



COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, CA 92324



2022-23

UNAUDITED ACTUALS

Presented to the Governing Board
September 7, 2023



2022-23 UNAUDITED ACTUALS

BOARD OF EDUCATION

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Assistant Superintendent, Educational Services Division



2022-23 UNAUDITED ACTUALS

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.53%
	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 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$124,372,995.85
	Appropriations Subject to Limit	\$121,342,567.16
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.27%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 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 07, 2023 _____

To the Superintendent of Public Instruction:

2022-23 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:

For County Office of Education:

For School District:

Susan Killian

Name
Business Services Advisor

Title
(909) 386-9680

Telephone
Susan.Killian@sbcss.net

E-mail Address

Mariamanda Sarabia

Name
Director of Fiscal Services

Title
(909) 580-5000

Telephone
Mariamanda_Sarabia@cjUSD.net

E-mail Address

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	2022-23 Unaudited Actuals			2023-24 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	279,155,653.51	0.00	279,155,653.51	286,257,450.00	0.00	286,257,450.00	2.5%
2) Federal Revenue		8100-8299	821,416.76	36,962,264.78	37,783,681.54	151,000.00	63,013,715.00	63,164,715.00	67.2%
3) Other State Revenue		8300-8599	7,684,211.29	85,061,788.86	92,746,000.15	6,697,951.00	37,187,635.00	43,885,586.00	-52.7%
4) Other Local Revenue		8600-8799	5,109,028.50	14,965,796.67	20,074,825.17	2,399,745.00	16,035,070.00	18,434,815.00	-8.2%
5) TOTAL, REVENUES			292,770,310.06	136,989,850.31	429,760,160.37	295,506,146.00	116,236,420.00	411,742,566.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	116,630,775.89	22,305,644.84	138,936,420.73	113,623,746.00	32,038,492.00	145,662,238.00	4.8%
2) Classified Salaries		2000-2999	33,681,233.41	18,462,147.55	52,143,380.96	41,556,684.00	16,294,380.00	57,851,064.00	10.9%
3) Employee Benefits		3000-3999	61,570,430.72	29,021,617.53	90,592,048.25	63,852,194.00	33,943,458.00	97,795,652.00	8.0%
4) Books and Supplies		4000-4999	12,676,585.91	9,590,690.97	22,267,276.88	21,954,527.00	25,463,623.00	47,408,150.00	112.9%
5) Services and Other Operating Expenditures		5000-5999	18,873,571.56	28,159,669.29	47,033,240.85	17,611,095.00	46,236,134.00	63,847,229.00	35.7%
6) Capital Outlay		6000-6999	866,795.29	2,245,985.38	3,112,780.67	3,122,331.00	7,470,114.00	10,592,445.00	240.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,905,276.32	0.00	3,905,276.32	4,034,273.00	0.00	4,034,273.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,305,274.53)	3,757,775.77	(547,498.76)	(5,805,915.00)	5,145,711.00	(660,204.00)	20.6%
9) TOTAL, EXPENDITURES			243,899,394.57	113,543,531.33	357,442,925.90	259,948,935.00	166,581,912.00	426,530,847.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			48,870,915.49	23,446,318.98	72,317,234.47	35,557,211.00	(50,345,492.00)	(14,788,281.00)	-120.4%
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	4,678,532.73	0.00	4,678,532.73	6,012,383.00	0.00	6,012,383.00	28.5%
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	(27,982,924.61)	27,982,924.61	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,661,457.34)	27,982,924.61	(4,678,532.73)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	28.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			16,209,458.15	51,429,243.59	67,638,701.74	(6,597,146.00)	(14,203,518.00)	(20,800,664.00)	-130.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
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)			55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
2) Ending Balance, June 30 (E + F1e)			71,837,845.05	86,044,377.93	157,882,222.98	65,240,699.05	71,840,859.93	137,081,558.98	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	375,557.63	0.00	375,557.63	1,000,000.00	0.00	1,000,000.00	166.3%
Prepaid Items		9713	886,972.09	0.00	886,972.09	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									
		9740	0.00	86,044,377.93	86,044,377.93	0.00	73,243,426.62	73,243,426.62	-14.9%
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	20,916,322.05	0.00	20,916,322.05	New
d) Assigned									
Other Assignments		9780	42,458,715.16	0.00	42,458,715.16	30,273,077.00	0.00	30,273,077.00	-28.7%
Vehicle Replacement	0000	9780	3,600,000.00		3,600,000.00			0.00	
Future Facility Needs	0000	9780	8,000,000.00		8,000,000.00			0.00	
Field Replacement	0000	9780	5,000,000.00		5,000,000.00			0.00	
Future Custodial Support	0000	9780	3,500,000.00		3,500,000.00			0.00	
Resource Officers	0000	9780	1,130,000.00		1,130,000.00			0.00	
Certificated Positions	0000	9780	3,500,000.00		3,500,000.00			0.00	
Job Review	0000	9780	1,500,000.00		1,500,000.00			0.00	
PO Rollovers	0000	9780	1,920,000.00		1,920,000.00			0.00	
Reserve for Deficit Spending	0000	9780	12,000,000.00		12,000,000.00			0.00	
Vehicle Replacement	0000	9780			0.00	3,600,000.00		3,600,000.00	
Future Facility Needs	0000	9780			0.00	6,290,300.00		6,290,300.00	
Future Custodial Support	0000	9780			0.00	3,500,000.00		3,500,000.00	
Job Review	0000	9780			0.00	1,500,000.00		1,500,000.00	
Reserve for Deficit Spending	0000	9780			0.00	15,382,777.00		15,382,777.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,863,700.00	0.00	10,863,700.00	12,976,300.00	0.00	12,976,300.00	19.4%
Unassigned/Unappropriated Amount		9790	17,177,900.17	0.00	17,177,900.17	0.00	(1,402,566.69)	(1,402,566.69)	-108.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	89,554,550.75	85,993,362.34	175,547,913.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,617,623.00)	0.00	(3,617,623.00)				
b) in Banks		9120	3,500.00	0.00	3,500.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	139,905.52	0.00	139,905.52				
3) Accounts Receivable		9200	1,868,127.04	30,163,525.06	32,031,652.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,485,121.60	0.00	6,485,121.60				
6) Stores		9320	375,557.63	0.00	375,557.63				
7) Prepaid Expenditures		9330	886,972.09	0.00	886,972.09				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			95,771,111.63	116,156,887.40	211,927,999.03				
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	21,927,993.43	10,955,499.52	32,883,492.95				
2) Due to Grantor Governments		9590	0.00	5,029,457.98	5,029,457.98				
3) Due to Other Funds		9610	2,005,273.15	2,033,632.73	4,038,905.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	12,093,919.24	12,093,919.24				
6) TOTAL, LIABILITIES			23,933,266.58	30,112,509.47	54,045,776.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			71,837,845.05	86,044,377.93	157,882,222.98				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	221,439,458.00	0.00	221,439,458.00	187,294,273.00	0.00	187,294,273.00	-15.4%
Education Protection Account State Aid - Current Year		8012	16,558,413.00	0.00	16,558,413.00	60,600,607.00	0.00	60,600,607.00	266.0%
State Aid - Prior Years		8019	51,618.00	0.00	51,618.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	162,784.97	0.00	162,784.97	155,448.00	0.00	155,448.00	-4.5%
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	24,362,141.62	0.00	24,362,141.62	24,047,715.00	0.00	24,047,715.00	-1.3%
Unsecured Roll Taxes		8042	1,090,259.80	0.00	1,090,259.80	751,943.00	0.00	751,943.00	-31.0%
Prior Years' Taxes		8043	244,942.74	0.00	244,942.74	16,068.00	0.00	16,068.00	-93.4%
Supplemental Taxes		8044	1,403,840.28	0.00	1,403,840.28	1,046,300.00	0.00	1,046,300.00	-25.5%
Education Revenue Augmentation Fund (ERAF)		8045	(6,576,810.73)	0.00	(6,576,810.73)	(6,576,811.00)	0.00	(6,576,811.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,391,916.91	0.00	20,391,916.91	18,924,223.00	0.00	18,924,223.00	-7.2%
Penalties and Interest from Delinquent Taxes		8048	29,732.92	0.00	29,732.92	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			279,158,297.51	0.00	279,158,297.51	286,259,766.00	0.00	286,259,766.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,644.00)	0.00	(2,644.00)	(2,316.00)	0.00	(2,316.00)	-12.4%
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			279,155,653.51	0.00	279,155,653.51	286,257,450.00	0.00	286,257,450.00	2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 000000
Form 01
D8ACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Special Education Entitlement		8181	0.00	4,068,603.00	4,068,603.00	0.00	4,013,840.00	4,013,840.00	-1.3%
Special Education Discretionary Grants		8182	0.00	335,605.91	335,605.91	0.00	334,387.00	334,387.00	-0.4%
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		8,002,920.36	8,002,920.36		8,113,481.00	8,113,481.00	1.4%
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		991,280.02	991,280.02		921,001.00	921,001.00	-7.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		599,604.76	599,604.76		422,575.00	422,575.00	-29.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,353,677.60	1,353,677.60		1,928,853.00	1,928,853.00	42.5%
Career and Technical Education	3500-3599	8290		197,838.12	197,838.12		229,506.00	229,506.00	16.0%
All Other Federal Revenue	All Other	8290	821,416.76	21,412,735.01	22,234,151.77	151,000.00	47,050,072.00	47,201,072.00	112.3%
TOTAL, FEDERAL REVENUE			821,416.76	36,962,264.78	37,783,681.54	151,000.00	63,013,715.00	63,164,715.00	67.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
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	2,622,743.00	2,622,743.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	809,608.00	0.00	809,608.00	830,783.00	0.00	830,783.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	4,058,889.29	2,023,594.67	6,082,483.96	3,047,250.00	1,200,975.00	4,248,225.00	-30.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,334,360.00	3,334,360.00		3,263,621.00	3,263,621.00	-2.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		342,000.00	342,000.00		342,000.00	342,000.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,815,714.00	76,739,091.19	79,554,805.19	2,819,918.00	32,381,039.00	35,200,957.00	-55.8%
TOTAL, OTHER STATE REVENUE			7,684,211.29	85,061,788.86	92,746,000.15	6,697,951.00	37,187,635.00	43,885,586.00	-52.7%
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	38.93	38.93	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	39,121.50	0.00	39,121.50	5,000.00	0.00	5,000.00	-87.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
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	1,229,586.99	(14,143.40)	1,215,443.59	959,002.00	11,580.00	970,582.00	-20.1%
Interest		8660	2,570,283.92	0.00	2,570,283.92	450,000.00	0.00	450,000.00	-82.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,708,324.00)	0.00	(1,708,324.00)	0.00	0.00	0.00	-100.0%
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: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,978,360.09	475,037.52	3,453,397.61	985,743.00	407,000.00	1,392,743.00	-59.7%
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		14,504,863.62	14,504,863.62		15,616,490.00	15,616,490.00	7.7%
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			5,109,028.50	14,965,796.67	20,074,825.17	2,399,745.00	16,035,070.00	18,434,815.00	-8.2%
TOTAL, REVENUES			292,770,310.06	136,989,850.31	429,760,160.37	295,506,146.00	116,236,420.00	411,742,566.00	-4.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	96,581,874.37	15,032,505.14	111,614,379.51	94,353,821.00	23,131,210.00	117,485,031.00	5.3%
Certificated Pupil Support Salaries		1200	7,676,035.19	4,633,308.51	12,309,343.70	5,296,642.00	6,805,354.00	12,101,996.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,841,616.60	821,815.01	11,663,431.61	11,938,014.00	503,286.00	12,441,300.00	6.7%
Other Certificated Salaries		1900	1,531,249.73	1,818,016.18	3,349,265.91	2,035,269.00	1,598,642.00	3,633,911.00	8.5%
TOTAL, CERTIFICATED SALARIES			116,630,775.89	22,305,644.84	138,936,420.73	113,623,746.00	32,038,492.00	145,662,238.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,481,409.76	4,254,743.88	6,736,153.64	3,981,371.00	5,853,153.00	9,834,524.00	46.0%
Classified Support Salaries		2200	15,030,484.71	10,876,212.85	25,906,697.56	20,032,813.00	5,874,914.00	25,907,727.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,191,916.03	1,214,296.98	6,406,213.01	5,774,870.00	1,293,571.00	7,068,441.00	10.3%
Clerical, Technical and Office Salaries		2400	9,664,488.22	1,850,350.02	11,514,838.24	10,415,102.00	2,984,473.00	13,399,575.00	16.4%
Other Classified Salaries		2900	1,312,934.69	266,543.82	1,579,478.51	1,352,528.00	288,269.00	1,640,797.00	3.9%
TOTAL, CLASSIFIED SALARIES			33,681,233.41	18,462,147.55	52,143,380.96	41,556,684.00	16,294,380.00	57,851,064.00	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,550,201.49	15,248,275.59	36,798,477.08	21,122,428.53	17,993,126.00	39,115,554.53	6.3%
PERS		3201-3202	7,739,011.72	4,357,682.95	12,096,694.67	8,043,327.00	4,079,898.00	12,123,225.00	0.2%
OASDI/Medicare/Alternative		3301-3302	4,197,577.60	1,747,580.94	5,945,158.54	4,721,494.00	1,639,049.00	6,360,543.00	7.0%
Health and Welfare Benefits		3401-3402	27,398,811.98	6,063,893.97	33,462,705.95	29,878,624.47	8,878,277.00	38,756,901.47	15.8%
Unemployment Insurance		3501-3502	684,827.93	298,207.08	983,035.01	86,320.00	47,131.00	133,451.00	-86.4%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	1,305,977.00	1,305,977.00	0.00	1,305,977.00	1,305,977.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,570,430.72	29,021,617.53	90,592,048.25	63,852,194.00	33,943,458.00	97,795,652.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	55,423.95	203,267.41	258,691.36	4,275,834.00	1,063,975.00	5,339,809.00	1,964.2%
Books and Other Reference Materials		4200	883,619.58	417,665.87	1,301,285.45	886,687.00	169,122.00	1,055,809.00	-18.9%
Materials and Supplies		4300	6,347,712.61	5,208,194.18	11,555,906.79	12,319,549.00	19,992,438.00	32,311,987.00	179.6%
Noncapitalized Equipment		4400	5,389,829.77	3,761,563.51	9,151,393.28	4,472,457.00	4,228,088.00	8,700,545.00	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,676,585.91	9,590,690.97	22,267,276.88	21,954,527.00	25,453,623.00	47,408,150.00	112.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	27,000.00	11,600,508.08	11,627,508.08	23,000.00	17,233,762.00	17,256,762.00	48.4%
Travel and Conferences		5200	568,088.73	965,735.54	1,533,824.27	682,848.00	1,138,788.00	1,821,636.00	18.8%
Dues and Memberships		5300	145,988.71	1,970.00	147,958.71	128,266.00	9,428.00	137,694.00	-6.9%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,372,598.18	8,096.16	6,380,694.34	6,513,670.00	11,400.00	6,525,070.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,817,094.97	2,194,726.94	4,011,821.91	2,135,907.00	12,712,939.00	14,848,846.00	270.1%
Transfers of Direct Costs		5710	(198,907.56)	198,907.56	0.00	(287,949.00)	287,949.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,068.15)	92,412.23	41,344.08	(66,435.00)	74,600.00	8,165.00	-80.3%
Professional/Consulting Services and Operating Expenditures		5800	8,722,767.16	13,087,820.63	21,810,587.79	7,538,578.00	14,705,668.00	22,244,246.00	2.0%
Communications		5900	1,470,009.52	9,492.15	1,479,501.67	943,210.00	61,600.00	1,004,810.00	-32.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,873,571.56	28,159,669.29	47,033,240.85	17,611,095.00	46,236,134.00	63,847,229.00	35.7%
CAPITAL OUTLAY									
Land		6100	0.00	14,500.00	14,500.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	37,980.00	220,662.01	258,642.01	151,020.00	264,500.00	415,520.00	60.7%
Buildings and Improvements of Buildings		6200	114,980.00	1,065,801.49	1,180,781.49	470,842.00	3,292,200.00	3,763,042.00	218.7%
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	713,835.29	945,021.88	1,658,857.17	2,500,469.00	3,913,414.00	6,413,883.00	286.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			866,795.29	2,245,985.38	3,112,780.67	3,122,331.00	7,470,114.00	10,592,445.00	240.3%
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	9,209.00	0.00	9,209.00	15,000.00	0.00	15,000.00	62.9%
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	96,796.00	0.00	96,796.00	80,000.00	0.00	80,000.00	-17.4%
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 Transfers	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	234,315.96	0.00	234,315.96	262,967.00	0.00	262,967.00	12.2%
Other Debt Service - Principal		7439	273,305.80	0.00	273,305.80	273,306.00	0.00	273,306.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,905,276.32	0.00	3,905,276.32	4,034,273.00	0.00	4,034,273.00	3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,757,775.77)	3,757,775.77	0.00	(5,145,711.00)	5,145,711.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(547,498.76)	0.00	(547,498.76)	(660,204.00)	0.00	(660,204.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,305,274.53)	3,757,775.77	(547,498.76)	(5,805,915.00)	5,145,711.00	(660,204.00)	20.6%
TOTAL, EXPENDITURES			243,899,394.57	113,543,531.33	357,442,925.90	259,948,935.00	166,581,912.00	426,530,847.00	19.3%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,678,532.73	0.00	4,678,532.73	6,012,383.00	0.00	6,012,383.00	28.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,678,532.73	0.00	4,678,532.73	6,012,383.00	0.00	6,012,383.00	28.5%
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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,982,924.61)	27,982,924.61	0.00	(36,141,974.00)	36,141,974.00	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			(27,982,924.61)	27,982,924.61	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(32,661,457.34)	27,982,924.61	(4,678,532.73)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	28.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	279,155,653.51	0.00	279,155,653.51	286,257,450.00	0.00	286,257,450.00	2.5%
2) Federal Revenue		8100-8299	821,416.76	36,962,264.78	37,783,681.54	151,000.00	63,013,715.00	63,164,715.00	67.2%
3) Other State Revenue		8300-8599	7,684,211.29	85,061,788.86	92,746,000.15	6,697,951.00	37,187,635.00	43,885,586.00	-52.7%
4) Other Local Revenue		8600-8799	5,109,028.50	14,965,796.67	20,074,825.17	2,399,745.00	16,035,070.00	18,434,815.00	-8.2%
5) TOTAL, REVENUES			292,770,310.06	136,989,850.31	429,760,160.37	295,506,146.00	116,236,420.00	411,742,566.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	146,364,237.23	59,414,859.40	205,779,096.63	154,753,362.00	96,066,499.00	250,819,861.00	21.9%
2) Instruction - Related Services		2000-2999	25,475,544.93	7,751,593.92	33,227,138.85	27,990,180.61	6,553,946.00	34,544,126.61	4.0%
3) Pupil Services		3000-3999	23,048,423.38	16,212,855.59	39,261,278.97	22,607,250.36	21,529,111.00	44,136,361.36	12.4%
4) Ancillary Services		4000-4999	2,933,229.22	42,875.90	2,976,105.12	3,092,691.00	3,619.00	3,096,310.00	4.0%
5) Community Services		5000-5999	308,984.60	0.00	308,984.60	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	11,554.84	11,554.84	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	18,060,302.29	6,550,860.07	24,611,162.36	18,299,935.47	10,654,334.00	28,954,269.47	17.6%
8) Plant Services		8000-8999	23,803,396.60	23,558,931.61	47,362,328.21	29,171,242.56	31,774,403.00	60,945,645.56	28.7%
9) Other Outgo		9000-9999	3,905,276.32	0.00	3,905,276.32	4,034,273.00	0.00	4,034,273.00	3.3%
10) TOTAL, EXPENDITURES			243,899,394.57	113,543,531.33	357,442,925.90	259,948,935.00	166,581,912.00	426,530,847.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,870,915.49	23,446,318.98	72,317,234.47	35,557,211.00	(50,345,492.00)	(14,788,281.00)	-120.4%
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	4,678,532.73	0.00	4,678,532.73	6,012,383.00	0.00	6,012,383.00	28.5%
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	(27,982,924.61)	27,982,924.61	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,661,457.34)	27,982,924.61	(4,678,532.73)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	28.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,209,458.15	51,429,243.59	67,638,701.74	(6,597,146.00)	(14,203,518.00)	(20,800,664.00)	-130.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
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)			55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,628,386.90	34,615,134.34	90,243,521.24	71,837,845.05	86,044,377.93	157,882,222.98	75.0%
2) Ending Balance, June 30 (E + F1e)			71,837,845.05	86,044,377.93	157,882,222.98	65,240,699.05	71,840,859.93	137,081,558.98	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	375,557.63	0.00	375,557.63	1,000,000.00	0.00	1,000,000.00	166.3%
Prepaid Items		9713	886,972.09	0.00	886,972.09	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		9740	0.00	86,044,377.93	86,044,377.93	0.00	73,243,426.62	73,243,426.62	-14.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	20,916,322.05	0.00	20,916,322.05	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	42,458,715.16	0.00	42,458,715.16	30,273,077.00	0.00	30,273,077.00	-28.7%
Vehicle Replacement	0000	9780	3,600,000.00		3,600,000.00			0.00	
Future Facility Needs	0000	9780	8,000,000.00		8,000,000.00			0.00	
Field Replacement	0000	9780	5,000,000.00		5,000,000.00			0.00	
Future Custodial Support	0000	9780	3,500,000.00		3,500,000.00			0.00	
Resource Officers	0000	9780	1,130,000.00		1,130,000.00			0.00	
Certificated Positions	0000	9780	3,500,000.00		3,500,000.00			0.00	
Job Review	0000	9780	1,500,000.00		1,500,000.00			0.00	
PO Rollovers	0000	9780	1,920,000.00		1,920,000.00			0.00	
Reserve for Deficit Spending	0000	9780	12,000,000.00		12,000,000.00			0.00	
Vehicle Replacement	0000	9780			0.00	3,600,000.00		3,600,000.00	
Future Facility Needs	0000	9780			0.00	6,290,300.00		6,290,300.00	
Future Custodial Support	0000	9780			0.00	3,500,000.00		3,500,000.00	
Job Review	0000	9780			0.00	1,500,000.00		1,500,000.00	
Reserve for Deficit Spending	0000	9780			0.00	15,382,777.00		15,382,777.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,863,700.00	0.00	10,863,700.00	12,976,300.00	0.00	12,976,300.00	19.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Unassigned/Unappropriated Amount		9790	17,177,900.17	0.00	17,177,900.17	0.00	(1,402,566.69)	(1,402,566.69)	-108.2%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	25,101,531.60	32,986,176.60
4201	ESSA: Title III, Immigrant Student Program	1.03	1.03
6266	Educator Effectiveness, FY 2021-22	4,411,274.93	3,472,925.93
6300	Lottery: Instructional Materials	3,313,084.72	3,313,084.72
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	200,000.00
6547	Special Education Early Intervention Preschool Grant	1,134,336.52	863,412.52
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	10,008,098.17	7,008,098.17
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,622,743.00	1,872,743.00
7412	A-G Access/Success Grant	1,198,427.14	542,057.14
7413	A-G Learning Loss Mitigation Grant	279,631.31	0.00
7425	Expanded Learning Opportunities (ELO) Grant	3,130,846.60	288,636.60
7435	Learning Recovery Emergency Block Grant	30,111,932.51	18,733,080.51
7810	Other Restricted State	163,804.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,028,332.08	3,668,816.08
9010	Other Restricted Local	340,334.32	294,394.32
Total, Restricted Balance		86,044,377.93	73,243,426.62

