.74	3,215,597.99	114,714.16
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	203.44	316,803.86	26,891,455.01	49,089.84
				63,510,110.31
				78,766,967.41

Description	001		002		TOTAL
	LEA-BOP MEDI-CAL	COONNECTED GRANT EIC	9017	9018	
LOCAL PROGRAM NAME					
RESOURCE CODE					
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	216,609.33	101,832.49			318,441.82
2. a. Current Year Award	2,843,717.00	65,000.00			2,908,717.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,843,717.00	65,000.00			2,908,717.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,060,326.33	166,832.49			3,227,158.82
REVENUES					
5. Cash Received in Current Year	2,826,541.63	65,000.00			2,891,541.63
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	17,175.37	0.00			17,175.37
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	17,175.37	0.00			17,175.37
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	2,843,717.00	65,000.00			2,908,717.00
EXPENDITURES					
10. Donor-Authorized Expenditures	1,669,126.36	110,360.43			1,779,486.79
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures					0.00

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001		002	
(line 10 plus line 11)		1,669,126.36	110,360.43	1,779,486.79
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)		1,391,199.97	56,472.06	1,447,672.03

**EVERY STUDENT SUCCEEDS ACT MAINTENANCE
OF EFFORT EXPENDITURES**



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	402,781,206.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	70,705,939.30
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	341,323.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,342,299.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	507,621.76
4. Other Transfers Out	All	9200	7200-7299	3,291,649.56
5. Interfund Transfers Out	All	9300	7600-7629	4,961,381.60
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,444,276.27
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				316,630,991.23
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17,516.88
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,075.76

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	309,001,474.29	17,651.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	309,001,474.29	17,651.42
B. Required effort (Line A.2 times 90%)	278,101,326.86	15,886.28
C. Current year expenditures (Line I.E and Line II.B)	316,630,991.23	18,075.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

**SECTION IV -
Detail of
Adjustments
to Base
Expenditures
(used in
Section III,
Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

GANN



	2023-24 Calculations		2024-25 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
A. PRIOR YEAR DATA	2023-24 Actual			
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	121,342,567.16	121,342,567.16		127,313,135.96
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,540.91	17,540.91		17,620.84
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				
1. Total K-12 ADA (Form A, Line A6)	17,620.84	17,620.84	17,082.94	17,082.94
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		17,620.84		17,082.94
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	158,527.55	158,527.55	150,906.00	150,906.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	25,860,150.51	25,860,150.51	25,641,414.00	25,641,414.00
5. Unsecured Roll Taxes (Object 8042)	1,280,454.35	1,280,454.35	835,095.00	835,095.00
6. Prior Years' Taxes (Object 8043)	253,344.91	253,344.91	26,029.00	26,029.00
7. Supplemental Taxes (Object 8044)	1,400,895.39	1,400,895.39	1,413,920.00	1,413,920.00
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)	(7,300,708.21)	(7,300,708.21)	(7,300,708.00)	(7,300,708.00)

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	47,245.53		47,245.53	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	23,825,566.66		23,825,566.66	23,375,070.00		23,375,070.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	45,525,476.69	0.00	45,525,476.69	44,141,726.00	0.00	44,141,726.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	45,525,476.69	0.00	45,525,476.69	44,141,726.00	0.00	44,141,726.00
EXCLUDED APPROPRIATIONS			2,995,106.13			2,993,231.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Object 8900-8999)	11,929,548.00		11,929,548.00	12,206,000.00		12,206,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	11,929,548.00	0.00	14,924,654.13	12,206,000.00	0.00	15,199,231.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	241,997,389.00		241,997,389.00	237,808,514.00		237,808,514.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	531.00		531.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	241,997,920.00	0.00	241,997,920.00	237,808,514.00	0.00	237,808,514.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	430,479,592.03		430,479,592.03	367,808,011.00		367,808,011.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,418,443.57		8,418,443.57	2,543,746.00		2,543,746.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2023-24 Actual			2024-25 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			121,342,567.16			127,313,135.96
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0046			0.9695
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			127,313,135.96			127,898,254.40
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			45,525,476.69			44,141,726.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,114,500.80			2,049,952.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			96,712,313.40			98,955,759.40
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			96,712,313.40			98,955,759.40
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,837,078.97			996,548.78
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			48,362,555.66			45,138,274.78
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			93,875,234.43			97,959,210.62
9. Total Appropriations Subject to the Limit			127,313,135.96			
a. Local Revenues (Line D7b)			48,362,555.66			
b. State Subventions (Line D8)			93,875,234.43			
c. Less: Excluded Appropriations (Line C23)			14,924,654.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			127,313,135.96			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			127,313,135.96			127,898,254.40
12. Appropriations Subject to the Limit (Line D9d)			127,313,135.96			

Unaudited Actuals
Fiscal Year 2023-24
School District Appropriations Limit Calculations

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
** Please provide below an explanation for each entry in the adjustments column. "						
Mariamanda Sarabia				(909)580-6604		
Gann Contact Person	Mariamanda_Sarabia@cjusd.net			Contact Phone Number		
				Contact Email Address		

