

COLTON JOINT UNIFIED SCHOOL DISTRICT 1212 Valencia Drive, Colton, CA 92324-1798

2024-25 PROPOSED BUDGET

Presented to the Governing Board June 20, 2024



2024-25 PROPOSED BUDGET

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2024-25 PROPOSED BUDGET

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Colton Joint Unified School District 2024-25 Adopted Budget and Multi-Year Financial Projections

Public Hearing – June 6, 2024 Adoption – June 20, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

On May 14, 2024, Gov. Gavin Newsom presented the May revision to the proposed state budget. Illustrated below are the latest planning factors:

Planning Factor	2024-25	2025-26	2026-27
Local Control Funding Formula COLA	1.07%	2.93%	3.08%
Enrollment	18,321	17,874	17,529
ADA	17,039	16,623	16,302
Funded ADA (Avg)	18,044	17,420	17,124
UPP	86.80%	86.35%	85.98%
Lottery – Unrestricted per ADA	\$177	\$177	177
Lottery – Prop. 20 per ADA	\$72	\$72	\$72
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.33	40.54
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$75.78	\$78.11

Revenue Assumptions

Expenditure Assumptions

Planning Factor	2024-25	2025-26	2026-27
Step and Column	1.30%	1.30%	1.30%
Health and Welfare	18.00%	5.00%	3.00%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	27.60%	28.00%
Unemployement Insurance	0.05%	0.05%	0.05%
Contributions to Other Programs	Budgeted	2.00%	2.00%

<u>Narrative</u>

Enrollment is projected to decrease by 3.1% from the current year to the budget year. Per enrollment trends, the District continues to anticipate a decline in its enrollment for the subsequent out years. Average Daily Attendance (ADA) is 92.96% for the current year and is projected to increase to 93% in the budget year. Both of these values are below the District's historical average. The District will continue to closely monitor enrollment and ADA and will develop strategies for increasing enrollment and attendance.

As a result of the projected enrollment loss, the District will not be replacing 26 Certificated Non-Management positions in 2024-25. The District will evaluate Classified Non-Management positions in the 2024-25 year to determine staffing needs in 2025-26.

Restricted one-time funding related to the COVID-19 pandemic expire in September of 2024. The Multi-Year Projection accounts for the movement of these ongoing expenses transferring back to the Unrestricted General Fund.

Contributions to restricted programs are expected to increase due to step and column, ongoing salary increases and additional pension costs for restricted programs that receive support from the unrestricted general fund. Except as illustrated below, all federal and state restricted categorical programs are self-funded.

The District is anticipating having positive monthly cash balances during the current and 2024-25 school year. Cash is monitored closely in order to ensure the District is able to meet its obligations.

General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue.

Program Description	Amount
Special Education, Various Programs	39,202,546
Restricted Maintenance Account	12,206,000
Property and Liability	2,801,950
OPEB Contribution	2,200,000
Child Development Fund	902,442
Total Contributions	57,312,938

Budget, July 1 FINANCIAL REPORTS

		2024-25 Budget School District Certification		F8BT1	3H268(2024-25
AN	NNUAL BUDGET REPO	RT:			
Ju	ily 1, 2024 Budget Adop	tion			
x	(LCAP) or annual up the school district po	xes: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to imple date to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque ursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. As a combined assigned and unassigned ending fund balance above the minimum recommended reserv	ent to a public h	earing by the governing board of	
х		istrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)			
	Budget available for	inspection at:	Public Hearing		
	Place:	1212 Valencia Dr. Colton, CA 92324	Place:	900 E Washington, Colton, CA 92324	
	Date:		Date:	June 6, 2024	
			Time:	5:30 PM	
	Adoption Date:	June 20,2024			
	Signed:				
		Clerk/Secretary of the Governing Board			
		(Original signature required)			
	Contact person for a	additional information on the budget reports:			
	Name:	Mariamanda Sarabia	Telephone:	909-580-5000	
	Title:	Director of Fiscal Services	E-mail:	mariamanda_sarabia@cjusd.net	1

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA	AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		x
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		x
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		x
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		x
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	x	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	

Budget, July 1 FINANCIAL REPORTS 2024-25 Budget School District Certification

PPLEMENTAL INFORMATI	ION	1	No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x
PPLEMENTAL INFORMATI	ION (continued)	· · ·	No	Yes
S6	Long-term Commitments	Does the district hav e long-term (multiy ear) commitments or debt agreements?		X
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 		x
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		If yes, are they lifetime benefits?	х	
		If yes, do benefits continue beyond age 65?	х	
		If yes, are benefits funded by pay-as-you-go?		x
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		x
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		x
		Classified? (Section S8B, Line 1)		x
		Management/supervisor/confidential? (Section S8C, Line 1)		x
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/20)/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DITIONAL FISCAL INDICA	TORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		x
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
DITIONAL FISCAL INDICA	TORS (continued)	· · ·	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		x
A7	Independent Financial System	Is the district's financial system independent from the county office system?	x	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	

olton Joint Unifie an Bernardino Co		Budget, July 1 2024-25 Budget WORKERS' COMPENSATION CERTIFICATION					
ANNUAL CE	RTIFICATION REGARDING SELF-INSURED WORKERS' C	OMPENSATION CLAIMS					
superintende	nt of the school district annually shall provide information to	vidually or as a member of a joint powers agency, is self-insured the governing board of the school district regarding the estimated hools the amount of money, if any, that it has decided to reserve	d acc	crued	but unfunded cost of those claims	. The	
To the Coun	y Superintendent of Schools:						
х	Our district is self-insured for workers' compensation claims	as defined in Education Code Section 42141(a):					
	Total liabilities actuarially determined:		\$	3,9	08,148.00		
	Less: Amount of total liabilities reserved in budget:		\$	11,	123,288.00		
	Estimated accrued but unfunded liabilities:		\$		(7,215,140.00)		
	This school district is self-insured for workers' compensation	claims through a JPA, and offers the following information:					
	This school district is not self-insured for workers' compensation	tion claims.					
Signed		Date of Meet	ing:	Jur	ne 20, 2024		
	Clerk/Secretary of the Governing Board						
	(Original signature required)						
For additiona	I information on this certification, please contact:						
Name:	Mariamanda Sarabia						
Title:	Director of Fiscal Services						
Telephone:	909-580-5000						
E-mail:	mariamanda_sarabia@cjusd.net						

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.



Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

			E>	penditures by Object				F8B3MA	JUNH(2024-25
			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	287,570,968.00	0.00	287,570,968.00	281,947,704.00	0.00	281,947,704.00	-2.0%
2) Federal Revenue		8100-8299	3,485,163.00	64,635,083.00	68, 120, 246.00	822,000.00	15,386,723.00	16,208,723.00	-76.2%
3) Other State Revenue		8300-8599	6,788,963.00	50,503,867.00	57,292,830.00	6,563,321.00	45,457,251.00	52,020,572.00	-9.2%
4) Other Local Revenue 5) TOTAL, REVENUES		8600-8799	10,467,449.00 308,312,543.00	15,507,459.00 130,646,409.00	25,974,908.00 438,958,952.00	4,700,903.00 294,033,928.00	12,930,109.00 73,774,083.00	17,631,012.00	-32.1%
B. EXPENDITURES			308,312,343.00	130,646,409.00	436,956,952.00	294,033,928.00	73,774,083.00	367,608,011.00	-10.2%
1) Certificated Salaries		1000-1999	120,240,683.00	32,344,696.00	152,585,379.00	117,234,930.00	29,630,025.00	146,864,955.00	-3.7%
2) Classified Salaries		2000-2999	25,262,705.00	33,995,497.00	59,258,202.00	41,347,258.00	21,026,199.00	62,373,457.00	5.3%
3) Employ ee Benefits		3000-3999	56,709,814.00	42,921,678.00	99,631,492.00	71,209,215.00	42,400,575.00	113,609,790.00	14.0%
4) Books and Supplies		4000-4999	13,143,852.00	10,459,931.03	23,603,783.03	13,296,648.00	14,199,268.00	27,495,916.00	16.5%
5) Services and Other Operating Expenditures		5000-5999	19,405,969.00	45,609,834.00	65,015,803.00	20,719,318.00	35,884,870.00	56,604,188.00	-12.9%
6) Capital Outlay		6000-6999	5,319,835.00	2,372,715.00	7,692,550.00	1,703,697.00	2,400,247.00	4,103,944.00	-46.7%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299 7400-7499	3,980,622.00	0.00	3,980,622.00	4,005,622.00	0.00	4,005,622.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,979,158.00)	6,315,737.00	(663,421.00)	(6,435,439.00)	5,711,205.00	(724,234.00)	9.2%
9) TOTAL, EXPENDITURES			237,084,322.00	174,020,088.03	411,104,410.03	263,081,249.00	151,252,389.00	414,333,638.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,228,221.00	(43,373,679.03)	27,854,541.97	30,952,679.00	(77,478,306.00)	(46,525,627.00)	-267.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		0000 0000							
a) Transfers In b) Transfers Out		8900-8929 7600-7629	0.00 3,531,621.00	0.00	0.00	0.00 5,904,392.00	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1029	3,551,621.00	0.00	3,531,621.00	5,904,392.00	0.00	5,904,392.00	07.2%
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	(41, 196, 279.00)	41,196,279.00	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,727,900.00)	41,196,279.00	(3,531,621.00)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	67.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,500,321.00	(2,177,400.03)	24,322,920.97	(26,360,259.00)	(26,069,760.00)	(52,430,019.00)	-315.6%
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	97,548,342.05	83,866,977.90	181,415,319.95	14.9%
 b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) 		9793	(789,824.00)	0.00	(789,824.00)	0.00	0.00 83,866,977.90	0.00	-100.0%
d) Other Restatements		9795	71,048,021.05	86,044,377.93 0.00	157,092,398.98	97,548,342.05	0.00	181,415,319.95	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,048,021.05	86,044,377.93	157,092,398.98	97,548,342.05	83,866,977.90	181,415,319.95	15.5%
2) Ending Balance, June 30 (E + F1e)			97,548,342.05	83,866,977.90	181,415,319.95	71,188,083.05	57,797,217.90	128,985,300.95	-28.9%
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 Prepaid Items		9712 9713	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	83,866,977.90	83,866,977.90	0.00	57,797,217.90	57,797,217.90	-31.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,916,332.00	0.00	20,916,332.00	20,916,332.00	0.00	20,916,332.00	0.0%
d) Assigned		070-							
Other Assignments e) Unassigned/Unappropriated		9780	63,117,910.05	0.00	63,117,910.05	36,589,551.05	0.00	36,589,551.05	-42.0%
Reserve for Economic Uncertainties		9789	12,439,100.00	0.00	12,439,100.00	12,607,200.00	0.00	12,607,200.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS							. <u> </u>		8
1) Cash									
a) in County Treasury		9110	97,548,342.05	83,866,977.90	181,415,319.95				
 Fair Value Adjustment to Cash in County Treasury 		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
 4) Due from Grantor Government 5) Due from Other Funds 		9290 9310	0.00	0.00	0.00				
6) Stores		9310	0.00	0.00	0.00				
		3020	0.00	0.00	0.00	I			

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: Fund-A, Version 7

Colton Joint Unified San Bernardino County

Colton Joint Unified San Bernardino County

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

			Ex	penditures by Object				F8B3MA	JUNH(2024-25
			2023-24 Estimated Actuals				2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00		()	()	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			97,548,342.05	83,866,977.90	181,415,319.95				
H. DEFERRED OUTFLOWS OF RESOURCES			Í						
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610 9640	0.00	0.00	0.00				
 Current Loans Unearned Revenue 		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		3030	0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES			0.00	0.00	0.00				
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									
(G10 + H2) - (I6 + J2)			97,548,342.05	83,866,977.90	181,415,319.95				
LCFF SOURCES			i						
Principal Apportionment									
State Aid - Current Year		8011	178,113,314.00	0.00	178,113,314.00	174,980,172.00	0.00	174,980,172.00	-1.8%
Education Protection Account State Aid - Current Year		8012	65,318,464.00	0.00	65,318,464.00	62,828,342.00	0.00	62,828,342.00	-3.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	150,905.00	0.00	150,905.00	150,906.00	0.00	150,906.00	0.0%
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	25,641,415.00	0.00	25,641,415.00	25,641,414.00	0.00	25,641,414.00	0.0%
Unsecured Roll Taxes		8042	835,095.00	0.00	835,095.00	835,095.00	0.00	835,095.00	0.0%
Prior Years' Taxes		8043	26,029.00	0.00	26,029.00	26,029.00	0.00	26,029.00	0.0%
Supplemental Taxes		8044	1,413,920.00	0.00	1,413,920.00	1,413,920.00	0.00	1,413,920.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,300,708.00)	0.00	(7,300,708.00)	(7,300,708.00)	0.00	(7,300,708.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,375,070.00	0.00	23,375,070.00	23,375,070.00	0.00	23,375,070.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	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			287,573,504.00	0.00	287,573,504.00	281,950,240.00	0.00	281,950,240.00	-2.0%
LCFF Transfers	0000	8004			0.00				0.051
Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers - Current Year	0000 All Other	8091 8091	0.00	0.02	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property	Air Othel		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes		8096	(2,536.00)	0.00	(2,536.00)	(2,536.00)	0.00	(2,536.00)	0.0%
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			287,570,968.00	0.00	287,570,968.00	281,947,704.00	0.00	281,947,704.00	-2.0%
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 Child Nutrition Programs		8182 8220	0.00	326,512.00	326,512.00	0.00	326,512.00	326,512.00	0.0%
Donated Food Commodities		8220	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		7,632,050.00	7,632,050.00		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		939,988.00	939,988.00		744,750.00	744,750.00	-20.8%

California Dept of Education

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

			20	23-24 Estimated Actual	ls	2024-25 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		559,259.00	559,259.00		549,604.00	549,604.00	-1.7%
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		1,976,103.00	1,976,103.00		2,022,054.00	2,022,054.00	2.3%
Career and Technical Education	3500-3599	8290		201,522.00	201,522.00		229,506.00	229,506.00	13.9%
All Other Federal Revenue	All Other	8290	3,485,163.00	48,501,154.00	51,986,317.00	822,000.00	53,727.00	875,727.00	-98.3%
TOTAL, FEDERAL REVENUE			3,485,163.00	64,635,083.00	68, 120, 246.00	822,000.00	15,386,723.00	16,208,723.00	-76.2%
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	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year Prior Years	6500 6500	8311		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	637,223.00	637,223.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	849,485.00	0.00	849,485.00	828,429.00	0.00	828,429.00	-100.0 %
Lottery - Unrestricted and Instructional Materials		8560	3,121,540.00	1,230,254.00	4,351,794.00	3,149,892.00	1,281,312.00	4,431,204.00	1.8%
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		3,263,621.00	3,263,621.00		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		313,415.00	313,415.00		378,000.00	378,000.00	20.6%
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	2,817,938.00	45,059,354.00	47,877,292.00	2,585,000.00	40,534,318.00	43,119,318.00	-9.9%
TOTAL, OTHER STATE REVENUE			6,788,963.00	50,503,867.00	57,292,830.00	6,563,321.00	45,457,251.00	52,020,572.00	-9.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		0045	0.00	0.00	0.00	0.00	0.00	0.00	0.00/
Secured Roll Unsecured Roll		8615 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	1,017,820.00	0.00	1,017,820.00	859,002.00	0.00	859,002.00	-15.6%
Interest Net Increase (Decrease) in the Fair Value of Investments		8660 8662	4,542,646.00 3,617,623.00	0.00	4,542,646.00	4,543,746.00	0.00	4,543,746.00	0.0%
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									

California Dept of Education

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

			202	3-24 Estimated Actual			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	1,285,114.00	3,356,322.00	4,641,436.00	1,293,155.00	791,921.00	2,085,076.00	-55.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools From County Offices	6500	8791		12,151,137.00	12,151,137.00		12,138,188.00	0.00	-0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	-0.1%
ROC/P Transfers				0.00	0.00		0.00	0.00	0.07
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 TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			10,467,449.00 308,312,543.00	15,507,459.00 130,646,409.00	25,974,908.00 438,958,952.00	4,700,903.00 294,033,928.00	12,930,109.00 73,774,083.00	17,631,012.00 367,808,011.00	-32.1%
CERTIFICATED SALARIES			308,312,543.00	130,646,409.00	438,958,952.00	294,033,928.00	73,774,083.00	367,606,011.00	-10.27
Certificated Teachers' Salaries		1100	101,861,620.00	17,450,163.00	119,311,783.00	97,533,973.00	18,564,034.00	116,098,007.00	-2.7%
Certificated Pupil Support Salaries		1200	5,439,525.00	11,825,025.00	17,264,550.00	5,751,194.00	8,382,613.00	14,133,807.00	-18.19
Certificated Supervisors' and Administrators'		1300							
Salaries			11,341,225.00	641,660.00	11,982,885.00	12,334,019.00	643,526.00	12,977,545.00	8.3%
Other Certificated Salaries		1900	1,598,313.00	2,427,848.00	4,026,161.00	1,615,744.00	2,039,852.00	3,655,596.00	-9.2%
TOTAL, CERTIFICATED SALARIES			120,240,683.00	32,344,696.00	152,585,379.00	117,234,930.00	29,630,025.00	146,864,955.00	-3.7%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	2,818,744.00	4,538,857.00	7,357,601.00	3,481,673.00	8,247,721.00	11,729,394.00	59.4%
Classified Support Salaries		2200	7,717,126.00	20,993,422.00	28,710,548.00	20,230,544.00	9,337,626.00	29,568,170.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	4,118,001.00	3,093,967.00	7,211,968.00	7,178,065.00	863,764.00	8,041,829.00	11.5%
Clerical, Technical and Office Salaries		2400	9,170,762.00	5,116,933.00	14,287,695.00	8,936,806.00	2,445,035.00	11,381,841.00	-20.3%
Other Classified Salaries		2900	1,438,072.00	252,318.00	1,690,390.00	1,520,170.00	132,053.00	1,652,223.00	-2.3%
TOTAL, CLASSIFIED SALARIES			25,262,705.00	33,995,497.00	59,258,202.00	41,347,258.00	21,026,199.00	62,373,457.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,613,705.00	18,399,962.00	41,013,667.00	22,084,195.00	18,837,090.00	40,921,285.00	-0.2%
PERS		3201-3202	5,926,255.00	8,840,419.00	14,766,674.00	10,415,663.00	5,674,685.00	16,090,348.00	9.0%
OASDI/Medicare/Alternative		3301-3302	3,607,584.00	2,863,688.00	6,471,272.00	4,810,611.00	2,069,098.00	6,879,709.00	6.3%
Health and Welfare Benefits		3401-3402 3501-3502	24,489,123.00	11,457,421.00	35,946,544.00	31,545,880.00	10,811,766.00	42,357,646.00	17.8%
Unemployment Insurance Workers' Compensation		3601-3602	73,147.00	31,170.00	104,317.00	82,204.00	25,399.00	107,603.00	3.2%
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	0.00	1,329,018.00	1,329,018.00	2,270,662.00	4,982,537.00	7,253,199.00	445.8%
TOTAL, EMPLOYEE BENEFITS			56,709,814.00	42,921,678.00	99,631,492.00	71,209,215.00	42,400,575.00	113,609,790.00	14.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	61,265.00	637,214.00	698,479.00	32,209.00	3,597,650.00	3,629,859.00	419.7%
Books and Other Reference Materials		4200	622,196.00	315,520.00	937,716.00	574,137.00	67,361.00	641,498.00	-31.6%
Materials and Supplies		4300	8,164,661.00	8,067,093.03	16,231,754.03	10,465,438.00	9,729,597.00	20,195,035.00	24.4%
Noncapitalized Equipment		4400	4,295,730.00	1,440,104.00	5,735,834.00	2,224,864.00	804,660.00	3,029,524.00	-47.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,143,852.00	10,459,931.03	23,603,783.03	13,296,648.00	14,199,268.00	27,495,916.00	16.5%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services	IKES	5100	0.00	16.120.635.00	16,120,635.00	0.00	14,882,217.00	14,882,217.00	-7.7%
Travel and Conferences		5200	663,962.00	421,352.00	1,085,314.00	945,666.00	646,751.00	14,882,217.00	-7.7%
Dues and Memberships		5300	89,719.00	7,559.00	97,278.00	97,851.00	14,500.00	112,351.00	15.5%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,440,712.00	8,113.00	6,448,825.00	6,597,503.00	6,420.00	6,603,923.00	2.49
Rentals, Leases, Repairs, and Noncapitalized		5600							
Improvements			2,431,173.00	4,988,985.00	7,420,158.00	2,325,775.00	3,043,850.00	5,369,625.00	-27.6%
Transfers of Direct Costs		5710	(272,505.00)	272,505.00	0.00	(273,550.00)	273,550.00	0.00	0.0%
		5750	(21,461.00)	39,164.00	17,703.00	(17,800.00)	15,000.00	(2,800.00)	-115.89
Transfers of Direct Costs - Interfund									
Professional/Consulting Services and Operating Expenditures		5800	8,520,136.00	23,731,697.00	32,251,833.00	9,407,361.00	17,000,468.00	26,407,829.00	-18.19
Professional/Consulting Services and Operating		5800 5900	8,520,136.00 1,554,233.00	23,731,697.00 19,824.00	32,251,833.00 1,574,057.00	9,407,361.00 1,636,512.00	17,000,468.00 2,114.00	26,407,829.00	-18.19 4.19

California Dept of Education

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

			2023-24 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	332,050.00	121,840.00	453,890.00	397,489.00	101,000.00	498,489.00	9.8%
Buildings and Improvements of Buildings		6200	2,616,014.00	1,486,308.00	4,102,322.00	338,667.00	280,671.00	619,338.00	-84.9%
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	2,371,771.00	759,054.00	3,130,825.00	967,541.00	1,418,576.00	2,386,117.00	-23.8%
Equipment Replacement		6500	0.00	5,513.00	5,513.00	0.00	600,000.00	600,000.00	10,783.4%
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			5,319,835.00	2,372,715.00	7,692,550.00	1,703,697.00	2,400,247.00	4,103,944.00	-46.7%
OTHER OUTGO (excluding Transfers of Indirect	Costs)								
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	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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	70,000.00	0.00	70,000.00	80,000.00	0.00	80,000.00	14.3%
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	7221		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	0000	1220		0.00	0.00		0.00	0.00	0.0 /8
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	3,403,000.00	0.00	3,403,000.00	3,403,000.00	0.00	3,403,000.00	0.0%
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	226,770.00	0.00	226,770.00	226,770.00	0.00	226,770.00	0.0%
Other Debt Service - Principal		7439	280,852.00	0.00	280,852.00	280,852.00	0.00	280,852.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of									
Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		3,980,622.00	0.00	3,980,622.00	4,005,622.00	0.00	4,005,622.00	0.6%
Transfers of Indirect Costs		7310	(6,315,737.00)	6,315,737.00	0.00	(5,711,205.00)	5,711,205.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(663,421.00)	0.00	(663,421.00)	(724,234.00)	0.00	(724,234.00)	9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,979,158.00)	6,315,737.00	(663,421.00)	(6,435,439.00)	5,711,205.00	(724,234.00)	9.2%
TOTAL, EXPENDITURES			237,084,322.00	174,020,088.03	411,104,410.03	263,081,249.00	151,252,389.00	414,333,638.00	0.8%
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		8912	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		50.0	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	5.070
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		7613							
Facilities Fund			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	3,531,621.00	0.00	3,531,621.00	5,904,392.00	0.00	5,904,392.00	67.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,531,621.00	0.00	3,531,621.00	5,904,392.00	0.00	5,904,392.00	67.2%
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%
LLAS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