08 STUDENT ACTIVITY SPECIAL REVENUE FUND

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,542,393.81	1,400,000.00	-9.2%
5) TOTAL, REVENUES			1,542,393.81	1,400,000.00	-9.2%
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	1,563,701.96	1,300,000.00	-16.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,563,701.96	1,300,000.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,308.15)	100,000.00	-569.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,308.15)	100,000.00	-569.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,041.64	754,733.49	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,041.64	754,733.49	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,041.64	754,733.49	-2.7%
2) Ending Balance, June 30 (E + F1e)			754,733.49	854,733.49	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,733.49	854,733.49	13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
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	754,733.49		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			754,733.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			754,733.49		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	1,542,393.81	1,400,000.00	-9.2%
TOTAL, REVENUES			1,542,393.81	1,400,000.00	-9.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,563,701.96	1,300,000.00	-16.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,563,701.96	1,300,000.00	-16.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,563,701.96	1,300,000.00	-16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,542,393.81	1,400,000.00	-9.2%
5) TOTAL, REVENUES			1,542,393.81	1,400,000.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,563,701.96	1,300,000.00	-16.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,563,701.96	1,300,000.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,308.15)	100,000.00	-569.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,308.15)	100,000.00	-569.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,041.64	754,733.49	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,041.64	754,733.49	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,041.64	754,733.49	-2.7%
2) Ending Balance, June 30 (E + F1e)			754,733.49	854,733.49	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	754,733.49	854,733.49	13.2%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 08
D8ACA8N885(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	754,733.49	854,733.49
Total, Restricted Balance		754,733.49	854,733.49

11 ADULT EDUCATION

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,480.00	118,480.00	0.0%
3) Other State Revenue		8300-8599	783,273.00	716,304.00	-8.5%
4) Other Local Revenue		8600-8799	(330.26)	1,000.00	-402.8%
5) TOTAL, REVENUES			901,422.74	835,784.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	460,419.03	457,609.00	-0.6%
2) Classified Salaries		2000-2999	127,796.91	141,577.00	10.8%
3) Employee Benefits		3000-3999	244,911.42	219,495.00	-10.4%
4) Books and Supplies		4000-4999	38,627.99	92,591.00	139.7%
5) Services and Other Operating Expenditures		5000-5999	20,482.02	39,004.00	90.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			892,237.37	950,276.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,185.37	(114,492.00)	-1,346.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,185.37	(114,492.00)	-1,346.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,011.09	201,196.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,011.09	201,196.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,011.09	201,196.46	4.8%
2) Ending Balance, June 30 (E + F1e)			201,196.46	86,704.46	-56.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,196.46	86,704.46	-56.9%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	142,086.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,928.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	124,151.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	170.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			263,480.43		
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	51,893.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,390.11		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,283.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			201,196.46		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			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	118,480.00	118,480.00	0.0%
TOTAL, FEDERAL REVENUE			118,480.00	118,480.00	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	746,304.00	716,304.00	-4.0%
All Other State Revenue	All Other	8590	36,969.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			783,273.00	716,304.00	-8.5%
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	1,935.74	1,000.00	-48.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,266.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(330.26)	1,000.00	-402.8%
TOTAL, REVENUES			901,422.74	835,784.00	-7.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	158,911.68	153,263.00	-3.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	132,108.43	134,218.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	169,398.92	170,128.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,419.03	457,609.00	-0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	51,227.73	54,802.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	13,490.85	12,345.00	-8.5%
Clerical, Technical and Office Salaries		2400	57,862.79	60,081.00	3.8%
Other Classified Salaries		2900	5,215.54	14,349.00	175.1%
TOTAL, CLASSIFIED SALARIES			127,796.91	141,577.00	10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	119,934.93	87,403.00	-27.1%
PERS		3201-3202	30,336.26	34,105.00	12.4%
OASDI/Medicare/Alternative		3301-3302	16,243.02	17,466.00	7.5%
Health and Welfare Benefits		3401-3402	75,652.18	80,223.00	6.0%
Unemployment Insurance		3501-3502	2,745.03	298.00	-89.1%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,911.42	219,495.00	-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	4,592.27	89,906.00	1,857.8%
Noncapitalized Equipment		4400	34,035.72	2,685.00	-92.1%
TOTAL, BOOKS AND SUPPLIES			38,627.99	92,591.00	139.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	484.33	6,000.00	1,138.8%
Dues and Memberships		5300	200.08	0.00	-100.0%
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	1,710.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	236.00	2,515.00	965.7%
Professional/Consulting Services and Operating Expenditures		5800	19,533.71	27,779.00	42.2%
Communications		5900	27.90	1,000.00	3,484.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,482.02	39,004.00	90.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Unaudited Actuals
Adult Education Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