GENERAL FIXED ASSETS



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	44,614,186.00	(3,672,742.00)	40,941,444.00	0.00		40,941,444.00
Work in Progress	17,508,242.00	0.00	17,508,242.00	15,736,209.00		33,244,451.00
Total capital assets not being depreciated	62,122,428.00	(3,672,742.00)	58,449,686.00	15,736,209.00	0.00	74,185,895.00
Capital assets being depreciated:						
Land Improvements	237,124,645.00	3,672,742.00	240,797,387.00	1,829,566.00		242,626,953.00
Buildings	284,038,399.00	0.00	284,038,399.00	246,585.00		284,284,984.00
Equipment	30,362,482.00	(1.00)	30,362,481.00	2,853,693.00	391,633.00	32,824,541.00
Total capital assets being depreciated	551,525,526.00	3,672,741.00	555,198,267.00	4,929,844.00	391,633.00	559,736,478.00
Accumulated Depreciation for:						
Land Improvements	(47,414,220.00)		(47,414,220.00)			(47,414,220.00)
Buildings	(115,968,159.00)		(115,968,159.00)			(115,968,159.00)
Equipment	(17,495,833.00)		(17,495,833.00)			(17,495,833.00)
Total accumulated depreciation	(180,878,212.00)	0.00	(180,878,212.00)	0.00	0.00	(180,878,212.00)
Total capital assets being depreciated, net excluding lease and subscription assets	370,647,314.00	3,672,741.00	374,320,055.00	4,929,844.00	391,633.00	378,858,266.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	432,769,742.00	(1.00)	432,769,741.00	20,666,053.00	391,633.00	453,044,161.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	44,614,186.00	(3,672,742.00)	40,941,444.00	0.00		40,941,444.00
Work in Progress	17,508,242.00	0.00	17,508,242.00	15,736,209.00		33,244,451.00
Total capital assets not being depreciated	62,122,428.00	(3,672,742.00)	58,449,686.00	15,736,209.00	0.00	74,185,895.00
Capital assets being depreciated:						
Land Improvements	237,124,645.00	3,672,742.00	240,797,387.00	1,829,566.00		242,626,953.00
Buildings	284,038,399.00	0.00	284,038,399.00	246,585.00		284,284,984.00
Equipment	30,362,482.00	(1.00)	30,362,481.00	2,853,693.00	391,633.00	32,824,541.00
Total capital assets being depreciated	551,525,526.00	3,672,741.00	555,198,267.00	4,929,844.00	391,633.00	559,736,478.00
Accumulated Depreciation for:						
Land Improvements	(47,414,220.00)		(47,414,220.00)			(47,414,220.00)
Buildings	(115,968,159.00)		(115,968,159.00)			(115,968,159.00)
Equipment	(17,495,833.00)		(17,495,833.00)			(17,495,833.00)
Total accumulated depreciation	(180,878,212.00)	0.00	(180,878,212.00)	0.00	0.00	(180,878,212.00)
Total capital assets being depreciated, net excluding lease and subscription assets	370,647,314.00	3,672,741.00	374,320,055.00	4,929,844.00	391,633.00	378,858,266.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	432,769,742.00	(1.00)	432,769,741.00	20,666,053.00	391,633.00	453,044,161.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,904,159.93
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 289,308,509.11

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.84%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 10,336,608.60
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,246,489.70

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	68,824.12
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,742,539.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	8,452.28
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,402,913.98
9. Carry-Forward Adjustment (Part IV, Line F)	(11,100,982.89)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,301,931.08
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	211,765,981.91
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,298,253.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,593,376.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,348,638.49
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	341,323.38
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	9,950.40
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,920,458.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,963,599.84
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,215,449.93
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	44,218,749.70
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	136,278.52
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,564,129.40
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,011,964.45
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,707,421.97
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,548,092.13
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	370,643,669.18
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.70%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	1.70%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	17,402,913.98
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,444,111.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.08%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.08%) times Part III, Line B19); zero if positive	(11,100,982.89)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(11,100,982.89)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.70%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5550491.45) is applied to the current year calculation and the remainder (\$-5550491.44) is deferred to one or more future years:	3.20%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3700327.63) is applied to the current year calculation and the remainder (\$-7400655.26) is deferred to one or more future years:	3.70%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(11,100,982.89)

