

COLTON JOINT UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS
2019-2020

Presented to the Governing Board on September 17, 2020



2019-20 UNAUDITED ACTUALS

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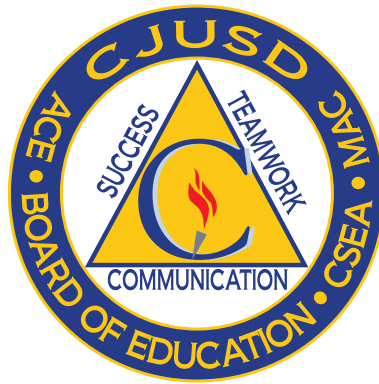
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2019-20 UNAUDITED ACTUALS

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Colton Joint Unified School District
2019-20 Unaudited Actuals
September 17, 2020

The 2019-20 Unaudited Actuals report reflects the District's financial activity that occurred during the year, as well as the District's financial position as of June 30, 2020. In addition, the Unaudited Actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the San Bernardino County Superintendent of Schools (SBCSS), and the California Department of Education for review. The district has approval from SBCSS to take the Unaudited Actuals to the Board after the September 15th date.

Exceptional Year

The activities of the 2019-20 year were certainly not typical. As the books were closed on 2019-20, we noted a number of areas of budget savings that are one-time in nature. Certain savings will continue into the current year as distance learning continues; however, we expect more typical levels of spending to return once classroom attendance is reinstated. Areas of unanticipated savings occurred in the areas of classroom supplies, utilities, consultant services, transportation and field trips, and capital equipment purchases.

2019-20 Financial Highlights

2019-20 Fiscal Year				
	Budget	1 st Interim	2 nd Interim	Unaudited
COLA (DOF)	3.26%	3.26%	3.26%	3.26%
LCFF Funded Average Daily Attendance	20,910.95	20,947.24	20,921.90	20,945.40
Average amount per ADA	\$11,223	\$11,213	11,302	11,206
Lottery Unrestricted per ADA	151	153	153	149
Lottery-Prop 20 per ADA	53	54	54	48
Mandate Block Grant for Districts: K-8 per ADA	32.18	32.18	32.18	32.18
Mandate Block Grant for Districts: 9-12 per ADA	61.94	61.94	61.94	61.94

- ❖ Average Daily Attendance (ADA)
 - Actual P2 ADA was 20,338.61 (excluding county office ADA), which was a decrease of 598 ADA from 2018-19. Districts are funded based on the greater of adjusted prior year P-2 ADA or current year P-2 ADA. Therefore, the funded ADA was 20,945.40. During the 2020-21 fiscal year, the District will be held harmless and will receive LCFF revenues at the level of ADA funded in 2019-20.

- ❖ Property taxes received during the fiscal year were \$36.7 million, which was an increase of approximately \$6,907,498 from the prior year primarily due to Redevelopment Agency Receipts.

- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

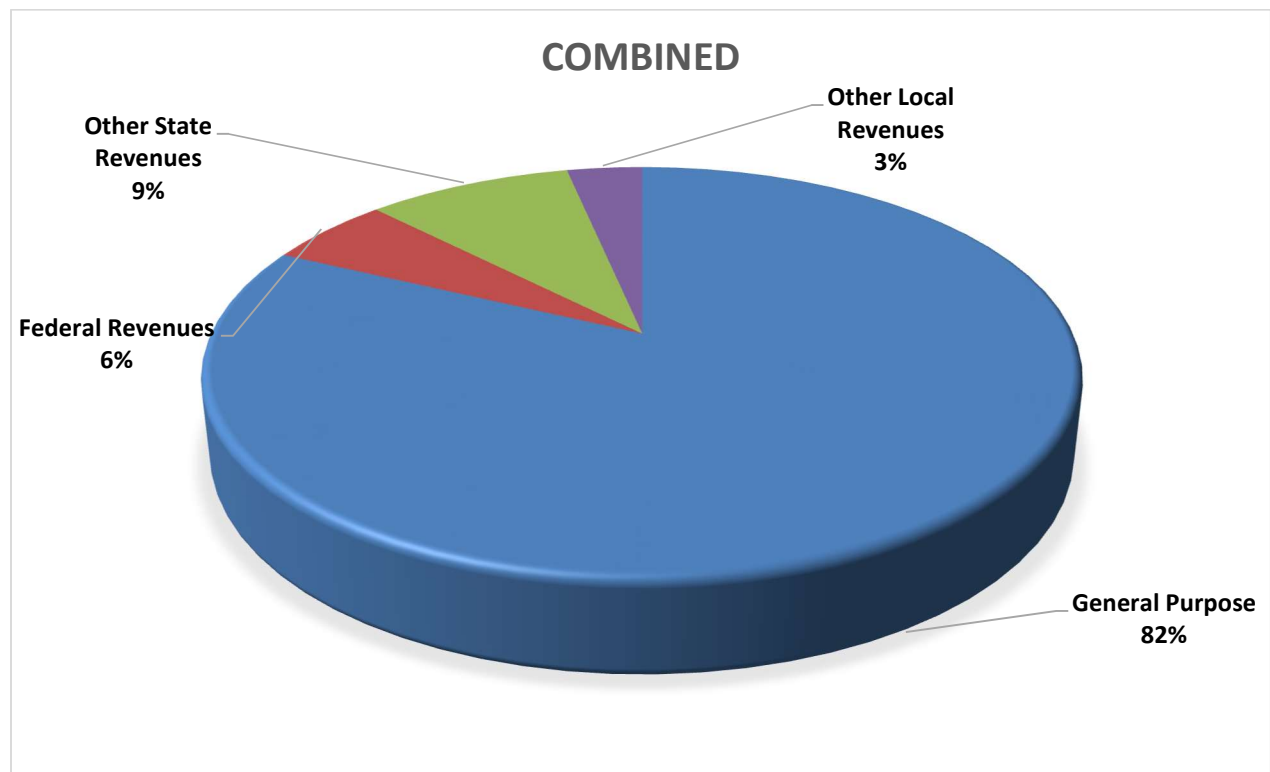
Colton Joint Unified School District Unaudited Actuals 2019-20

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General Fund Revenue Components

The District receives funding for its general operations from various sources. The types of major funding sources are illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$234,702,762	\$234,702,762
Federal Revenues	\$254,094	\$15,749,532
Other State Revenues	\$5,641,521	\$25,940,113
Other Local Revenues	\$3,092,403	\$9,511,654
TOTAL	\$243,690,780	\$285,904,061

**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Colton Joint Unified School District Unaudited Actuals 2019-20

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Revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). For the majority of districts, EPA dollars are part of and not in addition to state aid; thus, a corresponding reduction is made to the LCFF state aid portion.

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

As illustrated below, the District received EPA funds in the amount of \$17,855,083 in 2019-20 with a prior year carryover of \$272,757 that were expended in the following manner:

Education Protection Account (EPA) Budget
2020-21 Fiscal Year

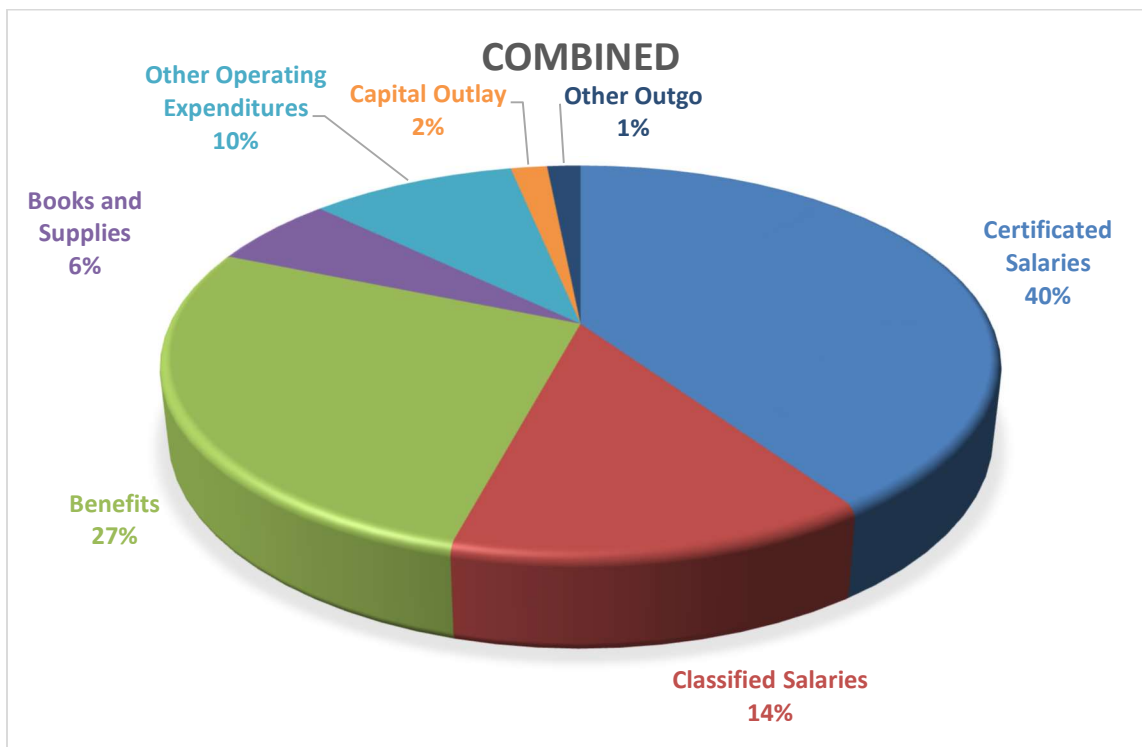
Description	Amount
BEGINNING BALANCE	\$272,757
EPA REVENUES:	\$17,855,083
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$14,848,988
<i>Certificated Instructional Benefits</i>	\$3,276,595
TOTAL	\$18,125,583
ENDING BALANCE	\$2,257

General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 85% of the District’s unrestricted budget, and approximately 81% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$99,537,748	\$116,589,276
Classified Salaries	\$29,754,085	\$39,532,776
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$53,133,419	\$78,093,774
Books and Supplies	\$8,859,283	\$17,018,537
Other Operating Expenditures	\$16,355,408	\$27,575,303
Capital Outlay	\$2,570,083	\$4,875,737
Other Outgo	\$3,242,221	\$4,462,369
TOTAL	\$213,452,246	\$288,147,772

Following is a graphical description of expenditures by percentage:



Colton Joint Unified School District Unaudited Actuals 2019-20

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General Fund Contributions & Transfers to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue, and to transfer dollars to other District Funds to be spent there, such as construction:

Description	Amount
Special Education, Various Programs	\$ 17,953,797.49
Restricted Maintenance Account	\$ 8,800,000.00
LEA Medi-cal Billing Option	\$ 244,311.16
Special Reserve for Capital Outlay Projects	\$ 4,228,736.00
Child Development Fund	\$ 261,459.94
Cafeteria Fund	\$ 2,683,001.52
Deferred Maintenance	\$ 1,700,000.00
Capital Facilities/Redevelopment Agency Funds	\$ 113,049.00
TOTAL CONTRIBUTIONS	\$ 35,984,355.11

General Fund Summary

The District's 2019-20 General Fund ended with a total operating deficit of \$9,529,957. The unrestricted portion of the General Fund experienced a deficit of \$1,527,087 due to 2.5% increase in salaries, payment of meal debt, contribution to Special Education and increases in PERS rates. The District's 2019-20 restricted General Fund had an operating deficit of \$8,002,870; \$4.2 million of this deficit was due to expenses directly related to the Covid-19 pandemic. These expenses will be covered by the CARES funding the District will receive in the 2020-21 fiscal year. The remaining deficit was due to spending of restricted program carryover.