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Form 11
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			892,237.37	950,276.00	6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,480.00	118,480.00	0.0%
3) Other State Revenue		8300-8599	783,273.00	716,304.00	-8.5%
4) Other Local Revenue		8600-8799	(330.26)	1,000.00	-402.8%
5) TOTAL, REVENUES			901,422.74	835,784.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		249,807.15	272,415.00	9.1%
2) Instruction - Related Services	2000-2999		266,312.02	285,249.00	7.1%
3) Pupil Services	3000-3999		374,981.56	390,450.00	4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,136.64	2,162.00	90.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			892,237.37	950,276.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,185.37	(114,492.00)	-1,346.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,185.37	(114,492.00)	-1,346.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,011.09	201,196.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,011.09	201,196.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,011.09	201,196.46	4.8%
2) Ending Balance, June 30 (E + F1e)			201,196.46	86,704.46	-56.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,196.46	86,704.46	-56.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6391	Adult Education Program	201,196.46	86,704.46
Total, Restricted Balance		201,196.46	86,704.46

12 CHILD DEVELOPMENT FUND

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,147,229.15	1,176,800.00	2.6%
3) Other State Revenue		8300-8599	2,559,710.00	2,068,835.00	-19.2%
4) Other Local Revenue		8600-8799	107,070.71	100,030.00	-6.6%
5) TOTAL, REVENUES			3,814,009.86	3,345,665.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,214,808.95	1,275,420.00	5.0%
2) Classified Salaries		2000-2999	1,414,817.95	1,425,272.00	0.7%
3) Employee Benefits		3000-3999	1,373,386.37	1,481,217.00	7.9%
4) Books and Supplies		4000-4999	120,979.16	342,751.00	183.3%
5) Services and Other Operating Expenditures		5000-5999	177,613.24	188,151.00	5.9%
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	183,852.35	199,358.00	8.4%
9) TOTAL, EXPENDITURES			4,485,458.02	4,912,169.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(671,448.16)	(1,566,504.00)	133.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	684,975.53	1,304,383.00	90.4%
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			684,975.53	1,304,383.00	90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,527.37	(262,121.00)	-2,037.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	683,203.00	696,730.37	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,203.00	696,730.37	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,203.00	696,730.37	2.0%
2) Ending Balance, June 30 (E + F1e)			696,730.37	434,609.37	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	452,981.71	183,850.29	-59.4%
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	243,748.66	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	250,759.08	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	274,824.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,663.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Unaudited Actuals
Child Development Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 12
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	321,320.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	342,268.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			932,751.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	165,267.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,752.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			236,020.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			696,730.37		
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	1,147,229.15	1,176,800.00	2.6%
TOTAL, FEDERAL REVENUE			1,147,229.15	1,176,800.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,457,359.00	2,068,835.00	-15.8%
All Other State Revenue	All Other	8590	102,351.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,559,710.00	2,068,835.00	-19.2%
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	13,962.44	10,000.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,011.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	90,097.27	90,030.00	-0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,070.71	100,030.00	-6.6%
TOTAL, REVENUES			3,814,009.86	3,345,665.00	-12.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,214,808.95	1,275,420.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,214,808.95	1,275,420.00	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	732,056.80	743,948.00	1.6%

Unaudited Actuals
Child Development Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 12
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	256,841.27	248,752.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	284,598.31	292,321.00	2.7%
Clerical, Technical and Office Salaries		2400	141,321.57	140,251.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,414,817.95	1,425,272.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	331,305.84	249,210.00	-24.8%
PERS		3201-3202	339,797.45	363,287.00	6.9%
OASDI/Medicare/Alternative		3301-3302	120,838.44	124,855.00	3.3%
Health and Welfare Benefits		3401-3402	580,634.41	742,514.00	27.9%
Unemployment Insurance		3501-3502	810.23	1,351.00	66.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,373,386.37	1,481,217.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	402.92	1,000.00	148.2%
Materials and Supplies		4300	51,831.73	315,453.00	508.6%
Noncapitalized Equipment		4400	68,744.51	26,298.00	-61.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,979.16	342,751.00	183.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,134.06	6,800.00	-25.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,451.57	43,997.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	218.00	5,000.00	2,193.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,811.76	103,250.00	2.4%
Professional/Consulting Services and Operating Expenditures		5800	20,646.79	23,933.00	15.9%
Communications		5900	5,351.06	5,171.00	-3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			177,613.24	188,151.00	5.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	183,852.35	199,358.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			183,852.35	199,358.00	8.4%
TOTAL, EXPENDITURES			4,485,458.02	4,912,169.00	9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	684,975.53	1,304,383.00	90.4%
(a) TOTAL, INTERFUND TRANSFERS IN			684,975.53	1,304,383.00	90.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			684,975.53	1,304,383.00	90.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,147,229.15	1,176,800.00	2.6%
3) Other State Revenue		8300-8599	2,559,710.00	2,068,835.00	-19.2%
4) Other Local Revenue		8600-8799	107,070.71	100,030.00	-6.6%
5) TOTAL, REVENUES			3,814,009.86	3,345,665.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,045,350.47	3,430,640.00	12.7%
2) Instruction - Related Services	2000-2999		672,314.96	704,947.00	4.9%
3) Pupil Services	3000-3999		423,665.61	418,672.00	-1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		183,852.35	199,358.00	8.4%
8) Plant Services	8000-8999		160,274.63	158,552.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,485,458.02	4,912,169.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(671,448.16)	(1,566,504.00)	133.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	684,975.53	1,304,383.00	90.4%
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			684,975.53	1,304,383.00	90.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,527.37	(262,121.00)	-2,037.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	683,203.00	696,730.37	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,203.00	696,730.37	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,203.00	696,730.37	2.0%
2) Ending Balance, June 30 (E + F1e)			696,730.37	434,609.37	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	452,981.71	183,850.29	-59.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	243,748.66	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	250,759.08	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	13,531.42	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	90,600.00	0.00
9010	Other Restricted Local	348,850.29	183,850.29
Total, Restricted Balance		452,981.71	183,850.29

13 NUTRITION SERVICES FUND

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



Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 13
D8ACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,969,307.26	12,983,981.00	-7.1%
3) Other State Revenue		8300-8599	5,003,555.62	3,352,084.00	-33.0%
4) Other Local Revenue		8600-8799	47,028.58	91,555.00	94.7%
5) TOTAL, REVENUES			19,019,891.46	16,427,620.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,364,267.92	4,924,579.00	-8.2%
3) Employee Benefits		3000-3999	3,084,391.44	3,186,145.97	3.3%
4) Books and Supplies		4000-4999	6,305,694.68	4,996,774.00	-20.8%
5) Services and Other Operating Expenditures		5000-5999	108,740.42	201,052.41	84.9%
6) Capital Outlay		6000-6999	26,106.42	60,000.00	129.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	363,646.41	460,846.00	26.7%
9) TOTAL, EXPENDITURES			15,252,847.29	13,829,397.38	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,767,044.17	2,598,222.62	-31.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,767,044.17	2,598,222.62	-31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,155,082.94	5,922,127.11	174.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,155,082.94	5,922,127.11	174.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,155,082.94	5,922,127.11	174.8%
2) Ending Balance, June 30 (E + F1e)			5,922,127.11	8,520,349.73	43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	56,989.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,838,791.75	8,544,004.23	46.3%
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	1,345.50	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,654.50)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,530,881.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(93,400.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 13
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,593,991.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	83,157.16		
6) Stores		9320	56,989.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,199,120.51		
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	318,180.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	958,812.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,276,993.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,922,127.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,951,086.18	12,433,981.00	-4.0%
Donated Food Commodities		8221	1,018,221.08	550,000.00	-46.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,969,307.26	12,983,981.00	-7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,003,555.62	3,352,084.00	-33.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,003,555.62	3,352,084.00	-33.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,218.25	3,000.00	146.3%
Food Service Sales		8634	55,634.19	57,100.00	2.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,035.08	26,355.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(72,371.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,512.06	5,100.00	-7.5%
TOTAL, OTHER LOCAL REVENUE			47,028.58	91,555.00	94.7%
TOTAL, REVENUES			19,019,891.46	16,427,620.00	-13.6%
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	4,486,608.98	4,047,001.00	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	579,088.37	578,835.00	0.0%
Clerical, Technical and Office Salaries		2400	298,570.57	298,743.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,364,267.92	4,924,579.00	-8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,272,780.24	1,262,881.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	386,042.83	370,000.00	-4.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,423,997.67	1,550,802.97	8.9%
Unemployment Insurance		3501-3502	1,570.70	2,462.00	56.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,084,391.44	3,186,145.97	3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	441,490.98	382,937.00	-13.3%
Noncapitalized Equipment		4400	42,722.40	36,294.00	-15.0%
Food		4700	5,821,481.30	4,577,543.00	-21.4%
TOTAL, BOOKS AND SUPPLIES			6,305,694.68	4,996,774.00	-20.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,783.71	0.00	-100.0%
Dues and Memberships		5300	3,537.96	3,538.00	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	178,867.02	286,827.41	60.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(169,917.46)	(138,930.00)	-18.2%
Professional/Consulting Services and Operating Expenditures		5800	66,574.24	38,350.00	-42.4%
Communications		5900	10,894.95	11,267.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,740.42	201,052.41	84.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,000.00	32,400.00	29.6%
Equipment Replacement		6500	1,106.42	27,600.00	2,394.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,106.42	60,000.00	129.8%
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	363,646.41	460,846.00	26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			363,646.41	460,846.00	26.7%
TOTAL, EXPENDITURES			15,252,847.29	13,829,397.38	-9.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Unaudited Actuals
 Cafeteria Special Revenue Fund
 Expenditures by Object

36 67686 0000000
 Form 13
 D8ACA8N885(2022-23)

Colton Joint Unified
 San Bernardino County

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

36 67686 0000000
Form 13
DBACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,969,307.26	12,983,981.00	-7.1%
3) Other State Revenue		8300-8599	5,003,555.62	3,352,084.00	-33.0%
4) Other Local Revenue		8600-8799	47,028.58	91,555.00	94.7%
5) TOTAL, REVENUES			19,019,891.46	16,427,620.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,863,094.46	13,368,551.38	-10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		363,646.41	460,846.00	26.7%
8) Plant Services	8000-8999		26,106.42	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,252,847.29	13,829,397.38	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,767,044.17	2,598,222.62	-31.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,767,044.17	2,598,222.62	-31.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,155,082.94	5,922,127.11	174.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,155,082.94	5,922,127.11	174.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,155,082.94	5,922,127.11	174.8%
2) Ending Balance, June 30 (E + F1e)			5,922,127.11	8,520,349.73	43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	56,989.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,838,791.75	8,544,004.23	46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,345.50	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,654.50)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,563,920.04	8,122,257.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	235,059.92	381,934.92
5810	Other Restricted Federal	5,814.00	5,814.00
7029	Child Nutrition: Food Service Staff Training Funds	33,997.79	33,997.79
Total, Restricted Balance		<u>5,838,791.75</u>	<u>8,544,004.23</u>

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	2022-23 Unaudited Actuals	2023-24 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	8,382.93	0.00	-100.0%
5) TOTAL, REVENUES			8,382.93	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,382.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,382.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,382.93	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,382.93	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,382.93	New
2) Ending Balance, June 30 (E + F1e)			8,382.93	8,382.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,382.93	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	8,382.93	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,496.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(175.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 14
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	61.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,382.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,382.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,867.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,515.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,382.93	0.00	-100.0%
TOTAL, REVENUES			8,382.93	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	8,382.93	0.00	-100.0%
5) TOTAL, REVENUES			8,382.93	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,382.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,382.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,382.93	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,382.93	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,382.93	New
2) Ending Balance, June 30 (E + F1e)			8,382.93	8,382.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,382.93	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	8,382.93	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

21 BUILDING FUND

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374,280.56	761,000.00	103.3%
5) TOTAL, REVENUES			374,280.56	761,000.00	103.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	239,179.26	248,928.00	4.1%
3) Employee Benefits		3000-3999	111,227.89	115,462.00	3.8%
4) Books and Supplies		4000-4999	9,863.62	487,500.00	4,842.4%
5) Services and Other Operating Expenditures		5000-5999	53,842.33	1,986,274.00	3,589.1%
6) Capital Outlay		6000-6999	1,765,692.77	13,194,669.00	647.3%
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			2,179,805.87	16,032,833.00	635.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,805,525.31)	(15,271,833.00)	745.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,805,525.31)	(15,271,833.00)	745.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000,292.90	18,194,767.59	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000,292.90	18,194,767.59	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000,292.90	18,194,767.59	-9.0%
2) Ending Balance, June 30 (E + F1e)			18,194,767.59	2,922,934.59	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,187,235.20	2,903,402.20	-84.0%
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	7,532.39	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,532.39	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,919,940.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(389,895.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	148,493.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,678,539.07		
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	480,351.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,419.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			483,771.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			18,194,767.59		
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	444,696.56	445,000.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(73,946.00)	316,000.00	-527.3%
Other Local Revenue					
All Other Local Revenue		8699	3,530.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,280.56	761,000.00	103.3%
TOTAL, REVENUES			374,280.56	761,000.00	103.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	190,006.35	234,441.00	23.4%
Clerical, Technical and Office Salaries		2400	49,172.91	14,487.00	-70.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			239,179.26	248,928.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,220.85	66,414.00	10.3%
OASDI/Medicare/Alternative		3301-3302	17,544.18	19,042.00	8.5%
Health and Welfare Benefits		3401-3402	32,294.73	29,882.00	-7.5%
Unemployment Insurance		3501-3502	1,168.33	124.00	-89.4%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,227.89	115,462.00	3.8%
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	9,863.62	487,500.00	4,842.4%
TOTAL, BOOKS AND SUPPLIES			9,863.62	487,500.00	4,842.4%
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	11,680.00	485,000.00	4,052.4%
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	42,162.33	1,501,274.00	3,460.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,842.33	1,986,274.00	3,589.1%
CAPITAL OUTLAY					
Land		6100	7,018.59	0.00	-100.0%
Land Improvements		6170	142,880.49	788,653.00	452.0%
Buildings and Improvements of Buildings		6200	1,615,793.69	12,406,016.00	667.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,765,692.77	13,194,669.00	647.3%
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					
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			2,179,805.87	16,032,833.00	635.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Unaudited Actuals
Building Fund
Expenditures by Object

36 67686 0000000
Form 21
D8ACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Building Fund
Expenditures by Function