Approved indirect cost rate: 8.08%
Highest rate used in any program: 8.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,600,806.45	856,545.15	8.08%
01	3010	6,993,669.08	565,088.46	8.08%
01	3182	361,932.73	29,244.00	8.08%
01	3213	32,062,234.58	2,590,628.55	8.08%
01	3225	29,800.00	1,490.00	5.00%
01	3310	11,351,822.91	917,227.29	8.08%
01	3311	44,814.74	3,621.03	8.08%
01	3315	282,683.36	22,840.81	8.08%
01	3345	1,398.36	112.98	8.08%
01	3550	156,443.95	7,822.19	5.00%
01	4035	794,952.44	64,232.15	8.08%
01	4124	50,000.00	2,500.00	5.00%
01	4127	601,475.33	48,599.20	8.08%
01	4201	2,781.53	224.74	8.08%
01	4203	512,826.53	41,436.38	8.08%
01	5634	116,583.00	9,419.90	8.08%
01	6010	256,925.33	12,846.26	5.00%
01	6053	317,382.26	25,644.48	8.08%
01	6211	14,436.76	1,166.49	8.08%
01	6266	223,473.53	18,056.66	8.08%
01	6331	25,646.63	2,072.25	8.08%
01	6520	150,351.67	12,148.41	8.08%
01	6546	1,745,132.48	141,006.70	8.08%
01	6547	1,265,271.70	102,233.95	8.08%
01	6762	1,958,697.09	158,262.72	8.08%
01	6770	287,911.93	2,879.11	1.00%
01	7339	619.70	50.07	8.08%
01	7412	448,049.18	36,202.37	8.08%
01	7413	258,538.00	20,889.87	8.08%
01	7435	1,661,064.95	134,214.04	8.08%
01	7810	106,138.20	8,575.96	8.08%
01	8150	12,141,332.85	981,019.69	8.08%
11	6391	861,685.45	43,084.27	5.00%
12	6105	2,631,649.70	212,637.30	8.08%
12	7810	75,866.74	6,130.03	8.08%
13	5310	7,488,179.94	378,901.90	5.06%

INTERFUND ACTIVITIES



**Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS**

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	45,011.64	0.00	0.00	(640,753.50)				
Other Sources/Uses Detail					0.00	4,961,381.60		
Fund Reconciliation							4,673,757.80	5,128,604.15
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	488.59	0.00	43,084.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	74,382.96	0.00	218,767.33	0.00				
Other Sources/Uses Detail					504,610.60	0.00		
Fund Reconciliation							154,610.60	119,986.83
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(172,564.02)	378,901.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							138,401.38	1,917,953.47
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							223,060.00	9,516.30
25 CAPITAL FACILITIES FUND								
Expenditure Detail	52,627.79	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	52,415.79
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	223,060.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	53.04	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,388,539.42	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,456,771.00	0.00		
Fund Reconciliation							2,446,590.00	2,573,421.65
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	172,564.02	(172,564.02)	640,753.50	(640,753.50)	4,961,381.60	4,961,381.60	10,024,959.20	10,024,959.19

LONG TERM DEBT



Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

Colton Joint Unified
San Bernardino County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	233,671,381.00		233,671,381.00	45,357,462.00	9,062,773.00	269,966,070.00	9,075,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	5,926,089.00	2,985,261.00	8,911,350.00	2,463,745.00	1,876,249.00	9,498,846.00	1,841,492.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,249,506.00	583,125.00	7,832,631.00	16,762,398.12	2,602,736.00	21,992,293.12	8,568,583.51
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	72,774,098.00		72,774,098.00	5,879,258.00		78,653,356.00	
Compensated Absences Payable	2,873,395.40	234,181.60	3,107,577.00		447,893.24	2,659,683.76	
Subscription Liability		1,382,331.00	1,382,331.00	822,562.00	1,279,311.00	925,602.00	925,602.00
Governmental activities long-term liabilities	322,494,469.40	5,184,898.60	327,679,368.00	71,285,445.12	15,268,962.24	383,695,850.88	20,410,677.51
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LOTTERY REPORT



Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,308,715.16		3,313,084.72	5,621,799.88
2. State Lottery Revenue	8560	3,948,235.85		2,055,085.32	6,003,321.17
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,256,951.01	0.00	5,368,170.04	11,625,121.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,097,927.88		0.00	3,097,927.88
2. Classified Salaries	2000-2999	447,014.48		0.00	447,014.48
3. Employee Benefits	3000-3999	656,639.26		0.00	656,639.26
4. Books and Supplies	4000-4999	210,298.32		650,432.84	860,731.16
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	926,427.79			926,427.79
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			225,839.42	225,839.42
6. Capital Outlay	6000-6999	5,111.25		0.00	5,111.25
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,343,418.98	0.00	876,272.26	6,219,691.24
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	913,532.03	0.00	4,491,897.78	5,405,429.81
D. COMMENTS:					
Printed instructional materials for student use.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

