



# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive Colton CA 92324-1798



## 2023-24

# PROPOSED BUDGET

Presented to the Governing Board June 15, 2023



# 2023-24 PROPOSED BUDGET

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*Assistant Superintendent, Business Services Division*

**BRANDON DADE**

*Assistant Superintendent, Human Resources Division*

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*Assistant Superintendent, Educational Services Division*



# 2023-24 PROPOSED BUDGET

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**Colton Joint Unified School District**  
**2023-24 Adopted Budget and Multi-Year Financial Projections**

Public Hearing – June 15, 2023

Adoption – June 29, 2023

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

On May 19, 2023, Gov. Gavin Newsom presented the May revision to the proposed state budget.

Illustrated below are the latest planning factors:

**Revenue Assumptions**

Planning Factor	2023-24	2024-25	2025-26
<b>Local Control Funding Formula COLA</b>	8.22%	3.94%	3.29%
<b>Enrollment</b>	18,842	18,646	18,404
<b>ADA</b>	17,146	17,341	17,116
<b>Funded ADA (Avg)</b>	18,900	17,844	17,341
<b>UPP</b>	83.10%	85.78%	85.00%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$67	\$67	\$67
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$37.81	\$39.30	\$40.59
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$72.84	\$75.71	\$78.20

**Expenditure Assumptions**

Planning Factor	2023-24	2024-25	2025-26
<b>Step and Column</b>	1.30%	1.30%	1.30%
<b>Health and Welfare</b>	5.00%	5.00%	5.00%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	26.68%	27.70%	28.30%
<b>Unemployment Insurance</b>	0.05%	0.05%	0.05%
<b>Contributions to Other Programs</b>	Budgeted	2.00%	2.00%

**Narrative**

Enrollment is projected to decrease by 2.4% from the current year to the budget year. Per enrollment trends, the District continues to anticipate a decline in its enrollment for the subsequent out years. Average Daily Attendance (ADA) is 90.71% for the current year and is projected to increase to 91.08% in the budget year. Both of these values are below the District's historical average. The District will continue to closely monitor enrollment and ADA and will develop strategies for increasing enrollment and attendance.

As a result of the projected enrollment loss, the District will not be replacing 19 Certificated Non-Management positions in 2023-24. The District will evaluate Classified Non-Management positions in the 2023-24 year to determine staffing needs in 2024-25.

Restricted one-time funding related to the COVID-19 pandemic will begin to expire in September of 2023 through September of 2024. The Multi-Year Projection accounts for the movement of these ongoing expense transferring back to the Unrestricted General Fund

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

The District is anticipating having positive monthly cash balances during the current and 2023-24 school year. Cash is monitored closely in order to ensure the District is able to meet its obligations.

**General Fund Contributions to Restricted Programs**

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

<b>Program Description</b>	<b>Amount</b>
<b>Special Education, Various Programs</b>	24,147,889
<b>Restricted Maintenance Account</b>	11,585,123
<b>LEA Medi-Cal Reimbursement Program</b>	408,962
<b>Property and Liability</b>	2,600,000
<b>OPEB Contribution</b>	2,108,000
<b>Child Development Fund</b>	1,304,383
<b>Total Contributions</b>	<b>42,154,357</b>

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 1212 Valencia Dr. Colton, CA 92324

Date: \_\_\_\_\_

Adoption Date: June 29, 2023

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 18829 Orange St.,  
Bloomington, CA 92316

Date: June 15, 2023

Time: 5:30 P<

Contact person for additional information on the budget reports:

Name: Mariamanda Sarabia

Title: Director of Fiscal Services

Telephone: 909-580-5000

E-mail: mariamanda\_sarabia@cjsud.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/29/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 3,908,148.00
Less: Amount of total liabilities reserved in budget:	\$ 11,123,288.00
Estimated accrued but unfunded liabilities:	\$ (7,215,140.00)

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 29, 2023

For additional information on this certification, please contact:

Name: Mariamanda Sarabia

Title: Director of Fiscal Services

Telephone: 909-580-5000

E-mail: mariamanda\_sarabia@cjusd.net

# 01 GENERAL FUND

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



Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	279,081,517.00	0.00	279,081,517.00	286,257,450.00	0.00	286,257,450.00	2.6%
2) Federal Revenue		8100-8299	150,722.00	39,808,017.00	39,958,739.00	151,000.00	63,013,715.00	63,164,715.00	58.1%
3) Other State Revenue		8300-8599	6,686,709.00	83,602,941.00	90,289,650.00	6,697,951.00	37,187,635.00	43,885,586.00	-51.4%
4) Other Local Revenue		8600-8799	4,682,391.00	13,895,490.00	18,577,881.00	2,399,745.00	16,035,070.00	18,434,815.00	-0.8%
5) TOTAL, REVENUES			290,601,339.00	137,306,448.00	427,907,787.00	295,506,146.00	116,236,420.00	411,742,566.00	-3.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	113,044,351.00	26,782,426.00	139,826,777.00	113,623,746.00	32,038,492.00	145,662,238.00	4.2%
2) Classified Salaries		2000-2999	37,420,970.00	14,757,727.00	52,178,697.00	41,556,684.00	16,294,380.00	57,851,064.00	10.9%
3) Employee Benefits		3000-3999	61,979,046.00	28,737,480.00	90,716,526.00	63,852,194.00	33,943,458.00	97,795,652.00	7.6%
4) Books and Supplies		4000-4999	13,472,520.00	11,600,600.00	25,073,120.00	21,954,527.00	25,453,623.00	47,408,150.00	89.1%
5) Services and Other Operating Expenditures		5000-5999	17,798,731.00	33,343,767.00	51,142,498.00	17,611,095.00	46,236,134.00	63,847,229.00	24.8%
6) Capital Outlay		6000-6999	1,452,552.00	2,340,841.00	3,793,393.00	3,122,331.00	7,470,114.00	10,592,445.00	179.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,963,461.00	0.00	3,963,461.00	4,034,273.00	0.00	4,034,273.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,987,631.34)	3,420,318.00	(567,313.34)	(5,805,915.00)	5,145,711.00	(660,204.00)	16.4%
9) TOTAL, EXPENDITURES			245,143,999.66	120,983,159.00	366,127,158.66	259,948,935.00	166,581,912.00	426,530,847.00	16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			45,457,339.34	16,323,289.00	61,780,628.34	35,557,211.00	(50,345,492.00)	(14,788,281.00)	-123.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	4,964,897.55	0.00	4,964,897.55	6,012,383.00	0.00	6,012,383.00	21.1%
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	(34,318,564.49)	34,318,564.49	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,283,462.04)	34,318,564.49	(4,964,897.55)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	21.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			6,173,877.30	50,641,853.49	56,815,730.79	(6,597,146.00)	(14,203,518.00)	(20,800,664.00)	-136.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	55,628,386.90	34,615,134.34	90,243,521.24	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
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	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
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	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
2) Ending Balance, June 30 (E + F1e)			61,802,264.20	85,256,987.83	147,059,252.03	55,205,118.20	71,053,469.83	126,258,588.03	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	1,007,645.00	0.00	1,007,645.00	1,000,000.00	0.00	1,000,000.00	-0.8%
Prepaid Items		9713	879,762.00	0.00	879,762.00	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	85,256,987.83	85,256,987.83	0.00	71,053,469.83	71,053,469.83	-16.7%
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	10,875,795.20	0.00	10,875,795.20	New
d) Assigned									
Other Assignments		9780	34,974,910.20	0.00	34,974,910.20	28,782,777.00	0.00	28,782,777.00	-17.7%
Vehicle Replacement	0000	9780	2,600,000.00		2,600,000.00			0.00	
Future Facility Needs	0000	9780	6,000,000.00		6,000,000.00			0.00	
Field Replacement	0000	9780	4,500,000.00		4,500,000.00			0.00	
Future Custodial Support	0000	9780	3,300,000.00		3,300,000.00			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	500,000.00		500,000.00			0.00	
Reserve for Deficit Spending	0000	9780	11,597,146.00		11,597,146.00			0.00	
1100 Lottery : Unrestricted	1100	9780	347,764.20		347,764.20			0.00	
Vehicle Replacement	0000	9780			0.00	2,600,000.00		2,600,000.00	
Future Facility Needs	0000	9780			0.00	6,000,000.00		6,000,000.00	
Future Custodial Support	0000	9780			0.00	3,300,000.00		3,300,000.00	
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	11,132,800.00	0.00	11,132,800.00	12,976,300.00	0.00	12,976,300.00	16.6%