		2023-24 Estimated Actuals 2024-25 Budget						
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(41, 196, 279.00)	41,196,279.00	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		(41, 196, 279.00)	41,196,279.00	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)		(44,727,900.00)	41,196,279.00	(3,531,621.00)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	67.2%

Colton Joint Unified San Bernardino County

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Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Function

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

8				enditures by Function					
			202	23-24 Estimated Actual	s		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	287,570,968.00	0.00	287,570,968.00	281,947,704.00	0.00	281,947,704.00	-2.0%
2) Federal Revenue		8100-8299	3,485,163.00	64,635,083.00	68,120,246.00	822,000.00	15,386,723.00	16,208,723.00	-76.2%
3) Other State Revenue		8300-8599	6,788,963.00	50,503,867.00	57,292,830.00	6,563,321.00	45,457,251.00	52,020,572.00	-9.2%
4) Other Local Revenue		8600-8799	10,467,449.00	15,507,459.00	25,974,908.00	4,700,903.00	12,930,109.00	17,631,012.00	-32.1%
5) TOTAL, REVENUES			308,312,543.00	130,646,409.00	438,958,952.00	294,033,928.00	73,774,083.00	367,808,011.00	-16.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		153,716,751.00	78,653,807.00	232,370,558.00	153,077,893.00	90,787,025.00	243,864,918.00	4.9%
2) Instruction - Related Services	2000-2999		27,215,306.00	8,664,941.03	35,880,247.03	30,959,454.00	6,542,170.00	37,501,624.00	4.5%
3) Pupil Services	3000-3999		21,684,898.00	29,205,612.00	50,890,510.00	24,236,580.00	25,466,384.00	49,702,964.00	-2.3%
4) Ancillary Services	4000-4999		3,160,692.00	44,667.00	3,205,359.00	2,641,349.00	76,455.00	2,717,804.00	-15.2%
5) Community Services	5000-5999		302,000.00	67,525.00	369, 525.00	395,722.00	119,764.00	515,486.00	39.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,398,109.00	17,152,817.00	29,550,926.00	19,873,388.00	6,612,119.00	26,485,507.00	-10.4%
8) Plant Services	8000-8999		14,625,944.00	40,230,719.00	54,856,663.00	27,891,241.00	21,648,472.00	49,539,713.00	-9.7%
9) Other Outgo	9000-9999	Except 7600- 7699	3,980,622.00	0.00	3,980,622.00	4,005,622.00	0.00	4,005,622.00	0.6%
10) TOTAL, EXPENDITURES			237,084,322.00	174,020,088.03	411,104,410.03	263,081,249.00	151,252,389.00	414,333,638.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER									
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,228,221.00	(43,373,679.03)	27,854,541.97	30,952,679.00	(77,478,306.00)	(46,525,627.00)	-267.0%
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	3,531,621.00	0.00	3,531,621.00	5,904,392.00	0.00	5,904,392.00	67.2%
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	(41, 196, 279.00)	41,196,279.00	0.00	(51,408,546.00)	51,408,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,727,900.00)	41,196,279.00	(3,531,621.00)	(57,312,938.00)	51,408,546.00	(5,904,392.00)	67.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,500,321.00	(2,177,400.03)	24,322,920.97	(26,360,259.00)	(26,069,760.00)	(52,430,019.00)	-315.6%
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	97,548,342.05	83,866,977.90	181,415,319.95	14.9%
b) Audit Adjustments		9793	(789,824.00)	0.00	(789,824.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			71,048,021.05	86,044,377.93	157,092,398.98	97,548,342.05	83,866,977.90	181,415,319.95	15.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,048,021.05	86,044,377.93	157,092,398.98	97,548,342.05	83,866,977.90	181,415,319.95	15.5%
2) Ending Balance, June 30 (E + F1e)			97,548,342.05	83,866,977.90	181,415,319.95	71,188,083.05	57,797,217.90	128,985,300.95	-28.9%
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	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
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	83,866,977.90	83,866,977.90	0.00	57,797,217.90	57,797,217.90	-31.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,916,332.00	0.00	20,916,332.00	20,916,332.00	0.00	20,916,332.00	0.0%
d) Assigned						İ			
Other Assignments (by Resource/Object)		9780	63,117,910.05	0.00	63,117,910.05	36,589,551.05	0.00	36,589,551.05	-42.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,439,100.00	0.00	12,439,100.00	12,607,200.00	0.00	12,607,200.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Colton Joint Unified San Bernardino County

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Budget, July 1 General Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 01 F8B3MAJUNH(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	26,365,088.60	23,408,088.60
5810	Other Restricted Federal	146,480.00	146,480.00
6211	Literacy Coaches and Reading Specialists Grant Program	2,461,530.00	1,679,958.00
6266	Educator Effectiveness, FY 2021-22	3,976,594.93	2,408,027.93
6300	Lottery: Instructional Materials	3,989,458.72	1,511,120.72
6331	CA Community Schools Partnership Act - Planning Grant	127,019.00	0.00
6547	Special Education Early Intervention Preschool Grant	726, 181.52	11,579.52
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,869,253.17	.17
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,447,776.00	2,758,221.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,689,063.00	1,485,173.00
7033	Child Nutrition: School Food Best Practices Apportionment	545,701.00	0.00
7339	Dual Enrollment Opportunities	248,975.00	0.00
7399	LCFF Equity Multiplier	1,546,812.00	2,175,673.00
7412	A-G Access/Success Grant	787,607.14	18,437.14
7413	A-G Learning Loss Mitigation Grant	.31	.31
7425	Expanded Learning Opportunities (ELO) Grant	218,683.60	.60
7435	Learning Recovery Emergency Block Grant	26,926,206.51	20,590,865.51
7810	Other Restricted State	62,944.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	519,355.08	725,355.08
9010	Other Restricted Local	1,212,248.32	878,237.32
Total, Restricted Balance		83,866,977.90	57,797,217.90

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	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	17,580.39	18,916.40	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)	0.00	0.00	0.00	0.00	0.00	0.00
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 abov e)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,580.39	17,580.39	18,916.40	17,038.53	17,038.53	18,000.52
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	37.15	37.15	37.15	37.15	37.15	37.15
c. Special Education-NPS/LCI	2.95	2.95	2.95	2.95	2.95	2.95
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.50	3.50	3.50	3.50	3.50	3.50
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.60	43.60	43.60	43.60	43.60	43.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,623.99	17,623.99	18,960.00	17,082.13	17,082.13	18,044.12
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

Colton Joint Unified San Bernardino County

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	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)						

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

Colton Joint Unified San Bernardino County

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	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 the	eir 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 F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financial	data reported in Fu	und 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 fin	ancial data reported	l in Fund 09 or Fun	d 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

08 STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund is for reporting ASB activities that are determined to be governmental rather than fiduciary.



Colton Joint Unified San Bernardino County

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

36 67686 0000000 Form 08 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	330,698.00	1,400,000.00	323.3%
5) TOTAL, REVENUES			330,698.00	1,400,000.00	323.3%
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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	212,416.00	1,300,000.00	512.0%
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		7100-7299,	0.00	0.00	0.00/
Costs) 8) Other Outgo - Transfers of Indirect Costs		7400-7499 7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1300-1399	0.00	0.00	0.0%
			212,416.00	1,300,000.00	512.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,282.00	100,000.00	-15.5%
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)			118,282.00	100,000.00	-15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	754,733.49	873,015.49	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			754,733.49	873,015.49	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			754,733.49	873,015.49	15.7%
2) Ending Balance, June 30 (E + F1e)			873,015.49	973,015.49	11.5%
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	873,015.49	973,015.49	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

California Dept of Education

Colton Joint Unified San Bernardino County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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				i	
1) Cash					
a) in County Treasury		9110	873,015.49		
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	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			873,015.49		
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					
(G10 + H2) - (I6 + J2)			873,015.49		
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%

California Dept of Education

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	330,698.00	1,400,000.00	323.3%
TOTAL, REVENUES			330,698.00	1,400,000.00	323.3%
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%
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	212,416.00	1,300,000.00	512.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			212,416.00	1,300,000.00	512.0%
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%

California Dept of Education

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
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			212,416.00	1,300,000.00	512.0%
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					
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%
(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%

Colton Joint Unified San Bernardino County

Description	Function Codes	Object Codes	2023-24 Estimated 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	330,698.00	1,400,000.00	323.3%
5) TOTAL, REVENUES			330,698.00	1,400,000.00	323.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
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		212,416.00	1,300,000.00	512.09
5) Community Services	5000-5999		0.00	0.00	0.04
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-			
	0000-0000	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			212,416.00	1,300,000.00	512.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			118,282.00	100,000.00	-15.5
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)			118,282.00	100,000.00	-15.5
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	754,733.49	873,015.49	15.7
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			754,733.49	873,015.49	15.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			754,733.49	873,015.49	15.7
2) Ending Balance, June 30 (E + F1e)			873,015.49	973,015.49	11.5
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	873,015.49	973,015.49	11.5
c) Committed			· · · · · · · · · · · · · · · · · · ·		-

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Colton Joint Unified San Bernardino County

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%

Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

Colton Joint Unified San Bernardino County

36 67686 0000000
Form 08
F8BP3R5GH3(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	873,015.49	973,015.49
Total, Restricted Balance		873,015.49	973,015.49

11 ADULT EDUCATION

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



Budget, July 1 Adult Education Fund Expenditures by Object

36 67686 0000000 Form 11 F8BP3R5GH3(2024-25)

Description	Bassing C. J.	Object 0	2023-24	2024-25 Budgest	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	1,032,823.00	1,028,551.00	-0.4%
4) Other Local Revenue		8600-8799	7,048.00	4,120.00	-41.5%
5) TOTAL, REVENUES			1,147,687.00	1,140,487.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	555,896.00	511,787.00	-7.9%
2) Classified Salaries		2000-2999	167,208.00	212,534.00	27.1%
3) Employee Benefits		3000-3999	281,050.00	273,595.00	-2.7%
4) Books and Supplies		4000-4999	36,186.00	41,668.00	15.1%
5) Services and Other Operating Expenditures		5000-5999	57,809.00	88,803.00	53.6%
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	49,517.00	51,028.00	3.1%
9) TOTAL, EXPENDITURES			1,147,666.00	1,179,415.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21.00	(38,928.00)	-185,471.4%
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)			21.00	(38,928.00)	-185,471.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,196.46	201,217.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,196.46	201,217.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,196.46	201,217.46	0.0%
2) Ending Balance, June 30 (E + F1e)			201,217.46	162,289.46	-19.3%
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	201,217.46	162,289.46	-19.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		5100	0.00	0.00	0.070
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserv e for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%
G. ASSETS		0,00	0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	201,217.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9120	0.00		
d) with Fiscal Agent/Trustee		9130	0.00		
		9135	0.00		
e) Collections Awaiting Deposit 2) Investments		9140 9150	0.00		
2/ III 65(III6)(5		9100	0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

Budget, July 1 Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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			201,217.46		
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					
(G10 + H2) - (I6 + J2)			201,217.46		
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		8099	0.00	0.00	0.0%
			0.00	0.00	0.07
FEDERAL REVENUE		8285	0.00	0.00	0.0%
Interagency Contracts Between LEAs		6205	0.00	0.00	0.07
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.09
	All Other				
All Other Federal Revenue	All Other	8290	107,816.00	107,816.00	0.0%
			107,816.00	107,816.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments		0044	0.00	0.00	0.00
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,032,823.00	1,028,551.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	4,120.00	4,120.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	2,928.00	0.00	-100.0
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.04
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			7,048.00	4,120.00	-41.5
TOTAL, REVENUES			1,147,687.00	1,140,487.00	-0.6
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	236,890.00	188,539.00	

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-B, Version 8

Budget, July 1 Adult Education Fund Expenditures by Object

36 67686 0000000 Form 11 F8BP3R5GH3(2024-25)

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	141,564.00	145,806.00	3.0
Certificated Supervisors' and Administrators' Salaries		1300	177,442.00	177,442.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			555,896.00	511,787.00	-7.9
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0
Classified Support Salaries		2200	73,723.00	100,813.00	36.7
Classified Supervisors' and Administrators' Salaries		2300	3,592.00	0.00	-100.0
Clerical, Technical and Office Salaries		2400	87,160.00	111,721.00	28.2
Other Classified Salaries		2900	2,733.00	0.00	-100.0
TOTAL, CLASSIFIED SALARIES			167,208.00	212,534.00	27.1
EMPLOYEE BENEFITS					
STRS		3101-3102	149,231.00	97,751.00	-34.5
PERS		3201-3202	38,177.00	57,491.00	50.6
OASDI/Medicare/Alternative		3301-3302	22,921.00	23,681.00	3.3
Health and Welfare Benefits		3401-3402	70,201.00	94,309.00	34.3
Unemployment Insurance		3501-3502	520.00	363.00	-30.2
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Allocated OPEB, Active Employees		3751-3752	0.00	0.00	0.1
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			281,050.00	273,595.00	-2.7
BOOKS AND SUPPLIES		1100			
Approved Textbooks and Core Curricula Materials		4100	648.00	649.00	0.
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	30,091.00	35,572.00	18.
Noncapitalized Equipment		4400	5,447.00	5,447.00	0.
TOTAL, BOOKS AND SUPPLIES			36,186.00	41,668.00	15.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	14,271.00	36,144.00	153.
Dues and Memberships		5300	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131.00	841.00	542.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	478.00	2,500.00	423.
Professional/Consulting Services and Operating Expenditures		5800	42,928.00	48,998.00	14.
Communications		5900	1.00	320.00	31,900.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,809.00	88,803.00	53.
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.
DTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.
Payments to County Offices		7142	0.00	0.00	0.
Payments to JPAs		7143	0.00	0.00	0.
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.
To County Offices		7211	0.00	0.00	0.
			0.00	0.00	0.
To JPAs		7213			

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File: Fund-B, Version 8

Budget, July 1 Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	49,517.00	51,028.00	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,517.00	51,028.00	3.1%
TOTAL, EXPENDITURES			1,147,666.00	1,179,415.00	2.8%
INTERFUND TRANSFERS			Ì		
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%

Budget, July 1 Adult Education Fund Expenditures by Function

Colton Joint Unified San Bernardino County

2023-24 2024-25 Percent Description **Function Codes Object Codes** Estimated Actuals Budget 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 1,032,823.00 1,028,551.00 -0.4% -41.5% 4) Other Local Revenue 8600-8799 7,048.00 4,120.00 5) TOTAL, REVENUES 1,147,687.00 1,140,487.00 -0.6% B. EXPENDITURES (Objects 1000-7999) 1) Instruction 1000-1999 338,596.00 313,666.00 -7.4% 2) Instruction - Related Services 2000-2999 319,496.00 271,468.00 -15.0% 3) Pupil Services 3000-3999 422,509.00 452,907.00 7.2% 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 49.517.00 51.028.00 3.1% 8) Plant Services 8000-8999 17,548.00 90,346.00 414.9% Except 7600-9) Other Outgo 9000-9999 7699 0.00 0.00 0.0% 10) TOTAL, EXPENDITURES 1,147,666.00 1,179,415.00 2.8% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER -185,471.4% 21.00 (38,928,00) FINANCING SOURCES AND USES (A5 - B10) 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 0.0% 8930-8979 0.00 0.00 a) Sources 7630-7699 0.00 0.00 0.0% b) Uses 0.0% 3) Contributions 8980-8999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 21.00 (38,928.00) -185,471.4% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 201.196.46 201.217.46 0.0% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 201,196.46 201,217.46 0.0% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 201,196.46 201,217.46 0.0% 2) Ending Balance, June 30 (E + F1e) 201.217.46 162.289.46 -19.3% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% 9712 0.00 0.00 Stores 0.0% Prepaid Items 9713 0.00 0.00 0.0% 0.00 0.00 0.0% All Others 9719 201.217.46 162,289,46 -19.3% b) Restricted 9740 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 9780 0.00 0.00 0.0% Other Assignments (by Resource/Object) e) Unassigned/Unappropriated 0.0% Reserve for Economic Uncertainties 9789 0.00 0.00 9790 Unassigned/Unappropriated Amount 0.00 0.00 0.0%

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Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 11 F8BP3R5GH3(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	6391	Adult Education Program	201,217.46	162,289.46
Total, Restricted Balance			201,217.46	162,289.46

Colton Joint Unified San Bernardino County

12 CHILD DEVELOPMENT FUND

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



Budget, July 1 Child Development Fund Expenditures by Object

36 67686 0000000 Form 12 F8BR2EBCC8(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	2,899,283.00	3,048,719.00	5.2%
4) Other Local Revenue		8600-8799	118,796.00	119,000.00	0.2%
5) TOTAL, REVENUES			4,194,879.00	4,344,519.00	3.6%
B. EXPENDITURES			, , , , , , , , , , , , , , , , , , , ,	,. ,	
1) Certificated Salaries		1000-1999	1,294,222.00	1,466,051.00	13.3%
2) Classified Salaries		2000-2999	1,506,070.00	1,637,313.00	8.7%
3) Employee Benefits		3000-3999	1,398,225.00	1,777,698.00	27.1%
4) Books and Supplies		4000-4999	190,431.00	81,825.00	-57.0%
5) Services and Other Operating Expenditures		5000-5999	173,420.00	184,261.00	6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	183,591.00	144,986.00	-21.0%
9) TOTAL, EXPENDITURES			4,745,959.00	5,292,134.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(551,080.00)	(947,615.00)	72.0%
D. OTHER FINANCING SOURCES/USES			ĺ	İ	
1) Interfund Transfers					
a) Transfers In		8900-8929	521,440.00	902,442.00	73.1%
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			521,440.00	902,442.00	73.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,640.00)	(45,173.00)	52.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,730.37	667,090.37	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,730.37	667,090.37	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,730.37	667,090.37	-4.3%
2) Ending Balance, June 30 (E + F1e)			667,090.37	621,917.37	-6.8%
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	394,545.71	320,372.71	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0.00	0.00	0.00	0.070
Other Assignments		9780	272,544.66	301,544.66	10.6%
e) Unassigned/Unappropriated Reserv e for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		0.00	0.00	0.00	0.070
1) Cash					
a) in County Treasury		9110	667,090.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
р) in Banks c) in Revolving Cash Account		9120 9130	0.00		
d) with Fiscal Agent/Trustee		9130	0.00		
a) with Librai Agenti Inastee		9100	0.00		
a) Collections Augiting Denosit		0140	0.00	1	
e) Collections Awaiting Deposit 2) Investments		9140 9150	0.00 0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

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Budget, July 1 Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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			667,090.37		
H. DEFERRED OUTFLOWS OF RESOURCES			ĺ		
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		
-			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					
(G10 + H2) - (I6 + J2)			667,090.37		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.
Title I, Part A, Basic	3010	8290	0.00	0.00	0.
All Other Federal Revenue	All Other	8290	1,176,800.00	1,176,800.00	0.
TOTAL, FEDERAL REVENUE			1,176,800.00	1,176,800.00	0.
OTHER STATE REVENUE			, .,	, ,,	
Child Nutrition Programs		8520	0.00	0.00	0.
Child Development Apportionments		8530	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
	0405				
State Preschool	6105	8590	2,455,763.00	2,457,359.00	0.
All Other State Revenue	All Other	8590	443,520.00	591,360.00	33.
TOTAL, OTHER STATE REVENUE			2,899,283.00	3,048,719.00	5.
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.
Interest		8660	23,085.00	29,000.00	25.
Net Increase (Decrease) in the Fair Value of Investments		8662	5,663.00	0.00	-100.
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.
Interagency Services		8677	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0
Other Local Revenue		2,500	0.00	0.00	0
All Other Local Revenue		8699	90,048.00	90,000.00	-0.
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			118,796.00	119,000.00	0
TOTAL, REVENUES			4,194,879.00	4,344,519.00	3
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,280,452.00	1,442,851.00	12
Certificated Pupil Support Salaries		1200	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	13,770.00	23,200.00	68.
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			1,294,222.00	1,466,051.00	13
CLASSIFIED SALARIES					

California Dept of Education

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Budget, July 1 Child Development Fund Expenditures by Object

36 67686 0000000 Form 12 F8BR2EBCC8(2024-25)

Description Resource Code:	object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	275,282.00	275,947.00	0.2%
Classified Supervisors' and Administrators' Salaries	2300	303,852.00	333,795.00	9.9%
Clerical, Technical and Office Salaries	2400	152,389.00	152,690.00	0.2%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,506,070.00	1,637,313.00	8.7%
EMPLOYEE BENEFITS				
STRS	3101-3102	238,897.00	265,494.00	11.19
PERS	3201-3202	384,754.00	425,837.00	10.7%
OASDI/Medicare/Alternativ e	3301-3302	131,048.00	143,749.00	9.7%
Health and Welfare Benefits	3401-3402	642,132.00	941,101.00	46.6%
Unemployment Insurance	3501-3502	1,394.00	1,517.00	8.8
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	0.04
TOTAL, EMPLOYEE BENEFITS		1,398,225.00	1,777,698.00	27.19
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	139,799.00	56,825.00	-59.49
Noncapitalized Equipment	4400	50,632.00	25,000.00	-50.69
Food	4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		190,431.00	81,825.00	-57.09
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	4,950.00	6,900.00	39.4
Dues and Memberships	5300	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	38,197.00	41,365.00	8.39
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	21,348.00	22,090.00	3.5%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	74,780.00	71,300.00	-4.79
Professional/Consulting Services and Operating Expenditures	5800	28,945.00	36,906.00	27.5
Communications	5900	5,200.00	5,700.00	9.6
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		173,420.00	184,261.00	6.3
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.04
Buildings and Improvements of Buildings	6200	0.00	0.00	0.04
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.04
Lease Assets	6600	0.00	0.00	0.04
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		0.00	0.00	5.0
Transfers of Indirect Costs - Interfund	7350	183,591.00	144,986.00	-21.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	1000	183,591.00	144,986.00	-21.0
			5,292,134.00	
		4,745,959.00	5,292,134.00	11.5
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	8911	0.00	0.00	
From: General Fund		0.00		0.0
Other Authorized Interfund Transfers In	8919	521,440.00	902,442.00	73.1
(a) TOTAL, INTERFUND TRANSFERS IN		521,440.00	902,442.00	73.1