36 67686 0000000
Form 21
DBACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	374,280.56	761,000.00	103.3%
5) TOTAL, REVENUES			374,280.56	761,000.00	103.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,179,805.87	16,032,833.00	635.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,179,805.87	16,032,833.00	635.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,805,525.31)	(15,271,833.00)	745.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,805,525.31)	(15,271,833.00)	745.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000,292.90	18,194,767.59	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000,292.90	18,194,767.59	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000,292.90	18,194,767.59	-9.0%
2) Ending Balance, June 30 (E + F1e)			18,194,767.59	2,922,934.59	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,187,235.20	2,903,402.20	-84.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,532.39	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,532.39	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	18,187,235.20	2,903,402.20
Total, Restricted Balance		18,187,235.20	2,903,402.20

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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,309,398.47	1,595,000.00	21.8%
5) TOTAL, REVENUES			1,309,398.47	1,595,000.00	21.8%
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	17,223.93	188,844.81	996.4%
5) Services and Other Operating Expenditures		5000-5999	690,914.30	1,500,118.00	117.1%
6) Capital Outlay		6000-6999	4,357,406.35	7,440,347.05	70.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,065,544.58	9,129,309.86	80.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,756,146.11)	(7,534,309.86)	100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,756,146.11)	(7,534,309.86)	100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,509,766.77	11,753,620.66	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,509,766.77	11,753,620.66	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,509,766.77	11,753,620.66	-24.2%
2) Ending Balance, June 30 (E + F1e)			11,753,620.66	4,219,310.80	-64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,753,620.66	4,219,310.80	-64.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,630,661.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(260,288.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 25
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	205,676.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,576,050.43		
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	794,904.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,525.62		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			822,429.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,753,620.66		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	354,563.53	295,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	37,314.00	300,000.00
Fees and Contracts					
Mitigation/Developer Fees			8681	917,520.94	1,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				1,309,398.47	1,595,000.00
TOTAL, REVENUES				1,309,398.47	1,595,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25
DBACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	980.00	980.00	0.0%
Noncapitalized Equipment		4400	16,243.93	187,864.81	1,056.5%
TOTAL, BOOKS AND SUPPLIES			17,223.93	188,844.81	996.4%
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	349,181.56	1,010,082.00	189.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,525.62	25,000.00	-9.2%
Professional/Consulting Services and Operating Expenditures		5800	314,207.12	465,036.00	48.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			690,914.30	1,500,118.00	117.1%
CAPITAL OUTLAY					
Land		6100	7,018.62	31,250.00	345.2%
Land Improvements		6170	328,047.02	575,875.00	75.5%
Buildings and Improvements of Buildings		6200	3,506,989.72	6,833,222.05	94.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	515,350.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,357,406.35	7,440,347.05	70.8%
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			5,065,544.58	9,129,309.86	80.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25
D8ACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

36 67686 0000000
Form 25
DBACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,309,398.47	1,595,000.00	21.8%
5) TOTAL, REVENUES			1,309,398.47	1,595,000.00	21.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,912.63	170,036.00	296.2%
8) Plant Services	8000-8999		5,022,631.95	8,959,273.86	78.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,065,544.58	9,129,309.86	80.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,756,146.11)	(7,534,309.86)	100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,756,146.11)	(7,534,309.86)	100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,509,766.77	11,753,620.66	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,509,766.77	11,753,620.66	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,509,766.77	11,753,620.66	-24.2%
2) Ending Balance, June 30 (E + F1e)			11,753,620.66	4,219,310.80	-64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,753,620.66	4,219,310.80	-64.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	11,753,620.66	4,219,310.80
Total, Restricted Balance		11,753,620.66	4,219,310.80

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	2022-23 Unaudited Actuals	2023-24 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	2,870,223.00	2,870,223.00	0.0%
4) Other Local Revenue		8600-8799	447,355.72	790,640.00	76.7%
5) TOTAL, REVENUES			3,317,578.72	3,660,863.00	10.3%
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	699,999.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	162,008.34	13,470,224.00	8,214.5%
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			162,008.34	14,170,223.00	8,646.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,155,570.38	(10,509,360.00)	-433.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,155,570.38	(10,509,360.00)	-433.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,079,222.04	23,234,792.42	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,079,222.04	23,234,792.42	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,079,222.04	23,234,792.42	15.7%
2) Ending Balance, June 30 (E + F1e)			23,234,792.42	12,725,432.42	-45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,234,792.42	12,725,432.42	-45.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,542,221.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(485,149.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 35
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	181,617.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,238,690.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,897.75		
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			3,897.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			23,234,792.42		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,870,223.00	2,870,223.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,870,223.00	2,870,223.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	522,969.72	380,640.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(75,614.00)	410,000.00	-642.2%
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			447,355.72	790,640.00	76.7%
TOTAL, REVENUES			3,317,578.72	3,660,863.00	10.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	699,999.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	699,999.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,209.47	13,470,224.00	186,740.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	154,798.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			162,008.34	13,470,224.00	8,214.5%
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			162,008.34	14,170,223.00	8,646.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Unaudited Actuals
 County School Facilities Fund
 Expenditures by Object

Colton Joint Unified
 San Bernardino County

36 67686 0000000
 Form 35
 D8ACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 35
DBACA8N885(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	2,870,223.00	2,870,223.00	0.0%
4) Other Local Revenue		8600-8799	447,355.72	790,640.00	76.7%
5) TOTAL, REVENUES			3,317,578.72	3,660,863.00	10.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		162,008.34	14,170,223.00	8,646.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,008.34	14,170,223.00	8,646.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,155,570.38	(10,509,360.00)	-433.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,155,570.38	(10,509,360.00)	-433.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,079,222.04	23,234,792.42	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,079,222.04	23,234,792.42	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,079,222.04	23,234,792.42	15.7%
2) Ending Balance, June 30 (E + F1e)			23,234,792.42	12,725,432.42	-45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,234,792.42	12,725,432.42	-45.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	23,234,792.42	12,725,432.42
Total, Restricted Balance		23,234,792.42	12,725,432.42

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,316,731.18	345,000.00	-94.5%
5) TOTAL, REVENUES			6,316,731.18	345,000.00	-94.5%
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	3,370.47	459,900.00	13,545.0%
5) Services and Other Operating Expenditures		5000-5999	31,479.59	613,200.00	1,847.9%
6) Capital Outlay		6000-6999	3,210,788.25	3,441,038.00	7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,245,638.31	4,514,138.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,071,092.87	(4,169,138.00)	-235.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,071,092.87	(4,169,138.00)	-235.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,022,643.93	17,093,736.80	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,022,643.93	17,093,736.80	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,022,643.93	17,093,736.80	21.9%
2) Ending Balance, June 30 (E + F1e)			17,093,736.80	12,924,598.80	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,093,736.80	12,924,598.80	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,182,624.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(333,485.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,762.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,953,133.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,915,035.34		
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	821,298.54		
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			821,298.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,093,736.80		
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	4,178,901.16	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	292,797.02	195,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(187,299.00)	150,000.00	-180.1%
Other Local Revenue					
All Other Local Revenue		8699	2,032,332.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,316,731.18	345,000.00	-94.5%
TOTAL, REVENUES			6,316,731.18	345,000.00	-94.5%
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%

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

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 40
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,843.56	306,600.00	16,530.9%
Noncapitalized Equipment		4400	1,526.91	153,300.00	9,939.9%
TOTAL, BOOKS AND SUPPLIES			3,370.47	459,900.00	13,545.0%
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	6,513.69	306,600.00	4,607.0%
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	24,965.90	306,600.00	1,128.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,479.59	613,200.00	1,847.9%
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	3,210,788.25	3,287,238.00	2.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	153,800.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,210,788.25	3,441,038.00	7.2%
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			3,245,638.31	4,514,138.00	39.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 40
DBACA8N885(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,316,731.18	345,000.00	-94.5%
5) TOTAL, REVENUES			6,316,731.18	345,000.00	-94.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,245,638.31	4,514,138.00	39.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,245,638.31	4,514,138.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,071,092.87	(4,169,138.00)	-235.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,071,092.87	(4,169,138.00)	-235.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,022,643.93	17,093,736.80	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,022,643.93	17,093,736.80	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,022,643.93	17,093,736.80	21.9%
2) Ending Balance, June 30 (E + F1e)			17,093,736.80	12,924,598.80	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,093,736.80	12,924,598.80	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	17,093,736.80	12,924,598.80
Total, Restricted Balance		17,093,736.80	12,924,598.80

51 BOND INTEREST AND REDEMPTION FUND

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,557.61	85,942.00	70.0%
4) Other Local Revenue		8600-8799	12,303,161.76	14,332,378.00	16.5%
5) TOTAL, REVENUES			12,353,719.37	14,418,320.00	16.7%
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	12,830,407.42	15,022,773.63	17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,830,407.42	15,022,773.63	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(476,688.05)	(604,453.63)	26.8%
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	113,748.85	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			113,748.85	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,939.20)	(604,453.63)	66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,081,375.17	20,718,435.97	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,081,375.17	20,718,435.97	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,081,375.17	20,718,435.97	-1.7%
2) Ending Balance, June 30 (E + F1e)			20,718,435.97	20,113,982.34	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,718,435.97	20,113,982.34	-2.9%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,154,376.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(435,941.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 51
DBACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,718,435.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			20,718,435.97		
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	50,557.61	85,942.00	70.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,557.61	85,942.00	70.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,748,135.73	12,637,999.00	29.6%
Unsecured Roll		8612	1,147,299.51	880,994.00	-23.2%
Prior Years' Taxes		8613	159,988.11	170,393.00	6.5%
Supplemental Taxes		8614	962,010.54	445,554.00	-53.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	107,222.70	128,410.00	19.8%
Interest		8660	285,887.17	69,028.00	-75.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(107,382.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,303,161.76	14,332,378.00	16.5%
TOTAL, REVENUES			12,353,719.37	14,418,320.00	16.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,590,000.00	7,390,000.00	-2.6%
Bond Interest and Other Service Charges		7434	5,240,407.42	7,632,773.63	45.7%
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)			12,830,407.42	15,022,773.63	17.1%
TOTAL, EXPENDITURES			12,830,407.42	15,022,773.63	17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 51
D8ACA8N885(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	113,748.85	0.00	-100.0%
(c) TOTAL, SOURCES			113,748.85	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)			113,748.85	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Colton Joint Unified
San Bernardino County

36 67686 0000000
Form 51
DBACA8N885(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	50,557.61	85,942.00	70.0%
4) Other Local Revenue		8600-8799	12,303,161.76	14,332,378.00	16.5%
5) TOTAL, REVENUES			12,353,719.37	14,418,320.00	16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,830,407.42	15,022,773.63	17.1%
10) TOTAL, EXPENDITURES			12,830,407.42	15,022,773.63	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(476,688.05)	(604,453.63)	26.8%
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	113,748.85	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			113,748.85	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,939.20)	(604,453.63)	66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,081,375.17	20,718,435.97	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,081,375.17	20,718,435.97	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,081,375.17	20,718,435.97	-1.7%
2) Ending Balance, June 30 (E + F1e)			20,718,435.97	20,113,982.34	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,718,435.97	20,113,982.34	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	20,718,435.97	20,113,982.34
Total, Restricted Balance		20,718,435.97	20,113,982.34

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.27		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			101.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	101.27	101.27
Total, Restricted Balance		101.27	101.27

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	848,910.72	770,000.00	-9.3%
5) TOTAL, REVENUES			848,910.72	770,000.00	-9.3%
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	609,344.99	850,000.00	39.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			609,344.99	850,000.00	39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			239,565.73	(80,000.00)	-133.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	17,207.50	20,000.00	16.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,207.50)	(20,000.00)	16.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,358.23	(100,000.00)	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,342,778.71	5,565,136.94	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,342,778.71	5,565,136.94	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,342,778.71	5,565,136.94	4.2%
2) Ending Balance, June 30 (E + F1e)			5,565,136.94	5,465,136.94	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,565,136.94	5,465,136.94	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,565,136.94		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,565,136.94		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,565,136.94		
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	775,749.44	600,000.00	-22.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	73,161.28	170,000.00	132.4%
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			848,910.72	770,000.00	-9.3%
TOTAL, REVENUES			848,910.72	770,000.00	-9.3%
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	344,344.99	550,000.00	59.7%
Other Debt Service - Principal		7439	265,000.00	300,000.00	13.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			609,344.99	850,000.00	39.5%
TOTAL, EXPENDITURES			609,344.99	850,000.00	39.5%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	17,207.50	20,000.00	16.2%
(d) TOTAL, USES			17,207.50	20,000.00	16.2%
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)			(17,207.50)	(20,000.00)	16.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	848,910.72	770,000.00	-9.3%
5) TOTAL, REVENUES			848,910.72	770,000.00	-9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	609,344.99	850,000.00	39.5%
10) TOTAL, EXPENDITURES			609,344.99	850,000.00	39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			239,565.73	(80,000.00)	-133.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	17,207.50	20,000.00	16.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,207.50)	(20,000.00)	16.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,358.23	(100,000.00)	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,342,778.71	5,565,136.94	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,342,778.71	5,565,136.94	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,342,778.71	5,565,136.94	4.2%
2) Ending Balance, June 30 (E + F1e)			5,565,136.94	5,465,136.94	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,565,136.94	5,465,136.94	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	5,565,136.94	5,465,136.94
Total, Restricted Balance		<u>5,565,136.94</u>	<u>5,465,136.94</u>