As a result, the General Fund unrestricted ending fund balance is \$42.8 million and the restricted portion is \$1.46 million; for a total of \$44.3 million. The restricted portions was truly \$5,649,111, however it show \$1,463,246 due to the \$4.1 million is expenses charged to the CARES Act funding. Since the Revenue will not be received until the 2020-21, the expense shows as a negative in the unassigned ending fund balance. A detailed description of the above ending balances is illustrated in the Fund Summaries table below.

Fund Summaries

As illustrated below, all Funds have a positive ending fund balance at June 30, 2020.

Description	Balance June 30, 2019	Net Change	Balance June 30, 2020
General Fund	\$53,814,668	(\$9,529,957)	\$44,284,711
Adult Education Fund	\$144,683	\$30,841	\$175,524
Child Development Fund	\$34,371	\$75,830	\$110,201
Cafeteria Fund	\$1,250,109	\$1,499,945	\$2,750,054
Deferred Maintenance Fund	\$1,510,952	(\$638,581)	\$872,370
Building Fund	\$8,183,907	(\$910,390)	\$7,273,517
Capital Facilities Fund	\$14,029,964	\$3,487,943	\$17,517,907
County School Facilities Fund	\$2,486,194	\$8,731,720	\$11,217,914
Special Reserve for Capital Outlay Fund	\$20,316,543	(\$2,352,244)	\$17,964,298
Bond Interest & Redemption Fund	\$20,553,167	(\$3,082,111)	\$17,471,056
Community Facilities District Funds	\$4,750,312	\$215,614	\$4,965,926

Colton Joint Unified School District Unaudited Actuals 2019-20

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Self Insurance Fund	\$16,235,483	\$1,784,704	\$18,020,187
TOTAL	\$143,310,354	(\$686,688)	\$142,623,665

2020-21 45 Day Budget Revision

On June 29, 2020 Governor Newsom signed the state budget into law which rejected the deep cuts to the Local Control Funding Formula that were seen in the May Revision and replaced them with large apportionment deferrals. The major difference in the budget is the increase in COLA from a -10% to 0% resulting in \$18,154,176 in funding retained for the district. Another change is the extension of hold harmless for ADA which allows the district to use 2019-20 ADA for the 2020-21 school year. This is good news for the district given that we are in declining enrollment.

The State budget also granted one time Learning Loss Mitigation funds through the federal CARES Act which provides the district with an additional \$13,835,217 in restricted funds to support academic achievement and mitigate learning loss related to COVID-19 school closures.

The revised budget also includes corrections to the revenue projections for Lottery and Special Education. Lottery was recalculated using ADA figures instead of the enrollment figures that were initially used, resulting in a decrease of \$97,466. This correction is in line with the County's recommendation for using ADA to calculate Lottery revenue. Special Education funds were also adjusted to reflect the decline in 19-20 ADA resulting in a decrease of \$606,532. Overall, the net increase in revenues for the District is \$31,285,395 which is currently reflected in the ending fund balance. The ending fund balance will decrease in First Interim once the expenses are allocated.

Conclusion

Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety. This financial report is designed to provide the Board of Trustees with a general overview of the District's finances, as well as illustrate in detail the money it received and expended. During the Fall of 2020, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than March 15, 2021 (extended from December 15 per State budget language.)

Colton Joint Unified
San Bernardino County

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

36 67686 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.10%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$119,684,047.39
		\$119,684,047.39
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	7.80%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 17, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

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Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,338.61	20,338.61	20,945.40	20,338.61	20,338.61	20,338.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,338.61	20,338.61	20,945.40	20,338.61	20,338.61	20,338.61
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	59.24	61.53	59.24	59.24	61.53	59.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.74	3.44	3.44	2.74	3.44	3.44
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.39	5.24	5.39	5.39	5.24	5.39
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	67.37	70.21	68.07	67.37	70.21	68.07
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,405.98	20,408.82	21,013.47	20,405.98	20,408.82	20,406.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