MINIMUM CLASSROOM COMPENSATION



Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	148,662,925.49	301	0.00	303	148,662,925.49	305	3,097,927.88	13,501,887.04	307	135,161,038.45	309
2000 - Classified Salaries	59,395,607.36	311	405,856.87	313	58,989,750.49	315	5,576,294.32	23,197,102.88	317	35,792,647.61	319
3000 - Employee Benefits	98,154,136.19	321	49,217.24	323	98,104,918.95	325	3,030,171.16	14,093,508.03	327	84,011,410.92	329
4000 - Books, Supplies Equip Replace. (6500)	18,511,994.71	331	181,353.36	333	18,330,641.35	335	1,818,291.68	2,655,340.39	337	15,675,300.96	339
5000 - Services . . . & 7300 - Indirect Costs	62,120,510.70	341	648,101.13	343	61,472,409.57	345	6,087,143.31	14,659,824.44	347	46,812,585.13	349
TOTAL					385,560,645.85	365			TOTAL	317,452,983.07	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	116,863,708.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,186,958.47	380
3. STRS.	3101 & 3102	31,460,552.34	382
4. PERS.	3201 & 3202	2,252,838.72	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,400,538.73	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	21,149,120.15	385
7. Unemployment Insurance.	3501 & 3502	65,142.44	390
8. Workers' Compensation Insurance.	3601 & 3602	0.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,051,286.88	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		182,430,146.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		182,430,146.10	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	317,452,983.07
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjustment for COVID funds and ELOG	

PROGRAM COST REPORT



Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6	
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals	0001 Pre-Kindergarten	79,339.09	909,632.29	988,971.38	69,325.48		1,058,296.86	
	1110 Regular Education, K-12	239,816,006.21	33,409,157.51	273,225,163.72	19,152,694.67		292,377,858.39	
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00	
	3200 Continuation Schools	3,596,530.80	702,661.58	4,299,192.38	301,368.66		4,600,561.04	
	3300 Independent Study Centers	2,617,168.31	1,332,212.08	3,949,380.39	276,845.94		4,226,226.33	
	3400 Opportunity Schools	2,521,402.89	293,998.42	2,815,001.31	197,327.68		3,012,328.99	
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00	
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
	3800 Career Technical Education	1,393,012.52	22,774.17	1,415,786.69	99,244.63		1,515,031.32	
	4110 Regular Education, Adult	16,594.72	0.00	16,594.72	1,163.27		17,757.99	
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	4760 Bilingual	10,111,044.32	103,850.20	10,214,894.52	716,049.55		10,930,944.07	
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00	
	5000-5999 Special Education	55,150,826.86	4,769,300.58	59,920,127.44	4,200,315.56		64,120,443.00	
	6000 Regional Occupational Ctr/Prg (ROC/P)	121,494.56	818,786.03	940,280.59	65,912.33		1,006,192.92	
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00	
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
	8100 Community Services	387,481.66	912,751.48	1,300,233.14	91,144.49		1,391,377.63	
	8500 Child Care and Development Services	0.00	51,856.44	51,856.44	3,635.06		55,491.50	
	Other Costs	Food Services					558,889.27	558,889.27
		Enterprise					9,950.40	9,950.40
		Facilities Acquisition & Construction					7,462,145.85	7,462,145.85
Other Outgo						8,809,971.92	8,809,971.92	
Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]						1,576,403.76	2,288,472.91	
Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					(640,753.50)	(640,753.50)		
----	Total General Fund and Charter Schools Funds Expenditures	315,610,901.94	44,018,669.93	359,629,571.87	26,110,677.48	16,840,957.44	402,781,206.79	

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Colton Joint Unified
San Bernardino County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	66,074.95	3,750.00	0.00	1,990.51	5,488.70	0.00	0.00			2,034.93	0.00	79,339.09
1110	Regular Education, K-12	176,862,381.65	7,569,764.22	5,880,880.96	18,424,988.85	18,177,659.48	4,246,928.66	3,335,420.41			5,617,981.08	0.00	239,616,006.21
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,205,285.52	40,916.69	76,302.61	479,940.30	577,374.09	0.00	6,608.56			210,103.03	0.00	3,596,530.80
3300	Independent Study Centers	2,057,611.81	0.00	0.00	246,560.73	312,975.77	0.00	0.00			0.00	0.00	2,617,168.31
3400	Opportunity Schools	2,070,918.90	7,929.92	1,277.40	166,629.06	274,747.61	0.00	0.00			0.00	0.00	2,521,402.89
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,391,049.04	1,148.94	0.00	0.00	0.00	0.00	0.00			814.54	0.00	1,393,012.52
4110	Regular Education, Adult	1.96	0.00	0.00	7,234.27	8,994.55	0.00	0.00			363.94	0.00	16,594.72
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	7,769,782.44	1,420,723.84	129,686.34	19,865.24	762,179.44	0.00	6,609.52			2,097.50	0.00	10,111,044.32
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	34,342,101.17	446,115.09	1,076.61	88,048.66	16,465,605.38	3,767,724.25	0.00			40,155.70	0.00	55,150,826.66
6000	ROC/IP	36,578.88	84,915.68	0.00	0.00	0.00	0.00	0.00			0.00	0.00	121,494.56
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services								341,323.38		46,158.28	0.00	387,481.66
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
Total Direct Charged Costs		226,801,786.32	9,575,264.38	5,889,223.82	19,435,276.62	36,565,025.02	8,014,652.91	3,348,638.49	341,323.38	0.00	5,819,709.00	0.00	315,810,901.94