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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,021,675.66	873,770.00	-14.5%
5) TOTAL, REVENUES			1,021,675.66	873,770.00	-14.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	355,883.05	353,417.00	-0.7%
3) Employee Benefits		3000-3999	2,751,961.31	2,876,946.00	4.5%
4) Books and Supplies		4000-4999	56,155.29	159,255.00	183.6%
5) Services and Other Operating Expenses		5000-5999	4,069,656.56	4,339,800.00	6.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,233,656.21	7,729,418.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,211,980.55)	(6,855,648.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,993,557.20	4,708,000.00	17.9%
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			3,993,557.20	4,708,000.00	17.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,218,423.35)	(2,147,648.00)	-3.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,530,378.61	13,470,351.26	-0.4%
b) Audit Adjustments		9793	2,694,838.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,225,216.61	13,470,351.26	-17.0%
d) Other Restatements		9795	(536,442.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,688,774.61	13,470,351.26	-14.1%
2) Ending Net Position, June 30 (E + F1e)			13,470,351.26	11,322,703.26	-15.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,443,415.40	0.00	-100.0%
b) Restricted Net Position		9797	11,026,935.86	(12,009,816.20)	-208.9%
c) Unrestricted Net Position		9790	0.00	23,332,519.46	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,346,437.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(460,507.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	542,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	156,136.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,660,308.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			24,244,376.00		
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	138,994.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,414,353.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	5,220,677.00		
7) TOTAL, LIABILITIES			10,774,024.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			13,470,351.26		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	463,337.46	298,670.00	-35.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(135,313.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	693,651.20	575,100.00	-17.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,021,675.66	873,770.00	-14.5%
TOTAL, REVENUES			1,021,675.66	873,770.00	-14.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	147,415.41	147,600.00	0.1%
Clerical, Technical and Office Salaries		2400	208,467.64	205,817.00	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,883.05	353,417.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	90,287.54	94,292.00	4.4%
OASDI/Medicare/Alternative		3301-3302	27,075.19	27,036.00	-0.1%
Health and Welfare Benefits		3401-3402	60,161.52	55,220.00	-8.2%
Unemployment Insurance		3501-3502	1,747.80	398.00	-77.2%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,572,689.26	2,700,000.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,751,961.31	2,876,946.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,146.91	129,000.00	277.8%
Noncapitalized Equipment		4400	22,008.38	30,255.00	37.5%
TOTAL, BOOKS AND SUPPLIES			56,155.29	159,255.00	183.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,298.35	17,000.00	1,209.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,567,523.53	2,565,000.00	-0.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,500.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,500,834.68	1,756,150.00	17.0%
Communications		5900	0.00	150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,069,656.56	4,339,800.00	6.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,233,656.21	7,729,418.00	6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,993,557.20	4,708,000.00	17.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,993,557.20	4,708,000.00	17.9%
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			3,993,557.20	4,708,000.00	17.9%
(a - b + c - d + e)			3,993,557.20	4,708,000.00	17.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,021,675.66	873,770.00	-14.5%
5) TOTAL, REVENUES			1,021,675.66	873,770.00	-14.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,233,656.21	7,729,418.00	6.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,233,656.21	7,729,418.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,211,980.55)	(6,855,648.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,993,557.20	4,708,000.00	17.9%
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			3,993,557.20	4,708,000.00	17.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,218,423.35)	(2,147,648.00)	-3.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,530,378.61	13,470,351.26	-0.4%
b) Audit Adjustments		9793	2,694,838.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,225,216.61	13,470,351.26	-17.0%
d) Other Restatements		9795	(536,442.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,688,774.61	13,470,351.26	-14.1%
2) Ending Net Position, June 30 (E + F1e)			13,470,351.26	11,322,703.26	-15.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,443,415.40	0.00	-100.0%
b) Restricted Net Position		9797	11,026,935.86	(12,009,816.20)	-208.9%
c) Unrestricted Net Position		9790	0.00	23,332,519.46	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	11,026,935.86	(12,009,816.20)
Total, Restricted Net Position		11,026,935.86	(12,009,816.20)

AVERAGE DAILY ATTENDANCE



2022-23 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

36 67686 000000
Form A
D8ACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,503.20	17,466.55	19,858.79	17,161.53	17,161.53	18,915.27
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,503.20	17,466.55	19,858.79	17,161.53	17,161.53	18,915.27
5. District Funded County Program ADA						
a. County Community Schools				5.32	5.32	5.32
b. Special Education-Special Day Class	30.94	31.48	30.94	31.46	31.46	31.46
c. Special Education-NPS/LCI				14.90	14.90	.81
d. Special Education Extended Year	1.87	2.95	2.95	.81	.81	.81
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	4.90	4.78	4.90			3.24
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)	37.71	39.21	38.79	52.49	52.49	41.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,540.91	17,505.76	19,897.58	17,214.02	17,214.02	18,956.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2022-23 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

36 67686 000000
Form A
D8ACA8N885(2022-23)

Colton Joint Unified
San Bernardino County

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

CATEGORICALS



2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001		002		003		004		005		006		007	
	TITLE I	CSI	ESSER II	ESSER III	ESSER III-LLMF	ELOG-ESSER II	ELOG-GEER II							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3010	3182	3212	3213	3214	3216	3217	3217	3214	3216	3216	3217	3217	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover	582,190.22	1,037,413.00	12,533,113.46	38,782,835.10	11,117,684.00	2,197,542.68	2,723.00	2,723.00						
2. a. Current Year Award	8,157,270.00	535,052.00			0.00	0.00	0.00	0.00						
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	8,157,270.00	535,052.00	0.00	0.00	0.00	0.00	0.00	0.00						
3. Required Matching Funds/Other														
4. Total Available Award	8,739,460.22	1,572,465.00	12,533,113.46	38,782,835.10	11,117,684.00	2,197,542.68	2,723.00	2,723.00						
(sum lines 1, 2d, & 3)														
REVENUES														
5. Unearned Revenue Deferred from Prior Year	(3,398,033.93)	85,230.41	861,650.52	(888,586.91)	1,199,828.00	308,247.68	0.00	0.00						
6. Cash Received in Current Year	8,071,056.00	338,125.44	2,395,218.00	10,642,409.20	2,660,602.80	586,031.00	2,723.00	2,723.00						
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	4,673,022.07	423,355.85	3,256,868.52	9,753,822.29	3,860,430.80	894,278.68	2,723.00	2,723.00						
EXPENDITURES														
9. Donor-Authorized Expenditures	8,002,920.36	418,980.53	12,533,113.46	3,531,685.23	547,628.23	2,197,542.68	301.46	301.46						
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	8,002,920.36	418,980.53	12,533,113.46	3,531,685.23	547,628.23	2,197,542.68	301.46	301.46						
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)	(3,329,898.29)	4,375.32	(9,276,244.94)	6,222,137.06	3,312,802.57	(1,303,264.00)	2,421.54	2,421.54						
a. Unearned Revenue		4,375.32		6,222,137.06	3,312,802.57		2,421.54	2,421.54						

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	3,329,898.29		9,276,244.94			1,303,264.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	736,539.86	1,153,484.47		35,251,149.87	10,570,055.77	0.00	2,421.54
15. If Carryover is allowed, enter line 14 amount here	736,539.86	1,153,484.47		35,251,149.87	10,570,055.77	0.00	2,421.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,002,920.36	418,980.53	12,533,113.46	3,531,685.23	547,628.23	2,197,542.68	301.46

Description	008		009		010		011		012		013		014	
	ELOG-ESSER III	ELOG-ESSER III LEARNING LOSS	ESSER III SUMMER ASES	SPED: IDEA PARTB SEC611 BASIC GRANT	SPED: IDEA PARTB, SEC611, PRVT SCH	SPED: IDEA PARTB SEC619, PRESCH	SPED: IDEA PARTB SEC611 MTL HLTH							
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3218	3219	3225	3310	3311	3315	3327							
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Carryover	1,642,135.00	1,418,203.72	0.00	0.00										
2. a. Current Year Award	0.00	0.00	250,000.00	4,049,640.00	18,963.00	102,004.91	231,926.00							
b. Transferability (ESSA)														
c. Other Adjustments														
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	0.00	0.00	250,000.00	4,049,640.00	18,963.00	102,004.91	231,926.00							
3. Required Matching Funds/Other														
4. Total Available Award	1,642,135.00	1,418,203.72	250,000.00	4,049,640.00	18,963.00	102,004.91	231,926.00							
(sum lines 1, 2d, & 3)														
REVENUES														
5. Unearned Revenue Deferred from Prior Year	410,534.00	(704,864.28)	0.00											
6. Cash Received in Current Year	545,718.00	1,944,666.00	200,000.00											
7. Contributed Matching Funds														
8. Total Available (sum lines 5, 6, & 7)	956,252.00	1,239,801.72	200,000.00	0.00	0.00	0.00	0.00							
EXPENDITURES														
9. Donor-Authorized Expenditures	682,906.71	211,698.89	223,335.00	4,049,640.00	18,963.00	102,004.91	231,926.00							
10. Non Donor-Authorized Expenditures														
11. Total Expenditures (lines 9 & 10)	682,906.71	211,698.89	223,335.00	4,189,700.48	23,944.93	172,352.90	69,733.64							
12. Amounts Included in Line 6 above for Prior Year Adjustments				8,239,340.48	42,907.93	274,357.81	301,659.64							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	273,345.29	1,028,102.83	(23,335.00)	(4,049,640.00)	(18,963.00)	(102,004.91)	(231,926.00)							

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue	273,345.29	1,028,102.83					
b. Accounts Payable							
c. Accounts Receivable			23,335.00		18,963.00	102,004.91	231,926.00
14. Unused Grant Award Calculation (line 4 minus line 9)	959,228.29	1,206,504.83	26,665.00		0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	959,228.29	1,206,504.83	26,665.00	4,049,640.00	18,963.00	102,004.91	231,926.00
	682,906.71	211,698.89	223,335.00	4,049,640.00	18,963.00	102,004.91	231,926.00

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SPED: IDEA PARTB SEC619 PRESCH STAFF DEV	PERKINS	TITLE II	21ST CENTURY	TITLE IV	TITLE III	ARP:HOMELESS CHILDREN YTH II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3550	4035	4124	4127	4203	5634
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		0.00	500,246.25	0.00	295,098.77	112,883.00	355,640.00
2. a. Current Year Award	1,675.00	242,532.00	936,875.00	831,155.00	575,226.00	528,661.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,675.00	242,532.00	936,875.00	831,155.00	575,226.00	528,661.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	1,675.00	242,532.00	1,437,121.25	831,155.00	870,324.77	641,544.00	355,640.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year		(101,944.83)	144,262.81	(26,184.66)	(650,142.19)	79,535.77	88,910.00
6. Cash Received in Current Year	731.00	281,283.13	686,539.00	649,551.48	872,302.00	509,254.00	17,650.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	731.00	179,338.30	830,801.81	623,366.82	222,159.81	588,789.77	106,560.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,675.00	197,838.12	991,280.02	776,584.68	158,112.39	599,604.76	41,124.41
10. Non Donor-Authorized Expenditures	.95						
11. Total Expenditures (lines 9 & 10)	1,675.95	197,838.12	991,280.02	776,584.68	158,112.39	599,604.76	41,124.41
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)	(944.00)	(18,499.82)	(160,478.21)	(153,217.86)	64,047.42	(10,814.99)	65,435.59

Description	015	016	017	018	019	020	021
a. Unearned Revenue					64,047.42		65,435.59
b. Accounts Payable						10,814.99	
c. Accounts Receivable	944.00	18,499.82	160,478.21	153,217.86			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	44,693.88	445,841.23	54,570.32	712,212.38	41,939.24	314,515.59
15. If Carry over is allowed, enter line 14 amount here			445,841.23		712,212.38	41,939.24	314,515.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,675.00	197,838.12	991,280.02	776,584.68	158,112.39	599,604.76	41,124.41

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022		023		TOTAL
	FEDERAL PROGRAM NAME	EMERGENCY CONNECTIVITY FUNDS			
FEDERAL CATALOG NUMBER					
RESOURCE CODE		5875			
REVENUE OBJECT		8290			
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					70,577,708.20
2. a. Current Year Award		2,376,581.25			18,837,561.16
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)		2,376,581.25	0.00		18,837,561.16
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2d, & 3)		2,376,581.25	0.00		89,415,269.36
REVENUES					
5. Unearned Revenue Deferred from Prior Year		(1,122,560.00)			(3,714,117.61)
6. Cash Received in Current Year		0.00			30,403,860.05
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)		(1,122,560.00)	0.00		26,689,742.44
EXPENDITURES					
9. Donor-Authorized Expenditures		1,443,398.94			36,962,264.78
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)		1,443,398.94	0.00		4,455,732.90
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(2,565,958.94)	0.00		(10,272,522.34)

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022		023
a. Unearned Revenue			10,972,667.62
b. Accounts Payable			0.00
c. Accounts Receivable			21,245,189.96
14. Unused Grant Award Calculation (line 4 minus line 9)	2,565,958.94		
15. If Carry over is allowed, enter line 14 amount here	933,182.31	0.00	52,453,004.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	933,182.31		52,353,740.38
	1,443,398.94		36,962,264.78

Description	001			002			003			004					
	ASES	UNIVERSAL PREKINDERGARTEN PLANNING/IMPLEMENTATION	CA CTE INCENTIVE GRANT	SPED: WORKABILITY I	TOTAL	ASES	UNIVERSAL PREKINDERGARTEN PLANNING/IMPLEMENTATION	CA CTE INCENTIVE GRANT	SPED: WORKABILITY I	TOTAL	ASES	UNIVERSAL PREKINDERGARTEN PLANNING/IMPLEMENTATION	CA CTE INCENTIVE GRANT	SPED: WORKABILITY I	TOTAL
AWARD															
1. Prior Year Carryover	70,739.42	375,001.00	0.00	0.00	445,740.42										
2. a. Current Year Award	3,263,621.60	901,213.00	342,000.00	149,915.00	4,656,749.60										
b. Other Adjustments					0.00										
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,263,621.60	901,213.00	342,000.00	149,915.00	4,656,749.60										
3. Required Matching Funds/Other					0.00										
4. Total Available Award (sum lines 1, 2c, & 3)	3,334,361.02	1,276,214.00	342,000.00	149,915.00	5,102,490.02										
REVENUES															
5. Unearned Revenue Deferred from Prior Year		367,547.00			367,547.00										
6. Cash Received in Current Year	3,007,995.50	908,670.00	342,000.00	0.00	4,258,665.50										
7. Contributed Matching Funds					0.00										
8. Total Available (sum lines 5, 6, & 7)	3,007,995.50	1,276,217.00	342,000.00	0.00	4,626,212.50										
EXPENDITURES															
9. Donor-Authorized Expenditures	3,334,360.00	154,965.38	342,000.00	149,915.00	3,981,240.38										
10. Non Donor-Authorized Expenditures					0.00										
11. Total Expenditures (lines 9 & 10)	3,334,360.00	154,965.38	342,000.00	149,915.00	3,981,240.38										
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00										
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(326,364.50)	1,121,251.62	0.00	(149,915.00)	644,972.12										
a. Unearned Revenue		1,121,251.62			1,121,251.62										
b. Accounts Payable					0.00										
c. Accounts Receivable	326,364.50			149,915.00	476,279.50										