01 GENERAL FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	234,702,761.67	0.00	234,702,761.67	228,614,973.00	0.00	228,614,973.00	-2.6%
2) Federal Revenue		8100-8299	254,094.04	15,495,438.09	15,749,532.13	120,000.00	45,213,085.00	45,333,085.00	187.8%
3) Other State Revenue		8300-8599	5,641,521.45	20,298,591.62	25,940,113.07	4,191,302.00	18,378,063.00	22,569,365.00	-13.0%
4) Other Local Revenue		8600-8799	3,092,402.93	6,419,251.42	9,511,654.35	1,936,302.00	9,528,336.00	11,464,638.00	20.5%
5) TOTAL, REVENUES			243,690,780.09	42,213,281.13	285,904,061.22	234,862,577.00	73,119,484.00	307,982,061.00	7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	99,537,747.73	17,051,528.48	116,589,276.21	87,731,186.00	26,383,496.00	114,114,682.00	-2.1%
2) Classified Salaries		2000-2999	29,754,084.65	9,778,691.33	39,532,775.98	31,294,900.00	9,883,597.00	41,178,497.00	4.2%
3) Employee Benefits		3000-3999	53,133,419.17	24,960,355.14	78,093,774.31	48,002,749.00	24,285,276.00	72,288,025.00	-7.4%
4) Books and Supplies		4000-4999	8,859,282.68	8,159,254.37	17,018,537.05	13,553,315.00	5,423,837.00	18,977,152.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	16,355,407.65	11,219,894.87	27,575,302.52	15,125,615.00	13,788,620.00	28,914,235.00	4.9%
6) Capital Outlay		6000-6999	2,570,083.38	2,305,653.67	4,875,737.05	1,005,884.00	371,935.00	1,377,819.00	-71.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,527,369.04	0.00	4,527,369.04	4,672,570.00	0.00	4,672,570.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,285,147.87)	1,220,147.87	(65,000.00)	(1,549,275.00)	1,487,435.00	(61,840.00)	-4.9%
9) TOTAL, EXPENDITURES			213,452,246.43	74,695,525.73	288,147,772.16	199,836,944.00	81,624,196.00	281,461,140.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,238,533.66	(32,482,244.60)	(2,243,710.94)	35,025,633.00	(8,504,712.00)	26,520,921.00	-1282.0%
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	4,767,512.32	2,518,734.14	7,286,246.46	6,790,564.00	0.00	6,790,564.00	-6.8%
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	(26,998,108.65)	26,998,108.65	0.00	(29,085,156.00)	29,085,156.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,765,620.97)	24,479,374.51	(7,286,246.46)	(35,875,720.00)	29,085,156.00	(6,790,564.00)	-6.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,527,087.31)	(8,002,870.09)	(9,529,957.40)	(850,087.00)	20,580,444.00	19,730,357.00	-307.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,348,551.67	9,466,116.48	53,814,668.15	42,821,464.36	1,463,246.39	44,284,710.75	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,348,551.67	9,466,116.48	53,814,668.15	42,821,464.36	1,463,246.39	44,284,710.75	-17.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,348,551.67	9,466,116.48	53,814,668.15	42,821,464.36	1,463,246.39	44,284,710.75	-17.7%
2) Ending Balance, June 30 (E + F1e)			42,821,464.36	1,463,246.39	44,284,710.75	41,971,377.36	22,043,690.39	64,015,067.75	44.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	52,500.00	0.00	52,500.00	5.0%
Stores		9712	554,652.55	0.00	554,652.55	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	11,947.41	0.00	11,947.41	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	5,649,111.00	5,649,111.00	0.00	22,043,690.39	22,043,690.39	290.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	33,341,764.00	0.00	33,341,764.00	33,271,277.00	0.00	33,271,277.00	-0.2%
Facility Relocation	0000	9780	2,815,000.00		2,815,000.00				
Renovation	0000	9780	3,000,000.00		3,000,000.00				
Reserve to Offset Potential Budget Redu	0000	9780	25,509,623.00		25,509,623.00				
Designation for LCAP Proportionality	0000	9780	1,811,505.00		1,811,505.00				
Designation for Saturday School	0000	9780	203,379.00		203,379.00				
EPA	1400	9780	2,257.00		2,257.00				
Future Operational Budget	0000	9780				28,405,845.64		28,405,845.64	
Facility Relocation	0000	9780				3,356,700.00		3,356,700.00	
Lottery (Teacher Salaries)	1100	9780				1,506,474.36		1,506,474.36	
EPA	1400	9780				2,257.00		2,257.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,863,100.40	0.00	8,863,100.40	8,647,600.36	0.00	8,647,600.36	-2.4%
Unassigned/Unappropriated Amount			0.00	(4,185,864.61)	(4,185,864.61)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,741,846.27	4,832,928.17	48,574,774.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	135,985.62	0.00	135,985.62				
3) Accounts Receivable		9200	35,465,014.80	8,374,317.24	43,839,332.04				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	3,031,354.03	0.00	3,031,354.03				
6) Stores		9320	554,652.55	0.00	554,652.55				
7) Prepaid Expenditures		9330	11,947.41	0.00	11,947.41				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			82,993,300.68	13,207,245.41	96,200,546.09				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	31,988,321.51	11,743,999.02	43,732,320.53				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,887,966.86	0.00	7,887,966.86				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	295,547.95	0.00	295,547.95				
6) TOTAL, LIABILITIES			40,171,836.32	11,743,999.02	51,915,835.34				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			42,821,464.36	1,463,246.39	44,284,710.75				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	181,856,094.00	0.00	181,856,094.00	198,528,966.00	0.00	198,528,966.00	9.2%
Education Protection Account State Aid - Current Year		8012	17,855,083.00	0.00	17,855,083.00	17,342,479.00	0.00	17,342,479.00	-2.9%
State Aid - Prior Years		8019	4,540.00	0.00	4,540.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	137,539.38	0.00	137,539.38	126,244.00	0.00	126,244.00	-8.2%
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	15,078,503.90	0.00	15,078,503.90	15,115,967.00	0.00	15,115,967.00	0.2%
Unsecured Roll Taxes		8042	671,346.48	0.00	671,346.48	481,794.00	0.00	481,794.00	-28.2%
Prior Years' Taxes		8043	123,782.84	0.00	123,782.84	301.00	0.00	301.00	-99.8%
Supplemental Taxes		8044	690,834.19	0.00	690,834.19	784,964.00	0.00	784,964.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	(3,769,217.30)	0.00	(3,769,217.30)	(3,769,217.00)	0.00	(3,769,217.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,731,056.63	0.00	23,731,056.63	337,052.00	0.00	337,052.00	-98.6%
Penalties and Interest from Delinquent Taxes		8048	23,334.55	0.00	23,334.55	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			236,402,897.67	0.00	236,402,897.67	228,948,550.00	0.00	228,948,550.00	-3.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,700,000.00)		(1,700,000.00)	(333,577.00)		(333,577.00)	-80.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136.00)	0.00	(136.00)	0.00	0.00	0.00	-100.0%
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			234,702,761.67	0.00	234,702,761.67	228,614,973.00	0.00	228,614,973.00	-2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,007,420.00	4,007,420.00	0.00	4,007,420.00	4,007,420.00	0.0%
Special Education Discretionary Grants		8182	0.00	345,918.82	345,918.82	0.00	349,298.00	349,298.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,081,020.62	8,081,020.62		8,048,060.00	8,048,060.00	-0.4%
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		831,861.21	831,861.21		859,994.00	859,994.00	3.4%
Title III, Part A, Immigrant Student Program	4201	8290		9,796.90	9,796.90		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		536,338.03	536,338.03		465,837.00	465,837.00	-13.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,194,728.37	1,194,728.37		1,946,318.00	1,946,318.00	62.9%
Career and Technical Education	3500-3599	8290		127,415.31	127,415.31		200,317.00	200,317.00	57.2%
All Other Federal Revenue	All Other	8290	254,094.04	360,938.83	615,032.87	120,000.00	29,335,841.00	29,455,841.00	4689.3%
TOTAL, FEDERAL REVENUE			254,094.04	15,495,438.09	15,749,532.13	120,000.00	45,213,085.00	45,333,085.00	187.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	857,244.00	0.00	857,244.00	856,123.00	0.00	856,123.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,267,216.53	1,155,426.10	4,422,642.63	3,250,179.00	1,147,122.00	4,397,301.00	-0.6%
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		2,514,242.11	2,514,242.11		2,537,108.00	2,537,108.00	0.9%
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		0.00	0.00		133,350.00	133,350.00	New
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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,517,060.92	16,628,923.41	18,145,984.33	85,000.00	14,560,483.00	14,645,483.00	-19.3%
TOTAL, OTHER STATE REVENUE			5,641,521.45	20,298,591.62	25,940,113.07	4,191,302.00	18,378,063.00	22,569,365.00	-13.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	(997,102.08)	(997,102.08)	0.00	1,500,000.00	1,500,000.00	-250.4%
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	2,188.17	0.00	2,188.17	5,000.00	0.00	5,000.00	128.5%
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	1,455,914.45	12,858.81	1,468,773.26	1,319,202.00	12,859.00	1,332,061.00	-9.3%
Interest		8660	1,012,954.85	0.00	1,012,954.85	450,000.00	0.00	450,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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 Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	621,345.46	17,666.50	639,011.96	162,100.00	0.00	162,100.00	-74.6%
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									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,385,828.19	7,385,828.19		8,015,477.00	8,015,477.00	8.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,092,402.93	6,419,251.42	9,511,654.35	1,936,302.00	9,528,336.00	11,464,638.00	20.5%
TOTAL, REVENUES			243,690,780.09	42,213,281.13	285,904,061.22	234,862,577.00	73,119,484.00	307,982,061.00	7.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,942,733.70	12,084,675.93	94,027,409.63	69,915,712.00	21,548,564.00	91,464,276.00	-2.7%
Certificated Pupil Support Salaries		1200	6,171,259.58	3,230,750.12	9,402,009.70	6,433,392.00	3,193,414.00	9,626,806.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,136,827.19	426,549.10	10,563,376.29	10,191,196.00	426,394.00	10,617,590.00	0.5%
Other Certificated Salaries		1900	1,286,927.26	1,309,553.33	2,596,480.59	1,190,886.00	1,215,124.00	2,406,010.00	-7.3%
TOTAL, CERTIFICATED SALARIES			99,537,747.73	17,051,528.48	116,589,276.21	87,731,186.00	26,383,496.00	114,114,682.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,420,386.30	4,638,208.63	6,058,594.93	1,193,036.00	5,120,785.00	6,313,821.00	4.2%
Classified Support Salaries		2200	15,574,997.71	2,768,543.25	18,343,540.96	16,635,495.00	2,805,555.00	19,441,050.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	4,141,642.86	728,956.16	4,870,599.02	4,405,180.00	743,191.00	5,148,371.00	5.7%
Clerical, Technical and Office Salaries		2400	7,773,607.88	1,099,324.66	8,872,932.54	8,160,400.00	1,157,440.00	9,317,840.00	5.0%
Other Classified Salaries		2900	843,449.90	543,658.63	1,387,108.53	900,789.00	56,626.00	957,415.00	-31.0%
TOTAL, CLASSIFIED SALARIES			29,754,084.65	9,778,691.33	39,532,775.98	31,294,900.00	9,883,597.00	41,178,497.00	4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,827,033.22	17,081,164.85	33,908,198.07	13,978,269.00	15,782,006.00	29,760,275.00	-12.2%
PERS		3201-3202	5,531,625.31	1,872,956.12	7,404,581.43	6,247,222.00	2,291,286.00	8,538,508.00	15.3%
OASDI/Medicare/Alternative		3301-3302	3,635,060.32	991,687.81	4,626,748.13	3,697,709.00	1,159,663.00	4,857,372.00	5.0%
Health and Welfare Benefits		3401-3402	23,370,865.77	4,564,306.52	27,935,172.29	23,992,890.00	4,980,022.00	28,972,912.00	3.7%
Unemployment Insurance		3501-3502	60,654.82	13,162.97	73,817.79	60,130.00	17,796.00	77,926.00	5.6%
Workers' Compensation		3601-3602	2,137,791.56	437,076.87	2,574,868.43	26,529.00	54,503.00	81,032.00	-96.9%
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	1,570,388.17	0.00	1,570,388.17	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			53,133,419.17	24,960,355.14	78,093,774.31	48,002,749.00	24,285,276.00	72,288,025.00	-7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,086,342.64	3,467,313.91	6,553,656.55	3,281,250.00	753,000.00	4,034,250.00	-38.4%
Books and Other Reference Materials		4200	377,400.44	123,955.93	501,356.37	39,517.00	206,072.00	245,589.00	-51.0%
Materials and Supplies		4300	4,158,772.57	3,282,321.02	7,441,093.59	9,698,853.00	3,617,526.00	13,316,379.00	79.0%
Noncapitalized Equipment		4400	1,236,767.03	1,285,663.51	2,522,430.54	528,195.00	847,239.00	1,375,434.00	-45.5%
Food		4700	0.00	0.00	0.00	5,500.00	0.00	5,500.00	New
TOTAL, BOOKS AND SUPPLIES			8,859,282.68	8,159,254.37	17,018,537.05	13,553,315.00	5,423,837.00	18,977,152.00	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,752,101.96	4,752,101.96	0.00	4,886,248.00	4,886,248.00	2.8%
Travel and Conferences		5200	574,957.83	443,856.36	1,018,814.19	422,311.00	626,014.00	1,048,325.00	2.9%
Dues and Memberships		5300	82,327.73	0.00	82,327.73	74,925.00	1,000.00	75,925.00	-7.8%
Insurance		5400 - 5450	1,498,330.00	0.00	1,498,330.00	1,622,788.00	0.00	1,622,788.00	8.3%
Operations and Housekeeping Services		5500	4,440,058.92	75,051.53	4,515,110.45	5,149,795.00	9,100.00	5,158,895.00	14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,243,926.26	593,662.73	2,837,588.99	2,439,219.00	638,444.00	3,077,663.00	8.5%
Transfers of Direct Costs		5710	(289,393.56)	289,393.56	0.00	(403,728.00)	403,728.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(74,488.47)	1,425.50	(73,062.97)	(22,860.00)	3,650.00	(19,210.00)	-73.7%
Professional/Consulting Services and Operating Expenditures		5800	7,556,587.61	5,059,830.89	12,616,418.50	5,273,739.00	7,209,236.00	12,482,975.00	-1.1%
Communications		5900	323,101.33	4,572.34	327,673.67	569,426.00	11,200.00	580,626.00	77.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,355,407.65	11,219,894.87	27,575,302.52	15,125,615.00	13,788,620.00	28,914,235.00	4.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,602,850.00	0.00	1,602,850.00	125,000.00	0.00	125,000.00	-92.2%
Buildings and Improvements of Buildings		6200	114,307.00	1,809,384.07	1,923,691.07	154,652.00	300,935.00	455,587.00	-76.3%
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	852,926.38	496,269.60	1,349,195.98	726,232.00	71,000.00	797,232.00	-40.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,570,083.38	2,305,653.67	4,875,737.05	1,005,884.00	371,935.00	1,377,819.00	-71.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(204.00)	0.00	(204.00)	15,000.00	0.00	15,000.00	-7452.9%
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	64,140.15	0.00	64,140.15	82,500.00	0.00	82,500.00	28.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,291,649.56	0.00	3,291,649.56	3,403,000.00	0.00	3,403,000.00	3.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	368,543.60	0.00	368,543.60	368,544.00	0.00	368,544.00	0.0%
Other Debt Service - Principal		7439	803,239.73	0.00	803,239.73	803,526.00	0.00	803,526.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,527,369.04	0.00	4,527,369.04	4,672,570.00	0.00	4,672,570.00	3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,220,147.87)	1,220,147.87	0.00	(1,487,437.00)	1,487,435.00	(2.00)	New
Transfers of Indirect Costs - Interfund		7350	(65,000.00)	0.00	(65,000.00)	(61,838.00)	0.00	(61,838.00)	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,285,147.87)	1,220,147.87	(65,000.00)	(1,549,275.00)	1,487,435.00	(61,840.00)	-4.9%
TOTAL, EXPENDITURES			213,452,246.43	74,695,525.73	288,147,772.16	199,836,944.00	81,624,196.00	281,461,140.00	-2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	164,267.38	0.00	164,267.38	1,607,928.00	0.00	1,607,928.00	878.8%
Other Authorized Interfund Transfers Out		7619	4,603,244.94	2,518,734.14	7,121,979.08	5,182,636.00	0.00	5,182,636.00	-27.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,767,512.32	2,518,734.14	7,286,246.46	6,790,564.00	0.00	6,790,564.00	-6.8%
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%
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 Capital 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%
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	(26,998,108.65)	26,998,108.65	0.00	(29,085,156.00)	29,085,156.00	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			(26,998,108.65)	26,998,108.65	0.00	(29,085,156.00)	29,085,156.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,765,620.97)	24,479,374.51	(7,286,246.46)	(35,875,720.00)	29,085,156.00	(6,790,564.00)	-6.8%