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Colton Joint Unified San Bernardino County	Budget, July 1 Child Development Fund Expenditures by Object			36 67686 0000000 Form 12 F8BR2EBCC8(2024-25)
Description	Resource Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference

Description	Resource Codes	Object Codes	2023-24 Estimated 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)			521,440.00	902,442.00	73.1%

Budget, July 1 Child Development Fund Expenditures by Function

F8BR2EE					F8BR2EBCC8(2024-25
Description	Function Codes	Object Codes	2023-24 Estimated 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	2,899,283.00	3,048,719.00	5.2%
4) Other Local Revenue		8600-8799	118,796.00	119,000.00	0.2%
5) TOTAL, REVENUES			4,194,879.00	4,344,519.00	3.6%
B. EXPENDITURES (Objects 1000-7999)			İ		
1) Instruction	1000-1999		3,206,816.00	3,675,915.00	14.6%
2) Instruction - Related Services	2000-2999		767,596.00	856,111.00	11.5%
3) Pupil Services	3000-3999		420,699.00	433,245.00	3.0%
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		183,591.00	144,986.00	-21.0%
8) Plant Services	8000-8999		167,257.00	181,877.00	8.7%
0) Other Outre	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,745,959.00	5,292,134.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(551,080.00)	(947,615.00)	72.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	521,440.00	902,442.00	73.1%
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			521,440.00	902,442.00	73.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,640.00)	(45,173.00)	52.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,730.37	667,090.37	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,730.37	667,090.37	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,730.37	667,090.37	-4.3%
2) Ending Balance, June 30 (E + F1e)			667,090.37	621,917.37	-6.8%
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	394,545.71	320,372.71	-18.8%
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	272,544.66	301,544.66	10.6%
e) Unassigned/Unappropriated			212,011.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
		0100	0.00	0.00	0.0 /8

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Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

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Form 12
F8BR2EBCC8(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.42	.42
5059	Child Development: ARP California State Preschool Program One-time Stipend	7,072.00	0.00
7810	Other Restricted State	16,238.00	0.00
9010	Other Restricted Local	371,235.29	320,372.29
Total, Restricted Balance		394,545.71	320,372.71

13 NUTRITION SERVICES FUND

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



Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

36 67686 0000000 Form 13 F8BR2EBCC8(2024-25)

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,082,773.00	14,153,224.35	0.5%
3) Other State Revenue		8300-8599	5,110,093.00	5,260,307.00	2.9%
4) Other Local Revenue		8600-8799	273,991.00	223,580.00	-18.4%
5) TOTAL, REVENUES	<u> </u>		19,466,857.00	19,637,111.35	0.9%
B. EXPENDITURES			·		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,192,899.00	6,133,336.00	-1.0%
3) Employee Benefits		3000-3999	3,556,000.00	3,601,537.00	1.3%
4) Books and Supplies		4000-4999	6,396,570.00	7,324,198.35	14.5%
5) Services and Other Operating Expenditures		5000-5999	478,975.00	837,325.00	74.8%
6) Capital Outlay		6000-6999	0.00	250,000.00	New
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	430,313.00	528,220.00	22.8%
9) TOTAL, EXPENDITURES			17,054,757.00	18,674,616.35	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,412,100.00	962,495.00	-60.1%
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)			2,412,100.00	962,495.00	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,922,127.11	8,334,227.11	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,922,127.11	8,334,227.11	40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,922,127.11	8,334,227.11	40.7%
2) Ending Balance, June 30 (E + F1e)			8,334,227.11	9,296,722.11	11.5%
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 9740	0.00	0.00	0.0%
b) Restricted		9740	8,332,881.82	9,295,376.82	11.6%
c) Committed					
Stabilization Arrangements		9750 9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	·		
Other Assignments		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789 9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.21)	(.21)	0.0%
G. ASSETS					
1) Cash a) in County Treasury		9110	8,334,227.11		
 Fair Value Adjustment to Cash in County Treasury b) in Banks 		9111 9120	0.00		
b) in Banks c) in Revolv ing Cash Account		9120 9130	0.00		
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	0.00		
		9135 9140			
e) Collections Awaiting Deposit			0.00		
2) Investments		9150	0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

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Colton Joint Unified San Bernardino County

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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			8,334,227.11		
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		
-			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					
(G10 + H2) - (I6 + J2)			8,334,227.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,078,614.00	13,143,224.35	0.5
Donated Food Commodities		8221	1,004,159.00	1,010,000.00	0.69
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,082,773.00	14,153,224.35	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,110,093.00	5,260,307.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			5,110,093.00	5,260,307.00	2.99
OTHER LOCAL REVENUE			-,,	_,,	
Other Local Revenue					
Sales					
		8631	0.00	2,000.00	No
Sale of Equipment/Supplies Food Service Sales		8634	45,171.00	41,570.00	Ne
					-8.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	133,800.00	146,000.00	9.19
Net Increase (Decrease) in the Fair Value of Investments		8662	93,400.00	30,000.00	-67.99
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	1,620.00	4,010.00	147.59
TOTAL, OTHER LOCAL REVENUE			273,991.00	223,580.00	-18.49
TOTAL, REVENUES			19,466,857.00	19,637,111.35	0.9
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.04
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,148,275.00	5,069,039.00	-1.5
Classified Supervisors' and Administrators' Salaries		2300	674,594.00	764,636.00	13.39
Clerical, Technical and Office Salaries		2400	368,730.00	298,361.00	-19.1
Other Classified Salaries		2900	1,300.00	1,300.00	0.0
TOTAL, CLASSIFIED SALARIES		2000	6,192,899.00	6,133,336.00	-1.0
			0,192,099.00	0,133,330.00	-1.0
EMPLOYEE BENEFITS		2101 2100	0.00	0.00	
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	1,525,200.00	1,557,134.00	2.1
OASDI/Medicare/Alternative		3301-3302	450,923.00	410,560.00	-9.0

California Dept of Education

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Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

36 67686 0000000 Form 13 F8BR2EBCC8(2024-25)

Description Res	source Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,577,093.00	1,631,061.00	3.4%
Unemployment Insurance		3501-3502	2,784.00	2,782.00	-0.19
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 Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,556,000.00	3,601,537.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	511,820.00	566,050.00	10.6%
Noncapitalized Equipment		4400	133,250.00	161,600.00	21.3%
Food		4700	5,751,500.00	6,596,548.35	14.7%
TOTAL, BOOKS AND SUPPLIES			6,396,570.00	7,324,198.35	14.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,925.16	11,500.00	28.8%
Dues and Memberships		5300	2,600.00	9,000.00	246.2%
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	444,159.38	781,000.00	75.89
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	(92,961.00)	(96,000.00)	3.39
Professional/Consulting Services and Operating Expenditures		5800	104,951.46	117,725.00	12.29
Communications		5900	11,300.00	14,100.00	24.8
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			478,975.00	837,325.00	74.89
CAPITAL OUTLAY				001,020.00	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	Nev
Equipment Replacement		6500	0.00	150,000.00	Nev
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	250,000.00	Nev
			0.00	230,000.00	146
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	430 313 00	538 330 00	22.00
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	430,313.00	528,220.00	22.89
			430,313.00	528,220.00	22.89
TOTAL, EXPENDITURES			17,054,757.00	18,674,616.35	9.5%
		0010	0.00		0.00
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	0.00
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	0.04
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.04
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0

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Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

36 67686 0000000 Form 13 F8BR2EBCC8(2024-25)

					F6BR2EBCC6(2024-25)
Description	Resource Codes	Object Codes	2023-24 Estimated 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%

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,082,773.00	14,153,224.35	0.5%
3) Other State Revenue		8300-8599	5,110,093.00	5,260,307.00	2.9%
4) Other Local Revenue		8600-8799	273,991.00	223,580.00	-18.4%
5) TOTAL, REVENUES			19,466,857.00	19,637,111.35	0.9%
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		16,624,444.00	18,146,396.35	9.2%
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		430,313.00	528,220.00	22.8%
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			17,054,757.00	18,674,616.35	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,412,100.00	962,495.00	-60.1%
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)			2,412,100.00	962,495.00	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,922,127.11	8,334,227.11	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,922,127.11	8,334,227.11	40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,922,127.11	8,334,227.11	40.7%
2) Ending Balance, June 30 (E + F1e)			8,334,227.11	9,296,722.11	11.5%
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	8,332,881.82	9,295,376.82	11.6%
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	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	(.21)	(.21)	0.0%

Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

36 67686 0000000
Form 13
F8BR2EBCC8(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,092,007.90	9,288,627.90
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	235,059.92	934.92
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		8,332,881.82	9,295,376.82

14 DEFERRED MAINTENANCE

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



Budget, July 1 Deferred Maintenance Fund Expenditures by Object

36 67686 0000000 Form 14 F8BR2EBCC8(2024-25)

1) Control Star Reviews 800.639 0.00 0.00 3) Other Star Reviews 800.6599 175.00 0.00 0.00 3) Total, R.P.PALKS 175.00 0.00 0.00 0.00 3) Total, R.P.PALKS 100.1000 0.00 0.00 0.00 0.00 3) Total, R.P.PALKS 100.1000 0.00 <td< th=""><th></th><th></th><th></th><th>1</th><th></th><th></th></td<>				1		
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spm Sub Ray sub and sub Sub Sub Sub Sub Sub Sub Sub Sub Sub S	1) LCFF Sources			0.00	0.00	0.0%
0 Order Name900.000900.000900.000b DYDR, NUVUSG0.0000.0000.000b Derembody Salars000.0000.0000.0000.0000 Order Salars000.0000.0000.0000.0000 Order Salars000.0000.0000.0000.0000 Order Salars000.0000.0000.0000.0000 Order Salars000.0000.0000.0000.0000 Order Salars000.0000.0000.0000.0000 Order Salars740.75600.0000.0000.0000 Order Salars740.75600.0000.0000.0000 Order Salars740.75600.0000.0000.0000 Order Salars0.0000.0000.0000.0000 Ord	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
Intrack Burenormal10070010700000000.000003 Charder Schwart Discretioner Schwart Discretio	3) Other State Revenue		8300-8599	0.00	0.00	0.0%
a. Exercision Subsets 1000 1060 0.000 0.000 0.000 11 Central Subsets 2000 0069 0.000 0.000 0.000 10 Exercision Subsets 2000 0069 0.000 0.000 0.000 10 Exercision Subsets 2000 0069 0.000 0.000 0.000 0.000 10 Exercision Subsets 2000 0069 0.000	4) Other Local Revenue		8600-8799	175.00	0.00	-100.0%
0 control 0 plaster (see status)0000000000 plaster (see status)00000000000000 plaster (see status)0000000000000000 plaster (see status)00000000000000000 plaster (see status)00000000000000000 plaster (see status)000000000000000000 plaster (see status)000	5) TOTAL, REVENUES			175.00	0.00	-100.0%
0) Control0000000000) Ensury elements000.000000.000000.0000) Ensury elements000.000000.000000.0000) Ensury elements000.000000.000000.0000) Ensury elements000.000000.000000.0000) Coupled Joing Function of Index Costs)7100.7500000.000000.0000) One Colus - Instance of Index Costs7100.7500000.000000.0000) One Colus - Instance of Index Costs7100.7500000.000000.0000) One Ensuration of Index Costs As Use Ensure One Ensu	B. EXPENDITURES					
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a) summary singular400.0000.000.003) Baryines and Other Densing Expenditues5000.0000.000.005) Other Densing Expenditues7000.7000.000.007) Other Densing Expenditues7000.7000.000.009) Other Densing Expenditues of Instance Costs)7000.7000.000.009) Other Densing Expenditues of Expenditues SEPORE OTHER1.0000.0000.009) Other SepTenditues of Denses Costs7000.7000.0000.0009) Other SepTenditues Out Descence Other1.0000.0000.0009) Other SepTenditues Out Descence Other1.000.7000.0000.0001) Instances1.000.7000.0000.0000.0001) Instances1.000.700.700.7000.0000.0000.0001) Dense SepTenditues1.000.700.700.7000.0000.0000.0001) Dense SepTenditues1.000.700.700.7000.0000.0000.0001) Dense SepTenditues1.000.700.700.700.7000.0000.0000.0001) Dense SepTenditues1.000.700.700.700.700.7000.0000.0000.0001) Dense SepTenditues1.000.700.700.700.700.700.700.700.700.70	2) Classified Salaries		2000-2999	0.00	0.00	0.0%
sh Barce and Dura Operating ExpendituresS0009990.000.000.00Capital Outlay70073900.000.000.00D Order Obje dexiding Trainifies of Indrect Oats)70073900.000.000.00D Order Obje dexiding Trainifies of Indrect Oats)70073900.000.000.00D Order State	3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
Sh Capara OutsayCODECOD	4) Books and Supplies		4000-4999	0.00	0.00	0.0%
TypeTy	5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
0 Junn Luga Katokang Junaka di Manel Lasi) 740-7409 0.00 0.00 0.00 0 JUNC Luga Katokang Junaka di Manel Lasi) 740-7409 0.00 0.00 0.00 0 JUNC Luga Katokang Junaka di Manel Lasi) 740-740 0.00 0.00 0.00 0 CERESS APE DISS ALS USS ALS 199 0.00 0.00 0.00 0.00 0 DURBE FARAALTON SOURCES VERS CENDERS CENDERS 0.00 0.00 0.00 0.00 1) Instruit Traifers 0.00 0.00 0.00 0.00 0.00 0 DURBE FARAALTON SOURCES VERS 0.00 0.00 0.00 0.00 0.00 0 DURS CERSALTON SOURCES VERS 0.00 0.00 0.00 0.00 0.00 0 DURS CERSALTON SOURCES VERS 0.00 <	6) Capital Outlay		6000-6999	0.00	0.00	0.0%
b) TOTAL SPENDTURES 0.00 0.00 0.00 FINAMENDS SOURCES AND USES (AS - B) 175.00 0.00 0.00 D. OTHER FINANCING SOURCES (AS - B) 800-8009 0.00 0.00 a) Transfers In 800-8009 0.00 0.00 0.00 a) Transfers In 800-8009 0.00 0.00 0.00 b) Transfers In 800-8009 0.00 0.00 0.00 a) Sources 500-8009 0.00 0.00 0.00 0.00 b) Transfers In 800-8009 0.00 <td< td=""><td>7) Other Outgo (excluding Transfers of Indirect Costs)</td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.0%</td></td<>	7) Other Outgo (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
EXESS [DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCINS SURCESURES 115.00 0.00 -000 D. OTHER FINANCINS SURCESURES 0.00 0.00 0.00 0.00 0.00 a) Transfers Ort 700.7025 0.00 0.00 0.00 0.00 b) Transfers Ort 700.7025 0.00 0.00 0.00 0.00 2) Other Sources 800.7057 0.00	8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
PINACIONS SOURCES AND USES (AS - B9) (175.00 (0.00) (100) 1) Interfund Transfers (100) (100) (100) (100) a) Transfers (In (200) (0.00) (0.00) (0.00) (0.00) a) Transfers (In (200) (0.00) <td>9) TOTAL, EXPENDITURES</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
1) Industant Institution Transfers 1900 1000 a) Transfers Au 2500 0.00 0.00 0.00 2) Other Sources/Uses				175.00	0.00	-100.0%
a) Transfers in 8800-8929 0.00 0.00 b) Transfers Out 0.00 0.00 0.00 2) Other Sources Uses 8503-8979 0.00 0.00 0.00 3) Sources 8503-8979 0.00 0.00 0.00 3) Contributions 8980-4999 0.00 0.00 0.00 4) TOTAL, OTHER FINANCINO SOURCES/USES 0.00 0.00 0.00 0.00 E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 175.00 0.00 0.00 0.00 7. FUND BALANCE, RESERVES 1.93 0.00 0.00 0.00 0.00 1) Beginning Tume Balance (E + F + F + 1) 6.322.83 8.557.33 2.2 0.014 8.557.33 2.2 0.014 0.000 0.00						
b) Transfere Out 7600-7529 0.00 0.000 2) Other Sources/Uses 500-6879 0.00 0.000 0.000 b) Uses 7693-7899 0.00 0.000 0.000 3) Contractions 6800-4897 0.00 0.000 0.000 4) TOTAL OTHER FINANCING SOURCES/USES 0.00 0.000 0.000 FINOR BALANCE, RESERVES 175.00 0.000 0.000 1) Beginning Fund Balance (Ft + Pa) 175.00 0.000 0.000 1) Beginning Fund Balance (Ft + Pa) 5.322.33 8.557.33 2.22 1) Beginning Fund Balance (Ft + F10) 8.382.93 8.557.33 2.22 2) Add Rightsembers 8.517.93 6.32.23 8.557.33 2.22 3) Nonspendiate 6.712 0.00 0.00 0.00 0 Other Restancements 6713 0.00 0.00 0.00 3) Nonspendiate 6712 0.00 0.00 0.00 0.00 Revolving Cash 6713 0.00 0.00 0.00 0.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
2) Other Sources/Uses 9830-4979 0.00 0.00 a) Sources 7850-7869 0.00 0.00 3) Contributions 9880-4979 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.00 ENET INCRASE (IECREASE) IN FUND BALANCE (C + D4) 1750 0.00 0.00 F. FUND BALANCE, RESERVES 1.83,02,03 8.857,93 2.2 a) Ad duly 1 - Unadated 9731 6.382,23 8.857,93 2.2 a) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 a) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 a) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 0.00 c) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 0.00 c) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 0.00 c) Ad duly 1 - Unadated 9735 0.00 0.00 0.00 0.00 c) Ad duly 1 - Unadated 9735 0.00 0.00 <td>a) Transfers In</td> <td></td> <td>8900-8929</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	a) Transfers In		8900-8929	0.00	0.00	0.0%
a) Sources 8830-879 0.00 0.00 b) Ues 7830-789 0.00 0.00 3) Contributions 8808-899 0.00 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 1.00 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1.750 0.00 0.00 0.00 FIND BALANCE, RESERVES	b) Transfers Out		7600-7629	0.00	0.00	0.0%
b) Uses 783-7699 0.00 0.00 3) Circitizations 8890.9699 0.00 0.00 4) 107L1, OHER RINAICING SOURCESUES 0.00 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 175.00 0.000 0.000 F. FUND BALANCE, RESERVES	2) Other Sources/Uses					
3) Contributions 8800 8999 0.00 0.00 0.00 4) TOTAL OTHER FINANCIS SOURCESUSES 0.00 0.00 0.00 F. PUND BALANCE, RESERVES 115.00 0.00 0.00 1) beginning Fund Balance 9791 5.322.33 8.657.03 2.2 a) Ad July 1 - Unmodified 9791 5.322.33 8.657.03 2.2 b) Audi Adjustments 9793 0.00 0.00 0.00 c) Ad July 1 - Unmodified 9795 0.00 0.00 0.00 c) Add July 1 - Audited [f1s + F1b] 8.382.93 8.557.93 2.2 0.00 0.00 0.00 c) Addrig 1 - Audited [f1s + F1b] 8.382.93 8.557.93 2.2 2.1 Enting Balance (F1c + F1d) 8.382.93 8.557.93 2.2 2.1 Enting Balance 2.1 E	a) Sources		8930-8979	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESUISES 0.00 0.00 0.00 E NET NOREASE (DECREASE) IN FUND BALANCE (C + DA) 175.00 0.00 -100 F. FUND BALANCE, RESERVES 1 1 0.00 0.00 0.00 a) As of July 1 - Unadited 9791 8.382.03 8.657.93 2 b) Audit Adjustments 9793 0.00 0.00 0.00 c) A of July 1 - Unadited 9793 0.00 0.00 0.00 c) A of July 1 - Unadited (F1a + F1b) 8.382.03 8.557.93 2 d) Other Restatements 9795 0.00 0.00 0.00 c) And July 1 - Audited (F1a + F1b) 8.382.03 8.557.93 8.557.93 2 c) Ending Balance, Une 30 (F1c + F1e) 8.382.03 8.557.93 8.557.93 0.00	b) Uses		7630-7699	0.00	0.00	0.0%
E.NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 175.00 0.00 -100 F. FUND BALANCE, RESERVES 1	3) Contributions		8980-8999	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES Ill Beginning Fund Balance a) As of July 1 - Joudied 9791 8,382.93 8,557.93 2 b) Add Adjustments 9793 0.00 0.00 0 c) A of July 1 - Joudied (Fis + Fib) 8,382.93 8,557.93 2 d) Other Restatements 9795 0.00 0.00 0.00 e) Adjusted Beginning Balance, Jine 30 (E + Fid) 8,382.93 8,557.93 22 Components of Ending Fund Balance 8,00 0.00 0.00 0 Components of Ending Fund Balance 9711 0.00 0.00 0 Revolving Cash 9712 0.00 0.00 0 Stabilization Arrangements 9713 0.00 0.00 0 c) Committed 9719 0.00 0.00 0 0 Stabilization Arrangements 9750 0.00 0.00 0 0 c) Committed 9789 0.00 0.00 0 0 d) Assigned 0 0.00 0.00 0.00	4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES I) Beginning Fund Balance a) As of July 1 - Maidled 9791 8,382.93 8,557.93 2 b) Audit Adjustments 9793 0.00 0.00 0 c) As of July 1 - Audited (Fis + Fib) 8,382.93 8,557.93 2 d) Other Restatements 9795 0.00 0.00 0 e) Adjusted Beginning Balance, (Fit + Fit0) 8,382.93 8,557.93 2 Components of Ending Fund Balance 8,00 0.00 0 0 components of Ending Fund Balance 9711 0.00 0.00 0 a) Konspandable 9712 0.00 0.00 0 Revolving Cash 9712 0.00 0.00 0 All Others 9719 0.00 0.00 0 Prepaid Items 9719 0.00 0.00 0 c) Committed 9719 0.00 0.00 0 c) Committed 9790 0.00 0.00 0 c) Committed 9790 0.00	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175.00	0.00	-100.0%
1) Beginning Fund Balance 9791 8,382,83 8,657,93 2 a) Act of July 1 - Unautided 9791 8,382,83 8,657,93 2 b) Auch Edystements 9795 0.00 0.00 0.00 c) Auch Edystements 9795 0.00 0.00 0.00 o) Adjusted Edgening Balance (Ft = F1d) 8,382,83 8,557,93 22 2) Ending Balance, June 30 (E + F1e) 8,382,83 8,557,93 22 Components of Ending Fund Balance 8,557,93 8,557,93 22 a) Nonspendable 8,557,93 8,557,93 0.00 0.00 Revolving Cash 9711 0.00 0.00 0.00 Starses 9712 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 Committed 9719 0.00 0.00 0.00 Committed 9790 0.00 0.00 0.00 Committed 9790 0.00 0.00 0.00 Other Assignments						
b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 8.822.93 8.557.33 22 d) Other Restaments 9795 0.00 0.00 0.00 o) Adjusted Beginning Balance (f1c + F1d) 8.322.93 8.557.33 22 2) Ending Balance (f1c + F1e) 8.557.93 8.557.93 0.00 0.00 components of Ending Fund Balance 8.557.93 8.557.93 8.557.93 0.00 0.00 a) Nospendable 8.711 0.00 0.00 0.00 0.00 Revolving Cash 9712 0.00 0.00 0.00 0.00 Stores 9713 0.00 0.00 0.00 0.00 0.00 Nospendable 9719 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (Fia + F1b) 8.822.93 8.557.33 22 d) Other Restatements 9795 0.00 0.00 0.00 o) Adjusted Beginning Balance (Ft o + F1d) 8.822.93 8.557.33 8.557.33 20 2) Ending Balance, June 30 (E + F1e) 8.557.93 8.557.93 8.557.93 8.557.93 8.557.93 8.557.93 0.00 0.00 0.00 Componentia of Ending Evid Balance 9711 0.00 </td <td>a) As of July 1 - Unaudited</td> <td></td> <td>9791</td> <td>8,382.93</td> <td>8,557.93</td> <td>2.1%</td>	a) As of July 1 - Unaudited		9791	8,382.93	8,557.93	2.1%
c) As of July 1 - Audited (F1a + F1b) 8,382,83 8,557,93 2 d) Other Restatements 9765 0.00 0.00 0 e) Adjusted Beginning Balance (F1 c + F1d) 8,382,83 8,557,93 2 2 2) Ending Balance, June 30 (E + F1e) 8,557,93 8,557,93 2 3 3 3 0 Components of Ending Fund Balance 8,100 0.00 0.00 <			9793	0.00	0.00	0.0%
a) Other Restatements 9795 0.00 0.00 0.00 a) Adjusted Beginning Balance (Fit c + Fit) 8.382.93 8.557.93 22 2) Ending Balance (Fit c + Fit) 8.557.93 8.557.93 20 Components of Ending Fund Balance 8.557.93 8.557.93 8.557.93 a) Nonspendable 9711 0.00 0.00 0.00 Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 c) Committed 9740 0.00 0.00 0.00 c) Committed 9760 0.00 0.00 0.00 Stabilization Arangements 9780 0.00 0.00 0.00 Other Assignments 9780 0.00 0.00 0.00 J) Stabilization Arangenel/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 I) Otash 9790 0.00 0.00 0.00 0.00						2.1%
e) Adjusted Beginning Balance (F1c + F1d) 8,882.93 8,557.93 8,557.93 0 2) Ending Balance, June 30 (E + F1e) 8,557.93 8,557.93 8,557.93 0 Components of Ending Fund Balance 8 8 6 0 0 0 a) Nonspendable 9711 0.00 0.00 0.00 0 <t< td=""><td></td><td></td><td>9795</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>			9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e) 8,557.93 8,557.93 8,557.93 0 Components of Ending Fund Balance 8 7 0 0 0 a) Nonspendable 9711 0.00 0.000 0 0 Revolving Cash 9712 0.00 0.000 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>2.1%</td>						2.1%
Components of Ending Fund Balance a) Nonspendable						0.0%
a) Nonspendable Image: Cash and the second of the seco				-,	-,	
Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.0						
Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 c) Committed 9740 0.00 0.00 0.00 c) Committed 9750 0.00 0.00 0.00 Other Commitments 9750 0.00 0.00 0.00 Other Assignments 9760 8,557.93 8,557.93 0.00 Other Assigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 I) Cash 9110 8,557.93 8,557.93 0.00 0.00 0.00 i) I Cash 9110 8,557.93 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9711	0.00	0.00	0.0%
Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 c) Committed 9740 0.00 0.00 0.00 c) Committed 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 8.557.93 8.557.93 0.00 0.00 other Assignments 9780 9.00 0.000 0.00						0.0%
All Others 9719 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 0.00 c) Committed 9750 0.00						0.0%
b) Restricted 9740 0.00 0.00 0.00 c) Committed 1000000000000000000000000000000000000						0.0%
c) Committed 9750 0.00 0.00 0.00 Other Commitments 9760 0.0						0.0%
Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned 9780 8,557.93 8,557.93 0.00 <td></td> <td></td> <td>0110</td> <td>0.00</td> <td>0.00</td> <td>0.070</td>			0110	0.00	0.00	0.070
Other Commitments 9760 0.00 0.00 0.00 d) Assigned 780 8,557.93 8,557.93 8,557.93 0 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0 0 unassigned/Unappropriated Amount 9790 0.00 0.00 0			9750	0.00	0.00	0.0%
d) AssignedImage: constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the constraint of the serve of the serve of the constraint of the serve of the serv						0.0%
Other Assignments97808,557.938,557.930e) Unassigned/Unappropriated Reserve for Economic Uncertainties97890.000.0000Unassigned/Unappropriated Amount97900.000.000000G. ASSETS			0100	0.00	0.00	0.070
e) Unassigned/Unappropriated Reserve for Economic Uncertainties97890.000.000.000.00Unassigned/Unappropriated Amount97900.000.000.000.00G. ASSETS			9780	8 557 93	8 557 93	0.0%
Unassigned/Unappropriated Amount97900.000.000.00G. ASSETS 1) Cash a) in County Treasury91108,557.93						0.0%
G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9110 8,557.93 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 9140						0.0%
1) Cash9108,557.93a) in County Treasury91108,557.931) Fair Value Adjustment to Cash in County Treasury91110.00b) in Banks91200.00c) in Revolving Cash Account91300.00d) with Fiscal Agent/Trustee91350.00e) Collections Awaiting Deposit91400.00			0100	0.00	0.00	0.0%
a) in County Treasury91108,557.931) Fair Value Adjustment to Cash in County Treasury91110.00b) in Banks91200.00c) in Rev olving Cash Account91300.00d) with Fiscal Agent/Trustee91350.00e) Collections Awaiting Deposit91400.00						
1) Fair Value Adjustment to Cash in County Treasury91110.00b) in Banks91200.00c) in Revolving Cash Account91300.00d) with Fiscal Agent/Trustee91350.00e) Collections Awaiting Deposit91400.00			9110	8 557 93		
b) in Banks91200.00c) in Revolving Cash Account91300.00d) with Fiscal Agent/Trustee91350.00e) Collections Awaiting Deposit91400.00						
c) in Revolving Cash Account91300.00d) with Fiscal Agent/Trustee91350.00e) Collections Awaiting Deposit91400.00						
d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 0.00						
e) Collections Awaiting Deposit 9140 0.00						
2) investments 9150 0.00						
	2) investments		9150	0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