Description	001				002				003				004							
14. Unused Grant Award Calculation (line 4 minus line 9)			1.02		1,121,248.62				0.00				0.00				1,121,249.64			
15. If Carry over is allowed, enter line 14 amount here					1,121,248.62												1,121,248.62			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			3,334,360.00		154,965.38				342,000.00				149,915.00				3,981,240.38			

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2022-23 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

Colton Joint Unified
 San Bernardino County

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

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

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

Description	001		002		003		004		005		006		007	
	LOTTERY	ELO PROGRAM	EDUCATOR EFFECTIVENESS	RESTRICTED LOTTERY	CCSPP	SPED: APPORT	SPED: DISPUTE PREV AND RESOLUTION							
STATE PROGRAM NAME														
RESOURCE CODE	1100	2600	6266	6300	6331	6500	6536							
REVENUE OBJECT	8560	8590	8590	8560	8590	8311	8590							
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted Ending Balance	277,394.60	10,461,133.89	5,294,797.58	1,766,083.39			277,501.00							
2. a. Current Year Award	3,542,095.33	20,415,193.00	0.00	1,746,360.80	200,000.00	14,504,863.62								
b. Other Adjustments	516,793.96			277,233.87										
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,058,889.29	20,415,193.00	0.00	2,023,594.67	200,000.00	14,504,863.62	0.00							
3. Required Matching Funds/Other														
4. Total Available Award (sum lines 1, 2c, & 3)	4,336,283.89	30,876,326.89	5,294,797.58	3,789,678.06	200,000.00	14,504,863.62	277,501.00							
REVENUES														
5. Cash Received in Current Year	3,538,350.11	20,415,193.00	0.00	1,505,588.04		12,702,828.52								
6. Amounts Included in Line 5 for Prior Year Adjustments		(941,509.00)												
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	520,539.18	941,509.00	0.00	518,006.63	200,000.00	1,802,035.10	0.00							
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable (line 7a minus line 7b)	520,539.18	941,509.00	0.00	518,006.63	200,000.00	1,802,035.10	0.00							
8. Contributed Matching Funds														
9. Total Available (sum lines 5, 7c, & 8)	4,058,889.29	21,356,702.00	0.00	2,023,594.67	200,000.00	14,504,863.62	0.00							
EXPENDITURES														
10. Donor-Authorized Expenditures	2,027,568.73	5,774,795.29	883,522.65	476,593.34		14,504,863.62	277,501.00							
11. Non Donor-Authorized Expenditures						12,531,992.10	0.00							
12. Total Expenditures (line 10 plus line 11)	2,027,568.73	5,774,795.29	883,522.65	476,593.34	0.00	27,036,855.72	277,501.00							

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,308,715.16	25,101,531.60	4,411,274.93	3,313,084.72	200,000.00	0.00	0.00

Description	008		009		010		011		012		013		014		
	SPED: LEARNING REC. SUPPORT	SPED: MTL HLTH SVS	SPED: PRESCH	AMIM	KITCHEN INFRASTRUCTURE	CLASSIFIED PROFESSIONAL DEVELOPMENT	A-G GRANT	6537	6546	6547	6762	7032	7311	7412	8590
LOCAL DESCRIPTION (if any)	8590	8590	8590		8520	8590						8590	8590		
AWARD															
1. Prior Year Restricted Ending Balance	948,132.62	.26	1,058,084.00		0.00	129,288.36							1,621,086.00		
2. a. Current Year Award			1,042,022.00		2,622,743.00	0.00									
b. Other Adjustments															
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,455,836.00	1,042,022.00	11,473,597.17	2,622,743.00	0.00									0.00
3. Required Matching Funds/Other															
4. Total Available Award (sum lines 1, 2c, & 3)	948,132.62	1,455,836.26	2,100,106.00	11,473,597.17	2,622,743.00	129,288.36							1,621,086.00		
REVENUES															
5. Cash Received in Current Year		1,312,230.00	1,042,022.00	5,944,869.00	2,622,743.00	0.00									
6. Amounts Included in Line 5 for Prior Year Adjustments															
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	143,606.00	0.00	5,528,728.17	0.00	0.00									0.00
b. Noncurrent Accounts Receivable															
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	143,606.00	0.00	5,528,728.17	0.00	0.00									0.00
8. Contributed Matching Funds															
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,455,836.00	1,042,022.00	11,473,597.17	2,622,743.00	0.00									0.00
EXPENDITURES															
10. Donor-Authorized Expenditures	948,132.62	1,455,836.26	965,769.48	1,465,499.00	0.00	129,288.36							422,658.86		
11. Non Donor-Authorized Expenditures		761,028.89													
12. Total Expenditures (line 10 plus line 11)	948,132.62	2,216,865.15	965,769.48	1,465,499.00	0.00	129,288.36							422,658.86		

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,134,336.52	10,008,098.17	2,622,743.00	0.00	1,198,427.14

Description	015		016		017		018		019		TOTAL
	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING	EXPANDED LEARNING PARAPRO-ELO	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	AWARD		
1. Prior Year Restricted											
Ending Balance	607,738.00	5,163,736.06	1,568,436.81	0.00	163,804.00						29,337,216.57
2. a. Current Year Award	0.00	0.00	0.00	30,111,932.51	0.00						87,114,643.43
b. Other Adjustments											794,027.83
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	30,111,932.51	0.00						87,908,671.26
3. Required Matching Funds/Other											0.00
4. Total Available Award (sum lines 1, 2c, & 3)	607,738.00	5,163,736.06	1,568,436.81	30,111,932.51	163,804.00						117,245,887.83
REVENUES											
5. Cash Received in Current Year											84,379,891.67
6. Amounts Included in Line 5 for Prior Year Adjustments		(4,180.00)	0.00	35,136,444.00	163,804.00						(941,509.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,180.00	0.00	(5,024,511.49)	(163,804.00)						4,470,288.59
b. Noncurrent Accounts Receivable											0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,180.00	0.00	(5,024,511.49)	(163,804.00)						4,470,288.59
8. Contributed Matching Funds											0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	30,111,932.51	0.00						88,850,180.26
EXPENDITURES											
10. Donor-Authorized Expenditures	328,106.69	2,032,889.46	1,568,436.81	0.00	0.00						33,261,462.17
11. Non Donor-Authorized Expenditures											13,293,020.99
12. Total Expenditures											

Description	015	016	017	018	019
(line 10 plus line 11)	328,106.69	2,032,889.46	1,568,436.81	0.00	46,554,483.16
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	279,631.31	3,130,846.60	0.00	30,111,932.51	163,804.00
					83,984,425.66

Description	001		002		TOTAL
	LEA-BOP MEDI- CAL	9017 8699	CONNECTED GRANT EIC	9018 8699	
AWARD					
1. Prior Year Restricted Ending Balance			61,688.50		61,688.50
2. a. Current Year Award		927,914.58	65,000.00		992,914.58
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		927,914.58	65,000.00		992,914.58
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)		927,914.58	126,688.50		1,054,603.08
REVENUES					
5. Cash Received in Current Year		927,914.58	65,000.00		992,914.58
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00		0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00		0.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)		927,914.58	65,000.00		992,914.58
EXPENDITURES					
10. Donor-Authorized Expenditures					
11. Non Donor-Authorized Expenditures		711,305.25	24,856.01		736,161.26
12. Total Expenditures					0.00

Description	001		002	
(line 10 plus line 11)	711,305.25	24,856.01	736,161.26	
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	216,609.33	101,832.49	318,441.82	

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



Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	362,121,458.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,417,997.68
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	308,984.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,915,198.01
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	507,621.76
4. Other Transfers Out	All	9200	7200-7299	3,291,649.56
5. Interfund Transfers Out	All	9300	7600-7629	4,678,532.73
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,701,986.66
D. Plus additional MOE expenditures:	1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				309,001,474.29
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17,505.76
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,651.42

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.)	283,948,356.50	15,851.81
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)	283,948,356.50	15,851.81
B. Required effort (Line A.2 times 90%)	255,553,520.85	14,266.63
C. Current year expenditures (Line I.E and Line II.B)	309,001,474.29	17,651.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

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

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

GANN



	2021-22 Actual			2022-23 Actual			2023-24 Actual		
	Extracted Data	Adjusted Data*	Entered Data/Totals	Extracted Data	Adjusted Data*	Entered Data/Totals	Extracted Data	Adjusted Data*	Entered Data/Totals
A. PRIOR YEAR DATA									
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)									
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	115,115,121.14		115,115,121.14						
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,896.64		17,896.64						17,540.91
ADJUSTMENTS TO PRIOR YEAR LIMIT									
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			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									
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)									
1. Total K-12 ADA (Form A, Line A6)	17,540.91		17,540.91	17,214.02		17,214.02			17,214.02
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00			0.00			0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			17,540.91			17,214.02			17,214.02
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED									
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)									
1. Homeowners' Exemption (Object 8021)	162,784.97		162,784.97	155,448.00		155,448.00			155,448.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00			0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00			0.00
4. Secured Roll Taxes (Object 8041)	24,362,141.62		24,362,141.62	24,047,715.00		24,047,715.00			24,047,715.00
5. Unsecured Roll Taxes (Object 8042)	1,090,259.80		1,090,259.80	751,943.00		751,943.00			751,943.00
6. Prior Years' Taxes (Object 8043)	244,942.74		244,942.74	16,088.00		16,088.00			16,088.00
7. Supplemental Taxes (Object 8044)	1,403,840.28		1,403,840.28	1,046,300.00		1,046,300.00			1,046,300.00
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)	(6,576,810.73)		(6,576,810.73)	(6,576,811.00)		(6,576,811.00)			(6,576,811.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjusted*	Entered Data/Totals	Extracted Data	Adjusted*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	29,732.92		29,732.92	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)	20,391,955.84		20,391,955.84	18,924,223.00		18,924,223.00
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)	41,108,847.44	0.00	41,108,847.44	38,364,886.00	0.00	38,364,886.00
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)	41,108,847.44	0.00	41,108,847.44	38,364,886.00	0.00	38,364,886.00
EXCLUDED APPROPRIATIONS			2,742,319.53			2,891,771.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,218,614.36		10,218,614.36	11,585,123.00		11,585,123.00
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)	10,218,614.36	0.00	12,960,933.89	11,585,123.00	0.00	14,476,894.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	237,997,871.00		237,997,871.00	247,894,880.00		247,894,880.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	51,618.00		51,618.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	238,049,489.00	0.00	238,049,489.00	247,894,880.00	0.00	247,894,880.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	429,760,160.37		429,760,160.37	411,742,566.00		411,742,566.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	861,959.92		861,959.92	450,000.00		450,000.00

	2022-23 Calculations			2023-24 Calculations		
	Entered Data	Adjustments*	Entered Data/Totals	Entered Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	115,115,121.14			121,342,567.16		
2. Inflation Adjustment	1.0755			1.0444		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9801			0.9814		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	121,342,567.16			124,372,995.85		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C 18)	41,108,847.44			38,364,886.00		
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)	2,104,909.20			2,065,682.40		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	93,194,653.61			100,485,003.85		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	93,194,653.61			100,485,003.85		
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])	269,910.75			151,917.29		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	41,378,758.19			38,516,803.29		
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)	92,924,742.86			100,333,086.56		
9. Total Appropriations Subject to the Limit	41,378,758.19					
a. Local Revenues (Line D7b)	92,924,742.86					
b. State Subventions (Line D8)	12,960,933.89					
c. Less: Excluded Appropriations (Line C23)	121,342,567.16					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)						
	0.00					
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)	121,342,567.16			124,372,995.85		
12. Appropriations Subject to the Limit (Line D9d)	121,342,567.16					

GENERAL FIXED ASSETS



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	40,941,444.00		40,941,444.00	3,672,742.00		44,614,186.00
Work in Progress	29,222,268.96	.04	29,222,269.00	8,554,467.00	20,268,494.00	17,508,242.00
Total capital assets not being depreciated	70,163,712.96	.04	70,163,713.00	12,227,209.00	20,268,494.00	62,122,428.00
Capital assets being depreciated:						
Land Improvements	234,252,720.38	(.38)	234,252,720.00	2,871,925.00		237,124,645.00
Buildings	267,670,101.58	.42	267,670,102.00	16,368,297.00		284,038,399.00
Equipment	29,059,210.94	190,523.06	29,249,734.00	1,112,748.00		30,362,482.00
Total capital assets being depreciated	530,982,032.90	190,523.10	531,172,556.00	20,352,970.00	0.00	551,525,526.00
Accumulated Depreciation for:						
Land Improvements	(47,414,220.00)		(47,414,220.00)			(47,414,220.00)
Buildings	(115,968,159.00)		(115,968,159.00)			(115,968,159.00)
Equipment	(17,495,833.00)		(17,495,833.00)			(17,495,833.00)
Total accumulated depreciation	(180,878,212.00)	0.00	(180,878,212.00)	0.00	0.00	(180,878,212.00)
Total capital assets being depreciated, net excluding lease and subscription assets	350,103,820.90	190,523.10	350,294,344.00	20,352,970.00	0.00	370,647,314.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	420,267,533.86	190,523.14	420,458,057.00	32,580,179.00	20,268,494.00	432,769,742.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 14,555,290.60
- 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) 267,107,598.88

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.45%

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) 11,646,501.10
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,175,380.38

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,288,210.37
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)	22,152,491.85
9. Carry-Forward Adjustment (Part IV, Line F)	(1,430,987.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,721,504.30
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	195,126,785.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,974,450.28
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,538,770.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,976,105.12
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	308,984.60
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	11,554.84
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,537,061.66
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)	1,026,309.49
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)	1,731,008.49
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)	39,697,300.93
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)	0.00
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)	1,563,701.96
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	892,237.37
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,301,605.67
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,041,613.16
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)	330,727,489.66
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)	6.70%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.27%

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)	22,152,491.85
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,684,100.82
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.64%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.64%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.64%) times Part III, Line B19); zero if positive	(1,430,987.54)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,430,987.54)
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:	6.27%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-715493.77) is applied to the current year calculation and the remainder (\$-715493.77) is deferred to one or more future years:	6.48%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-476995.85) is applied to the current year calculation and the remainder (\$-953991.69) is deferred to one or more future years:	6.55%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,430,987.54)