11 ADULT EDUCATION

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,490.00	35,490.00	0.0%
3) Other State Revenue		8300-8599	682,590.00	767,366.00	12.4%
4) Other Local Revenue		8600-8799	38,436.95	3,024.00	-92.1%
5) TOTAL, REVENUES			756,516.95	805,880.00	6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	381,142.53	445,995.00	17.0%
2) Classified Salaries		2000-2999	108,075.35	133,515.00	23.5%
3) Employee Benefits		3000-3999	213,814.11	179,753.00	-15.9%
4) Books and Supplies		4000-4999	4,809.38	49,659.00	932.5%
5) Services and Other Operating Expenditures		5000-5999	17,834.73	41,197.00	131.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	27,689.00	New
9) TOTAL, EXPENDITURES			725,676.10	877,808.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,840.85	(71,928.00)	-333.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,840.85	(71,928.00)	-333.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,683.29	175,524.14	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,683.29	175,524.14	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,683.29	175,524.14	21.3%
2) Ending Balance, June 30 (E + F1e)			175,524.14	103,596.14	-41.0%
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			175,524.14	103,596.14	-41.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	168,415.39		
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	62,077.02		
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) TOTAL, ASSETS			230,492.41		
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	38,446.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,521.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,968.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			175,524.14		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,490.00	35,490.00	0.0%
TOTAL, FEDERAL REVENUE			35,490.00	35,490.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	636,304.00	738,262.00	16.0%
All Other State Revenue	All Other	8590	46,286.00	29,104.00	-37.1%
TOTAL, OTHER STATE REVENUE			682,590.00	767,366.00	12.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,126.72	3,024.00	168.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,310.23	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,436.95	3,024.00	-92.1%
TOTAL, REVENUES			756,516.95	805,880.00	6.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	123,063.85	184,000.00	49.5%
Certificated Pupil Support Salaries		1200	115,220.54	118,357.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	142,858.14	143,638.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			381,142.53	445,995.00	17.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	33,154.89	34,816.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	19,966.42	20,984.00	5.1%
Clerical, Technical and Office Salaries		2400	48,872.19	49,225.00	0.7%
Other Classified Salaries		2900	6,081.85	28,490.00	368.4%
TOTAL, CLASSIFIED SALARIES			108,075.35	133,515.00	23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	109,699.95	76,496.00	-30.3%
PERS		3201-3202	19,420.87	23,139.00	19.1%
OASDI/Medicare/Alternative		3301-3302	13,479.34	11,949.00	-11.4%
Health and Welfare Benefits		3401-3402	62,930.52	67,568.00	7.4%
Unemployment Insurance		3501-3502	245.24	191.00	-22.1%
Workers' Compensation		3601-3602	8,038.19	410.00	-94.9%
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			213,814.11	179,753.00	-15.9%
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	4,809.38	37,159.00	672.6%
Noncapitalized Equipment		4400	0.00	12,500.00	New
TOTAL, BOOKS AND SUPPLIES			4,809.38	49,659.00	932.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	10,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194.53	2,624.00	1248.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	360.20	1,025.00	184.6%
Professional/Consulting Services and Operating Expenditures		5800	17,280.00	27,548.00	59.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,834.73	41,197.00	131.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	27,689.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	27,689.00	New
TOTAL, EXPENDITURES			725,676.10	877,808.00	21.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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%

12 CHILD DEVELOPMENT FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,107,304.99	1,076,420.00	-2.8%
3) Other State Revenue		8300-8599	2,099,400.19	2,099,719.00	0.0%
4) Other Local Revenue		8600-8799	83,672.63	92,841.00	11.0%
5) TOTAL, REVENUES			3,290,377.81	3,268,980.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	977,401.28	979,221.00	0.2%
2) Classified Salaries		2000-2999	1,191,345.14	1,254,654.00	5.3%
3) Employee Benefits		3000-3999	1,112,029.56	1,227,233.00	10.4%
4) Books and Supplies		4000-4999	23,826.62	97,935.00	311.0%
5) Services and Other Operating Expenditures		5000-5999	106,405.19	114,360.00	7.5%
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	65,000.00	34,149.00	-47.5%
9) TOTAL, EXPENDITURES			3,476,007.79	3,707,552.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,629.98)	(438,572.00)	136.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	261,459.94	438,572.00	67.7%
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			261,459.94	438,572.00	67.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,829.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,371.47	110,201.43	220.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,371.47	110,201.43	220.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,371.47	110,201.43	220.6%
2) Ending Balance, June 30 (E + F1e)			110,201.43	110,201.43	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			109,162.88	109,162.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,038.55	1,038.55	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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90,399.88		
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	498,593.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	261,459.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			850,453.72		
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	97,583.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	642,668.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			740,252.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			110,201.43		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,107,304.99	1,076,420.00	-2.8%
TOTAL, FEDERAL REVENUE			1,107,304.99	1,076,420.00	-2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,985,556.19	1,988,267.00	0.1%
All Other State Revenue	All Other	8590	113,844.00	111,452.00	-2.1%
TOTAL, OTHER STATE REVENUE			2,099,400.19	2,099,719.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,053.50	493.00	-90.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	78,619.13	92,348.00	17.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,672.63	92,841.00	11.0%
TOTAL, REVENUES			3,290,377.81	3,268,980.00	-0.7%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Child Development Fund
Expenditures by Object

36 67686 0000000
Form 12

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	957,576.28	979,221.00	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,825.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			977,401.28	979,221.00	0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	645,106.54	662,182.00	2.6%
Classified Support Salaries		2200	203,003.87	204,339.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	203,144.53	244,603.00	20.4%
Clerical, Technical and Office Salaries		2400	140,090.20	143,530.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,191,345.14	1,254,654.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	269,816.38	292,934.00	8.6%
PERS		3201-3202	227,798.57	268,602.00	17.9%
OASDI/Medicare/Alternative		3301-3302	101,001.17	107,727.00	6.7%
Health and Welfare Benefits		3401-3402	476,796.87	512,038.00	7.4%
Unemployment Insurance		3501-3502	1,051.81	1,250.00	18.8%
Workers' Compensation		3601-3602	35,564.76	44,682.00	25.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,112,029.56	1,227,233.00	10.4%
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	21,551.83	97,935.00	354.4%
Noncapitalized Equipment		4400	2,274.79	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,826.62	97,935.00	311.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,964.42	6,200.00	24.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,049.23	32,950.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,599.00	2,900.00	-19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,991.96	60,645.00	29.1%
Professional/Consulting Services and Operating Expenditures		5800	14,876.91	6,750.00	-54.6%
Communications		5900	4,923.67	4,915.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,405.19	114,360.00	7.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,000.00	34,149.00	-47.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,000.00	34,149.00	-47.5%
TOTAL, EXPENDITURES			3,476,007.79	3,707,552.00	6.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	261,459.94	438,572.00	67.7%
(a) TOTAL, INTERFUND TRANSFERS IN			261,459.94	438,572.00	67.7%
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 Capital Leases		8972	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)			261,459.94	438,572.00	67.7%