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	909,632.29	0.00		909,632.29
1110	Regular Education, K-12	2,121,783.74	31,287,373.77	0.00		33,409,157.51
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	39,854.79	662,826.79	0.00		702,681.58
3300	Independent Study Centers	46,548.32	1,286,663.76	0.00		1,333,212.08
3400	Opportunity Schools	28,467.70	265,130.72	0.00		293,598.42
3500	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	22,774.17	0.00	0.00		22,774.17
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	103,860.20	0.00	0.00		103,860.20
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	370,080.22	4,399,220.36	0.00		4,769,300.58
6000	ROC/P	0.00	818,786.03	0.00		818,786.03
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	912,751.48	0.00		912,751.48
8500	Child Care and Development Svcs.	0.00	51,856.44	0.00		51,856.44
Other Funds						
--	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
--	Child Development (Fund 12)	0.00	692,069.15	0.00		692,069.15
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs		2,732,359.14	41,286,310.79	0.00		44,018,669.93

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	2,920,456.79
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	68,824.12
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,300,206.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,481,939.63
5	Total Central Administration Costs in General Fund and Charter Schools Funds	26,751,430.98
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	315,810,901.94
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,018,669.93
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	359,829,571.87
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,011,964.45
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,707,421.97
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	16,076,929.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	21,796,316.07
D.	Total Direct Charged and Allocated Costs (B3 + C5)	381,625,887.94
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)	7.01%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	558,889.27				558,889.27
Enterprise (Objects 1000-5999, 6400-6920)		9,950.40			9,950.40
Facilities Acquisition & Construction (Objects 1000-6700)			7,462,145.85		7,462,145.85
Other Outgo (Objects 1000 - 7999)				8,809,971.92	8,809,971.92
Total Other Costs	558,889.27	9,950.40	7,462,145.85	8,809,971.92	16,840,957.44

**SPECIAL EDUCATION
MAINTENANCE OF EFFORT
2023-24 ACTUAL**



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,681,005.58	0.00	0.00	0.00	815,596.06	12,868,716.59		20,365,318.23
2000-2999	Classified Salaries	3,193,668.26	0.00	0.00	0.00	337,261.88	4,534,990.53		8,065,920.67
3000-3999	Employee Benefits	4,482,606.00	0.00	0.00	0.00	522,052.77	8,401,858.61		13,406,517.38
4000-4999	Books and Supplies	944,660.17	0.00	0.00	0.00	26,826.75	24,154.46		995,641.38
5000-5999	Services and Other Operating Expenditures	4,476,890.34	0.00	0.00	0.00	28,548.07	7,825,907.54		12,331,345.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	594,270.54	0.00	0.00	0.00	0.00	0.00		594,270.54
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	20,365,347.89	0.00	0.00	0.00	1,730,285.53	33,655,627.73	0.00	55,751,261.15
7350	Transfers of Indirect Costs - Interfund	1,074,003.43	0.00	0.00	0.00	125,187.74	0.00		1,199,191.17
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	4,769,300.55	0.00	0.00	0.00	125,187.74	0.00	0.00	4,769,300.55
	TOTAL COSTS	5,843,303.98	0.00	0.00	0.00	1,855,473.27	33,655,627.73	0.00	61,719,752.87
	TOTAL COSTS	26,208,651.87	0.00	0.00	0.00	1,855,473.27	33,655,627.73	0.00	61,719,752.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	4,249,104.77	0.00	0.00	0.00	209,307.03	0.00		4,458,411.80
2000-2999	Classified Salaries	82,780.15	0.00	0.00	0.00	42,182.46	3,273,279.22		3,398,241.83
3000-3999	Employee Benefits	1,433,889.92	0.00	0.00	0.00	86,251.13	2,073,807.30		3,593,948.35
4000-4999	Books and Supplies	142,336.28	0.00	0.00	0.00	0.00	61.35		142,397.63
5000-5999	Services and Other Operating Expenditures	350,545.97	0.00	0.00	0.00	9,726.32	5,955,706.38		6,315,978.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	14,454.91	0.00	0.00	0.00	0.00	0.00		14,454.91
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	6,273,112.00	0.00	0.00	0.00	347,466.94	11,302,854.25	0.00	17,923,433.19
7350	Transfers of Indirect Costs - Interfund	920,848.32	0.00	0.00	0.00	22,953.79	0.00		943,802.11
	Total Indirect Costs	920,848.32	0.00	0.00	0.00	22,953.79	0.00	0.00	943,802.11
8980	TOTAL BEFORE OBJECT 8980	7,193,960.32	0.00	0.00	0.00	370,420.73	11,302,854.25	0.00	18,867,235.30
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								8,104,507.91
	TOTAL COSTS								10,762,727.39