Approved indirect cost rate: 7.64%
Highest rate used in any program: 7.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	795,458.32	60,773.01	7.64%
01	3010	7,309,286.74	558,429.50	7.64%
01	3182	364,158.80	27,821.73	7.64%
01	3212	11,580,477.22	884,747.87	7.64%
01	3213	3,281,015.64	250,669.59	7.64%
01	3225	25,000.00	1,250.00	5.00%
01	3310	7,654,534.48	584,806.00	7.64%
01	3311	39,862.93	3,045.00	7.64%
01	3315	254,884.81	19,473.00	7.64%
01	3345	1,557.00	118.95	7.64%
01	3550	188,417.26	9,420.86	5.00%
01	4035	920,921.61	70,358.41	7.64%
01	4124	27,247.50	1,362.37	5.00%
01	4127	146,890.00	11,222.39	7.64%
01	4203	557,046.42	42,558.34	7.64%
01	5634	38,205.51	2,918.90	7.64%
01	6010	317,879.43	15,893.97	5.00%
01	6053	143,966.36	10,999.02	7.64%
01	6266	820,812.57	62,710.08	7.64%
01	6520	153,727.36	11,744.00	7.64%
01	6536	257,805.43	19,695.57	7.64%
01	6537	854,529.96	65,285.99	7.64%
01	6546	1,668,540.28	127,476.00	7.64%
01	6547	820,195.16	62,662.00	7.64%
01	6762	1,361,482.00	104,017.00	7.64%
01	7412	392,659.67	29,999.19	7.64%
01	7413	304,818.56	23,288.13	7.64%
01	8150	9,097,018.25	695,028.90	7.64%
12	6105	2,406,447.00	183,852.35	7.64%
13	5310	7,561,804.30	363,646.41	4.81%

INTERFUND ACTIVITIES



Unaudited Actuals
2022-23 Estimated Actuals 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	41,344.08	0.00	0.00	(547,498.76)				
Other Sources/Uses Detail					0.00	4,678,532.73		
Fund Reconciliation							6,485,121.60	4,038,905.88
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	236.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							170.84	10,390.11
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	100,811.76	0.00	183,852.35	0.00				
Other Sources/Uses Detail					684,975.53	0.00		
Fund Reconciliation							342,268.43	70,752.86
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(169,917.46)	363,646.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							83,157.16	958,812.70
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,419.85
25 CAPITAL FACILITIES FUND								
Expenditure Detail	27,525.62	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	27,525.62
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					0.00	0.00		
Fund Reconciliation							1,953,133.98	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals

Colton Joint Unified
San Bernardino County

2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAA
D8ACA8N885(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,993,557.20	0.00		
Fund Reconciliation							1,660,308.54	5,414,353.54
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	169,917.46	(169,917.46)	547,498.76	(547,498.76)	4,678,532.73	4,678,532.73	10,524,160.55	10,524,160.56

LONG TERM DEBT



Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	237,323,227.00		237,323,227.00	4,582,074.00	8,233,920.00	233,671,381.00	8,440,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	6,203,652.00		6,203,652.00		277,563.00	5,926,089.00	288,069.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,297,004.00	305,162.00	8,602,166.00		1,352,660.00	7,249,506.00	1,352,660.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	79,817,510.00	(446,415.00)	79,371,095.00	6,943,524.00	13,540,521.00	72,774,098.00	
Compensated Absences Payable	2,694,160.73		2,694,160.73	179,234.67		2,873,395.40	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	334,335,553.73	(141,253.00)	334,194,300.73	11,704,832.67	23,404,664.00	322,494,469.40	10,080,729.00
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	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LOTTERY REPORT



Unaudited Actuals
2022-23 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	277,394.60		1,766,083.39	2,043,477.99
2. State Lottery Revenue	8560	4,058,889.29		2,023,594.67	6,082,483.96
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)		4,336,283.89	0.00	3,789,678.06	8,125,961.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	73,569.50		0.00	73,569.50
2. Classified Salaries	2000-2999	1,240,155.69		0.00	1,240,155.69
3. Employee Benefits	3000-3999	90,553.11		0.00	90,553.11
4. Books and Supplies	4000-4999	183,514.23		339,479.56	522,993.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	417,390.38			417,390.38
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			137,113.78	137,113.78
6. Capital Outlay	6000-6999	22,385.82		0.00	22,385.82
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,027,568.73	0.00	476,593.34	2,504,162.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,308,715.16	0.00	3,313,084.72	5,621,799.88
D. COMMENTS:					
Printed instructional materials for student use.					

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

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

MINIMUM CLASSROOM COMPENSATION



Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	138,936,420.73	301	0.00	303	138,936,420.73	305	73,569.50	1,091,957.58	307	137,844,463.15	309
2000 - Classified Salaries	52,143,380.96	311	255,627.67	313	51,887,753.29	315	5,245,568.71	13,252,496.21	317	38,635,257.08	319
3000 - Employee Benefits	90,592,048.25	321	44,086.67	323	90,547,961.58	325	1,964,646.49	4,999,416.47	327	85,548,545.11	329
4000 - Books, Supplies Equip Replace. (6500)	22,267,276.88	331	2,114,974.40	333	20,152,302.48	335	1,830,367.40	4,673,262.68	337	15,479,039.80	339
5000 - Services . . & 7300 - Indirect Costs	46,485,742.09	341	450,318.99	343	46,035,423.10	345	5,627,335.68	12,473,757.07	347	33,561,666.03	349
TOTAL					347,559,861.18	365	TOTAL		311,068,971.17	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	109,876,568.65
2. Salaries of Instructional Aides Per EC 41011.	2100	6,397,846.37
3. STRS.	3101 & 3102	31,516,610.77
4. PERS.	3201 & 3202	1,871,547.05
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,192,864.30
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	19,246,888.05
7. Unemployment Insurance.	3501 & 3502	606,011.40
8. Workers' Compensation Insurance.	3601 & 3602	0.00
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,040,209.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	172,748,545.59	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	172,748,545.59	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.	55.53%	
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)	55.53%	
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).	311,068,971.17	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Adjustment for COVID funds and ELOG

PROGRAM COST REPORT



Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	92,048.68	673,307.90	765,356.58	56,086.92		821,443.50
	1110 Regular Education, K-12	220,808,064.63	30,587,096.20	251,395,160.83	18,422,760.88		269,817,921.71
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	3,547,832.93	770,073.37	4,317,906.30	316,425.17		4,634,331.47
	3300 Independent Study Centers	3,312,395.67	418,964.56	3,731,360.23	273,441.85		4,004,802.08
	3400 Opportunity Schools	1,671,822.97	322,957.62	1,994,780.59	146,181.68		2,140,962.27
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	1,354,557.61	23,749.51	1,378,307.12	101,005.22		1,479,312.34
	4110 Regular Education, Adult	16,614.59	0.00	16,614.59	1,217.55		17,832.14
	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	7,295,940.81	100,528.32	7,396,469.13	542,028.66		7,938,497.79	
4850 Migrant Education	0.00	0.00	0.00	0.00		0.00	
5000-5999 Special Education	45,502,196.28	4,188,162.28	49,690,358.56	3,641,412.95		53,331,771.51	
6000 Regional Occupational Ctr/Prg (ROC/P)	65,371.13	591,197.18	656,568.31	48,114.69		704,683.00	
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	318,503.36	768,884.77	1,087,388.13	79,686.07		1,167,074.20
Other Costs	8500 Child Care and Development Services	0.00	49,266.43	49,266.43	3,610.35		52,876.78
	Food Services					282,468.13	282,468.13
	Enterprise					11,554.84	11,554.84
	Facilities Acquisition & Construction					5,376,816.91	5,376,816.91
	Other Outgo					8,583,809.05	8,583,809.05
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		776,110.52	776,110.52	1,526,689.14		2,302,799.66
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(547,498.76)		(547,498.76)
----	Total General Fund and Charter Schools Funds Expenditures	283,985,346.66	39,270,296.66	323,255,643.32	24,611,162.37	14,254,948.93	362,121,458.62

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Colton Joint Unified
San Bernardino County

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	64,168.90	0.00	0.00	15,806.98	9,785.62	0.00	0.00	0.00	0.00	2,287.18	0.00	92,048.68
1110	Regular Education, K-12	165,005,310.16	5,967,062.31	5,090,465.77	16,339,227.29	15,445,208.13	4,339,395.53	2,952,164.67	0.00	0.00	5,669,210.77	0.00	220,806,064.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	2,096,511.65	40,205.53	53,330.11	592,146.01	491,757.06	0.00	22,709.69	0.00	0.00	251,173.88	0.00	3,547,832.93
3300	Independent Study Centers	2,733,455.71	796.00	0.00	300,560.79	277,583.17	0.00	0.00	0.00	0.00	0.00	0.00	3,312,395.67
3400	Opportunity Schools	1,246,588.59	18,247.71	239.60	200,706.79	202,520.69	0.00	0.00	0.00	0.00	3,519.59	0.00	1,671,822.97
3550	Community Day Schools	0.00	0.00	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	0.00	0.00
3800	Career Technical Education	1,347,269.92	6,075.93	0.00	0.00	0.00	0.00	1,211.76	0.00	0.00	0.00	0.00	1,354,557.61
4110	Regular Education, Adult	0.00	0.00	0.00	5,600.33	11,014.26	0.00	0.00	0.00	0.00	0.00	0.00	16,614.59
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	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	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	0.00	0.00
4760	Bilingual	5,443,585.77	1,151,330.51	154,441.82	0.00	544,858.88	0.00	0.00	0.00	0.00	1,724.03	0.00	7,296,940.81
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	27,810,483.55	535,239.85	4,094.17	125,659.57	14,427,287.08	2,551,660.26	0.00	0.00	0.00	47,781.80	0.00	45,502,196.28
6000	ROC/IP	31,722.38	33,648.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,371.13
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	0.00	308,984.60	0.00	9,518.76	0.00	318,503.36
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		205,779,096.63	7,752,606.59	5,302,561.27	17,579,707.76	31,410,014.89	6,891,055.79	2,976,105.12	308,984.60	0.00	5,985,216.01	0.00	283,985,348.66

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	673,307.90	0.00		673,307.90
1110	Regular Education, K-12	2,579,129.88	28,007,966.32	0.00		30,587,096.20
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	47,499.04	722,574.33	0.00		770,073.37
3300	Independent Study Centers	57,677.40	361,287.16	0.00		418,964.56
3400	Opportunity Schools	33,927.89	289,029.73	0.00		322,957.62
3500	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	23,749.51	0.00	0.00		23,749.51
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	100,528.32	0.00	0.00		100,528.32
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	427,491.34	3,760,670.94	0.00		4,188,162.28
6000	ROC/CP	0.00	591,197.18	0.00		591,197.18
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	768,884.77	0.00		768,884.77
8500	Child Care and Development Svcs.	0.00	49,266.43	0.00		49,266.43
Other Funds						
--	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
--	Child Development (Fund 12)	0.00	776,110.52	0.00		776,110.52
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs		3,270,003.38	36,000,295.28	0.00		39,270,298.66

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	2,537,061.66
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	42,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,672,810.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,906,388.87
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,158,661.12
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	283,985,348.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,270,298.66
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	320,255,647.32
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	892,237.37
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,301,605.67
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,863,094.46
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	20,056,837.50
D.	Total Direct Charged and Allocated Costs (B3 + C5)	340,312,584.82
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.33%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	282,468.13				282,468.13
Enterprise (Objects 1000-5999, 6400-6920)		11,554.84			11,554.84
Facilities Acquisition & Construction (Objects 1000-6700)			5,376,816.91		5,376,816.91
Other Outgo (Objects 1000 - 7999)				8,583,809.05	8,583,809.05
Total Other Costs	282,468.13	11,554.84	5,376,816.91	8,583,809.05	14,254,648.93

**SPECIAL EDUCATION
MAINTENANCE OF EFFORT
2022-23 ACTUAL**



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,108,282.54	0.00	0.00	0.00	592,487.44	11,787,463.80		18,488,233.78
2000-2999	Classified Salaries	2,512,785.00	0.00	0.00	0.00	293,982.08	4,364,574.29		7,171,341.37
3000-3999	Employee Benefits	3,463,749.84	0.00	0.00	0.00	381,277.94	6,895,910.19		10,740,937.97
4000-4999	Books and Supplies	468,141.44	0.00	0.00	0.00	949.71	21,919.99		491,011.14
5000-5999	Services and Other Operating Expenditures	4,840,780.68	0.00	0.00	0.00	28,960.49	3,769,496.24		8,639,237.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	50,846.83	0.00	0.00	0.00	82,912.32	0.00		133,759.15
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	17,453,795.33	0.00	0.00	0.00	1,380,569.98	26,839,364.51	0.00	45,673,729.82
7350	Transfers of Indirect Costs	812,052.56	0.00	0.00	0.00	82,253.95	0.00		894,306.51
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	4,188,162.29							4,188,162.29
	Total Indirect Costs and PCR Allocations	5,000,214.85	0.00	0.00	0.00	82,253.95	0.00	0.00	5,082,468.80
	TOTAL COSTS	22,454,010.18	0.00	0.00	0.00	1,462,823.93	26,839,364.51	0.00	50,756,198.62
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	198,418.63	0.00	0.00	0.00	186,662.40	0.00		385,081.03
2000-2999	Classified Salaries	64,953.61	0.00	0.00	0.00	27,789.86	3,023,327.46		3,116,070.93
3000-3999	Employee Benefits	62,714.62	0.00	0.00	0.00	81,294.47	1,825,354.57		1,969,363.66
4000-4999	Books and Supplies	25,280.35	0.00	0.00	0.00	899.71	988.96		27,169.02
5000-5999	Services and Other Operating Expenditures	350,970.10	0.00	0.00	0.00	22,890.49	2,717,034.23		3,090,894.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	702,337.31	0.00	0.00	0.00	319,536.93	7,566,705.22	0.00	8,568,579.46
7350	Transfers of Indirect Costs	587,851.00	0.00	0.00	0.00	19,591.95	0.00		607,442.95
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	587,851.00	0.00	0.00	0.00	19,591.95	0.00	0.00	607,442.95
	TOTAL BEFORE OBJECT 8980	1,290,188.31	0.00	0.00	0.00	339,128.88	7,566,705.22	0.00	9,196,022.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,455,732.90
	TOTAL COSTS								4,740,289.51
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,909,863.91	0.00	0.00	0.00	405,825.04	11,787,463.80		18,103,152.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,447,831.39	0.00	0.00	0.00	266,192.22	1,341,246.83		4,055,270.44
3000-3999	Employee Benefits	3,401,035.22	0.00	0.00	0.00	299,983.47	5,070,555.62		8,771,574.31
4000-4999	Books and Supplies	442,861.09	0.00	0.00	0.00	50.00	20,931.03		463,842.12
5000-5999	Services and Other Operating Expenditures	4,489,810.58	0.00	0.00	0.00	6,070.00	1,052,462.01		5,548,342.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	50,846.83	0.00	0.00	0.00	82,912.32	0.00		133,759.15
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	16,751,458.02	0.00	0.00	0.00	1,061,033.05	19,272,659.29	0.00	37,085,150.36
7350	Transfers of Indirect Costs	224,201.56	0.00	0.00	0.00	62,662.00	0.00		286,863.56
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	4,188,162.29							4,188,162.29
	Total Indirect Costs and PCR Allocations	4,412,363.85	0.00	0.00	0.00	62,662.00	0.00	0.00	4,475,025.85
8980	TOTAL BEFORE OBJECT 8980	21,163,821.87	0.00	0.00	0.00	1,123,695.05	19,272,659.29	0.00	41,560,176.21
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,455,732.90
	TOTAL COSTS								46,015,909.11
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	544,569.62	0.00	0.00	0.00	22,218.29	432,347.56		999,135.47
2000-2999	Classified Salaries	1,304,641.45	0.00	0.00	0.00	4,812.85	339,492.77		1,648,947.07
3000-3999	Employee Benefits	826,027.62	0.00	0.00	0.00	7,674.92	257,559.75		1,091,262.29
4000-4999	Books and Supplies	184,611.40	0.00	0.00	0.00	0.00	370.52		184,981.92
5000-5999	Services and Other Operating Expenditures	224,765.61	0.00	0.00	0.00	0.00	.98		224,766.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,093,824.70	0.00	0.00	0.00	34,706.06	1,029,771.58	0.00	4,158,302.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	3,093,824.70	0.00	0.00	0.00	34,706.06	1,029,771.58	0.00	4,158,302.34
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,455,732.90
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								13,308,577.35
	TOTAL COSTS								21,922,612.59