13 NUTRITION SERVICES FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,502,368.02	9,184,151.00	-3.3%
3) Other State Revenue		8300-8599	666,939.58	565,816.00	-15.2%
4) Other Local Revenue		8600-8799	599,559.76	375,118.00	-37.4%
5) TOTAL, REVENUES			10,768,867.36	10,125,085.00	-6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,738,220.78	5,038,114.00	6.3%
3) Employee Benefits		3000-3999	2,454,056.86	2,577,993.00	5.1%
4) Books and Supplies		4000-4999	4,493,237.75	3,917,791.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	244,061.84	175,460.00	-28.1%
6) Capital Outlay		6000-6999	22,347.11	25,000.00	11.9%
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			11,951,924.34	11,734,358.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,183,056.98)	(1,609,273.00)	36.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,683,001.52	1,607,928.00	-40.1%
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			2,683,001.52	1,607,928.00	-40.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,499,944.54	(1,345.00)	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,547.22	2,750,053.71	111.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,547.22	2,750,053.71	111.9%
d) Other Restatements		9795	(47,438.05)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,250,109.17	2,750,053.71	120.0%
2) Ending Balance, June 30 (E + F1e)			2,750,053.71	2,748,708.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	140,378.67	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,583,329.83	2,748,708.50	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,345.50	0.50	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.29)	(0.29)	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,021,153.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	890,956.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,683,001.52		
6) Stores		9320	140,378.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,762,989.56		
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	216,664.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,796,271.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,012,935.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,750,053.71		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,276,805.57	8,260,210.00	-11.0%
Donated Food Commodities		8221	225,562.74	923,941.00	309.6%
All Other Federal Revenue		8290	(0.29)	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,502,368.02	9,184,151.00	-3.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	666,939.58	565,816.00	-15.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			666,939.58	565,816.00	-15.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	25,500.20	0.00	-100.0%
Food Service Sales		8634	545,590.81	353,518.00	-35.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,915.77	21,000.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,552.98	600.00	-76.5%
TOTAL, OTHER LOCAL REVENUE			599,559.76	375,118.00	-37.4%
TOTAL, REVENUES			10,768,867.36	10,125,085.00	-6.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,006,603.95	4,227,037.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	452,860.18	511,981.00	13.1%
Clerical, Technical and Office Salaries		2400	278,756.65	299,096.00	7.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,738,220.78	5,038,114.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	833,875.46	949,407.00	13.9%
OASDI/Medicare/Alternative		3301-3302	334,492.16	336,193.00	0.5%
Health and Welfare Benefits		3401-3402	1,207,195.49	1,252,735.00	3.8%
Unemployment Insurance		3501-3502	2,265.00	10,093.00	345.6%
Workers' Compensation		3601-3602	76,228.75	29,565.00	-61.2%
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			2,454,056.86	2,577,993.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	374,267.86	409,800.00	9.5%
Noncapitalized Equipment		4400	87,985.57	133,000.00	51.2%
Food		4700	4,030,984.32	3,374,991.00	-16.3%
TOTAL, BOOKS AND SUPPLIES			4,493,237.75	3,917,791.00	-12.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,875.26	7,000.00	-29.1%
Dues and Memberships		5300	3,076.45	3,500.00	13.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,910.00	10,020.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,710.71	108,500.00	-39.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,827.46)	(42,460.00)	125.5%
Professional/Consulting Services and Operating Expenditures		5800	58,461.13	84,400.00	44.4%
Communications		5900	2,855.75	4,500.00	57.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			244,061.84	175,460.00	-28.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,347.11	25,000.00	11.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,347.11	25,000.00	11.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,951,924.34	11,734,358.00	-1.8%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	164,267.38	1,607,928.00	878.8%
Other Authorized Interfund Transfers In		8919	2,518,734.14	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,683,001.52	1,607,928.00	-40.1%
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 Capital Leases		8972	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)			2,683,001.52	1,607,928.00	-40.1%

14 DEFERRED MAINTENANCE

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,700,000.00	333,577.00	-80.4%
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	34,458.53	10,000.00	-71.0%
5) TOTAL, REVENUES			1,734,458.53	343,577.00	-80.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,437.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	193,445.79	220,162.00	13.8%
6) Capital Outlay		6000-6999	2,122,156.72	424,653.00	-80.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,373,039.84	644,815.00	-72.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(638,581.31)	(301,238.00)	-52.8%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(638,581.31)	(301,238.00)	-52.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,510,951.64	872,370.33	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,510,951.64	872,370.33	-42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,510,951.64	872,370.33	-42.3%
2) Ending Balance, June 30 (E + F1e)			872,370.33	571,132.33	-34.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	872,370.33	571,132.33	-34.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,071,623.89		
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	6,766.99		
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) TOTAL, ASSETS			1,078,390.88		
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	206,020.55		
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			206,020.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			872,370.33		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,700,000.00	333,577.00	-80.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,700,000.00	333,577.00	-80.4%
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	34,458.53	10,000.00	-71.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,458.53	10,000.00	-71.0%
TOTAL, REVENUES			1,734,458.53	343,577.00	-80.2%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	57,437.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			57,437.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	113,311.00	140,027.00	23.6%
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	80,134.79	80,135.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,445.79	220,162.00	13.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,122,156.72	424,653.00	-80.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,122,156.72	424,653.00	-80.0%
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			2,373,039.84	644,815.00	-72.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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 Capital Leases		8972	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%

21 BUILDING FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	156,312.36	115,477.00	-26.1%
5) TOTAL, REVENUES			156,312.36	115,477.00	-26.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,263.57	195,592.00	7.3%
3) Employee Benefits		3000-3999	71,652.20	85,879.00	19.9%
4) Books and Supplies		4000-4999	0.00	146,624.00	New
5) Services and Other Operating Expenditures		5000-5999	69,466.25	123,000.00	77.1%
6) Capital Outlay		6000-6999	743,320.47	6,789,377.00	813.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,066,702.49	7,340,472.00	588.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(910,390.13)	(7,224,995.00)	693.6%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(910,390.13)	(7,224,995.00)	693.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,183,907.11	7,273,516.98	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,183,907.11	7,273,516.98	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,183,907.11	7,273,516.98	-11.1%
2) Ending Balance, June 30 (E + F1e)			7,273,516.98	48,521.98	-99.3%
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			7,272,375.43	48,218.43	-99.3%
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	1,141.55	303.55	-73.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,239,594.59		
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	41,788.05		
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) TOTAL, ASSETS			7,281,382.64		
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	845.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,020.66		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,865.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,273,516.98		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	155,875.03	115,477.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	437.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,312.36	115,477.00	-26.1%
TOTAL, REVENUES			156,312.36	115,477.00	-26.1%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Building Fund
Expenditures by Object

36 67686 000000
Form 21

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	134,525.40	146,128.00	8.6%
Clerical, Technical and Office Salaries		2400	47,738.17	49,464.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			182,263.57	195,592.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,142.85	44,360.00	29.9%
OASDI/Medicare/Alternative		3301-3302	13,209.68	14,968.00	13.3%
Health and Welfare Benefits		3401-3402	21,227.79	26,253.00	23.7%
Unemployment Insurance		3501-3502	89.01	98.00	10.1%
Workers' Compensation		3601-3602	2,982.87	200.00	-93.3%
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			71,652.20	85,879.00	19.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	60,000.00	New
Noncapitalized Equipment		4400	0.00	86,624.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	146,624.00	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	45,000.00	15,000.00	-66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	24,466.25	108,000.00	341.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,466.25	123,000.00	77.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	121,439.30	530,177.00	336.6%
Buildings and Improvements of Buildings		6200	621,881.17	6,259,200.00	906.5%
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%
TOTAL, CAPITAL OUTLAY			743,320.47	6,789,377.00	813.4%
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			1,066,702.49	7,340,472.00	588.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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%

25 CAPITAL FACILITIES FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	5,617,605.27	1,899,584.00	-66.2%
5) TOTAL, REVENUES			5,617,605.27	1,899,584.00	-66.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,637.21	375,711.00	1259.4%
5) Services and Other Operating Expenditures		5000-5999	413,069.48	855,510.00	107.1%
6) Capital Outlay		6000-6999	1,802,004.33	15,862,336.00	780.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,242,711.02	17,093,557.00	662.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,374,894.25	(15,193,973.00)	-550.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,049.00	1,500,000.00	1226.9%
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			113,049.00	1,500,000.00	1226.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,487,943.25	(13,693,973.00)	-492.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,029,964.14	17,517,907.39	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,029,964.14	17,517,907.39	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,029,964.14	17,517,907.39	24.9%
2) Ending Balance, June 30 (E + F1e)			17,517,907.39	3,823,934.39	-78.2%
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			17,517,907.39	3,823,934.39	-78.2%
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%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,058,401.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,023.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,492,922.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,617,346.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	99,439.55		
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			99,439.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,517,907.39		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	3,490,024.91	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	279,247.24	199,584.00	-28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,848,333.12	1,700,000.00	-8.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,617,605.27	1,899,584.00	-66.2%
TOTAL, REVENUES			5,617,605.27	1,899,584.00	-66.2%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,587.21	100,000.00	3765.2%
Noncapitalized Equipment		4400	25,050.00	275,711.00	1000.6%
TOTAL, BOOKS AND SUPPLIES			27,637.21	375,711.00	1259.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	310,788.75	365,510.00	17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,538.27	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	57,742.46	490,000.00	748.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			413,069.48	855,510.00	107.1%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	307,538.69	2,207,000.00	617.6%
Buildings and Improvements of Buildings		6200	1,482,655.40	13,642,536.00	820.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,810.24	2,800.00	-76.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,802,004.33	15,862,336.00	780.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,242,711.02	17,093,557.00	662.2%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 000000
Form 25

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	113,049.00	1,500,000.00	1226.9%
(a) TOTAL, INTERFUND TRANSFERS IN			113,049.00	1,500,000.00	1226.9%
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			113,049.00	1,500,000.00	1226.9%

35 SCHOOL FACILITY FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	8,223,637.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	148,083.14	180,603.00	22.0%
5) TOTAL, REVENUES			8,371,720.14	180,603.00	-97.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	200,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,026,247.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	11,226,247.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,371,720.14	(11,045,644.00)	-231.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,371,720.14	(11,045,644.00)	-231.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,846,194.04	11,217,914.18	294.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,846,194.04	11,217,914.18	294.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,846,194.04	11,217,914.18	294.1%
2) Ending Balance, June 30 (E + F1e)			11,217,914.18	172,270.18	-98.5%
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			11,217,914.18	172,270.18	-98.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,166,531.15		
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	51,383.03		
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) TOTAL, ASSETS			11,217,914.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,217,914.18		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	8,223,637.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,223,637.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	148,083.14	180,603.00	22.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148,083.14	180,603.00	22.0%
TOTAL, REVENUES			8,371,720.14	180,603.00	-97.8%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

36 67686 000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	50,000.00	New
Noncapitalized Equipment		4400	0.00	150,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	200,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,000.00	New
Buildings and Improvements of Buildings		6200	0.00	10,926,247.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	11,026,247.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	11,226,247.00	New

Colton Joint Unified
San Bernardino County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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%
(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%