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,431,900.81	0.00	0.00	0.00	606,289.03	12,868,716.59		15,906,906.43
2000-2999	Classified Salaries	3,110,888.11	0.00	0.00	0.00	295,079.42	1,261,711.31		4,667,678.84
3000-3999	Employee Benefits	3,048,716.08	0.00	0.00	0.00	435,801.64	6,328,051.31		9,812,569.03
4000-4999	Books and Supplies	802,323.89	0.00	0.00	0.00	26,826.75	24,093.11		853,243.75
5000-5999	Services and Other Operating Expenditures	4,126,344.37	0.00	0.00	0.00	18,821.75	1,870,201.16		6,015,367.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	579,815.63	0.00	0.00	0.00	0.00	0.00		579,815.63
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,092,235.89	0.00	0.00	0.00	1,382,818.59	22,352,773.48	0.00	37,827,827.96
7310	Transfers of Indirect Costs	153,155.11	0.00	0.00	0.00	102,233.95	0.00		255,389.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	153,155.11	0.00	0.00	0.00	102,233.95	0.00	0.00	255,389.06
8980	TOTAL BEFORE OBJECT 8980	19,014,691.55	0.00	0.00	0.00	1,485,052.54	22,352,773.48	0.00	42,852,517.57
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,104,507.91
	TOTAL COSTS								50,957,025.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	287,766.27	0.00	0.00	0.00	23,891.65	351,055.54		662,713.46
2000-2999	Classified Salaries	1,832,268.52	0.00	0.00	0.00	6,448.47	337,798.15		2,176,515.14
3000-3999	Employee Benefits	1,010,254.31	0.00	0.00	0.00	1,645.74	154,304.13		1,166,204.18
4000-4999	Books and Supplies	543,629.54	0.00	0.00	0.00	26,826.75	20.96		570,477.25
5000-5999	Services and Other Operating Expenditures	308,994.63	0.00	0.00	0.00	4,905.00	744,028.27		1,057,927.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	579,815.63	0.00	0.00	0.00	0.00	0.00		579,815.63
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,554,975.90	0.00	0.00	0.00	63,717.61	1,587,207.05	0.00	6,205,900.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	4,554,975.90	0.00	0.00	0.00	63,717.61	1,587,207.05	0.00	6,205,900.56
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,104,507.91

Colton Joint Unified **Unaudited Actuals** **36 67686 0000000**
San Bernardino County **Special Education Maintenance of Effort** **Report SEMA**
2023-24 Actual vs. Actual Comparison Year **E8AY7W3KTS(2023-24)**
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS								15,107,606.18
									29,418,014.65

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

	A. State and Local	B. Local Only
2022-23 Expenditures		
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	46,015,909.11	21,922,612.59
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	46,015,909.11	21,922,612.59
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	2,614.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	2,614.00	

SELPA: (?)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqytrckwrksh.t.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksh.t.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
 2. A decrease in the enrollment of children with disabilities.
 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).
- Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

(? ?)

SELPA:

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)
 Available for MOE reduction. (line (a) minus line (c), zero if negative) (d)
 Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).
 Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement) (e)
 Available to set aside for EIS (line (b) minus line (e), zero if negative) (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Comparison Year 2022-23	Difference (A - B)
	61,719,752.87		
	10,762,727.39		
	50,957,025.48	46,015,909.11	
		46,015,909.11	
		0.00	
		0.00	
	50,957,025.48	46,015,909.11	4,941,116.37

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A. 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

	Actual	Comparison Year	Difference
	FY 2023-24	2022-23	
	61,719,752.87		
	10,762,727.39		
	50,957,025.48	46,015,909.11	
		46,015,909.11	
		0.00	
		0.00	
	50,957,025.48	46,015,909.11	4,941,116.37
	2,836.00	2,614.00	
	17,967.92	17,603.64	364.28

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

Actual FY 2023-24	Comparison Year 2022-23	Difference
29,418,014.65	21,922,612.59	
	21,922,612.59	
	0.00	
	0.00	
29,418,014.65	21,922,612.59	7,495,402.06

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures(B2a/ B2b)

Actual FY 2023-24	Comparison Year 2022-23	Difference
29,418,014.65	21,922,612.59	
	21,922,612.59	
	0.00	
	0.00	
29,418,014.65	21,922,612.59	
2,836.00	2,614.00	
10,373.07	8,386.62	1,986.45

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Mariamanda Sarabia

Contact Name

Director of Fiscal Services

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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

36 67686 0000000
Report SEMA
E8AY7W3KTS(2023-24)

SELPA: (??)

Title

Email Address

(?)