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

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	38,182,061.88	20,389,176.83
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	38,182,061.88	20,389,176.83
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	2,587.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	2,587.00	

SELPA:

East Valley Consortium (TT)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

0.00 (c)

0.00 (d)

0.00 (e)

0.00 (f)

SECTION 3

Column A

Column B

Column C

SELPA: East Valley Consortium (TT)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Comparison Year 2021-22	Difference (A - B)
50,756,198.62		
4,740,289.51		
46,015,909.11	38,182,061.88	
	38,182,061.88	
	0.00	
	0.00	
46,015,909.11	38,182,061.88	7,833,847.23

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

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2c)

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

Actual FY 2022-23	Comparison Year 2021-2022	Difference
50,756,198.62		
4,740,289.51		
46,015,909.11	38,182,061.88	
	38,182,061.88	
	0.00	
	0.00	
46,015,909.11	38,182,061.88	2,587.00
2,614.00	14,759.20	2,844.43
17,603.64		

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison Year

SELPA: East Valley Consortium (TT)

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

	FY 2022-23	2021-22	Difference
	21,922,612.59	20,389,176.83	
		20,389,176.83	
	0.00	0.00	
	0.00	0.00	
	21,922,612.59	20,389,176.83	1,533,435.76

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

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures(B2a/ B2b)

	Actual FY 2022-23	Comparison Year 2021-22	Difference
	21,922,612.59	20,389,176.83	
		20,389,176.83	
	0.00	0.00	
	0.00	0.00	
	21,922,612.59	20,389,176.83	
	2,614.00	2,587.00	
	8,386.62	7,881.40	505.22

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

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

Mariamanda Sarabia

Contact Name

Director of Fiscal Services

Title

(909)580-5604

Telephone Number

Mariamanda_Sarabia@cjustd.net

Email Address

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT							

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

SELPA:

East Valley Consortium (TT)

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

SELPA: East Valley Consortium (TT)

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

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

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



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,703,966.00	0.00	0.00	0.00	671,233.00	12,205,950.00		18,581,149.00
2000-2999	Classified Salaries	3,054,505.00	0.00	0.00	0.00	336,836.00	5,647,476.00		9,038,817.00
3000-3999	Employee Benefits	3,946,819.32	0.00	0.00	0.00	465,919.00	8,403,769.00		12,816,507.32
4000-4999	Books and Supplies	936,764.00	0.00	0.00	0.00	70,553.00	37,500.00		1,044,817.00
5000-5999	Services and Other Operating Expenditures	5,883,431.00	0.00	0.00	0.00	9,976.00	3,100,668.00		8,994,075.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	747,000.00	0.00	0.00	0.00	0.00	0.00		747,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,287,485.32	0.00	0.00	0.00	1,554,517.00	29,395,363.00	0.00	51,237,365.32
7310	Transfers of Indirect Costs	855,991.00	0.00	0.00	0.00	119,854.00	0.00		975,845.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	855,991.00	0.00	0.00	0.00	119,854.00	0.00	0.00	975,845.00
	TOTAL COSTS	21,143,476.32	0.00	0.00	0.00	1,674,371.00	29,395,363.00	0.00	52,213,210.32
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,660,633.00	0.00	0.00	0.00	475,134.00	12,205,950.00		18,341,717.00
2000-2999	Classified Salaries	2,840,304.00	0.00	0.00	0.00	314,076.00	1,706,103.00		4,860,483.00
3000-3999	Employee Benefits	3,860,106.32	0.00	0.00	0.00	386,959.00	5,666,726.00		9,913,791.32
4000-4999	Books and Supplies	686,764.00	0.00	0.00	0.00	70,553.00	37,500.00		794,817.00
5000-5999	Services and Other Operating Expenditures	5,552,447.00	0.00	0.00	0.00	0.00	1,100,668.00		6,653,115.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	747,000.00	0.00	0.00	0.00	0.00	0.00		747,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,362,254.32	0.00	0.00	0.00	1,246,722.00	20,716,947.00	0.00	41,325,923.32
7310	Transfers of Indirect Costs	147,909.00	0.00	0.00	0.00	98,462.00	0.00		246,371.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	147,909.00	0.00	0.00	0.00	98,462.00	0.00	0.00	246,371.00
	TOTAL BEFORE OBJECT 8980	19,510,163.32	0.00	0.00	0.00	1,345,184.00	20,716,947.00	0.00	41,572,294.32
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								5,926,387.00
	TOTAL COSTS								47,498,681.32
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	201,998.00	0.00	0.00	0.00	0.00	182,004.00		384,002.00
2000-2999	Classified Salaries	1,610,880.00	0.00	0.00	0.00	0.00	280,585.00		1,891,465.00
3000-3999	Employee Benefits	1,101,763.32	0.00	0.00	0.00	0.00	132,938.00		1,234,701.32
4000-4999	Books and Supplies	370,200.00	0.00	0.00	0.00	0.00	0.00		370,200.00
5000-5999	Services and Other Operating Expenditures	242,562.00	0.00	0.00	0.00	0.00	5.00		242,567.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	747,000.00	0.00	0.00	0.00	0.00	0.00		747,000.00
7130	State Special Schools	15,000.00	0.00	0.00	0.00	0.00	0.00		15,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,289,403.32	0.00	0.00	0.00	0.00	595,532.00	0.00	4,884,935.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,289,403.32	0.00	0.00	0.00	0.00	595,532.00	0.00	4,884,935.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								5,926,387.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								18,221,502.00
	TOTAL COSTS								29,032,824.32

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,108,282.54	0.00	0.00	0.00	592,487.44	11,787,463.80	0.00		18,488,233.78
2000-2999	Classified Salaries	2,512,785.00	0.00	0.00	0.00	293,982.08	4,364,574.29	0.00		7,171,341.37
3000-3999	Employee Benefits	3,463,749.84	0.00	0.00	0.00	381,277.94	6,895,910.19	0.00		10,740,937.97
4000-4999	Books and Supplies	468,141.44	0.00	0.00	0.00	949.71	21,919.99	0.00		491,011.14
5000-5999	Services and Other Operating Expenditures	4,840,780.68	0.00	0.00	0.00	28,960.49	3,769,496.24	0.00		8,639,237.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	50,846.83	0.00	0.00	0.00	82,912.32	0.00	0.00		133,759.15
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,453,795.33	0.00	0.00	0.00	1,380,569.98	26,839,364.51	0.00	0.00	45,673,729.82
7310	Transfers of Indirect Costs	812,052.56	0.00	0.00	0.00	82,253.95	0.00	0.00		894,306.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,188,162.29	0.00	0.00	0.00	0.00	0.00	0.00		4,188,162.29
	Total Indirect Costs	812,052.56	0.00	0.00	0.00	82,253.95	0.00	0.00	0.00	894,306.51
	TOTAL COSTS	18,265,847.89	0.00	0.00	0.00	1,462,823.93	26,839,364.51	0.00	0.00	46,568,036.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	198,418.63	0.00	0.00	0.00	186,662.40	0.00	0.00		385,081.03
2000-2999	Classified Salaries	64,953.61	0.00	0.00	0.00	27,789.86	3,023,327.46	0.00		3,116,070.93
3000-3999	Employee Benefits	62,714.62	0.00	0.00	0.00	81,294.47	1,825,354.57	0.00		1,969,363.66
4000-4999	Books and Supplies	25,280.35	0.00	0.00	0.00	899.71	988.96	0.00		27,169.02
5000-5999	Services and Other Operating Expenditures	350,970.10	0.00	0.00	0.00	22,890.49	2,717,034.23	0.00		3,090,894.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	702,337.31	0.00	0.00	0.00	319,536.93	7,566,705.22	0.00	0.00	8,588,579.46
7310	Transfers of Indirect Costs	587,851.00	0.00	0.00	0.00	19,591.95	0.00	0.00		607,442.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	587,851.00	0.00	0.00	0.00	19,591.95	0.00	0.00	0.00	607,442.95
	TOTAL BEFORE OBJECT 8980	1,290,188.31	0.00	0.00	0.00	339,128.88	7,566,705.22	0.00	0.00	9,196,022.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									4,455,732.90
	TOTAL COSTS									4,740,289.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,909,863.91	0.00	0.00	0.00	405,825.04	11,787,463.80	0.00		18,103,152.75
2000-2999	Classified Salaries	2,447,831.39	0.00	0.00	0.00	286,192.22	1,341,246.83	0.00		4,055,270.44
3000-3999	Employee Benefits	3,401,035.22	0.00	0.00	0.00	299,983.47	5,070,555.62	0.00		8,771,574.31
4000-4999	Books and Supplies	442,861.09	0.00	0.00	0.00	50.00	20,931.03	0.00		463,842.12
5000-5999	Services and Other Operating Expenditures	4,489,810.58	0.00	0.00	0.00	6,070.00	1,052,462.01	0.00		5,548,342.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	50,846.83	0.00	0.00	0.00	82,912.32	0.00	0.00		133,759.15
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,751,458.02	0.00	0.00	0.00	1,061,033.05	19,272,659.29	0.00	0.00	37,085,150.36
7310	Transfers of Indirect Costs	224,201.56	0.00	0.00	0.00	62,662.00	0.00	0.00		286,863.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,188,162.29								4,188,162.29
	Total Indirect Costs	224,201.56	0.00	0.00	0.00	62,662.00	0.00	0.00	0.00	286,863.56
	TOTAL BEFORE OBJECT 8980	16,975,659.58	0.00	0.00	0.00	1,123,695.05	19,272,659.29	0.00	0.00	37,372,013.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	544,569.62	0.00	0.00	0.00	22,218.29	432,347.56	0.00		999,135.47
2000-2999	Classified Salaries	1,304,641.45	0.00	0.00	0.00	4,812.85	339,492.77	0.00		1,648,947.07
3000-3999	Employee Benefits	826,027.62	0.00	0.00	0.00	7,674.92	257,559.75	0.00		1,091,262.29
4000-4999	Books and Supplies	184,611.40	0.00	0.00	0.00	0.00	370.52	0.00		184,981.92
5000-5999	Services and Other Operating Expenditures	224,765.61	0.00	0.00	0.00	0.00	.98	0.00		224,766.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	9,209.00	0.00	0.00	0.00	0.00	0.00	0.00		9,209.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,093,824.70	0.00	0.00	0.00	34,706.06	1,029,771.58	0.00	0.00	4,158,302.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,093,824.70	0.00	0.00	0.00	34,706.06	1,029,771.58	0.00	0.00	4,158,302.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									4,455,732.90
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									13,308,577.35
	TOTAL COSTS									21,922,612.59

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

SELPA: East Valley Consortium (TT)

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (L-B-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
52,213,210.32		
4,714,529.00		
47,498,681.32	46,015,909.11	
	46,015,909.11	
	0.00	
	0.00	
47,498,681.32	46,015,909.11	1,482,772.21

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

2.

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
52,213,210.32		
4,714,529.00		
47,498,681.32	46,015,909.11	
	46,015,909.11	
	0.00	
	0.00	
47,498,681.32	46,015,909.11	1,482,772.21
2,614.00	2,614.00	
18,170.88	17,603.64	567.24

SELPA: East Valley Consortium (TT)

B. LOCAL EXPENDITURES ONLY METHOD

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

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
29,032,824.32	21,922,612.59	
	21,922,612.59	
	0.00	
	0.00	
29,032,824.32	21,922,612.59	7,110,211.73

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

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

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
29,032,824.32	21,922,612.59	
	21,922,612.59	
	0.00	
	0.00	
29,032,824.32	21,922,612.59	2,614.00
2,614.00	8,386.62	2,720.05
11,106.67		

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

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

Mariamanda Sarabia
Contact Name
Director of Fiscal Services
Title
(909)580-6604
Telephone Number
Mariamanda_Sarabia@cjusd.net
Email Address

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: East Valley Consortium (TT)

Object Code	Description	San Bernardino County Office of Education (TT00)	Colton Joint Unified (TT01)	Redlands Unified (TT03)	Rialto Unified (TT04)	Rim of The World Unified (TT05)	Yucaipa-Calimesa Joint Unified (TT07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT							

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

East Valley Consortium (TT)

SELPA:

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

SELPA: East Valley Consortium (TT)

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

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