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	397,500.32	175,000.00	-56.0%
5) TOTAL, REVENUES			397,500.32	175,000.00	-56.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	775,000.00	New
5) Services and Other Operating Expenditures		5000-5999	12,416.50	47,300.00	280.9%
6) Capital Outlay		6000-6999	6,966,064.01	17,964,595.00	157.9%
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			6,978,480.51	18,786,895.00	169.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(6,580,980.19)	(18,611,895.00)	182.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,228,736.00	1,744,064.00	-58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,228,736.00	1,744,064.00	-58.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,352,244.19)	(16,867,831.00)	617.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,316,542.61	17,964,298.42	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,316,542.61	17,964,298.42	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,316,542.61	17,964,298.42	-11.6%
2) Ending Balance, June 30 (E + F1e)			17,964,298.42	1,096,467.42	-93.9%
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			17,964,298.42	1,096,467.42	-93.9%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,440,251.93		
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	99,371.83		
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) TOTAL, ASSETS			18,539,623.76		
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	575,325.34		
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			575,325.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,964,298.42		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	397,500.32	175,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			397,500.32	175,000.00	-56.0%
TOTAL, REVENUES			397,500.32	175,000.00	-56.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	775,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	775,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	3,536.00	3,800.00	7.5%
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	8,880.50	43,500.00	389.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,416.50	47,300.00	280.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	535,019.95	3,466,809.00	548.0%
Buildings and Improvements of Buildings		6200	6,431,044.06	14,453,786.00	124.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	44,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,966,064.01	17,964,595.00	157.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,978,480.51	18,786,895.00	169.2%

Colton Joint Unified
San Bernardino County

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

36 67686 000000
Form 40

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,228,736.00	1,744,064.00	-58.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,228,736.00	1,744,064.00	-58.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			4,228,736.00	1,744,064.00	-58.8%

51 BOND INTEREST AND REDEMPTION FUND

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



Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	113,155.67	65,000.00	-42.6%
4) Other Local Revenue		8600-8799	12,463,056.09	13,022,028.00	4.5%
5) TOTAL, REVENUES			12,576,211.76	13,087,028.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	15,940,169.50	13,087,027.00	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,940,169.50	13,087,027.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,363,957.74)	1.00	-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	281,845.55	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			281,845.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,082,112.19)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,553,167.00	17,471,054.81	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,553,167.00	17,471,054.81	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,553,167.00	17,471,054.81	-15.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,471,054.81		
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) TOTAL, ASSETS			17,471,054.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,471,054.81		

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	113,155.67	65,000.00	-42.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			113,155.67	65,000.00	-42.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,579,248.10	10,967,028.00	3.7%
Unsecured Roll		8612	800,395.77	975,000.00	21.8%
Prior Years' Taxes		8613	109,293.64	30,000.00	-72.6%
Supplemental Taxes		8614	441,797.61	150,000.00	-66.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	78,442.22	100,000.00	27.5%
Interest		8660	453,878.75	800,000.00	76.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,463,056.09	13,022,028.00	4.5%
TOTAL, REVENUES			12,576,211.76	13,087,028.00	4.1%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,480,066.25	5,693,634.00	3.9%
Bond Interest and Other Service Charges		7434	10,460,103.25	7,393,393.00	-29.3%
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)			15,940,169.50	13,087,027.00	-17.9%
TOTAL, EXPENDITURES			15,940,169.50	13,087,027.00	-17.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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: 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	281,845.55	0.00	-100.0%
(c) TOTAL, SOURCES			281,845.55	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			281,845.55	0.00	-100.0%

67 SELF INSURANCE FUND

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,827,652.92	4,025,750.00	5.2%
5) TOTAL, REVENUES			3,827,652.92	4,025,750.00	5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	258,105.51	265,886.00	3.0%
3) Employee Benefits		3000-3999	2,221,930.11	2,783,788.00	25.3%
4) Books and Supplies		4000-4999	24,864.31	80,600.00	224.2%
5) Services and Other Operating Expenses		5000-5999	(461,950.54)	2,634,803.00	-670.4%
6) Depreciation		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			2,042,949.39	5,765,077.00	182.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,784,703.53	(1,739,327.00)	-197.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,000.00	New
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	1,500,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,784,703.53	(239,327.00)	-113.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,235,483.05	18,020,186.58	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,235,483.05	18,020,186.58	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,235,483.05	18,020,186.58	11.0%
2) Ending Net Position, June 30 (E + F1e)			18,020,186.58	17,780,859.58	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	18,020,186.58	17,780,859.58	-1.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,707,238.13		
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	325,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	156,137.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,537,308.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
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		
10) TOTAL, ASSETS			25,725,684.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	22,211.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	655,598.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	7,027,688.00		
7) TOTAL, LIABILITIES			7,705,497.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			18,020,186.58		

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

36 67686 000000
Form 67

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	453,834.99	210,750.00	-53.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,833,343.19	3,315,000.00	17.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	540,474.74	500,000.00	-7.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,827,652.92	4,025,750.00	5.2%
TOTAL, REVENUES			3,827,652.92	4,025,750.00	5.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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%
Classified Supervisors' and Administrators' Salaries		2300	104,822.82	104,922.00	0.1%
Clerical, Technical and Office Salaries		2400	153,282.69	160,964.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			258,105.51	265,886.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,900.89	60,303.00	18.5%
OASDI/Medicare/Alternative		3301-3302	19,593.29	20,340.00	3.8%
Health and Welfare Benefits		3401-3402	50,567.04	53,013.00	4.8%
Unemployment Insurance		3501-3502	127.93	132.00	3.2%
Workers' Compensation		3601-3602	4,259.82	0.00	-100.0%
OPEB, Allocated		3701-3702	2,096,481.14	2,650,000.00	26.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,221,930.11	2,783,788.00	25.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,864.31	66,600.00	167.9%
Noncapitalized Equipment		4400	0.00	14,000.00	New
TOTAL, BOOKS AND SUPPLIES			24,864.31	80,600.00	224.2%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,687.99	6,000.00	255.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	65,553.12	223,953.00	241.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120.55	500.00	314.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(529,312.20)	2,404,150.00	-554.2%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(461,950.54)	2,634,803.00	-670.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,042,949.39	5,765,077.00	182.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	1,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,500,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,500,000.00	New

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.



Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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			101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Capital Project Fund for Blended Component Units
Expenditures by Object

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Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.27		
e) Collections Awaiting Deposit		9140	0.00		
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) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			101.27		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Colton Joint Unified
San Bernardino County

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Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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%

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Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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Form 49

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 000000
Form 52

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	805,662.60	803,600.00	-0.3%
5) TOTAL, REVENUES			805,662.60	803,600.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	575,314.95	599,000.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			575,314.95	599,000.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			230,347.65	204,600.00	-11.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	14,734.00	14,800.00	0.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,734.00)	(14,800.00)	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,613.65	189,800.00	-12.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,750,210.69	4,965,824.34	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,750,210.69	4,965,824.34	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,750,210.69	4,965,824.34	4.5%
2) Ending Balance, June 30 (E + F1e)			4,965,824.34	5,155,624.34	3.8%
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			4,965,824.34	5,155,624.34	3.8%
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%

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Debt Service Fund for Blended Component Units
Expenditures by Object

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Form 52

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,965,824.34		
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) TOTAL, ASSETS			4,965,824.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,965,824.34		

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Debt Service Fund for Blended Component Units
Expenditures by Object

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Form 52

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	728,154.96	724,500.00	-0.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	77,507.64	79,100.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			805,662.60	803,600.00	-0.3%
TOTAL, REVENUES			805,662.60	803,600.00	-0.3%

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Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	365,314.95	361,000.00	-1.2%
Other Debt Service - Principal		7439	210,000.00	238,000.00	13.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			575,314.95	599,000.00	4.1%
TOTAL, EXPENDITURES			575,314.95	599,000.00	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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%
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	14,734.00	14,800.00	0.4%
(d) TOTAL, USES			14,734.00	14,800.00	0.4%
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)			(14,734.00)	(14,800.00)	0.4%

GANN



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	118,627,932.56		118,627,932.56			119,684,047.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,003.62		21,003.62			20,405.98
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	20,405.98		20,405.98	20,405.98		20,405.98
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,405.98			20,405.98
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	137,539.38		137,539.38	126,244.00		126,244.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,078,503.90		15,078,503.90	15,115,967.00		15,115,967.00
5. Unsecured Roll Taxes (Object 8042)	671,346.48		671,346.48	481,794.00		481,794.00
6. Prior Years' Taxes (Object 8043)	123,782.84		123,782.84	301.00		301.00
7. Supplemental Taxes (Object 8044)	690,834.19		690,834.19	784,964.00		784,964.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,769,217.30)		(3,769,217.30)	(3,769,217.00)		(3,769,217.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	23,334.55		23,334.55	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,733,954.55		22,733,954.55	1,837,052.00		1,837,052.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	35,690,078.59	0.00	35,690,078.59	14,577,105.00	0.00	14,577,105.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	35,690,078.59	0.00	35,690,078.59	14,577,105.00	0.00	14,577,105.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,230,272.49			2,246,153.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,230,272.49			2,246,153.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	199,711,177.00		199,711,177.00	215,871,445.00		215,871,445.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,540.00		4,540.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	199,715,717.00	0.00	199,715,717.00	215,871,445.00	0.00	215,871,445.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	285,904,061.22		285,904,061.22	307,982,061.00		307,982,061.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,012,954.85		1,012,954.85	450,000.00		450,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2019-20 Actual			2020-21 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			118,627,932.56			119,684,047.39
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9715			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			119,684,047.39			124,148,262.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			35,690,078.59			14,577,105.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,448,717.60			2,448,717.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			86,224,241.29			111,817,310.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			86,224,241.29			111,817,310.36
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			433,476.86			184,948.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			36,123,555.45			14,762,053.15
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			85,790,764.43			111,632,362.21
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			36,123,555.45			
b. State Subventions (Line D8)			85,790,764.43			
c. Less: Excluded Appropriations (Line C23)			2,230,272.49			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			119,684,047.39			

LOTTERY REPORT



Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,946,905.88		2,595,484.47	5,542,390.35
2. State Lottery Revenue	8560	3,267,216.53		1,155,426.10	4,422,642.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,214,122.41	0.00	3,750,910.57	9,965,032.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	194,792.10			194,792.10
2. Classified Salaries	2000-2999	1,159,955.32			1,159,955.32
3. Employee Benefits	3000-3999	106,899.58			106,899.58
4. Books and Supplies	4000-4999	347,932.47		3,467,313.91	3,815,246.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	753,751.12			753,751.12
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			191,051.50	191,051.50
6. Capital Outlay	6000-6999	55,130.10			55,130.10
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,618,460.69	0.00	3,658,365.41	6,276,826.10
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	3,595,661.72	0.00	92,545.16	3,688,206.88
D. COMMENTS:					
Printed instructional materials for student use in classroom. Odysseyware online study materials.					