SACS Financial Reporting Software - SACS V9.1 File: Fund-B, Version 8

Budget, July 1 Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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		0000	8,557.93		
H. DEFERRED OUTFLOWS OF RESOURCES			0,007.00		
		0.400	0.00		
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			0.00		
(G10 + H2) - (I6 + J2)			8,557.93		
			6,557.95		
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	175.00	0.00	-100.0%
		0002	110.00	0.00	100.07
Other Local Revenue		0000	0.00	0.00	0.00
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			175.00	0.00	-100.0%
TOTAL, REVENUES			175.00	0.00	-100.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.04
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
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
California Dept of Education					

California Dept of Education

SACS Financial Reporting Software - SACS V9.1

File: Fund-B, Version 8

Budget, July 1 Deferred Maintenance Fund Expenditures by Object

36 67686 0000000 Form 14 F8BR2EBCC8(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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			
		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			ĺ		
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		2300	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1 Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated 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	175.00	0.00	-100.0%
5) TOTAL, REVENUES		0000-0733	175.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)			170.00	0.00	100.07
	1000-1999		0.00	0.00	0.0%
1) Instruction					
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)			175.00	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)			175.00	0.00	-100.0%
F. FUND BALANCE, RESERVES				0.00	100.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,382.93	8,557.93	2.19
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,382.93	8,557.93	2.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,382.93	8,557.93	2.19
2) Ending Balance, June 30 (E + F1e)			8,557.93	8,557.93	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		0.00	0.00	0.00	5.0
		9780	8,557.93	0 557 00	0.09
Other Assignments (by Resource/Object)		9780	8,557.93	8,557.93	0.05
e) Unassigned/Unappropriated		0			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Colton Joint Unified San Bernardino County

Resource

Description

2023-24 Estimated Actuals 0.00 0.00

2024-25

Budget

Total, Restricted Balance

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.



Budget, July 1 Building Fund Expenditures by Object

36 67686 0000000 Form 21 F8BR2EBCC8(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	1,513,157.00	890,000.00	-41.2%
5) TOTAL, REVENUES			1,513,157.00	890,000.00	-41.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,888.00	319,960.00	0.7%
3) Employ ee Benefits		3000-3999	160,127.00	155,439.00	-2.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,690.00	234,400.00	980.7%
6) Capital Outlay		6000-6999	15,525,497.42	2,856,500.00	-81.6%
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			16,025,202.42	3,566,299.00	-77.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,512,045.42)	(2,676,299.00)	-81.6%
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)			(14,512,045.42)	(2,676,299.00)	-81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,194,767.59	3,682,722.17	-79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,194,767.59	3,682,722.17	-79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,194,767.59	3,682,722.17	-79.8%
2) Ending Balance, June 30 (E + F1e)			3,682,722.17	1,006,423.17	-72.7%
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	2,837,510.78	161,211.78	-94.3%
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	845,211.39	845,211.39	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	3,682,722.17		
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
.,		00	0.00	I	

Califomia Dept of Education

Colton Joint Unified San Bernardino County

SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

Budget, July 1 Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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			3,682,722.17		
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 (G10 + H2) - (I6 + J2)			3,682,722.17		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0.00	0.0
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00		0.09
All Other State Revenue				0.00	
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.0
			0.00	0.00	0.09
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.09
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	0.04
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	1,513,157.00	500,000.00	-67.04
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	390,000.00	Ne
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,513,157.00	890,000.00	-41.29
TOTAL, REVENUES			1,513,157.00	890,000.00	-41.29
CLASSIFIED SALARIES					

SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

Budget, July 1 Building Fund Expenditures by Object

Description Res	ource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	256,000.00	258,694.00	1.19
Clerical, Technical and Office Salaries		2400	61,888.00	61,266.00	-1.09
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			317,888.00	319,960.00	0.7
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	90,100.00	86,099.00	-4.4
OASDI/Medicare/Alternative		3301-3302	25,420.00	24,349.00	-4.2
Health and Welfare Benefits		3401-3402	44,438.00	44,832.00	0.9
Unemployment Insurance		3501-3502	169.00	159.00	-5.9
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 Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			160,127.00	155,439.00	-2.9
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	5,000.00	63,000.00	1,160.0
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	16,690.00	171,400.00	927.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,690.00	234,400.00	980.7
CAPITAL OUTLAY					
Land		6100	136,000.00	0.00	-100.0
Land Improvements		6170	317,000.00	63,000.00	-80.1
Buildings and Improvements of Buildings		6200	13,491,731.42	2,793,500.00	-79.3
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	1,580,766.00	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			15,525,497.42	2,856,500.00	-81.6
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			16,025,202.42	3,566,299.00	-77.7
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			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					

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Budget, July 1 Building Fund Expenditures by Object

36 67686 0000000 Form 21 F8BR2EBCC8(2024-25)

					F8BR2EBCC8(2024-25)
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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%

Budget, July 1 Building Fund Expenditures by Function

36 67686 0000000 Form 21 F8BR2EBCC8(2024-25)

			2023-24	2024-25	Percent	
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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	1,513,157.00	890,000.00	-41.2%	
5) TOTAL, REVENUES			1,513,157.00	890,000.00	-41.2%	
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		16,025,202.42	3,566,299.00	-77.7%	
9) Other Outgo	9000-9999	Except 7600-				
	0000 0000	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			16,025,202.42	3,566,299.00	-77.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(14,512,045.42)	(2,676,299.00)	-81.6%	
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)			(14,512,045.42)	(2,676,299.00)	-81.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	18,194,767.59	3,682,722.17	-79.8%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			18,194,767.59	3,682,722.17	-79.8%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			18,194,767.59	3,682,722.17	-79.8%	
2) Ending Balance, June 30 (E + F1e)			3,682,722.17	1,006,423.17	-72.7%	
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	2,837,510.78	161,211.78	-94.3%	
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	845,211.39	845,211.39	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%	

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 21 F8BR2EBCC8(2024-25)

	Resource	Description	Esti	23-24 imated ctuals	2024-25 Budget
	9010	Other Restricted Local	2,837	7,510.78 <i>°</i>	161,211.78
Total, Restricted Balance			2,837	7,510.78	161,211.78

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.



Budget, July 1 Capital Facilities Fund Expenditures by Object

36 67686 0000000 Form 25 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	2,054,488.28	2,782,000.00	35.4%
5) TOTAL, REVENUES		0000 0100	2,054,488.28	2,782,000.00	35.4%
B. EXPENDITURES			2,034,400.20	2,702,000.00	33.470
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,563.68	130,000.00	1,618.7%
5) Services and Other Operating Expenditures		5000-5999	704,833.00	1,633,000.00	131.7%
6) Capital Outlay		6000-6999	1,670,516.00	6,365,000.00	281.0%
o) Capital Outlay		7100-7299,	1,070,510.00	0,303,000.00	201.076
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499, 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			2,382,912.68	8,128,000.00	241.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(328,424.40)	(5,346,000.00)	1,527.8%
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)			(328,424.40)	(5,346,000.00)	1,527.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,753,620.66	11,425,196.26	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,753,620.66	11,425,196.26	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,753,620.66	11,425,196.26	-2.8%
2) Ending Balance, June 30 (E + F1e)			11,425,196.26	6,079,196.26	-46.8%
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	11,425,196.26	6,079,196.26	-46.8%
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			0.00		0.070
1) Cash					
a) in County Treasury		9110	11,425,196.26		
		9111	0.00		
1) Fair value Adjustment to Cash in County Treasury			0.00		
 Fair Value Adjustment to Cash in County Treasury b) in Banks 		9120			
b) in Banks		9120 9130	0.00		
b) in Banks c) in Revolving Cash Account		9130	0.00		
b) in Banks					

California Dept of Education

Colton Joint Unified San Bernardino County

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Budget, July 1 Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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		0000	11,425,196.26		
H. DEFERRED OUTFLOWS OF RESOURCES			11,420,100.20		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0400	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
			0.00		
2) Due to Grantor Governments		9590			
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 (G10 + H2) - (I6 + J2)			11,425,196.26		
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		0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629		0.00	0.09
		8629	0.00	0.00	0.0%
Sales		0004	0.00	0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	526,979.00	472,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	260,000.00	Nev
Fees and Contracts					
Mitigation/Developer Fees		8681	1,527,509.28	1,800,000.00	17.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	250,000.00	Ne
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,054,488.28	2,782,000.00	35.49
TOTAL, REVENUES			2,054,488.28	2,782,000.00	35.4%
CERTIFICATED SALARIES					
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	0.00	0.00	0.0%

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File: Fund-D, Version 5

Budget, July 1 Capital Facilities Fund Expenditures by Object

Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance	2300 2400 2900 3101-3102 3201-3202 3301-3302	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0
Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS OASDI/Medicare/Alternative Health and Welf are Benefits	2900 3101-3102 3201-3202	0.00		0.0
TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits	3101-3102 3201-3202		0.00	
MPLOYEE BENEFITS STRS PERS OASDI/Medicare/Alternativ e Health and Welfare Benefits	3201-3202	0.00		0.0
STRS PERS OASDI/Medicare/Alternativ e Health and Welfare Benefits	3201-3202		0.00	0.0
PERS OASDI/Medicare/Alternative Health and Welfare Benefits	3201-3202			
OASDI/Medicare/Alternative Health and Welfare Benefits		0.00	0.00	0.0
Health and Welfare Benefits	3301 3303	0.00	0.00	0.0
	330 I-330Z	0.00	0.00	0.0
Unemployment Insurance	3401-3402	0.00	0.00	0.0
	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	0.1
TOTAL, EMPLOYEE BENEFITS	3301-3302	0.00	0.00	0.0
		0.00	0.00	0.1
OOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.
Books and Other Reference Materials	4200	0.00	0.00	0.
Materials and Supplies	4300	822.68	0.00	-100.
Noncapitalized Equipment	4400	6,741.00	130,000.00	1,828.
TOTAL, BOOKS AND SUPPLIES		7,563.68	130,000.00	1,618.
ERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.
Travel and Conferences	5200	0.00	130,000.00	١
Insurance	5400-5450	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	47,980.00	943,000.00	1,865.
Transfers of Direct Costs	5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	0.00	25,000.00	٩
Professional/Consulting Services and Operating Expenditures	5800	656,853.00	535,000.00	-18
Communications	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		704,833.00	1,633,000.00	131.
APITAL OUTLAY		,	.,,	
Land	6100	0.00	0.00	0.
Land Improvements	6170	29,187.00	363,000.00	1,143
Buildings and Improvements of Buildings	6200	1,641,329.00	6,002,000.00	265.
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	203.
Equipment	6400	0.00	0.00	0.
Equipment Replacement	6500	0.00	0.00	0.
Lease Assets	6600	0.00	0.00	0.
Subscription Assets	6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		1,670,516.00	6,365,000.00	281.
THER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.
DTAL, EXPENDITURES		2,382,912.68	8,128,000.00	241.
ITERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0
INTERFUND TRANSFERS OUT		0.00	0.00	0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0
	7619	0.00	0.00	
Other Authorized Interfund Transfers Out	1019			0. 0.
(b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES		0.00	0.00	0

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Budget, July 1 Capital Facilities Fund Expenditures by Object

36 67686 0000000 Form 25 F8BP3R5GH3(2024-25)

					F8BP3R5GH3(2024-25
Description	Resource Codes	Object Codes	2023-24 Estimated 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%

Budget, July 1 Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated 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	2,054,488.28	2,782,000.00	35.4%
5) TOTAL, REVENUES			2,054,488.28	2,782,000.00	35.4%
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		147,550.00	300,000.00	103.3%
8) Plant Services	8000-8999		2,235,362.68	7,828,000.00	250.2%
9) Other Outgo	0000 0000	Except 7600-			
	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,382,912.68	8,128,000.00	241.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(328,424.40)	(5,346,000.00)	1,527.8%
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)			(328,424.40)	(5,346,000.00)	1,527.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,753,620.66	11,425,196.26	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,753,620.66	11,425,196.26	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,753,620.66	11,425,196.26	-2.8%
2) Ending Balance, June 30 (E + F1e)			11,425,196.26	6,079,196.26	-46.8%
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	11,425,196.26	6,079,196.26	-46.8%
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			0.00	0.00	0.070
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		3700	0.00	0.00	0.0%
		0790	0.00	0.00	0.00/
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 25 F8BP3R5GH3(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	11,425,196.26	6,079,196.26
Total, Restricted Balance		11,425,196.26	6,079,196.26

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.



Budget, July 1 County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	779,658.00	839,080.00	7.6%
5) TOTAL, REVENUES			779,658.00	839,080.00	7.6%
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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	543,000.00	Nev
5) Services and Other Operating Expenditures		5000-5999	8,400.00	140,000.00	1,566.7%
6) Capital Outlay		6000-6999	6,626,817.00	4,112,000.00	-37.9%
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			6,635,217.00	4,795,000.00	-27.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,855,559.00)	(3,955,920.00)	-32.4%
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)			(5,855,559.00)	(3,955,920.00)	-32.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,234,792.42	17,379,233.42	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,234,792.42	17,379,233.42	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,234,792.42	17,379,233.42	-25.2%
2) Ending Balance, June 30 (E + F1e)			17,379,233.42	13,423,313.42	-22.8%
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	17,379,233.42	13,423,313.42	-22.8%
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					
		0140	47 070 000 10		
a) in County Treasury		9110	17,379,233.42		
1) Fair Value Adjustment to Cash in County Treasury		9111 9120	0.00		
b) in Banks		9120 9130	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		

California Dept of Education

Colton Joint Unified San Bernardino County

SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

Budget, July 1 County School Facilities Fund Expenditures by Object

D			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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			17,379,233.42		
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 (G10 + H2) - (I6 + J2)			17,379,233.42		
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	779,658.00	839,080.00	7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		0002	0.00	0.00	0.070
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		0735	779,658.00	839,080.00	7.6%
TOTAL, REVENUES					7.6%
			779,658.00	839,080.00	7.076
CLASSIFIED SALARIES		2200	0.00	0.00	0.0%
Classified Support Salaries					
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		0404 0400			
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 Estimated 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	0.00	140,000.00	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	8,400.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,400.00	140,000.00	1,566.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	50,000.00	New
Buildings and Improvements of Buildings		6200	5,216,939.00	4,012,000.00	-23.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,409,878.00	50,000.00	-96.5%
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			6,626,817.00	4,112,000.00	-37.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7011	0.00	0.00	0.00/
To Districts or Charter Schools		7211 7212	0.00	0.00	0.0%
To County Offices To JPAs		7212	0.00	0.00	0.0%
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%
Debt Service		1255	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)		1400	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,635,217.00	4,795,000.00	-27.7%
INTERFUND TRANSFERS			0,000,211.00	4,700,000.00	21.170
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%
		8979	0.00	0.00	0.0%
All Other Financing Sources		09/9	0.00	0.00	0.078

Budget, July 1 County School Facilities Fund Expenditures by Object

Colton Joint Unified San Bernardino County

36 67686 0000000 Form 35 F8BP3R5GH3(2024-25)

					1 021 01:00110(2021 20)
Description	Resource Codes	Object Codes	2023-24 Estimated 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%

Budget, July 1 County School Facilities Fund Expenditures by Function

			1		F8BP3R5GH3(2024-25)	
Description	Function Codes	Object Codes	2023-24 Estimated 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	779,658.00	839,080.00	7.6%	
5) TOTAL, REVENUES			779,658.00	839,080.00	7.6%	
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		6,635,217.00	4,795,000.00	-27.7%	
		Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			6,635,217.00	4,795,000.00	-27.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,855,559.00)	(3,955,920.00)	-32.4%	
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)			(5,855,559.00)	(3,955,920.00)	-32.4%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	23,234,792.42	17,379,233.42	-25.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			23,234,792.42	17,379,233.42	-25.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			23,234,792.42	17,379,233.42	-25.2%	
2) Ending Balance, June 30 (E + F1e)			17,379,233.42	13,423,313.42	-22.8%	
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	17,379,233.42	13,423,313.42	-22.8%	
c) Committed		3740	11,010,200.42	13,423,313.42	-22.070	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
				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%	

Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 35 F8BP3R5GH3(2024-25)

	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	7710	State School Facilities Projects	17,379,233.42 13,423,313.42
Total, Restricted Balance			17,379,233.42 13,423,313.42

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Capital Outlay Project Fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.



Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	571,509.00	4,870,000.00	752.1%
5) TOTAL, REVENUES			571,509.00	4,870,000.00	752.1%
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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,172.00	584,000.00	18,311.19
5) Services and Other Operating Expenditures		5000-5999	86,373.00	784,000.00	807.7%
6) Capital Outlay		6000-6999	305,631.50	9,002,578.00	2,845.6%
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		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			395,176.50	10,370,578.00	2,524.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,332.50	(5,500,578.00)	-3,219.4%
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	
					0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,332.50	(5,500,578.00)	-3,219.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,093,736.80	17,270,069.30	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,093,736.80	17,270,069.30	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,736.80	17,270,069.30	1.09
2) Ending Balance, June 30 (E + F1e)			17,270,069.30	11,769,491.30	-31.99
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	0.09
b) Restricted		9740	17,270,069.30	11,769,491.30	-31.99
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		2	0.00	5.50	5.0
1) Cash					
a) in County Treasury		9110	17,270,069.30		
 Fourity Treasury Fair Value Adjustment to Cash in County Treasury 		9110	0.00		
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		

California Dept of Education

Colton Joint Unified San Bernardino County

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

2023-24 2024-25 Percent Description **Resource Codes Object Codes** Estimated Actuals Budget Difference 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 9310 0.00 5) Due from Other Funds 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 17,270,069.30 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 9640 0.00 4) Current Loans 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 (G10 + H2) - (I6 + J2) 17,270,069.30 FEDERAL REVENUE FEMA 8281 0.00 0.00 0.0% 8290 0.00 0.00 0.0% All Other Federal Revenue TOTAL, FEDERAL REVENUE 0.00 0.00 0.0% OTHER STATE REVENUE 8587 0.00 0.00 0.0% Pass-Through Revenues from State Sources 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 0.00 4,000,000.00 New Sales 0.0% Sale of Equipment/Supplies 8631 0.00 0.00 Leases and Rentals 8650 0.00 0.00 0.0% Interest 8660 571.509.00 570.000.00 -0.3% Net Increase (Decrease) in the Fair Value of Investments 8662 0.00 300,000.00 New 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 571,509.00 4,870,000.00 752.1% TOTAL, REVENUES 571,509.00 4,870,000.00 752.1% 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% 0.00 Other Classified Salaries 2900 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% 0.0% Health and Welfare Benefits 3401-3402 0.00 0.00 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%

California Dept of Education

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Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employ ee Benefits		3901-3902	0.00	0.00	0.00
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.04
Materials and Supplies		4300	3,172.00	128,000.00	3,935.3
Noncapitalized Equipment		4400	0.00	456,000.00	Ne
TOTAL, BOOKS AND SUPPLIES			3,172.00	584,000.00	18,311.19
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	5,876.00	328,000.00	5,482.0
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	80,497.00	456,000.00	466.5
		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,373.00	784,000.00	807.7
Land		6100	0.00	0.00	0.0
Land Improvements		6170	62,014.00	1,509,076.00	2,333.4
Buildings and Improvements of Buildings		6200	243,617.50	7,365,502.00	2,923.4
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	128,000.00	N
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			305,631.50	9,002,578.00	2,845.6
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		7212	0.00	0.00	0.0
All Other Transfers Out to All Others		7213	0.00	0.00	0.0
Debt Service		1235	0.00	0.00	0.0
		7400	0.00	0.00	
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			395,176.50	10,370,578.00	2,524.3
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	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	0.1
Other Sources		0000	0.00	0.00	0.1
		9065	0.00	0.00	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.
Proceeds from Leases		8972	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V9.1

File: Fund-D, Version 5

Colton Joint Unified San Bernardino County

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

36 67686 0000000 Form 40 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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%

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated 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	571,509.00	4,870,000.00	752.1%
5) TOTAL, REVENUES			571,509.00	4,870,000.00	752.1%
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		395,176.50	10,370,578.00	2,524.3%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			395,176.50	10,370,578.00	2,524.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			176,332.50	(5,500,578.00)	-3,219.4%
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)			176,332.50	(5,500,578.00)	-3,219.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,093,736.80	17,270,069.30	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,093,736.80	17,270,069.30	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,736.80	17,270,069.30	1.0%
2) Ending Balance, June 30 (E + F1e)			17,270,069.30	11,769,491.30	-31.9%
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	17,270,069.30	11,769,491.30	-31.9%
c) Committed			,		01.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		5700	0.00	0.00	0.0 %
0) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
		5700	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0790	0.00	0.00	0.00/
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

36 67686 0000000 Form 40 F8BP3R5GH3(2024-25)

	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	9010	Other Restricted Local	17,270,069.30 11,769,491.30
Total, Restricted Balance			17,270,069.30 11,769,491.30

51 BOND INTEREST AND REDEMPTION FUND

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



Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	25,474.07	85,942.00	237.4%
4) Other Local Revenue		8600-8799	7,528,493.88	14,332,378.00	90.4%
5) TOTAL, REVENUES			7,553,967.95	14,418,320.00	90.9%
B. EXPENDITURES			1,000,001.00	,	00.070
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%
		7100-7299,	0.00	0.00	0.070
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	13,369,746.34	15,022,773.63	12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,369,746.34	15,022,773.63	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,815,778.39)	(604,453.63)	-89.6%
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)			(5,815,778.39)	(604,453.63)	-89.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,718,435.97	14,902,657.58	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,718,435.97	14,902,657.58	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,718,435.97	14,902,657.58	-28.1%
2) Ending Balance, June 30 (E + F1e)			14,902,657.58	14,298,203.95	-4.1%
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	14,902,657.58	14,298,203.95	-4.1%
c) Committed		-			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			2.00		2.070
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			0.00	0.00	0.070
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		*			2.070
1) Cash					
a) in County Treasury		9110	14,902,657.58		
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	0.00		
e) Collections Awaiting Deposit		9135	0.00		
of concettons Awalting Deposit		5140	0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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		0000	14,902,657.58		
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	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		9040 9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
•		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,902,657.58		
			14,902,057.56		
FEDERAL REVENUE All Other Federal Revenue		8290	0.00	0.00	0.00
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.09
			0.00	0.00	0.0
OTHER STATE REVENUE Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	25,474.07	85,942.00	237.49
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0372	25,474.07	85,942.00	237.49
OTHER LOCAL REVENUE			23,474.07	03,342.00	237.4
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,325,655.15	12,637,999.00	137.3
Unsecured Roll			744,773.05	880,994.00	
Prior Years' Taxes		8612 8613	1,778.27	170,393.00	18.3 9,482.0
Supplemental Taxes		8614	507,613.02	445,554.00	-12.2
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	61,078.27	128,410.00	110.2
		8660		69,028.00	-84.7
Interest			451,655.12		
Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue		8662	435,941.00	0.00	-100.0
		2000	0.00	0.00	0.01
All Other Transfers In from All Others		8699 8799	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			7,528,493.88	14,332,378.00	90.4
TOTAL, REVENUES			7,553,967.95	14,418,320.00	90.9
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7400	0.004.004.75	7 000 000 00	
Bond Redemptions		7433	8,261,264.70	7,390,000.00	-10.5
Bond Interest and Other Service Charges		7434	5,108,481.64	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)			13,369,746.34	15,022,773.63	12.4
TOTAL, EXPENDITURES			13,369,746.34	15,022,773.63	12.4
INTERFUND TRANSFERS					
			1		
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0

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Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	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%

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

36 67686 000000 Form 51 F8BP3R5GH3(2024-25)

2023-24 2024-25 Percent Description **Function Codes Object Codes** Estimated Actuals Budget 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 25,474.07 85,942.00 237.4% 4) Other Local Revenue 8600-8799 7,528,493.88 14,332,378.00 90.4% 5) TOTAL, REVENUES 7,553,967.95 14,418,320.00 90.9% 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% Except 7600-9) Other Outgo 9000-9999 13 369 746 34 15 022 773 63 7699 12 4% 10) TOTAL, EXPENDITURES 13,369,746.34 15,022,773.63 12.4% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER (604,453.63) (5.815.778.39) -89.6% FINANCING SOURCES AND USES (A5 -B10) 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 0.0% 8930-8979 0.00 0.00 a) Sources 7630-7699 0.00 0.00 0.0% b) Uses 0.00 0.0% 3) Contributions 8980-8999 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (604,453.63) -89.6% (5,815,778.39) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 20.718.435.97 14.902.657.58 -28 1% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 20,718,435.97 14,902,657.58 -28.1% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 20,718,435.97 14,902,657.58 -28.1% 2) Ending Balance, June 30 (E + F1e) 14.902.657.58 14.298.203.95 -4.1% Components of Ending Fund Balance a) Nonspendable 9711 0.00 0.00 0.0% Revolving Cash 9712 0.00 0.00 0.0% Stores Prepaid Items 9713 0.00 0.00 0.0% 0.00 All Others 9719 0.00 0.0% 14,902,657,58 14,298,203,95 b) Restricted 9740 -4.1% 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 9780 0.00 0.00 Other Assignments (by Resource/Object) 0.0% e) Unassigned/Unappropriated 0.0% Reserve for Economic Uncertainties 9789 0.00 0.00

Unassigned/Unappropriated Amount

Colton Joint Unified

San Bernardino County

9790

0.00

0.0%

0.00

Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

36 67686 0000000 Form 51 F8BP3R5GH3(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	14,902,657.58	14,298,203.95
Total, Restricted Balance		14,902,657.58	14,298,203.95

67 SELF INSURANCE FUND

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



Budget, July 1 Self-Insurance Fund Expenses by Object

36 67686 0000000 Form 67 F8BR2EBCC8(2024-25)

				F8BR2EBCC8(2024-25)	
Description Resource Co	des Object Codes	2023-24 Estimated 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	2,261,706.00	1,091,122.00	-51.8%	
5) TOTAL, REVENUES		2,261,706.00	1,091,122.00	-51.8%	
B. EXPENSES					
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%	
2) Classified Salaries	2000-2999	331,493.00	386,707.00	16.7%	
3) Employ ee Benefits	3000-3999	2,673,315.00	3,050,566.00	14.1%	
4) Books and Supplies	4000-4999	56,046.00	172,755.00	208.2%	
5) Services and Other Operating Expenses	5000-5999	3,634,127.00	4,586,650.00	26.2%	
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		6,694,981.00	8,196,678.00	22.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(4,433,275.00)	(7,105,556.00)	60.3%	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929	3,010,181.00	5,001,950.00	66.2%	
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		3,010,181.00	5,001,950.00	66.2%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		(1,423,094.00)	(2,103,606.00)	47.8%	
F. NET POSITION		(1,1-1,1-1,1-1,1)	(=,,)		
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791	13,470,351.26	12,047,257.26	-10.6%	
b) Audit Adjustments	9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		13,470,351.26	12,047,257.26	-10.6%	
d) Other Restatements	9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)	0.00	13,470,351.26	12,047,257.26	-10.6%	
2) Ending Net Position, June 30 (E + F1e)		12,047,257.26	9,943,651.26	-17.5%	
Components of Ending Net Position		12,047,237.20	3,343,031.20	-17.570	
a) Net Investment in Capital Assets	9796	0.00	0.00	0.0%	
b) Restricted Net Position	9797	12,047,257.26	9,943,651.26	-17.5%	
	9790		0.00	0.0%	
c) Unrestricted Net Position G. ASSETS	9790	0.00	0.00	0.0%	
1) Cash					
a) in County Treasury	9110	12,047,257.26			
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	0.00			
e) Collections Awaiting Deposit	9140	0.00			
2) Investments	9150	0.00			
3) Accounts Receivable	9200	0.00			
4) Due from Grantor Gov ernment	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) Fixed Assets		0.00			
a) Land	9410	0.00			
b) Land Improvements	9420	0.00			
	0-120	I 0.00			
California Dept of Education					

California Dept of Education SACS Financial Reporting Software - SACS V9.1

Colton Joint Unified San Bernardino County

File: Fund-E, Version 7

Budget, July 1 Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			12,047,257.26		
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) 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	0.00		
7) TOTAL, LIABILITIES			0.00		
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 (G11 + H2) - (I7 + J2)			12,047,257.26		
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	660,384.00	650,000.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	460,507.00	(135,313.00)	-129.4%
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	1,140,815.00	576,435.00	-49.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,261,706.00	1,091,122.00	-51.8%
TOTAL, REVENUES			2,261,706.00	1,091,122.00	-51.8%
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%

California Dept of Education

Budget, July 1 Self-Insurance Fund Expenses by Object

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	147,514.00	156,339.00	6.0%
Clerical, Technical and Office Salaries	2400	183,979.00	230,368.00	25.2%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		331,493.00	386,707.00	16.7%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	85,972.00	104,605.00	21.7%
OASDI/Medicare/Alternative	3301-3302	25,036.00	29,583.00	18.2%
Health and Welfare Benefits	3401-3402	51,080.00	54,333.00	6.4%
Unemployment Insurance	3501-3502	165.00	193.00	17.09
Workers' Compensation	3601-3602	0.00	0.00	0.0
OPEB, Allocated	3701-3702	1,012,543.00	2,861,852.00	182.6
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	1,498,519.00	0.00	-100.0
TOTAL, EMPLOYEE BENEFITS		2,673,315.00	3,050,566.00	14.1
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	56,046.00	144,500.00	157.8
Noncapitalized Equipment	4400	0.00	28,255.00	Ne
TOTAL, BOOKS AND SUPPLIES		56,046.00	172,755.00	208.2
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	11,835.00	24,800.00	109.5
Dues and Memberships	5300	0.00	0.00	0.0
Insurance	5400-5450	2,250,692.00	2,899,450.00	28.8
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	0.00	0.00	0.00	0.0
	5800	1,371,450.00	1,662,250.00	21.2
Operating Expenditures				
	5900	150.00	150.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		3,634,127.00	4,586,650.00	26.2
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		6,694,981.00	8,196,678.00	22.4
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	3,010,181.00	5,001,950.00	66.2
(a) TOTAL, INTERFUND TRANSFERS IN		3,010,181.00	5,001,950.00	66.2
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	0900	0.00	0.00	
		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				

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-E, Version 7

Colton Joint Unified
San Bernardino County

Budget, July 1 Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
-	Function Codes	Object Codes	Estimated Actuals	Budget	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	2,261,706.00	1,091,122.00	-51.8%
5) TOTAL, REVENUES			2,261,706.00	1,091,122.00	-51.8%
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		6,694,981.00	8,196,678.00	22.4%
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			6,694,981.00	8,196,678.00	22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,433,275.00)	(7,105,556.00)	60.3%
D. OTHER FINANCING SOURCES/USES					
1) Interf und Transfers					
a) Transfers In		8900-8929	3,010,181.00	5,001,950.00	66.2%
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			3,010,181.00	5,001,950.00	66.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,423,094.00)	(2,103,606.00)	47.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,470,351.26	12,047,257.26	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,470,351.26	12,047,257.26	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,470,351.26	12,047,257.26	-10.6%
2) Ending Net Position, June 30 (E + F1e)			12,047,257.26	9,943,651.26	-17.5%
Components of Ending Net Position			12,041,201.20	0,040,001.20	17.576
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
		9796			
b) Restricted Net Position			12,047,257.26	9,943,651.26	-17.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Budget, July 1 Self-Insurance Fund Exhibit: Restricted Net Position Detail

36 67686 0000000 Form 67 F8BR2EBCC8(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	12,047,257.26	9,943,651.26
Total, Restricted Net Position		12,047,257.26	9,943,651.26

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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



Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
		Coject Codes	_ounated Actuals	Buuger	Dincience
		8010 8000	0.00	0.00	0.0%
1) LCFF Sources 2) Federal Revenue		8010-8099 8100-8299	0.00	0.00	0.0%
2) Federal Revenue 3) Other State Revenue		8100-8299 8300-8599	0.00	0.00	0.0%
3) Other State Revenue 4) Other Local Revenue		8300-8599 8600-8799	0.00	0.00	0.0%
4) Other Local Revenue 5) TOTAL, REVENUES		2200-01 22	0.00	0.00	0.0%
B. EXPENDITURES			0.00	0.00	0.0%
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		4000-4999 5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		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)		0705	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					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash Stores		9711 9712	0.00	0.00	0.0%
Stores Prepaid Items		9712 9713	0.00	0.00	0.0%
All Others		9713 9719	0.00	0.00	0.0%
b) Restricted		9719 9740	101.27	101.27	0.0%
c) Committed			101.27	101.27	0.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			0.00	5.00	5.073
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	101.27		
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
California Dept of Education					

Colton Joint Unified San Bernardino County

Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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		
. LIABILITIES					
1) Accounts Pay able		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		
I. 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 (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	0.09
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	0.09
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
DTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.00
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		0020	0.00	0.00	5.0
Sales 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
		8662			0.0
Net Increase (Decrease) in the Fair Value of Investments		0002	0.00	0.00	0.0
Other Local Revenue		8600	0.00	0.00	
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
OTAL, 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

Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.00
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	0.04
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.04
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	0.09
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

Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

36 67686 0000000 Form 49 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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%

Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Function

Colton Joint Unified San Bernardino County

36 67686 0000000 Form 49 F8BP3R5GH3(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated 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%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	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					2.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		2,00	0.00	0.00	0.070
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		3700	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
		9789 9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9190	0.00	0.00	0.0%

Budget, July 1 Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

36 67686 0000000 Form 49 F8BP3R5GH3(2024-25)

Resource	Description		2024-25 Budget
9010	Other Restricted Local	101.27	101.27
Total, Restricted Balance		101.27	101.27

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

36 67686 0000000 Form 52 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	484,809.10	800,000.00	65.0%
5) TOTAL, REVENUES			484,809.10	800,000.00	65.0%
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) Employ ee 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	454,923.06	750,000.00	64.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			454,923.06	750,000.00	64.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,886.04	50,000.00	67.3%
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	5,750.00	2,020,000.00	35,030.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,750.00)	(2,020,000.00)	35,030.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,136.04	(1,970,000.00)	-8,262.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,565,136.94	5,589,272.98	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,565,136.94	5,589,272.98	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,565,136.94	5,589,272.98	0.4%
2) Ending Balance, June 30 (E + F1e)			5,589,272.98	3,619,272.98	-35.2%
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	5,589,272.98	3,619,272.98	-35.2%
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	5,589,272.98		
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	0.00		

California Dept of Education

Colton Joint Unified San Bernardino County

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated 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			5,589,272.98		
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		- 500	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,589,272.98		
FEDERAL REVENUE			0,000,212.00		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.070
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		0012	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00	0.070
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
		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		0014	0.00	0.00	0.070
Other		8622	407,163.20	600,000.00	47.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	407,103.20	0.00	0.0%
				200,000.00	157.6%
Interest		8660 8662	77,645.90 0.00		0.0%
Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue		0002	0.00	0.00	0.0%
		9600	0.00	0.00	0.001
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			484,809.10	800,000.00	65.0%
TOTAL, REVENUES			484,809.10	800,000.00	65.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7400			± ···
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	169,923.06	450,000.00	164.8%
Other Debt Service - Principal		7439	285,000.00	300,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			454,923.06	750,000.00	64.9%
TOTAL, EXPENDITURES			454,923.06	750,000.00	64.9%
INTERFUND TRANSFERS					

California Dept of Education

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Colton Joint Unified	
San Bernardino Count	у

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

36 67686 0000000 Form 52 F8BP3R5GH3(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated 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	5,750.00	2,020,000.00	35,030.4%
(d) TOTAL, USES			5,750.00	2,020,000.00	35,030.4%
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)			(5,750.00)	(2,020,000.00)	35,030.4%

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Function

36 67686 0000000 Form 52 F8BP3R5GH3(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated 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	484,809.10	800,000.00	65.0%
5) TOTAL, REVENUES			484,809.10	800,000.00	65.0%
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%
	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	454,923.06	750,000.00	64.9%
10) TOTAL, EXPENDITURES			454,923.06	750,000.00	64.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			29,886.04	50,000.00	67.3%
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	5,750.00	2,020,000.00	35,030.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,750.00)	(2,020,000.00)	35,030.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,136.04	(1,970,000.00)	-8,262.1%
F. FUND BALANCE, RESERVES			,	(.,,	-,
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,565,136.94	5,589,272.98	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,565,136.94	5,589,272.98	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0100	5,565,136.94	5,589,272.98	0.4%
2) Ending Balance, June 30 (E + F1e)			5,589,272.98	3,619,272.98	-35.2%
Components of Ending Fund Balance			0,000,212.00	0,010,212.00	00.2,0
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	5,589,272.98	3,619,272.98	-35.2%
c) Committed		5740	5,569,272.98	3,019,272.98	-33.2%
		9750	0.00	0.00	0.0%
Stabilization Arrangements				0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

36 67686 0000000 Form 52 F8BP3R5GH3(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	5,589,272.98	3,619,272.98
Total, Restricted Balance			5,589,272.98	3,619,272.98

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

MULTIYEAR PROJECTIONS



Budget, July 1 General Fund Multiyear Projections Unrestricted

36 67686 0000000 Form MYP F8B3MAJUNH(2024-25)

		Unres	tricted	F8B3MAJUNH(2024-25)		
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,947,704.00	-0.99%	279,169,218.00	1.12%	282,303,636.00
2. Federal Revenues	8100-8299	822,000.00	0.00%	822,000.00	0.00%	822,000.00
3. Other State Revenues	8300-8599	6,563,321.00	-1.07%	6,493,133.00	-0.71%	6,447,249.00
4. Other Local Revenues	8600-8799	4,700,903.00	0.00%	4,700,903.00	0.00%	4,700,903.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(51,408,546.00)	1.83%	(52,350,574.00)	2.00%	(53,397,585.00)
6. Total (Sum lines A1 thru A5c)		242,625,382.00	-1.56%	238,834,680.00	0.85%	240,876,203.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				117,234,930.00		116,459,030.00
b. Step & Column Adjustment				1,524,100.00		1,514,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,300,000.00)		2,305,510.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	117,234,930.00	-0.66%	116,459,030.00	3.28%	120,278,540.00
2. Classified Salaries						
a. Base Salaries				41,347,258.00		40,563,758.00
b. Step & Column Adjustment				537,500.00		527,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,321,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,347,258.00	-1.89%	40,563,758.00	1.30%	41,091,058.00
3. Employ ee Benefits	3000-3999	71,209,215.00	-3.93%	68,409,394.00	3.76%	70,979,279.00
4. Books and Supplies	4000-4999	13,296,648.00	-10.06%	11,959,210.00	2.11%	12,210,991.00
5. Services and Other Operating Expenditures	5000-5999	20,719,318.00	-0.53%	20,609,318.00	5.43%	21,729,318.00
6. Capital Outlay	6000-6999	1,703,697.00	0.00%	1,703,697.00	0.00%	1,703,697.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,005,622.00	0.00%	4,005,622.00	0.00%	4,005,622.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,435,439.00)	-9.88%	(5,799,788.00)	-1.06%	(5,738,355.00)

7600-7629

7630-7699

Other Financing Uses
 a. Transfers Out

10. Other Adjustments (Explain in

11. Total (Sum lines B1 thru B10)

b. Other Uses

Section F below)

Colton Joint Unified

San Bernardino County

5.83%

0.00%

-1.79%

6,248,480.00

264,158,721.00

0.00

5,904,392.00

268,985,641.00

0.00

6,331,449.00

272,591,599.00

0.00

1.33%

0.00%

3.19%

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Budget, July 1 General Fund Multiyear Projections Unrestricted

36 67686 0000000 Form MYP F8B3MAJUNH(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,360,259.00)		(25,324,041.00)		(31,715,396.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		97,548,342.05		71,188,083.05		45,864,042.05
2. Ending Fund Balance (Sum lines C and D1)		71,188,083.05		45,864,042.05		14,148,646.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	20,916,332.00				
d. Assigned	9780	36,589,551.05		32,598,642.05		670,946.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,607,200.00		12,190,400.00		12,402,700.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,188,083.05		45,864,042.05		14,148,646.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,607,200.00		12,190,400.00		12,402,700.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserv e projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,607,200.00		12,190,400.00		12,402,700.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

FY25-26: Decrease in certificated salaries due to reduction of positions. Decrease in classified salaries due to the reduction of positions. FY 26-27: Increase in certificated salaries due to expiration of one-time restricted funding resulting in movement of positions from the restricted budget.