SELPA:

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			
			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SPECIAL EDUCATION
MAINTENANCE OF EFFORT
2024-25 BUDGET**



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,000,574.00	0.00	0.00	0.00	823,113.00	13,341,133.00		20,164,820.00
2000-2999	Classified Salaries	3,430,595.00	0.00	0.00	0.00	441,297.00	7,788,486.00		11,660,378.00
3000-3999	Employee Benefits	4,224,467.00	0.00	0.00	0.00	640,247.00	10,704,980.00		15,569,694.00
4000-4999	Books and Supplies	1,194,445.00	0.00	0.00	0.00	11,500.00	36,750.00		1,242,695.00
5000-5999	Services and Other Operating Expenditures	6,419,821.00	0.00	0.00	0.00	14,572.00	6,311,729.00		12,746,122.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	450,000.00	0.00	0.00	0.00	0.00	0.00		450,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,734,902.00	0.00	0.00	0.00	1,930,729.00	38,183,078.00	0.00	61,848,709.00
7310	Transfers of Indirect Costs	1,039,078.00	0.00	0.00	0.00	118,019.00	0.00		1,157,097.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,039,078.00	0.00	0.00	0.00	118,019.00	0.00	0.00	1,157,097.00
	TOTAL COSTS	22,773,980.00	0.00	0.00	0.00	2,048,748.00	38,183,078.00	0.00	63,005,806.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,968,389.00	0.00	0.00	0.00	604,181.00	13,341,133.00		19,913,703.00
2000-2999	Classified Salaries	3,430,595.00	0.00	0.00	0.00	413,469.00	2,408,450.00		6,252,514.00
3000-3999	Employee Benefits	4,212,189.00	0.00	0.00	0.00	538,712.00	6,855,191.00		11,606,092.00
4000-4999	Books and Supplies	1,194,445.00	0.00	0.00	0.00	11,500.00	36,750.00		1,242,695.00
5000-5999	Services and Other Operating Expenditures	6,134,871.00	0.00	0.00	0.00	7,500.00	1,092,085.00		7,234,456.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	450,000.00	0.00	0.00	0.00	0.00	0.00		450,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,405,489.00	0.00	0.00	0.00	1,575,362.00	23,733,609.00	0.00	46,714,460.00
7310	Transfers of Indirect Costs	127,271.00	0.00	0.00	0.00	98,775.00	0.00		226,046.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	127,271.00	0.00	0.00	0.00	98,775.00	0.00	0.00	226,046.00
	TOTAL BEFORE OBJECT 8980	21,532,760.00	0.00	0.00	0.00	1,674,137.00	23,733,609.00	0.00	46,940,506.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								11,182,952.00
	TOTAL COSTS								58,123,458.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education Infants (Goal 5710)	Special Education Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	270,000.00	0.00	0.00	0.00	0.00	0.00		270,000.00
2000-2999	Classified Salaries	2,054,140.00	0.00	0.00	0.00	0.00	75,500.00		2,129,640.00
3000-3999	Employee Benefits	1,316,690.00	0.00	0.00	0.00	0.00	26,386.00		1,343,076.00
4000-4999	Books and Supplies	838,500.00	0.00	0.00	0.00	0.00	0.00		838,500.00
5000-5999	Services and Other Operating Expenditures	290,739.00	0.00	0.00	0.00	0.00	0.00		290,739.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	450,000.00	0.00	0.00	0.00	0.00	0.00		450,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,235,069.00	0.00	0.00	0.00	0.00	101,886.00	0.00	5,336,955.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,235,069.00	0.00	0.00	0.00	0.00	101,886.00	0.00	5,336,955.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								11,182,952.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								28,019,594.00
	TOTAL COSTS								44,539,501.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,681,005.58	0.00	0.00	0.00	815,596.06	12,868,716.59	0.00		20,365,318.23
2000-2999	Classified Salaries	3,193,688.26	0.00	0.00	0.00	337,261.88	4,534,990.53	0.00		8,065,920.67
3000-3999	Employee Benefits	4,482,606.00	0.00	0.00	0.00	522,052.77	8,401,858.61	0.00		13,406,517.38
4000-4999	Books and Supplies	944,660.17	0.00	0.00	0.00	26,826.75	24,154.46	0.00		995,641.38
5000-5999	Services and Other Operating Expenditures	4,476,890.34	0.00	0.00	0.00	28,548.07	7,825,907.54	0.00		12,331,345.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	594,270.54	0.00	0.00	0.00	0.00	0.00	0.00		594,270.54
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,365,347.89	0.00	0.00	0.00	1,730,285.53	33,655,627.73	0.00	0.00	55,751,261.15
7310	Transfers of Indirect Costs	1,074,003.43	0.00	0.00	0.00	125,187.74	0.00	0.00		1,199,191.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,074,003.43	0.00	0.00	0.00	125,187.74	0.00	0.00	0.00	1,199,191.17
	TOTAL COSTS	21,439,351.32	0.00	0.00	0.00	1,855,473.27	33,655,627.73	0.00	0.00	56,950,452.32
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	4,249,104.77	0.00	0.00	0.00	209,307.03	0.00	0.00		4,458,411.80
2000-2999	Classified Salaries	82,780.15	0.00	0.00	0.00	42,182.46	3,273,279.22	0.00		3,398,241.83
3000-3999	Employee Benefits	1,433,889.92	0.00	0.00	0.00	86,251.13	2,073,807.30	0.00		3,593,948.35
4000-4999	Books and Supplies	142,336.28	0.00	0.00	0.00	0.00	61.35	0.00		142,397.63
5000-5999	Services and Other Operating Expenditures	350,545.97	0.00	0.00	0.00	9,726.32	5,955,706.38	0.00		6,315,978.67
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	14,454.91	0.00	0.00	0.00	0.00	0.00	0.00		14,454.91
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,273,112.00	0.00	0.00	0.00	347,466.94	11,302,854.25	0.00	0.00	17,923,433.19
7310	Transfers of Indirect Costs	920,848.32	0.00	0.00	0.00	22,953.79	0.00	0.00		943,802.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	920,848.32	0.00	0.00	0.00	22,953.79	0.00	0.00	0.00	943,802.11
	TOTAL BEFORE OBJECT 8980	7,193,960.32	0.00	0.00	0.00	370,420.73	11,302,854.25	0.00	0.00	18,867,235.30
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									8,104,507.91
	TOTAL COSTS									10,762,727.39