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

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

MINIMUM CLASSROOM COMPENSATION



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	116,589,276.21	301	0.00	303	116,589,276.21	305	1,371,098.17		307	115,218,178.04	309
2000 - Classified Salaries	39,532,775.98	311	143,560.53	313	39,389,215.45	315	4,634,942.00		317	34,754,273.45	319
3000 - Employee Benefits	78,093,774.31	321	11,855.45	323	78,081,918.86	325	2,261,882.79		327	75,820,036.07	329
4000 - Books, Supplies Equip Replace. (6500)	17,018,537.05	331	776.30	333	17,017,760.75	335	4,341,189.48		337	12,676,571.27	339
5000 - Services... & 7300 - Indirect Costs	27,510,302.52	341	177,454.06	343	27,332,848.46	345	5,427,957.74		347	21,904,890.72	349
TOTAL					278,411,019.73	365			TOTAL	260,373,949.55	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	92,682,782.25 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,808,328.05 380
3. STRS.		3101 & 3102	27,231,316.68 382
4. PERS.		3201 & 3202	1,273,833.10 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,845,384.76 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	16,949,401.79 385
7. Unemployment Insurance.		3501 & 3502	46,018.69 390
8. Workers' Compensation Insurance.		3601 & 3602	1,644,566.01 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,186,363.19 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			148,667,994.52 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			163.16 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			148,667,831.36 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.10%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.10%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	260,373,949.55
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,634,532.95
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 223,581,293.55

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,062,215.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,302,444.36
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,948.94
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,387,248.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,785,857.87
9. Carry-Forward Adjustment (Part IV, Line F)	2,054,465.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,840,323.41

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	165,840,318.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,157,465.03
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,818,755.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,271,673.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	154,576.19
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	67,494.23
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,620,781.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	254,038.48
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	311,014.71
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	27,756,633.82
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	540.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	725,676.10
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,411,007.79
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,898,592.91
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	267,288,568.04

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19)

7.03%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)**

(Line A10 divided by Line B19)

7.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>18,785,857.87</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(961,366.82)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.9%) times Part III, Line B19); zero if negative	<u>2,054,465.54</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.9%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.9%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,054,465.54</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,054,465.54</u>

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



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

36 67686 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	295,434,018.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,480,551.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	154,576.19
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,504,675.60
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,171,783.33
4. Other Transfers Out	All	9200	7200-7299	3,291,649.56
5. Interfund Transfers Out	All	9300	7600-7629	4,767,512.32
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,890,197.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,183,056.98
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				261,246,326.74

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

36 67686 0000000
Form ESMOE

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,408.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,800.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	242,884,962.68	11,622.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	242,884,962.68	11,622.59
B. Required effort (Line A.2 times 90%)	218,596,466.41	10,460.33
C. Current year expenditures (Line I.E and Line II.B)	261,246,326.74	12,800.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

36 67686 0000000
Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

PROGRAM COST REPORT



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

36 67686 000000
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,483.64	396,282.01	400,765.65	28,503.82		429,269.47
1110	Regular Education, K-12	187,615,882.31	22,436,868.67	210,052,750.98	14,939,670.18		224,992,421.16
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,822,861.53	45,987.73	2,868,849.26	204,042.37		3,072,891.63
3300	Independent Study Centers	1,185,501.93	29,317.89	1,214,819.82	86,402.14		1,301,221.96
3400	Opportunity Schools	1,485,424.27	168,517.52	1,653,941.79	117,634.00		1,771,575.79
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	121,375.31	0.00	121,375.31	8,632.63		130,007.94
4110	Regular Education, Adult	2,514.60	0.00	2,514.60	178.85		2,693.45
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,295,802.72	41,063.70	3,336,866.42	237,329.35		3,574,195.77
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	35,970,954.40	2,217,981.12	38,188,935.52	2,716,127.73		40,905,063.25
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	520,827.79	520,827.79	37,043.05		557,870.84
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	159,326.49	530,112.11	689,438.60	49,035.23		738,473.83
8500	Child Care and Development Services	0.00	33,967.03	33,967.03	2,415.85		36,382.88
Other Costs							
----	Food Services					155,904.85	155,904.85
----	Enterprise					67,494.23	67,494.23
----	Facilities Acquisition & Construction					4,363,134.90	4,363,134.90
----	Other Outgo					11,813,615.50	11,813,615.50
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		414,624.21	414,624.21	1,172,176.94		1,586,801.15
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(65,000.00)		(65,000.00)
----	Total General Fund and Charter Schools Funds Expenditures	232,664,127.20	26,835,549.78	259,499,676.98	19,534,192.14	16,400,149.48	295,434,018.60

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,000.00	0.00	0.00	1,934.84	1,548.80	0.00	0.00			0.00	0.00	4,483.64
1110	Regular Education, K-12	141,243,622.15	5,214,467.75	3,798,749.72	15,327,799.40	12,291,960.13	3,549,778.65	2,272,480.48			3,917,024.03	0.00	187,615,882.31
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,745,764.95	12,575.03	52,269.13	505,461.17	386,936.88	0.00	5,213.68			114,640.69	0.00	2,822,861.53
3300	Independent Study Centers	616,244.15	0.00	0.00	348,506.47	220,751.31	0.00	0.00			0.00	0.00	1,185,501.93
3400	Opportunity Schools	1,096,991.15	8,779.36	1,641.68	220,483.77	157,528.31	0.00	0.00			0.00	0.00	1,485,424.27
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	118,817.04	2,558.27	0.00	0.00	0.00	0.00	0.00			0.00	0.00	121,375.31
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	2,514.60	0.00	0.00			0.00	0.00	2,514.60
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,807,814.41	1,033,951.68	45,900.34	0.00	394,645.02	0.00	0.00			13,491.27	0.00	3,295,802.72
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	22,931,701.90	339,044.78	0.00	33,659.38	10,442,746.08	2,193,217.14	0.00			30,045.12	540.00	35,970,954.40
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	154,576.19	0.00	4,750.30	0.00	159,326.49
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		169,561,955.75	6,611,376.87	3,898,560.87	16,437,845.03	23,898,631.13	5,742,995.79	2,277,694.16	154,576.19	0.00	4,079,951.41	540.00	232,664,127.20

* Functions 7100-7199 for goals 8100 and 8500

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

36 67686 0000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	396,282.01	0.00	396,282.01
1110	Regular Education, K-12	1,502,239.18	20,935,012.57	(383.08)	22,436,868.67
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	23,356.22	22,644.69	(13.18)	45,987.73
3300	Independent Study Centers	6,673.20	22,644.69	0.00	29,317.89
3400	Opportunity Schools	10,009.82	158,512.80	(5.10)	168,517.52
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	12,078.50	28,985.20	0.00	41,063.70
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	207,203.10	2,010,848.15	(70.13)	2,217,981.12
6000	ROC/P	0.00	520,827.79	0.00	520,827.79
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	530,112.11	0.00	530,112.11
8500	Child Care and Development Svcs.	0.00	33,967.03	0.00	33,967.03
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	414,624.21	0.00	414,624.21
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,761,560.02	25,074,461.25	(471.49)	26,835,549.78

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,620,781.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	33,948.94
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,331,002.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,613,459.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	19,599,192.15
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	232,664,127.20
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,835,549.78
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	259,499,676.98
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	725,676.10
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,411,007.79
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,929,577.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,066,261.12
D. Total Direct Charged and Allocated Costs (B3 + C5)		275,565,938.10
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.11%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

36 67686 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	155,904.85				155,904.85
Enterprise (Objects 1000-5999, 6400, and 6500)		67,494.23			67,494.23
Facilities Acquisition & Construction (Objects 1000-6500)			4,363,134.90		4,363,134.90
Other Outgo (Objects 1000-7999)				11,813,615.50	11,813,615.50
Total Other Costs	155,904.85	67,494.23	4,363,134.90	11,813,615.50	16,400,149.48

CATEGORICALS



2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I	CSI	SP ED IDEA BASIC GRANT	SP ED IDEA B, SECT611, PRVT	SP ED IDEA PRESCHOOL	SP ED IDEA MN TL HLTH, PTB	SP ED IDEA PRESCH STFDEV
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,593,306.85	349,089.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	7,531,211.00	850,616.00	3,952,514.00	54,906.00	99,439.00	245,705.82	774.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,531,211.00	850,616.00	3,952,514.00	54,906.00	99,439.00	245,705.82	774.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	9,124,517.85	1,199,705.00	3,952,514.00	54,906.00	99,439.00	245,705.82	774.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		86,221.00					
6. Cash Received in Current Year	6,805,470.85	212,654.00	0.00	0.00	0.00	236,457.82	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,805,470.85	298,875.00	0.00	0.00	0.00	236,457.82	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,081,020.62	301,395.85	3,952,514.00	54,906.00	99,439.00	245,705.82	774.00
10. Non Donor-Authorized Expenditures			1,479,235.98		69,884.22	5,817.80	
11. Total Expenditures (lines 9 & 10)	8,081,020.62	301,395.85	5,431,749.98	54,906.00	169,323.22	251,523.62	774.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,275,549.77)	(2,520.85)	(3,952,514.00)	(54,906.00)	(99,439.00)	(9,248.00)	(774.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,275,549.77	2,520.85	3,952,514.00	54,906.00	99,439.00	9,248.00	774.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,043,497.23	898,309.15	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,043,497.23	898,309.15					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,081,020.62	301,395.85	3,952,514.00	54,906.00	99,439.00	245,705.82	774.00