Colton Joint Unified

San Bernardino County

Budget, July 1 General Fund Multiyear Projections Restricted

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36 67686 0000000 Form MYP F8B3MAJUNH(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,386,723.00	0.00%	15,386,723.00	0.00%	15,386,723.00
3. Other State Revenues	8300-8599	45,457,251.00	-0.10%	45,411,173.00	-0.79%	45,054,633.00
4. Other Local Revenues	8600-8799	12,930,109.00	0.00%	12,930,109.00	0.00%	12,930,109.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	51,408,546.00	1.83%	52,350,574.00	2.00%	53,397,585.00
6. Total (Sum lines A1 thru A5c)		125,182,629.00	0.72%	126,078,579.00	0.55%	126,769,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,630,025.00		29,990,225.00
b. Step & Column Adjustment				385,200.00		389,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		(498,250.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,630,025.00	1.22%	29,990,225.00	-0.36%	29,881,875.00
2. Classified Salaries						
a. Base Salaries				21,026,199.00		21,295,999.00
b. Step & Column Adjustment				273,300.00		276,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,500.00)		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,026,199.00	1.28%	21,295,999.00	1.28%	21,567,799.00
3. Employ ee Benefits	3000-3999	42,400,575.00	-10.40%	37,989,105.00	0.96%	38,355,464.00
4. Books and Supplies	4000-4999	14,199,268.00	-19.20%	11,472,665.00	-3.30%	11,094,096.00
5. Services and Other Operating Expenditures	5000-5999	35,884,870.00	-2.85%	34,862,465.00	-4.15%	33,417,072.00
6. Capital Outlay	6000-6999	2,400,247.00	-37.50%	1,500,247.00	0.00%	1,500,247.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,711,205.00	-11.13%	5,075,554.00	-1.21%	5,014,121.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		151,252,389.00	-5.99%	142,186,260.00	-0.95%	140,830,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,069,760.00)		(16,107,681.00)		(14,061,624.00)

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: MYP, Version 7

Budget, July 1 General Fund **Multiyear Projections** Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		83,866,977.90		57,797,217.90		41,689,536.90
2. Ending Fund Balance (Sum lines C and D1)		57,797,217.90		41,689,536.90		27,627,912.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	57,797,217.90		41,689,536.90		27,627,912.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,797,217.90		41,689,536.90		27,627,912.90
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduction of certificated extra duty and stipends due to the expiration of one-time funds. Reduction of classified extra duty and overtime due to the expiration of onetime funds.

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Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,947,704.00	-0.99%	279,169,218.00	1.12%	282,303,636.00
2. Federal Revenues	8100-8299	16,208,723.00	0.00%	16,208,723.00	0.00%	16,208,723.00
3. Other State Revenues	8300-8599	52,020,572.00	-0.22%	51,904,306.00	-0.78%	51,501,882.00
4. Other Local Revenues	8600-8799	17,631,012.00	0.00%	17,631,012.00	0.00%	17,631,012.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		367,808,011.00	-0.79%	364,913,259.00	0.75%	367,645,253.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				146,864,955.00		146,449,255.00
b. Step & Column Adjustment				1,909,300.00		1,903,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,325,000.00)		1,807,260.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	146,864,955.00	-0.28%	146,449,255.00	2.53%	150,160,415.00
2. Classified Salaries						
a. Base Salaries				62,373,457.00		61,859,757.00
b. Step & Column Adjustment				810,800.00		804,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,324,500.00)		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,373,457.00	-0.82%	61,859,757.00	1.29%	62,658,857.00
3. Employee Benefits	3000-3999	113,609,790.00	-6.35%	106,398,499.00	2.76%	109,334,743.00
4. Books and Supplies	4000-4999	27,495,916.00	-14.78%	23,431,875.00	-0.54%	23,305,087.00
5. Services and Other Operating Expenditures	5000-5999	56,604,188.00	-2.00%	55,471,783.00	-0.59%	55,146,390.00
6. Capital Outlay	6000-6999	4,103,944.00	-21.93%	3,203,944.00	0.00%	3,203,944.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,005,622.00	0.00%	4,005,622.00	0.00%	4,005,622.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(724,234.00)	0.00%	(724,234.00)	0.00%	(724,234.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,904,392.00	5.83%	6,248,480.00	1.33%	6,331,449.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		420,238,030.00	-3.31%	406,344,981.00	1.74%	413,422,273.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(52,430,019.00)		(41,431,722.00)		(45,777,020.00)

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Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		181,415,319.95		128,985,300.95		87,553,578.95
2. Ending Fund Balance (Sum lines C and D1)		128,985,300.95		87,553,578.95		41,776,558.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740	57,797,217.90		41,689,536.90		27,627,912.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,916,332.00		0.00		0.00
d. Assigned	9780	36,589,551.05		32,598,642.05		670,946.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,607,200.00		12,190,400.00		12,402,700.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must						
agree with line D2)		128,985,300.95		87,553,578.95		41,776,558.95
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,607,200.00		12,190,400.00		12,402,700.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,607,200.00		12,190,400.00		12,402,700.00
4. Total Available Reserves - by Percent (Line E3 divided by Line						
F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
 b. If you are the SELPA AU and are excluding special education pass-through funds: 						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2		0.00		0.00		0.00
in Columns C and E) 2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter						
projections)		17,038.53		16,622.82		16,301.97
 Calculating the Reserves a. Expenditures and Other 						
Financing Uses (Line B11)		420,238,030.00		406,344,981.00		413,422,273.00
 b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No) 		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		420,238,030.00		406,344,981.00		413,422,273.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for						
calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,607,140.90		12,190,349.43		12,402,668.19
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,607,140.90		12,190,349.43		12,402,668.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS



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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

Colton Joint Unified

San Bernardino County

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	17,038.53	
District's ADA Standard Percentage Level:	1.0%	
		۰

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)					
District Regular		20,352	20,350		
Charter School					
	Total ADA	20,352	20,350	0.0%	Met
Second Prior Year (2022-23)					
District Regular		19,859	19,859		
Charter School					
	Total ADA	19,859	19,859	0.0%	Met
First Prior Year (2023-24)					
District Regular		18,916	18,916		
Charter School			0		
	Total ADA	18,916	18,916	0.0%	Met
Budget Year (2024-25)					
District Regular		18,001			
Charter School		0			
	Total ADA	18,001			

1B. Comparison of District ADA to the Standard

Colton Joint Unified San Bernardino County

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

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STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and ov er
	r	-
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	17,038.5	
District's Enrollment Standard Percentage Level:	1.0%	

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enroll	ment		
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	20,361	19,986		
Charter School				
Total Enrollment	20,361	19,986	1.8%	Not Met
Second Prior Year (2022-23)				
District Regular	19,597	19,297		
Charter School				
Total Enrollment	19,597	19,297	1.5%	Not Met
First Prior Year (2023-24)				
District Regular	18,842	18,912		
Charter School				
Total Enrollment	18,842	18,912	N/A	Met
Budget Year (2024-25)				
District Regular	18,321			
Charter School				
Total Enrollment	18,321			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

The District experienced the effects of the pandemic leading to enrollment decreasing more than anticipated. The District contracted with a company for the calculation of enrollment projections.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	17,850	19,986	
Charter School		0	
Total ADA/Enrollment	17,850	19,986	89.3%
Second Prior Year (2022-23)			
District Regular	17,503	19,297	
Charter School	0		
Total ADA/Enrollment	17,503	19,297	90.7%
First Prior Year (2023-24)			
District Regular	17,580	18,912	
Charter School			
Total ADA/Enrollment	17,580	18,912	93.0%
	•	Historical Average Ratio:	91.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	17,039	18,321		
Charter School	0			
Total ADA/Enrollment	17,039	18,321	93.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	16,623	17,920		
Charter School				
Total ADA/Enrollment	16,623	17,920	92.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	16,302	17,575		
Charter School				
Total ADA/Enrollment	16,302	17,575	92.8%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

The District has been working on increasing daily attendance rates in an effort to return to pre-pandemic levels. In 23-24 the district increased the average daily attendance from 91% to 93% and is projecting to maintain a rate of 93% in the out y ears.

91.5%

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated. Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	e in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	ADA (Funded) (Form A, lines A6 and C4)	18,960.00	18,044.12	17,420.47	17,124.17
b.	Prior Year ADA (Funded)		18,960.00	18,044.12	17,420.47
с.	Difference (Step 1a minus Step 1b)		(915.88)	(623.65)	(296.30)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.83%)	(3.46%)	(1.70%)
Step 2 - Change	e in Funding Level				
a.	Prior Year LCFF Funding		281,947,704.00	279,169,218.00	282,303,636.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterio	on)	3,016,840.43	8,179,658.09	8,694,951.99
с.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	1.07%	2.93%	3.08%
Step 3 - Total C	hange in Population and Funding Level (Step 1d plus	Step 2c)	(3.76%)	(.53%)	1.38%
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	-4.76% to -2.76%	-1.53% to 0.47%	0.38% to 2.38%

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2024-25 Budget, July 1 General Fund

General Fullu	
School District Criteria and Standards Re	view

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

Colton Joint Unified

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	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	44,141,726.00	44,141,726.00	44,141,726.00	44,141,726.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pre	evious year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

(2024-25) (2025-26) (2026-27) Necessary Small School Standard (COLA Step 2c, plus/minus 1%): N/A N/A		Budget Year	1st Subsequent Year	2nd Subsequent Year
Necessary Small School Standard (COLA Step 2c, plus/minus 1%): N/A N/A N/A		(2024-25)	(2025-26)	(2026-27)
	Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	287,573,504.00	281,950,240.00	279,169,218.00	282,303,636.00
District's Project	cted Change in LCFF Revenue:	(1.96%)	(.99%)	1.12%
	LCFF Revenue Standard	-4.76% to -2.76%	-1.53% to 0.47%	0.38% to 2.38%
	Status:	Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met) Due to a low COLA and decrease in funded ADA.

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5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000- 1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	195,377,566.52	229,567,857.34	85.1%	
Second Prior Year (2022-23)	211,882,440.02	243,899,394.57	86.9%	
First Prior Year (2023-24)	202,213,202.00	237,084,322.00	85.3%	
	·	Historical Average Ratio:	85.8%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard P	ercentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's	Salaries and Benefits Standard			
(historical averag	e ratio, plus/minus the greater			
of 3% or the district's	reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Budget - Unrestricted				
	(Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	229,791,403.00	263,081,249.00	87.3%	Met
1st Subsequent Year (2025-26)	225,432,182.00	257,910,241.00	87.4%	Met
2nd Subsequent Year (2026-27)	232,348,877.00	266,260,150.00	87.3%	Met

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

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

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

Explanation:

(required if NOT met)

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

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(2024-25)	(2025-26)	(2026-27)
	()	(2020-27)
(3.76%)	(.53%)	1.38%
13.76% to 6.24%	-10.53% to 9.47%	-8.62% to 11.38%
-8.76% to 1.24%	-5.53% to 4.47%	-3.62% to 6.38%
	13.76% to 6.24%	13.76% to 6.24% -10.53% to 9.47%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299)	Form MYP, Line A2)		
First Prior Year (2023-24)	68,120,246.00		
Budget Year (2024-25)	16,208,723.00	(76.21%)	Yes
1st Subsequent Year (2025-26)	16,208,723.00	0.00%	No
2nd Subsequent Year (2026-27)	16,208,723.00	0.00%	No
Explanation:	The decrease in revenue is due to the expiration of one-time restri	cted funds.	
(required if Yes)			
Other State Revenue (Fund 01, Objects 8300-85	99) (Form MYP, Line A3)		
First Prior Year (2023-24)	57,292,830.00		
Budget Year (2024-25)	52,020,572.00	(9.20%)	Yes
1st Subsequent Year (2025-26)	51,904,306.00	(.22%)	No
2nd Subsequent Year (2026-27)	51,501,882.00	(.78%)	No
Explanation: (required if Yes)	The decrease in revenue is due to the expiration of one-time restri	cted funds.	
Other Local Revenue (Fund 01, Objects 8600-87	(99) (Form MVP Ling A4)		
First Prior Year (2023-24)	25,974,908.00		
Budget Year (2024-25)	17,631,012.00	(32.12%)	Yes
1st Subsequent Year (2025-26)	17,631,012.00	0.00%	No
2nd Subsequent Year (2026-27)	17,631,012.00	0.00%	No
Explanation:		at a d f u a da	
(required if Yes)	The decrease in revenue is due to the expiration of one-time restri	ciea runas.	

36 67686 0000000
Form 01CS
F8B3MAJUNH(2024-25)

Colton Joint Unified San Bernardino County		2024-25 Budget General Fu School District Criteria and	nd		36 67686 0000000 Form 01CS F8B3MAJUNH(2024-25)
Books and Supp	lies (Fund 01, Objects 4000-4	l999) (Form MYP, Line B4)			
First Prior Year (2023-24)			23,603,783.03		
Budget Year (2024-25)			27,495,916.00	16.49%	Yes
1st Subsequent Year (2025-26)			23,431,875.00	(14.78%)	Yes
2nd Subsequent Year (2026-27)			23,305,087.00	(.54%)	No
	Explanation: (required if Yes)	Due to the expenditure of one	P-time grants		
Services and Oth	er Operating Expenditures (Fund 01, Objects 5000-5999) (Forn	n MYP, Line B5)		
First Prior Year (2023-24)			65,015,803.00		
Budget Year (2024-25)			56,604,188.00	(12.94%)	Yes
1st Subsequent Year (2025-26)			55,471,783.00	(2.00%)	No
2nd Subsequent Year (2026-27)			55,146,390.00	(.59%)	No
	Explanation: (required if Yes)	Due to the expenditure of one	e-time grants.		
DATA ENTRY: All data are extracted or	calculated.			Percent Change	
Object Range / Fiscal Year			Amount	Over Previous Year	Status
Total Federal, Ot	her State, and Other Local R	evenue (Criterion 6B)			
First Prior Year (2023-24)			151,387,984.00		
Budget Year (2024-25)			85,860,307.00	(43.28%)	Not Met
1st Subsequent Year (2025-26)			85,744,041.00	(.14%)	Met
2nd Subsequent Year (2026-27)			85,341,617.00	(.47%)	Met
Total Books and	Supplies, and Services and	Other Operating Expenditures (C	riterion 6B)		
First Prior Year (2023-24)			88,619,586.03		
Budget Year (2024-25)			84,100,104.00	(5.10%)	Met
1st Subsequent Year (2025-26)			78,903,658.00	(6.18%)	Met
2nd Subsequent Year (2026-27)			78,451,477.00	(.57%)	Met
6D. Comparison of District Total Op	erating Revenues and Exper	nditures to the Standard Percenta	ge Range		
DATA ENTRY: Explanations are linked	from Section 6B if the status i	n Section 6C is not met; no entry is	allowed below.		

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

The decrease in revenue is due to the expiration of one-time restricted funds.

Federal Revenue	
(linked from 6B	
if NOT met)	
Explanation:	The decrease in revenue is due to the expiration of one-time restricted funds.
Other State Revenue	
(linked from 6B	
if NOT met)	
Explanation:	The decrease in revenue is due to the expiration of one-time restricted funds.
Other Local Revenue	
(linked from 6B	
if NOT met)	

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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Explanation:

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Explanation:

Books and Supplies (linked from 6B if NOT met)

Explanation:

Services and Other Exps (linked from 6B if NOT met)

7. CRITERION: Facilities Maintenance

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San Bernardino County

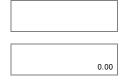
STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

 a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?



b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

406,859,733.00	3% Required	Budgeted Contribution ¹	
		0 0 ,	
	(Line 2c times 3%)	Maintenance Account	Status
406 850 733 00	12 205 701 00	12 206 000 00	Met
		406,859,733.00 3% Required Minimum Contribution (Line 2c times 3%)	406,859,733.00 3% Required Budgeted Contribution ¹ Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account

¹ Fund 01, Resource 8150, Objects 8900-8999

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

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

Colton Joint Unified

San Bernardino County

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
		(2021-22)	(2022-23)	(2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	9,821,000.00	10,863,700.00	12,439,100.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	12,723,729.48	17,177,900.17	0.00
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	0.00	0.00
	e. Av ailable Reserves (Lines 1a through 1d)	22,544,729.48	28,041,600.17	12,439,100.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	327,364,000.64	362,121,458.63	414,636,031.03
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	327,364,000.64	362,121,458.63	414,636,031.03
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	6.9%	7.7%	3.0%
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	2.3%	2.6%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(5,263,283.88)	233,061,880.92	2.3%	Met
Second Prior Year (2022-23)	16,209,458.15	248,577,927.30	N/A	Met
First Prior Year (2023-24)	26,500,321.00	240,615,943.00	N/A	Met
Budget Year (2024-25) (Information only)	(26,360,259.00)	268,985,641.00		

8C. Comparison of District Deficit Spending to the Standard

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

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1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:

(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

Colton Joint Unified

9A-1. Cal

San Bernardino County

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been ov erestimated for two out of three prior fiscal years by more than the following percentage levels:

	Percentage Lev el 1	District	ADA
	1.7%	0	to 300
	1.3%	301	to 1,000
	1.0%	1,001	to 30,000
	0.7%	30,001	to 250,000
	0.3%	250,001	and over
	¹ Percentage levels equate to a reserves for economic uncertain		ould eliminate recommended
District Estimated P-2 ADA (Form A, Lines A6 and C4):	17,082		
District's Fund Balance Standard Percentage Level:	1.0%		
culating the District's Unrestricted General Fund Beginning Balance Percentages			

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
Fiscal Year	Original Budget Estimated/Unaudited Actuals		(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	31,000,707.00	60,891,670.78	N/A	Met
Second Prior Year (2022-23)	55,352,891.00	55,628,386.90	N/A	Met
First Prior Year (2023-24)	61,802,264.00	71,048,021.05	N/A	Met
Budget Year (2024-25) (Information only)	97,548,342.05			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

	Ending Cash Balance				
	General Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status			
Current Year (2024-25)	158, 129, 102.00	Met			
	·	·			

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

Colton Joint Unified

San Bernardino County

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

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

Percentage Level	District ADA	
5% or \$87,000 (greater of)	0 to 300	
4% or \$87,000 (greater of)	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 250,000	
1%	250,001 and over	

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	17,039	16,623	16,302
Subsequent Years, Form MYP, Line F2, if available.)		-	<u>. </u>
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
objects 7211-7213 and 7221-7223)		0.00	0.00

10B. Calculating the District's Reserve Standard

2.

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	420,238,030.00	406,344,981.00	413,422,273.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	420,238,030.00	406,344,981.00	413,422,273.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	12,607,140.90	12,190,349.43	12,402,668.19
6.	Reserve Standard - by Amount			
lifemie Den	t of Education			

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: CS_District, Version 9 No

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(\$87,000 for districts with 0 to 1,000 ADA, e)	0.00	0.00	0.00			
District's Reserve Standard							
(Greater of Line B5 or Line B6)		12,607,140.90	12,190,349.43	12,402,668.19			
(Greater of Line B5 or Line B6) ating the District's Budgeted Reserve Amount		12,607,140.90	12,190,349	0.43			

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

1st Subsequent Year (2025-2nd Subsequent Year Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): Budget Year (2024-25) 26) (2026-27) 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) 0.00 2 General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) 12,607,200.00 12,190,400.00 12,402,700.00 General Fund - Unassigned/Unappropriated Amount 3. (Fund 01, Object 9790) (Form MYP, Line E1c) 0.00 0.00 0.00 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) 0.00 0.00 0.00 Special Reserve Fund - Stabilization Arrangements 5. (Fund 17, Object 9750) (Form MYP, Line E2a) 0.00 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) 0.00 7 Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) 0.00 8. District's Budgeted Reserve Amount (Lines C1 thru C7) 12,607,200.00 12,190,400.00 12,402,700.00 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) 3.00% 3.00% 3.00% **District's Reserve Standard** (Section 10B, Line 7): 12,607,140.90 12,190,349.43 12,402,668.19 Status: Met Met Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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SUPPLEMEN	TAL INFORMATION	
DATA ENTRY:	: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are funded with one-time resources?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditure	es in the following fiscal years:
S 3.	Use of Ongoing Revenues for One-time Expenditures	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing	
	general fund revenues?	No
1b.	If Yes, identify the expenditures:	
S4.	Contingent Revenues	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or ex	penditures reduced:

S5. Contributions

Colton Joint Unified

San Bernardino County

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Ot	vject 8980)			
First Prior Year (2023-24)	(41, 196, 279.00)			
Budget Year (2024-25)	(51,408,546.00)	10,212,267.00	24.8%	Not Met
1st Subsequent Year (2025-26)	(52,266,934.00)	858,388.00	1.7%	Met
2nd Subsequent Year (2026-27)	(53,312,273.00)	1,045,339.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	3,531,621.00			1
Budget Year (2024-25)	5,904,392.00	2,372,771.00	67.2%	Not Met
1st Subsequent Year (2025-26)	6,248,480.00	344,088.00	5.8%	Met
2nd Subsequent Year (2026-27)	6,331,449.00	82,969.00	1.3%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational bud	get?			No

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

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

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

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

	Explanation:	Increase in the contribution to Special Education Programs
	(required if NOT met)	
1b.	MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.	
	Explanation:	
	(required if NOT met)	

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1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

Increase in the contribution to Fund 12 and Fund 67

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Colton Joint Unified

San Bernardino County

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

Yes

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

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

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	14	01-8650	01-0000-7438/7439	5,715,442
Certificates of Participation				
General Obligation Bonds	23	51-9051-8XXX	51-9051-7400	214,215,653
Supp Early Retirement Program	4		01-393X	16,116,430
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)	:			
TOTAL:	ļ	1	1	236.047.525

TOTAL:				236,047,525
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	507,622	507,622	507,622	507,622
Certificates of Participation				
General Obligation Bonds	13,854,217	14,226,085	19,470,978	19,470,978
Supp Early Retirement Program	1,305,977	7,230,158	4,443,136	4,443,136
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):	-	-		
Total Annual Payments:	15,667,816	21,963,865	24,421,736	24,421,736
Has total annual payment increase	ed over prior year (2023-24)?	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

Colton Joint Unified

San Bernardino County

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

> (required if Yes to increase in total

annual payments)

The District offered an early retirement incentive in 2023-24. Payments begin in 2024-25 and end in 2026-27. The retirement incentive will be funded through the General Fund.