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,431,900.81	0.00	0.00	0.00	606,289.03	12,868,716.59	0.00		15,906,906.43
2000-2999	Classified Salaries	3,110,888.11	0.00	0.00	0.00	295,079.42	1,261,711.31	0.00		4,667,678.84
3000-3999	Employee Benefits	3,048,716.08	0.00	0.00	0.00	435,801.64	6,328,051.31	0.00		9,812,569.03
4000-4999	Books and Supplies	802,323.89	0.00	0.00	0.00	26,826.75	24,093.11	0.00		853,243.75
5000-5999	Services and Other Operating Expenditures	4,126,344.37	0.00	0.00	0.00	18,821.75	1,870,201.16	0.00		6,015,367.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	579,815.63	0.00	0.00	0.00	0.00	0.00	0.00		579,815.63
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,092,235.89	0.00	0.00	0.00	1,382,818.59	22,352,773.48	0.00	0.00	37,827,827.96
7310	Transfers of Indirect Costs	153,155.11	0.00	0.00	0.00	102,233.95	0.00	0.00		255,389.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	153,155.11	0.00	0.00	0.00	102,233.95	0.00	0.00	0.00	255,389.06
	TOTAL BEFORE OBJECT 8980	14,245,391.00	0.00	0.00	0.00	1,485,052.54	22,352,773.48	0.00	0.00	38,083,217.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS	4,769,300.55								4,769,300.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	287,766.27	0.00	0.00	0.00	23,891.65	351,055.54	0.00		662,713.46
2000-2999	Classified Salaries	1,832,268.52	0.00	0.00	0.00	6,448.47	337,798.15	0.00		2,176,515.14
3000-3999	Employee Benefits	1,010,254.31	0.00	0.00	0.00	1,645.74	154,304.13	0.00		1,166,204.18
4000-4999	Books and Supplies	543,629.54	0.00	0.00	0.00	26,826.75	20.96	0.00		570,477.25
5000-5999	Services and Other Operating Expenditures	308,994.63	0.00	0.00	0.00	4,905.00	744,028.27	0.00		1,057,927.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	579,815.63	0.00	0.00	0.00	0.00	0.00	0.00		579,815.63
7130	State Special Schools	(7,753.00)	0.00	0.00	0.00	0.00	0.00	0.00		(7,753.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,554,975.90	0.00	0.00	0.00	63,717.61	1,587,207.05	0.00	0.00	6,205,900.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,554,975.90	0.00	0.00	0.00	63,717.61	1,587,207.05	0.00	0.00	6,205,900.56

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									8,104,507.91
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									15,107,606.18
	TOTAL COSTS									29,418,014.65

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirements of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshet.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/ideamoeempwrkshet.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

State and Local	Local Only
0.00	0.00
Total exempt reductions	

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

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Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (L-B-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
63,005,806.00		
4,882,348.00		
58,123,458.00	50,957,025.48	
	(4,769,300.55)	
	46,187,724.93	
	0.00	
	0.00	
58,123,458.00	46,187,724.93	11,935,733.07

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2.

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts FY 2024-25	Comparison Year 2023-24	Difference
63,005,806.00		
4,882,348.00		
58,123,458.00	50,957,025.48	
	(4,769,300.55)	
	46,187,724.93	
	0.00	
	0.00	
58,123,458.00	46,187,724.93	11,935,733.07
2,836.00	2,836.00	
20,494.87	16,286.22	4,208.65

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

Budget FY 2024-25	Comparison Year 2023-24	Difference
44,539,501.00	29,418,014.65	
	29,418,014.65	
	0.00	
	0.00	
44,539,501.00	29,418,014.65	15,121,486.35

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Budget FY 2024-25	Comparison Year 2023-24	Difference
44,539,501.00	29,418,014.65	
	29,418,014.65	
	0.00	
	0.00	
44,539,501.00	29,418,014.65	15,121,486.35
2,836.00	2,836.00	
15,705.04	10,373.07	5,331.98

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Mariamanda Sarabia
Contact Name
Director of Fiscal Services
Title

(909)580-6604
Telephone Number
mariamanda_sarabia@cjusd.net
Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDPLICATED PUPIL COUNT			

* Attach an additional sheet with explanations of any amounts in the Adjustments column.