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	PERKINS	TITLE II	21ST CENTURY	TITLE IV	TITLE III IMM	TITLE III	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3550	4035	4124	4127	4201	4203	
REVENUE OBJECT	8590	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	451,180.56	612,495.00	475,775.00	34,185.00	267,958.00	3,783,989.41
2. a. Current Year Award	210,753.00	874,058.00	0.00	561,812.00	0.00	490,135.00	14,871,923.82
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	210,753.00	874,058.00	0.00	561,812.00	0.00	490,135.00	14,871,923.82
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	210,753.00	1,325,238.56	612,495.00	1,037,587.00	34,185.00	758,093.00	18,655,913.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year				208,335.04		23,431.77	317,987.81
6. Cash Received in Current Year	110,593.32	742,971.56	459,371.25	133,078.00	18,183.82	425,991.00	9,144,771.62
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	110,593.32	742,971.56	459,371.25	341,413.04	18,183.82	449,422.77	9,462,759.43
EXPENDITURES							
9. Donor-Authorized Expenditures	127,415.31	831,861.21	570,870.36	322,462.16	9,796.90	536,338.03	15,134,499.26
10. Non Donor-Authorized Expenditures							1,554,938.00
11. Total Expenditures (lines 9 & 10)	127,415.31	831,861.21	570,870.36	322,462.16	9,796.90	536,338.03	16,689,437.26
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(16,821.99)	(88,889.65)	(111,499.11)	18,950.88	8,386.92	(86,915.26)	(5,671,739.83)
a. Unearned Revenue							0.00
b. Accounts Payable				18,950.88	8,386.92		27,337.80
c. Accounts Receivable	16,821.99	88,889.65	111,499.11			86,915.26	5,699,077.63
14. Unused Grant Award Calculation (line 4 minus line 9)	83,337.69	493,377.35	41,624.64	715,124.84	24,388.10	221,754.97	3,521,413.97
15. If Carryover is allowed, enter line 14 amount here		493,377.35	41,624.64	715,124.84	24,388.10	221,754.97	3,438,076.28
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	127,415.31	831,861.21	570,870.36	322,462.16	9,796.90	536,338.03	15,134,499.26

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	ASES KIDS CODE	CTEIG	K12 STRONG WORKFORCE	WORKABILITY	TOTAL
RESOURCE CODE	6010	6011	6387	6388	6520	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.23	41,112.00	0.00	0.00	0.00	41,112.23
2. a. Current Year Award	2,537,108.00	0.00	133,350.00	53,382.00	150,215.00	2,874,055.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,537,108.00	0.00	133,350.00	53,382.00	150,215.00	2,874,055.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,537,108.23	41,112.00	133,350.00	53,382.00	150,215.00	2,915,167.23
REVENUES						
5. Unearned Revenue Deferred from Prior Year		2,112.00				2,112.00
6. Cash Received in Current Year	2,283,397.68	26,000.00	133,350.00	53,382.00	(54,792.74)	2,441,336.94
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	2,283,397.68	28,112.00	133,350.00	53,382.00	(54,792.74)	2,443,448.94
EXPENDITURES						
9. Donor-Authorized Expenditures	2,514,242.11	27,300.00	0.00		150,215.00	2,691,757.11
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	2,514,242.11	27,300.00	0.00	0.00	150,215.00	2,691,757.11
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(230,844.43)	812.00	133,350.00	53,382.00	(205,007.74)	(248,308.17)
a. Unearned Revenue						0.00
b. Accounts Payable		812.00	133,350.00	53,382.00		187,544.00
c. Accounts Receivable	230,844.43				205,007.74	435,852.17
14. Unused Grant Award Calculation (line 4 minus line 9)	22,866.12	13,812.00	133,350.00	53,382.00	0.00	223,410.12
15. If Carryover is allowed, enter line 14 amount here	22,866.12	13,812.00	133,350.00	53,382.00		223,410.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,514,242.11	27,300.00	0.00	0.00	150,215.00	2,691,757.11

2019-20 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	360,938.83	360,938.83
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	360,938.83	360,938.83
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	360,938.83	360,938.83
REVENUES		
5. Cash Received in Current Year	327,563.04	327,563.04
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	33,375.79	33,375.79
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	33,375.79	33,375.79
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	360,938.83	360,938.83
EXPENDITURES		
10. Donor-Authorized Expenditures	360,938.83	360,938.83
11. Non Donor-Authorized Expenditures	244,311.16	244,311.16
12. Total Expenditures (line 10 plus line 11)	605,249.99	605,249.99
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOTTERY NON PROP 20	CLEAN ENERGY JOBS	LOTTERY PROP 20	SPECIAL ED	SP ED MNTL HLTH	COLLEGE READINESS	SB 117 COVID-19
RESOURCE CODE	1100	6230	6300	6500	6512	7388	7388
REVENUE OBJECT	8560	8590	8560	8972	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,946,905.88	1,723,821.39	2,595,484.47	23.72	575,301.98	0.97	0.00
2. a. Current Year Award	3,267,216.53	0.00	1,155,426.10	7,385,828.19	1,413,127.74	0.00	363,934.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,267,216.53	0.00	1,155,426.10	7,385,828.19	1,413,127.74	0.00	363,934.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,214,122.41	1,723,821.39	3,750,910.57	7,385,851.91	1,988,429.72	0.97	363,934.00
REVENUES							
5. Cash Received in Current Year	2,742,097.36	0.00	603,883.41	6,795,758.45	742,071.74	0.00	363,934.00
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	525,119.17	0.00	551,542.69	590,069.74	671,056.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	525,119.17	0.00	551,542.69	590,069.74	671,056.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,267,216.53	0.00	1,155,426.10	7,385,828.19	1,413,127.74	0.00	363,934.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,618,460.69	1,679,076.57	3,658,365.41	7,385,851.91	1,988,429.72		363,934.00
11. Non Donor-Authorized Expenditures				16,251,640.12	147,219.37		
12. Total Expenditures (line 10 plus line 11)	2,618,460.69	1,679,076.57	3,658,365.41	23,637,492.03	2,135,649.09	0.00	363,934.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,595,661.72	44,744.82	92,545.16	0.00	0.00	0.97	0.00

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOW- PERFORMING STUDENTS	TOTAL
RESOURCE CODE	7510	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	1,053,699.00	8,895,237.41
2. a. Current Year Award	0.00	13,585,532.56
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	13,585,532.56
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,053,699.00	22,480,769.97
REVENUES		
5. Cash Received in Current Year	539,342.00	11,787,086.96
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(539,342.00)	1,798,445.60
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(539,342.00)	1,798,445.60
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	13,585,532.56
EXPENDITURES		
10. Donor-Authorized Expenditures	372,133.22	18,066,251.52
11. Non Donor-Authorized Expenditures		16,398,859.49
12. Total Expenditures (line 10 plus line 11)	372,133.22	34,465,111.01
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	681,565.78	4,414,518.45

INTERFUND ACTIVITIES



Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(73,062.97)	0.00	(65,000.00)				
Other Sources/Uses Detail					0.00	7,286,246.46		
Fund Reconciliation							3,031,354.03	7,887,966.86
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	360.20	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,521.47
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	46,991.96	0.00	65,000.00	0.00				
Other Sources/Uses Detail					261,459.94	0.00		
Fund Reconciliation							261,459.94	642,668.52
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(18,827.46)	0.00	0.00				
Other Sources/Uses Detail					2,683,001.52	0.00		
Fund Reconciliation							2,683,001.52	1,796,271.27
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,020.66
25 CAPITAL FACILITIES FUND								
Expenditure Detail	44,538.27	0.00						
Other Sources/Uses Detail					113,049.00	0.00		
Fund Reconciliation							2,492,922.83	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,228,736.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,537,308.98	655,598.52
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	91,890.43	(91,890.43)	65,000.00	(65,000.00)	7,286,246.46	7,286,246.46	11,006,047.30	11,006,047.30

GENERAL FIXED ASSETS



Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	39,264,110.00	1,677,334.00	40,941,444.00	0.00		40,941,444.00
Work in Progress	31,212,239.00		31,212,239.00	11,709,501.00	31,200,680.00	11,721,060.00
Total capital assets not being depreciated	70,476,349.00	1,677,334.00	72,153,683.00	11,709,501.00	31,200,680.00	52,662,504.00
Capital assets being depreciated:						
Land Improvements	197,326,573.00	35,434,328.00	232,760,901.00	42,423.00		232,803,324.00
Buildings	223,275,183.00	11,258,892.00	234,534,075.00	31,327,790.00		265,861,865.00
Equipment	26,189,527.00		26,189,527.00	3,419,933.00	413,405.00	29,196,055.00
Total capital assets being depreciated	446,791,283.00	46,693,220.00	493,484,503.00	34,790,146.00	413,405.00	527,861,244.00
Accumulated Depreciation for:						
Land Improvements	(31,841,868.00)	(4,690,986.00)	(36,532,854.00)	(5,439,538.00)		(41,972,392.00)
Buildings	(98,928,912.00)	(5,447,524.00)	(104,376,436.00)	(5,492,324.00)		(109,868,760.00)
Equipment	(18,689,388.00)	(977,208.00)	(19,666,596.00)	(1,134,548.00)	(413,405.00)	(20,387,739.00)
Total accumulated depreciation	(149,460,168.00)	(11,115,718.00)	(160,575,886.00)	(12,066,410.00)	(413,405.00)	(172,228,891.00)
Total capital assets being depreciated, net	297,331,115.00	35,577,502.00	332,908,617.00	22,723,736.00	0.00	355,632,353.00
Governmental activity capital assets, net	367,807,464.00	37,254,836.00	405,062,300.00	34,433,237.00	31,200,680.00	408,294,857.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

LONG TERM DEBT



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

36 67686 0000000
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	234,153,088.00	0.00	234,153,088.00	4,548,347.00	7,616,343.00	231,085,092.00	7,634,401.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,188,371.00	0.00	1,188,371.00		586,071.00	602,300.00	602,300.00
Capital Leases Payable		6,920,217.00	6,920,217.00		217,454.00	6,702,763.00	228,351.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,920,217.00	1,340,938.00	8,261,155.00	3,449,198.00	1,560,888.00	10,149,465.00	1,560,888.00
Net Pension Liability	275,090,372.00		275,090,372.00	2,249,919.00		277,340,291.00	
Total/Net OPEB Liability	79,946,630.00	2,733,137.00	82,679,767.00	6,977,987.00	24,528,911.00	65,128,843.00	
Compensated Absences Payable	1,717,993.00	0.00	1,717,993.00	507,887.00		2,225,880.00	
Governmental activities long-term liabilities	599,016,671.00	10,994,292.00	610,010,963.00	17,733,338.00	34,509,667.00	593,234,634.00	10,025,940.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00