No

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

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

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

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

Colton Joint Unified

San Bernardino County

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
Ζ.			1	
	a. Are they lifetime benefits?	No		
			4	
	b. Do benefits continue past age 65?	No]	
			1	
	c. Describe any other characteristics of the district's OPEB program including eli	gibility criteria and amounts, if any, that	retirees are required to contribute t	oward their own benefits:
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-yo	ou-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o		Self-Insurance Fund	Governmental Fund
			1	Governmental Fund
	gov ernmental fund		2,173,542	0
4.	OPEB Liabilities			

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate
- or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date

5.

or an actuarial valuation?			
e. If based on an actuarial valuation, indicate the measurement date	-		
of the OPEB valuation		6/30/2022	
	-		
	Budget Year	1st Subsequent Year	2nd Subsequent Year
OPEB Contributions	(2024-25)	(2025-26)	(2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per			
actuarial valuation or Alternative Measurement			
Method	7,907,895.0	0 7,907,895.00	7,907,895.00
 DPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752) 	2,861,852.0	0 2,861,852.00	2,861,852.00

3,091,370.00

220.00

78,087,775.00

78.087.775.00

3,091,370.00

220.00

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

d. Number of retirees receiving OPEB benefits

3,091,370.00

220.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)
- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Self Insured Worker's Compensation Program

3. Self-Insurance Liabilities

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San Bernardino County

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3,908,148.00
0.00

Yes

Budget Year		1st Subsequent Year	2nd Subsequent Year
(2024-25)		(2025-26)	(2026-27)
	3,049,960.00	3,049,960.00	3,049,960.00
	11,123,288.00	11,123,288.00	11,123,288.00

- 4. Self-Insurance Contributions
 - a. Required contribution (funding) for self-insurance programs
 - b. Amount contributed (funded) for self-insurance programs

S8. Status of Labor Agreements

Colton Joint Unified

Negoti

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1149	1129	1109	1109

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been

filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not

been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

No

ations Set	tled				
2a.	Per Government Code Section 3547.5(a), date	of public disclosure board meeting:			
2b.	Per Government Code Section 3547.5(b), was	the agreement certified			
	by the district superintendent and chief busine	ss official?			
		If Yes, date of Superintendent and CBO	certification:		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board add	option:		
4.	Period covered by the agreement:	Begin Date:		End Date:]
5.	Salary settlement:	E	Budget Year	1st Subsequent Year	 2nd Subsequent Ye
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	budget and multiyear			
	projections (MYPs)?				
		One Year Agreement			-
		Total cost of salary settlement			
		% change in salary schedule from prior year			1
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Yes

Yes

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Negotiations N	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1517635		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
	·	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	22830791	23515715	24221187
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.0%	3.0%	3.0%
Certificated (Non-management) Prior Year Settlements		I	
Are any new o	costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:	•	•	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2123138	2150739	2178698
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)

Yes

Yes

Yes

Yes

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

Are savings from attrition included in the budget and MYPs? 1.

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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Colton Joint Unified General Fund San Bernardino County School District Criteria and Standards		-	rds Review		
S8B. Cost An	alysis of District's Labor Agreements - Clas	sified (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no ex	tractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of cla	ssified(non - management) FTE positions	1089.5	1068.4	1 1044.41	1044.41
Classified (No	on-management) Salary and Benefit Negotia	tions			
1.	Are salary and benefit negotiations settled	for the budget year?		No	
		If Yes, and the corresponding public disclo	sure documents have been fi	led with the COE, complete question	ons 2 and 3.
		If Yes, and the corresponding public disclo	sure documents have not bee	en filed with the COE, complete que	estions 2-5.
		If No, identify the unsettled negotiations in	cluding any prior year unsettl	ed negotiations and then complete	questions 6 and 7.
Negotiations S	attlad				
2a.	Per Government Code Section 3547.5(a), o	data of public disclosure			
2d.	board meeting:				
2b.	Per Government Code Section 3547.5(b), v	ups the agreement settified			
20.		•			
	by the district superintendent and chief but		at if in a time.		
0		If Yes, date of Superintendent and CBO ce			
3.	Per Government Code Section 3547.5(c), v	was a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board adop	tion:		I
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
		-	(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in	the budget and multiyear			
	projections (MYPs)?				
		One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior y ear			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that will be u	ised to support multiyear sala	ry commitments:	

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Negotiations N	lot Settled			
6.	Cost of a one percent increase in salary and statutory benefits	788425		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	18171515	18716660	19278160
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.0%	3.0%	3.0%
Classified (No	on-management) Prior Year Settlements			
Are any new c	osts from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1063775	1077604	109613
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)

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

1063775	1077604	109613
1.3%	1.3%	1.3%
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
Yes	Yes	Yes
	1.3% Budget Year (2024-25) Yes	1.3%1.3%Budget Year1st Subsequent Year(2024-25)(2025-26)YesYes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Colton Joint Un San Bernardino		2024-25 Budget, J General Fund School District Criteria and S	1		36 67686 0000000 Form 01CS F8B3MAJUNH(2024-25)
S8C. Cost Anal	ysis of District's Labor Agreements - Manage	ment/Supervisor/Confidential Employed	es		
DATA ENTRY: E	nter all applicable data items; there are no extrac	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of mana positions	agement, supervisor, and confidential FTE	156	155	155	155
Management/Su	upervisor/Confidential				
-	efit Negotiations		Γ		
1.	Are salary and benefit negotiations settled for	the budget year?		No	
		If Yes, complete question 2.	L		
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then complete	questions 3 and 4.
		If n/a, skip the remainder of Section S8C			
Negotiations Set	tled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	e budget and multiyear			
	projections (MYPs)?				
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations Not	t Settled		<u> </u>	1	
3.	Cost of a one percent increase in salary and s	tatutory benefits	281512	7	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary sche	dule increases	0	0	0
Management/Su	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Wel	fare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		3229425		3426097
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over pr	ior year	5.0%	3.0%	3.0%
-	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colum	nn Adjustments		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		404156		421692
3.	Percent change in step & column over prior ye	ar	1.3%	1.3%	1.3%
	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
-	(mileage, bonuses, etc.)		(2024-25)	(2025-26)	(2026-27)
2010110			()	()	()
1.	Are costs of other benefits included in the bud	get and MYPs?	No	No	No
2.	Total cost of other benefits				
3.	Percent change in cost of other benefits over	prior y ear			

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S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year. DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's gov erning board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Colton Joint Unified

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Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

Jun 20, 2024

Yes

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ADDITIONAL FISCAL INDICATORS

Colton Joint Unified

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end	the budget year with a				
	negative cash balance in the general fund?		No			
A2.	Is the system of personnel position control independent	nt from the payroll system?				
			No			
A3.	Is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the				
	enrollment budget column and actual column of Criteri	ion 2A are used to determine Yes or No)	Yes			
A4.	Are new charter schools operating in district boundaries	s that impact the district's				
	enrollment, either in the prior fiscal year or budget yea	ar?	No			
A5.	Has the district entered into a bargaining agreement w	here any of the budget				
	or subsequent years of the agreement would result in	salary increases that	No			
	are expected to exceed the projected state funded cost	st-of-living adjustment?				
A6.	Does the district provide uncapped (100% employer page)	aid) health benefits for current or				
	retired employees?		Yes			
A7.	Is the district's financial system independent of the co	ounty office system?				
			No			
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education				
	Code Section 42127.6(a)? (If Yes, provide copies to t	he county office of education)	No			
A9.	Is the district's financial system independent of the county office system? No Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) No Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? No					
	A8. Does the district have any reports that indicate fiscal distress pursuant to Education No Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) No A9. Have there been personnel changes in the superintendent or chief business Image: Comparison of the superintendent or chief business					
When providing	comments for additional fiscal indicators, please include the	e item number applicable to each comment.				
	Comments:					
	(optional)					

End of School District Budget Criteria and Standards Review

CASHFLOW



Major Range Description	Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025
Fund 01 GENERAL FUND								
Fund Summary Balance Sheet								
Beginning Month Cash		179,897,476.89	168,404,518.23	152,759,915.74	156,939,359.06	155,988,822.75	159,900,731.52	188,851,498.69
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)		10,890,553.00	10,890,553.00	30,293,548.00	20,402,995.00	20,402,995.00	30,293,548.00	20,402,995.00
LCFF Property laxes (8020 to 8079)		931,739.85	10,844.56	421.40	5,582.29	4,784,759.48	19,206,453.44	669,671.04
LCFF Miscellaneous Funds (8080 to 8099)	•					•	•	
Federal Revenue (8100 to 8299)	•	1,212,897.72	387,215.08	2,228,045.35	1,602,352.42	524,735.97	251,711.55	(1,662,148.69)
Other State Revenue (8300 to 8599)		1,086,161.76	1,081,094.36	2,811,653.51	970,473.21	11,400,675.50	5,312,388.43	355,504.33
Other Local Revenue (8600 to 8799)		10,170.01	312,455.11	1,524,620.30	799,167.09	1,456,690.11	3,155,797.63	1,525,134.91
Interfund Transfers In (8900 to 8929)				•				
All Other Financing Sources (8930 to 8979)	.	•						•
Total Revenue		14,131,522.34	12,682,162.10	36,858,288.56	23,780,570.00	38,569,856.06	58,219,899.05	21,291,156.59
Expenditure								
Certificated Salary (1000 to 1999)		(13,913.24)	10,813,678.12	10,526,195.99	9,743,213.01	10,967,459.12	11,074,792.04	10,820,990.89
Classified Salary (2000 to 2999)	•	3,153,211.00	4,657,051.56	4,556,297.17	4,313,396.11	4,600,896.46	4,605,558.87	4,494,135.67
Employee Benefit (3000 to 3999)		2,288,128.80	7,549,856.82	7,549,206.49	7,327,345.67	7,670,821.56	7,702,097.70	7,627,881.74
Books and Supplies (4000 to 4999)		252,213.39	1,068,607.67	946,193.43	1,467,895.70	1,055,576.79	1,397,145.20	1,059,680.17
Services and Operating Expenditures (5000 to 5999)		1,650,935.30	3,027,814.24	5,019,259.14	5,554,904.54	4,121,414.33	3,203,441.21	4,164,891.77
Capital Outlay (6000 to 6999)		•	178,762.80	839,960.59	456,891.83	66,897.64	300,568.87	88,791.31
Other Outgo (7100 to 7499)			5,249.79	325,806.30	4,094.68	293,603.47	541,640.15	583,112.27
Interfund Transfers Out (7600 to 7629)		'	•	2,494,518.44	•	•	•	
Total Expenditure]	7,330,575.25	27,301,020.98	32,257,437.55	28,867,741.54	28,776,669.37	28,825,244.03	28,839,483.82
Revenue Less Expense		6,800,947.09	(14,618,858.88)	4,600,851.02	(5,087,171.54)	9,793,186.70	29,394,655.02	(7,548,327.23)
Assets								
Cash not in Treasury (9111 to 9199)	5,319,426.08							
Accounts Receivable (9200 to 9299)	32,267,420.94	4,906.39					(8,864.74)	
Deferral Repayment		•		•	•			
DUE FROM OTHER FUNDS (9310)		•	•	•	•			
Stores (9320 to 9329)								
PREPAID EXPENDITURES (9330)								
Total Assets	37,586,847.02	4,906.39	•	•	•	•	(8,864.74)	•
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	36,069,003.96	15,742,425.26	563,229.13	23,104.63	961,194.55	137,581.35	28,859.33	916,304.33
DUE TO OTHER FUNDS (9610)								
Current Loans (9640 to 9649)		'		1	,	•	,	,
DEFERRED REVENUE (9650)		•		•	•	•	•	•
Total Liabilities	36,069,003.96	15,742,425.26	563,229.13	23,104.63	961,194.55	137,581.35	28,859.33	916,304.33
Non Operating								
Suspense Accounts (9560 to 9589)		2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Total Non Operating		2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Balance Sheet		(18,293,905.76)	(1,025,743.61)	(421,407.70)	4,136,635.23	(5,881,277.92)	(443,887.85)	(1,235,458.42)
Net Increase/Decrease		(11,492,958.66)	(15,644,602.49)	4,179,443.32	(950,536.31)	3,911,908.77	28,950,767.17	(8,783,785.65)
			157 750 015 77	156 030 350 06	155 088 877 75	150 GAN 731 52		

Budget	,	237,811,050.00 44,139,190.00 (2,556.00) 16,208,723.00 52,020,572.00 17,631,012.00	367,808,011.00	146,864,955.00 62,373,457.00 113,609,790.00 27,495,916.00	56,604,188.00 4,103,944.00 3,281,388.00 5,904,392.00	420,238,030.00						
Ending Cash plus Accruals and Adjustments	158,129,101.91	2,536.00) (2,536.00) 4,702,110,95 820,573,38 725,369,44	6,245,517.75	12,410,933.51 194,673.68 3,071,061.85 7,518,679.11	9,020,900.40 452,628.90 202,555.63 2,517,885.62	35,389,318.71	(29,143,800.96) -					- - - (29,143,800.96)
Total		237,811,050,00 44,139,190.00 (2,536.00) 16,208,723.00 52,020,572.00 17,631,012.00	367,808,011.00	146,864,955.00 62,373,457.00 113,609,790.00 27,495,916.00	56,604,188.00 4,103,944.00 3,281,388.00 5,904,392.00	420,238,030.00	(52,430,019.00) 5,319,426.08	32,267,420.94 - -	37,586,847.02 36.069.003.96		36,069,003.96	- - 1,517,843.06 (50,912,175.94)
Adjustments												
Accruals		- (2,536.00) 4,702,110.95 820,573.36 725,369.44	6,245,517.75	12,410,933.51 194,673.68 3,071,061.85 7,518,679,11	9,020,900.40 452,628.90 202,555.63 2,517,885.62	35,389,318.71	(29,143,800.96) -					- - (29,143,800.96)
Month 6/30/2025	140,598,677.57	1, 731, 330,00 26, 180,09 2, 710,264,23 10,431, 744,72 (3,570,923,49)	11,328,595.55	13,945,428.23 7,981,392.24 25,852,033.19 3,036,495.33	3,300,102.92 740,598.66 594,770.20 441,706.26	55,892,527.02	(44,563,931.47) 5,319,426.08	68,405,734.18 - -	73,725,160.26 17.694 207.57		17,694,207.57	(6,063,403.12) (6,063,403.12) 62,094,355.81 17,530,424.34
Month 5/31/2025	146,241,769.65	20,402,995,00 9,798,273,18 1,342,553,78 2,638,728,73 3,816,818,81	37,999,369.50	11,937,159.12 10,084,089.95 11,461,015.70 3,553,227.14	5,458,105.45 235,543.51 550,484.26	43,279,625.13	(5,280,255.63)	(11,710.76) - -	(17,710.76) -	1 1 1		345,125.68 345,125.68 (362,836.44) (5,643,092.08)
Month 4/30/2025	185,484,810.02	21,402,995.00 6,060,613.79 529,471.61 10,985,546.26 3,850,406.64	42,829,033.29	23,081,609.22 4,590,471.54 10,198,735.17 3,424,789.87	3,834,452.42 336,854.76 21,938.28	45,488,851.27	(2,659,817.98)	(36,102,988.03) - -	(36,102,988.03) -			480,234.36 480,234.36 (36,583,222.39) (39,243,040.37)
Month 3/31/2025	176,891,494.83	30,293,548,00 1,966,396.56 1,150,598.37 3,280,792.99 2,860,368,62	39,551,704.54	11,062,254.77 4,650,783.66 7,722,972.99 1,399,987.13	4,840,086.60 189,473.99 591,956.38 450,281.67	30,907,797.20	8,643,907.34 -					50,592.15 50,592.15 (50,592.15) 8,593,315.19
Month 2/28/2025	180,067,713.04	20,402,995.00 678,254.33 1,228,914.68 845,234.84 1,164,936.81	24,320,335.66	10,495,154.23 4,491,499.09 7,588,632.32 1,315,425.09	3,407,879.67 216,971.15 (433,823.41) -	27,081,738.14	(2,761,402.48)	(13,656.10) - -	(13,656.10) 2.097.80		2,097.80	399,061.83 399,061.83 (414,815.73) (3,176,218.21)

Optimum Deprinting listing Month Month </th <th>•</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	•								
IL TOTO Il submit cana 133,137,132,137,337,322,12 134,501,151,22 137,803,384,434 In the intervention of the official state stat	Major Range Description	Beginning Balance 7/1/2025	Month 7/31/2025	Month 8/31/2025	Month 9/30/2025	Month 10/31/2025	Month 11/30/2025	Month 12/31/2025	Month 1/31/2026
of and multiculation 158,124,101 146,677,883.12 10,467,168.12 133,857,562.02 134,560,151.32 137,560,394.56 multiculation 158,126,111 158,128,120 133,857,562.02 144,560,151.32 137,560,394.56 Principal Apportinument (BUL) be(59) 1 100,447,120 2,473,97.00 158,22,346.00 2,873,510.44 Principal Apportinument (BUL) be(59) 1 100,447,120 2,473,97.00 158,22,346.00 139,23,446.00 137,557.56 137,556.54 137,556.54 Principal Apportinument (BUL) be(59) 1 131,757.56 100,447.56 2,523,463.50 136,557.565 2,673,561.56 137,556.5	Fund 01 GENERAL FUND								
j kontin cantin - 158,173,110 146,17,163,71 133,137,152,72 133,140,152,22 133,140,152,22 133,140,152,22 137,160,131,22 137,160,131,22 137,160,131,23 137,171,35 137,171	Fund Summary								
International Contractional Contredit Contractional Contractiona	Balance Sheet		168 100 101 01	116 677 603 77	130 167 031 76	100 807 660 00	131 640 161 30	127 826 301 8E	166 050 703 37
endination (10,40)	Balance Sheet		100,129,101.91	140,071,000.12	100,401,804.10	20.200, 100,001	104,040,101.02	101,000,000,101	100,009,182.01
minute (10,410,01) (10,410,01) (10,410,010,010,010) (10,410,010,010,010) (10,410,010,010,010) (10,410,010,010,010) (10,410,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010,010) (10,410,010,010,010) <	Revenue								
minimum immedia 582.29 4,34,769.43 19,06,453.44 minimum immedia 6100.00 5.82.29 4,34,769.43 19,06,453.44 minimum immedia 10,170.01 372.150 2.206,396.45 1,456,600.11 3,157,713 minimum immedia 6100.00 879.00 1,456,600.11 3,155,713 3,117,155 minimum immedia 2000.00 889.00 1,456,600.11 3,155,713 3,155,713 minimum immedia 2000.00 889.00 1,456,600.11 3,155,713 3,155,713 minimum immedia 2000.00 889.00 1,150,460.00 1,456,600.11 3,155,713 minimum immedia 2000.00 889.00 1,150,460.00 1,456,600.11 3,155,444 minimum immedia 2000.00 889.00 1,150,440.00 1,456,600.11 3,155,444 minimum immedia 2000.00 889.00 1,456,600.11 3,155,444 2,155,444 153.100.00 149.00 149.170.00 1,456,600 1,456,600 1,443,543 1,414,433 1,414,433 <t< td=""><td>LCFF Principal Apportionment (8010 to 8019)</td><td></td><td>10,401,303.00</td><td>9,501,303.00</td><td>28,673,973.00</td><td>18,922,345.00</td><td>18,922,345.00</td><td>28,673,973.00</td><td>18,922,345.00</td></t<>	LCFF Principal Apportionment (8010 to 8019)		10,401,303.00	9,501,303.00	28,673,973.00	18,922,345.00	18,922,345.00	28,673,973.00	18,922,345.00
colamona (% 100 0.690) : 1,21387.12 387.215.0 2.230.45.3 1,357.14.35 2.017.15.3 Informune (% 100 0.879) : 1,073.74.19 1076.77.15 387.215.0 5.307.735 5.307.13.55 5.0517.13 Informune (% 100 0.879) : : 10.377.415 10.707.019 31.2.455.11 1.355.716.35 50.304.430 5.007.135.55 50.508.40 9.005.441.89 5.007.125.55 50.508.40 9.005.441.89 51.017.135 50.508.40 9.005.641.89 50.507.135 50.508.40 9.005.641.89 50.507.135 50.508.40 9.005.641.89 50.507.135 50.508.40 9.005.641.89 50.507.135 50.508.40 9.005.641.89 50.50.131 1.10.64.443.93 1.10.64	LCFF Property Taxes (8020 to 8079)		931,739.85	10,844.56	421.40	5,582.29	4,784,759.48	19,206,453.44	669,671.04
Invalue 533341 15,236712 387,215 327,1515 234,7163 254,7163 254,7163 251,7173 251,7173 256,7163 251,7173 256,7163 251,7173 <t< td=""><td>LCFF Miscellaneous Funds (8080 to 8099)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>'</td></t<>	LCFF Miscellaneous Funds (8080 to 8099)								'
In Renume (8000 to 8990) - 10373,3419 1/0,700 312,4551 2,865,344 966,344.30 1,375,1469 5,305,553 Transfere (6000 to 8920) -<	Federal Revenue (8100 to 8299)		1,212,897.72	387,215.08	2,228,045.35	1,602,352.42	524,735.97	251,711.55	(1,662,148.69)
Transfer (000 (b 057b) 10,170 (1 312,451 (1 1,50,460.00 795,17 (5) 1,456,600 (1) 1,456,700 (1) 1,456,700 (1) 1,456,714,1	Other State Revenue (8300 to 8599)		1,083,734.19	1,078,678.12	2,805,369.46	968,304.20	11,375,194.99	5,300,515.24	354,709.78
Timelien (1800 to 832) Intension (800 to 823) Intension (800 to 823) Intension (800 to 823) Intension (800 to 823) Enancing Sources (800 to 899) Intension (800 to 899) Intension (800 to 899) Intension (800 to 899) Intension (800 to 899) Intension (800 to 899) eff statisty (200 to 2899) Intension (800 to 899) Intension (800 to 899) <thintension (800="" 899)<="" th="" to=""> <thintension (800="" t<="" td=""><td>Other Local Revenue (8600 to 8799)</td><td></td><td>10,170.01</td><td>312,455.11</td><td>1,524,620.30</td><td>799,167.09</td><td>1,456,690.11</td><td>3,155,797.63</td><td>1,525,134.91</td></thintension></thintension>	Other Local Revenue (8600 to 8799)		10,170.01	312,455.11	1,524,620.30	799,167.09	1,456,690.11	3,155,797.63	1,525,134.91
Financing Sources (3800 b 8979) I.3.633.84.17 I.1.200,495.66 S5.23,2.435 1 Z.237,750 90 37.053,755 5 55.88,450 0 or dalary (100 b 1999) - </td <td>Interfund Transfers In (8900 to 8929)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Interfund Transfers In (8900 to 8929)								
Model 13 (53) (54) (71) 11 (20) (45) (56) 32 (23 (23) (70) (59) (57) (50) (57) (50) (57) (56) (56) (56) (56) (56) (56) (56) (56	All Other Financing Sources (8930 to 8979)				•				
ad Salary (2000 to :399) : (13,873.86) 10,783.700.00 14,165,411.82 10,964,115.82 10,444.83 4,577,871.82 4,567,62.00 4,567,62.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,567,72.00 4,560,70.00 5,560,71 4,560,72.00 5,560,71.00 4,567,72.00 4,560,760,00 4,567,72.00 4,560,73.00 4,560,750,70 <td>Total Revenue</td> <td></td> <td>13,639,844.77</td> <td>11,290,495.86</td> <td>35,232,429.51</td> <td>22,297,750.99</td> <td>37,063,725.55</td> <td>56,588,450.86</td> <td>19,809,712.04</td>	Total Revenue		13,639,844.77	11,290,495.86	35,232,429.51	22,297,750.99	37,063,725.55	56,588,450.86	19,809,712.04
Salary (1000 to 199) - (1323,0700 d) (13664 d) (1664 d) (1664 d) (1663 d) (1603 d) (1604 d) (163 d) (Expenditure								
Stating (2000 to 5999) : 3.17.24155 4.618.666 4.518.77.08 4.277.87112 4.650.0406 4.567.620.01	Certificated Salary (1000 to 1999)		(13,873.86)	10,783,070.09	10,496,401.68	9,715,634.93	10,936,415.82	11,043,444.93	10,790,362.17
Benefit (3000 to 3899) - 2,142,891,43 7,070,055,67 7,070,056,2 6,882,248,24 7,193,323,93 9,939,356,99 7,133,131,7 Barbyles (4000 to 4999) - 117,307,23 9,10,061,83 966,441,06 1,250,395,56,99 1,193,035,99 1,193,053,90 1,193,053,90 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,053,40 1,193,41 5,143,60 1,193,61,41 1,193,41 1,114,10 1,193,41 1,114,10 1,193,114 1,114,113,112,117 1,114,114 1,114,114 1,114,114 1	Classified Salary (2000 to 2999)		3,127,241.55	4,618,696.66	4,518,772.08	4,277,871.52	4,563,004.05	4,567,628.07	4,457,122.53
d Supplies (4000 to 4369) - 214,344,33 910,661 33 066,341,06 1,260,532,90 989,556,90 1,190,630 73 and Orbit Supplies (4000 to 589) - 1,617,307,3 2,847,347 3,648,349 5,443,774 3,108,534,71 3,108,534,71 3,108,534,71 3,108,534,71 3,108,534,71 3,108,534,71 3,1139,554,71 3,1139,554,71 3,1139,554,71 3,1139,554,71 3,1139,554,71 3,1139,554,71 3,1139,554,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1139,556,71 3,1130,556,71 3,1130,556,71 3,130,556,71 3,130,556,71 3,130,556,71 3,130,556,71 3,130,56,71 3,	Employee Benefit (3000 to 3999)		2,142,891.64	7,070,635.67	7,070,026.62	6,862,248.24	7,183,922.27	7,213,213.17	7,143,708.02
and Operating Expenditures (5000 b 5599) and Operating Expenditures (5000 b 5599) and Operating Expenditures (5000 b 5599) and (7500 b 723) an	Books and Supplies (4000 to 4999)		214,934.93	910,661.83	806,341.06	1,250,932.99	899,556.99	1,190,639.79	903,053.87
uitery (6000 to 6899) c 139,568,03 665,756,19 356,644,89 52,226,91 224,563,74 24,563,74 Tenders Out (7000 to 749) -	Services and Operating Expenditures (5000 to 5999)		1,617,907.23	2,967,240.77	4,918,845.47	5,443,774.93	4,038,962.65	3,139,354.21	4,081,570.30
gg (100 b 7269) 52,977 52,976 35,805.30 4,094.68 293,603.47 541,60.15 Tanales Out (700 b 7269) 7,088,101.48 2,639,505.54 1,313,509.05 2,191,222.17 2,196,533.40 541,640.15 Tanales Out (700 b 7629) 6,50,743.29 (15,204,618.35) 3,800,589.56 (5,613,501.17) 9,096,033.40 26,657,876.80 St pransing 6,50,743.29 (15,204,618.35) 3,800,589.56 (5,613,501.17) 9,096,033.40 26,657,876.80 St pransing 6,50,743.29 (15,204,618.35) 3,800,589.56 (5,613,501.17) 9,096,033.40 26,657,876.80 M OTHER FUNDS (9310) 20329) 0,245,517.75 2,800,534 2,161,352.47 7,889.647 2 M OTHER FUNDS (9310) 6,245,517.75 2,800,534 2,161,352.47 7,889.647 2 2 M OTHER FUNDS (9310) 6,245,517.75 2,800,547 7 7 889.77 2 2 M OTHER FUNDS (9310) 6,245,517.75 2,560,589 5,513,527 7 2 2 2 2 2	Capital Outlay (6000 to 6999)		•	139,559.89	655,756.19	356,694.89	52,226.91	234,653.74	69,319.26
Transfers Out (7600 to 762e) Transfers Out (7600 to 760e)	Other Outgo (7100 to 7499)		•	5,249.79	325,806.30	4,094.68	293,603.47	541,640.15	583,112.27
diture 7.08./01.43 26.45/11/1 31.431399.44 27.911.52.17 27.96/582.15 27.930.54.06 ss Expense 6.560.743.29 (15,204,618.85) 3.600.589.56 (5,613.501.17) 9.096.033.40 28.657.876.80 Receivel (2001 b 9299) 0.245,517.75 - - 2.161.352.47 78,895.47 - - Receivel (2001 b 9299) 0.245,517.75 - - 2.161.352.47 78,895.47 - <td>Interfund Transfers Out (7600 to 7629)</td> <td></td> <td>•</td> <td></td> <td>2,639,890.54</td> <td></td> <td>•</td> <td>•</td> <td></td>	Interfund Transfers Out (7600 to 7629)		•		2,639,890.54		•	•	
SE Repense 6,550,743.29 (15,204,618.55) 3,800,589.56 (5,613,501.17) 9,096,033.40 28,657,376.80 In Treasury (9111 to 9199) In Treasury (9111 to 9199) (5,245,517,75 - <td< td=""><td>Total Expenditure</td><td>l</td><td>7,089,101.48</td><td>26,495,114.71</td><td>31,431,839.94</td><td>27,911,252.17</td><td>27,967,692.15</td><td>27,930,574.06</td><td>28,028,248.42</td></td<>	Total Expenditure	l	7,089,101.48	26,495,114.71	31,431,839.94	27,911,252.17	27,967,692.15	27,930,574.06	28,028,248.42
In Treasury (9111 to 9199) Reenvable (9200 to 9299) Reenvable (9200 to 9299) MOTHER FUNDS (9310) 200 to 9329) MOTHER FUNDS (9310) 200 to 9329 200 to 9329 200 to 9329 200 to 9329 200 to 9539 9500 to 9599 953 9530 to 9599 953 118.71 215 445,774.59 215 615.62 215 619.22 216 1, 35.247 216 1, 35.2448 216 1, 3	Revenue Less Expense		6,550,743.29	(15,204,618.85)	3,800,589.58	(5,613,501.17)	9,096,033.40	28,657,876.80	(8,218,536.38)
sh nd in Treasury (911 to 9199) 6,245,517.75 - - - 2,161,352.47 78,895.47 -	Balance Sheet								
Trasery (9111 to 9199) (245,517.75 - - 2,161,352.47 78,395.47 - <	Assets								
Accervable (9200 to 9299) 6,245,517.75 - - 2,161,352.47 78,855.47 -	Cash not in Treasury (9111 to 9199)				•			•	
A OTHER FUNDS (9310) A OTHER FUNDS (9310) C <td>Accounts Receivable (9200 to 9299)</td> <td>6,245,517.75</td> <td>•</td> <td>•</td> <td>•</td> <td>2,161,352.47</td> <td>78,895.47</td> <td></td> <td>2,804,469.94</td>	Accounts Receivable (9200 to 9299)	6,245,517.75	•	•	•	2,161,352.47	78,895.47		2,804,469.94
(0 6 9329) (0 93216) (0 9329) (0 9323) (0 9323) (0 9323) (0 9323) (0 9323) (0 9323) (0 9323) (0 933) (0	DUE FROM OTHER FUNDS (9310)		•	•	•	•	•	•	•
EXPENDITURES (9330) 6.245,517.75 - <	Stores (9320 to 9329)		•	•	•	•	•	•	•
(6.245,517.75) - - 2.161,352.47 78,895.47 - - ayables (9500 to 9559,9590 to 9599) 35,389,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 THER FUNDS (9610) 96409) 35,389,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 D REVENUE (9600) 3539,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.60 S REVENUE (9600) 3539,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.60 S Counts (9560 to 9589) 35,339,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.60 Accounts (9560 to 9589) - <t< td=""><td>PREPAID EXPENDITURES (9330)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	PREPAID EXPENDITURES (9330)								
ayables (9500 to 9559,9590 to 9599) 35,389,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 THER FUNDS (9610) 5640 to 9649) - <	Total Assets	6,245,517.75			•	2,161,352.47	78,895.47		2,804,469.94
ayables (9500 to 9559 3590 to 959) 35, 389,318,71 15, 445,774,59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 THER FUNDS (9610) 35, 389,318,71 15, 445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 ans (9640 to 9649)	Liabilities								
THE R FUNDS (9610) THE R FUNDS (9610) -	Accounts Payables (9500 to 9559,9590 to 9599)	35,389,318.71	15,445,774.59	552,615.62	22,669.24	943,081.77	134,988.77	28,315.50	899,037.47
ans (9640 to 9649) D REVENUE (9650) S S S S S, 389,318.77 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.50 Accounts (9560 to 9589) Accounts (950 to 9589) Accounts (9560 to 9578) Accounts (9560 to 9578) Accounts (9560 to 9	DUE TO OTHER FUNDS (9610)		•						
D REVENUE (9650) -	Current Loans (9640 to 9649)								
is 35,389,318.71 15,445,774.59 552,615.62 22,669.24 943,081.77 134,988.77 28,315.60 Accounts (9560 to 9589) - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 5,743,686.57 406,163.78 Accounts (9560 to 9589) - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 5,743,686.57 406,163.78 Accounts (9560 to 9589) - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 5,743,696.57 406,163.78 Accounts (950 to 9589) - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 743,696.57 406,163.78 Accounts (950 to 9589) - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 743,792.89 Accounts (950 to 950	DEFERRED REVENUE (9650)								
Accounts (9560 to 9589) - 2.556.386.89 462.514.48 398.303.07 (5.097.829.78) 5.743.696.57 406.163.78 erating - 2.556.386.89 462.514.48 398.303.07 (5.097.829.78) 5.743.696.57 406.163.78 erating - (18.002.161.48) (1.015.130.10) (420.977.231) 5.316.517.987.797 (434.479.28) erating - (11,451,418.19) (16.219.748.99) 3.379.617.210 (3.02.97.363.53) 2.8223.397.52 erate - (11,451,418.19) (16.219.748.99) 3.379.617.22 (3.02.959.30) 3.296.243.53 (382.23.375.22) erate - (14.657.987.727 (3.03.757.22) (33.587.522 (37.587.52) (46.079.977.37) erate - (13.617.087.947.947.947.947.947.947.947.947.947.94	Total Liabilities	35,389,318.71	15,445,774.59	552,615.62	22,669.24	943,081.77	134,988.77	28,315.50	899,037.47
ccounts (9660 to 9589) - 2.556.386.89 482.514.48 398.303.07 (5,097.829.78) 5,743.696.57 406.163.78 406.163.78 - 2.566.386.89 482.514.48 398.303.07 (5,097.829.78) 5,743.696.57 406.163.78 - 2.566.396.89 (10.15,130.10) (420.972.31) 5,743.696.57 406.163.78 - 106.163.78	Non Operating								
ating - 2,556,386.89 462,514.48 398,303.07 (5,097,829.78) 5,743,696.57 406,163.78 (18,002,161.48) (1,015,130.10) (420,972.31) 6,316,100.47 (5,799,789.87) (434,479.28) 607.6866 (11,451,418.19) (16,219,748.96) 3,379,617.26 702,599.30 3,296,243.53 28,223,397.52 146,677,683.72 130,457,934.76 133,837,552.02 134,540,151.32 137,836,394.85 166,059,792.37 1	Suspense Accounts (9560 to 9589)		2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
(18,002,161.48) (1,015,130.10) (420,972.31) 6,316,100.47 (5,799,789.87) (434,479.28) ecrease (11,451,418.19) (16,219,748.96) 3,379,617.26 702,599.30 3,296,243.53 28,223,397.52 746,677,683.72 130,457,934.76 133,837,552.02 134,540,151.32 137,836,394.85 166,059,792.37 1	Total Non Operating		2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
(11,451,418.19) (16,219,748.96) 3,379,617.26 702,599.30 3,296,243.53 28,223,397.52 146,677,683.72 130,457,934.76 133,837,552.02 134,540,151.32 137,836,394.85 166,059,792.37 1	Balance Sheet		(18,002,161.48)	(1,015,130.10)	(420,972.31)	6,316,100.47	(5,799,789.87)	(434,479.28)	1,586,278.38
136,457,934.76 133,837,552.02 134,540,151.32 137,836,594.85 166,059,792.37 1	Net Increase/Decrease		(11,451,418.19)	(16,219,748.96)	3,379,617.26	702,599.30	3,296,243.53	28,223,397.52	(6,632,258.00)
	Total Ending Cash Balance		146,677,683.72	130,457,934.76	133,837,552.02	134,540,151.32	137,836,394.85	166,059,792.37	159,427,534.37

2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	Accruals	Adjustments	Total	and Adjustments	Budget
159,427,534.37	156,203,632.92	164,048,930.65	159,810,956.48	154,229,379.51	,			109,114,000.48	
18,922,345.00	28,673,973.00	18,922,345.00	18,922,345.00	15,573,969.00		·	- 235,032,564.00		235,032,564.00
678,254.33	1,966,396.56	6,060,613.79	9,798,273.18	26,180.09			44,139,190.00		44,139,190.00
- 1 228 914 68	- 1 150 598 37	- 529 471 61	- 1 342 553 78	- 2 710 264 23	(2,536.00) 4 702 110 95		- (2,536.00) - 16.208.723.00	(2,536.00) 4 702 110 95	(2,536.00) 16 208 723 00
843,345.74	3,273,460.41	10,960,993.56	2,632,831.17	10,408,429.77	818,739.38	,	- 51,904,306.00		51,904,306.00
1,164,936.81	2,860,368.62	3,850,406.64	3,816,818.81	(3,570,923.49)	725,369.44		- 17,631,012.00		17,631,012.00
22,837,796.56	37,924,796.97	40,323,830.59	36,512,821.94	25,147,919.59	6,243,683.77		- 364,913,259.00	6,243,683.77	364,913,259.00
10,465,447.79	11,030,943.15	23,016,276.92	11,903,371.09	13,905,955.82	12,375,804.47		- 146,449,255.00	12,375,804.47	146,449,255.00
4,454,507.67	4,612,480.39	4,552,664.99	10,001,038.65	7,915,658.49	193,070.37		- 61,859,757.00		61,859,757.00
7,106,949.93	7,232,763.43	9,551,378.57	10,733,536.85	24,211,095.95	2,876,128.64		- 106,398,499.00	2	106,398,499.00
1,120,998.34	1,193,061.67	2,918,587.92	3,028,041.48	2,587,685.35	6,407,378.80		- 23,431,875.00		23,431,875.00
3,339,702.73	4,743,257.40	3,757,741.61	5,348,912.37	3,234,082.13	8,840,431.20		- 55,471,783.00	œ	55,471,783.00
169,389.11	147,922.11	262,982.09	183,888.53	578,184.46	353,366.82	•	- 3,203,944.00		3,203,944.00
(433,823.41)	591,956.38	21,938.28	550,484.26	594,770.20	202,555.63		- 3,281,388.00		3,281,388.00
- 76 773 177 15	30 028 077 00	44 084 570 30	-	40/,44/.41 53 404 870 80	2,004,019.40		- 0,240,400.00 ADE 344 084 00	2,004,019.40	0,240,400.00
10 20E 27E E01	7 005 000 07	19 757 720 041	/E 736 AE4 20/	100 0 40 0 40 0 0 1	127 660 674 641		100,007,100,007	,	00100'EE0'00E
(90.075,085,0)	18.688,668,1	(13,739,71)	(5,236,451.28)	(28,346,960.21)	(27,009,071.04)		- (41,431,722.00)	(27,009,071.04)	
					'				
562,594.24	·			638,205.63			- 6,245,517.75		
- 562,594.24				- 638,205.63			- 6,245,517.75		
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				94 777 086 71			25 200 210 71		
2,058.27	'			17,360,777.46			- 35,389,318.71		
399,061.83	50,592.15	480,234.36	345,125.68	45,846.99	(6,109,250.11)			(6,109,250.11)	
399,061.83	50,592.15	480,234.36	345,125.68	45,846.99	(6,109,250.11)			(6,109,250.11)	
161,474.14	(50,592.15)	(480,234.36)	(345,125.68)	(16,768,418.82)	6,109,250.11		- (29,143,800.96)	6,109,250.11	
(3,223,901.45)	7.845.297.72	(4,237,974.17)	(5.581.576.96)	(45,115,379.03)	(21.560.421.53)		- (70 575 522 96)	(21 560 421 53)	

CURRENT EXPENSE FORMULA



Budget, July 1 2024-25 Budget GENERAL FUND

36 67686 000000 Form CEB F8BT13H268(2024-25)

EDP

No.

Current

Expense- Part

II (Col 3 - Col

EDP

No.

	-		Current Ex		ormula/Minimum mpensation	Classr	oom	
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)
000 - Certificated Salaries	146,864,955.00	301	0.00	303	146,864,955.00	305	245,588.00	
2000 -								

FORMULA			(2)		(Col 1 - Col 2) (3)		(4a)	`(4b)		4) (5)	
1000 - Certificated Salaries	146,864,955.00	301	0.00	303	146,864,955.00	305	245,588.00		307	146,619,367.00	309
2000 - Classified Salaries	62,373,457.00	311	35,200.00	313	62,338,257.00	315	5,938,595.00		317	56,399,662.00	319
3000 - Employ ee Benefits	113,609,790.00	321	2,885.00	323	113,606,905.00	325	3,177,909.00		327	110,428,996.00	329
4000 - Books, Supplies Equip Replace. (6500)	28,095,916.00	331	927,385.00	333	27,168,531.00	335	5,484,019.00		337	21,684,512.00	339
5000 - Services . & 7300 - Indirect Costs	55,879,954.00	341	1,108,158.00	343	54,771,796.00	345	6,433,755.00		347	48,338,041.00	349
<u> </u>		L		TOTAL	404,750,444.00	365		. <u> </u>	TOTAL	383,470,578.00	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.

Colton Joint Unified

San Bernardino County

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	113,552,188.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,369,994.00	380
3. STRS.	3101 & 3102	34,570,652.00	382
4. PERS	3201 & 3202	3,548,485.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,644,478.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	24,212,838.00	385
7. Unemploy ment Insurance	3501 & 3502	63,727.00	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	4,982,537.00	393

Budget, July 1 2024-25 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	194,944,899.00	398
12. Less: Teacher and Instructional Aide Salaries and		1
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	39
b. Less: Teacher and Instructional Aide Salaries and		1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		39
		39
14. TOTAL SALARIES AND BENEFITS		39
	194,944,899.00	
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.		
	50.84%	
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 the provisions of EC 41374.	2 and not exempt u	nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	55.00%	
2. Percentage spent by this district (Part II, Line 15)		
	50.84%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	4.16%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	383,470,578.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		
	15,952,376.04	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

INTERFUND ACTIVITIES



	Budget, July 1
Colton Joint Unified	2024-25 Budget Budget, July 1
San Bernardino County	SUMMARY OF INTERFUND ACTIVITIES
	FOR ALL FUNDS

36 67686 0000000 Form SIAB F8BT13H268(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(2,800.00)	0.00	(724,234.00)				
Other Sources/Uses Detail					0.00	5,904,392.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,500.00	0.00	51,028.00	0.00				
Other Sources/Uses Detail	,		,		0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	71,300.00	0.00	144,986.00	0.00				
Other Sources/Uses Detail	,		,		902,442.00	0.00		
Fund Reconciliation					,			
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,000.00)	528,220.00	0.00				
Other Sources/Uses Detail		(,		0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL								
OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

California Dept of Education

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Budget, July 1 2024-25 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

36 67686 0000000 Form SIAB F8BT13H268(2024-25)

	Direct		Indirect				Due	Due
Description	Costs - Interfund Transfers In 5750	Transfers Out 5750	Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	From Other Funds 9310	To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	25,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

California Dept of Education SACS Financial Reporting Software - SACS V9.2

Colton Joint Unified

San Bernardino County

File: SIAB, Version 1

Budget, July 1 2024-25 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

36 67686 0000000 Form SIAB F8BT13H268(2024-25)

	Direct Costs -	Transfers	Indirect Costs -	Transfers	Interfund Transfers	Interfund Transfers	Due From	Due To
Description	Interfund Transfers In 5750	Out 5750	Interfund Transfers In 7350	Out 7350	In 8900- 8929	Out 7600- 7629	Other Funds 9310	Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			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			0.00	0.00		
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			5,001,950.00	0.00		
Fund Reconciliation					5,001,950.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	98,800.00	(98,800.00)	724,234.00	(724,234.00)	5,904,392.00	5,904,392.00		

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: SIAB, Version 1

Colton Joint Unified

San Bernardino County