Description	Resource Codes	Object Codes	2022-23 Estimated 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	13,732,147.00	0.00	13,732,147.00	1,495,246.00	0.00	1,495,246.00	-89.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	61,802,264.20	85,256,987.83	147,059,252.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			61,802,264.20	85,256,987.83	147,059,252.03				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			61,802,264.20	85,256,987.83	147,059,252.03				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	182,143,952.00	0.00	182,143,952.00	187,294,273.00	0.00	187,294,273.00	2.8%
Education Protection Account State Aid - Current Year		8012	58,779,869.00	0.00	58,779,869.00	60,600,607.00	0.00	60,600,607.00	3.1%
State Aid - Prior Years		8019	(204,984.00)	0.00	(204,984.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	155,448.00	0.00	155,448.00	155,448.00	0.00	155,448.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,047,715.00	0.00	24,047,715.00	24,047,715.00	0.00	24,047,715.00	0.0%
Unsecured Roll Taxes		8042	751,943.00	0.00	751,943.00	751,943.00	0.00	751,943.00	0.0%
Prior Years' Taxes		8043	16,068.00	0.00	16,068.00	16,068.00	0.00	16,068.00	0.0%
Supplemental Taxes		8044	1,046,300.00	0.00	1,046,300.00	1,046,300.00	0.00	1,046,300.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,576,811.00)	0.00	(6,576,811.00)	(6,576,811.00)	0.00	(6,576,811.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,924,223.00	0.00	18,924,223.00	18,924,223.00	0.00	18,924,223.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			279,083,723.00	0.00	279,083,723.00	286,259,766.00	0.00	286,259,766.00	2.6%
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	(2,206.00)	0.00	(2,206.00)	(2,316.00)	0.00	(2,316.00)	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			279,081,517.00	0.00	279,081,517.00	286,257,450.00	0.00	286,257,450.00	2.6%
<b>FEDERAL REVENUE</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,013,840.00	4,013,840.00	0.00	4,013,840.00	4,013,840.00	0.0%
Special Education Discretionary Grants		8182	0.00	334,268.00	334,268.00	0.00	334,387.00	334,387.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,037,795.86	8,037,795.86		8,113,481.00	8,113,481.00	0.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,002,337.08	1,002,337.08		921,001.00	921,001.00	-8.1%
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		605,995.93	605,995.93		422,575.00	422,575.00	-30.3%
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		1,405,303.47	1,405,303.47		1,928,853.00	1,928,853.00	37.3%
Career and Technical Education	3500-3599	8290		200,431.61	200,431.61		229,506.00	229,506.00	14.5%
All Other Federal Revenue	All Other	8290	150,722.00	24,208,045.05	24,358,767.05	151,000.00	47,050,072.00	47,201,072.00	93.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>150,722.00</b>	<b>39,808,017.00</b>	<b>39,958,739.00</b>	<b>151,000.00</b>	<b>63,013,715.00</b>	<b>63,164,715.00</b>	<b>58.1%</b>
<b>OTHER STATE REVENUE</b>									
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	3,107,770.00	1,224,827.00	4,332,597.00	3,047,250.00	1,200,975.00	4,248,225.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,339,590.79	3,339,590.79		3,263,621.00	3,263,621.00	-2.3%
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	2,769,331.00	76,073,780.21	78,843,111.21	2,819,918.00	32,381,039.00	35,200,957.00	-55.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,686,709.00</b>	<b>83,602,941.00</b>	<b>90,289,650.00</b>	<b>6,697,951.00</b>	<b>37,187,635.00</b>	<b>43,885,586.00</b>	<b>-51.4%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	33,030.25	0.00	33,030.25	5,000.00	0.00	5,000.00	-84.9%

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,349,157.25	0.00	1,349,157.25	959,002.00	11,580.00	970,582.00	-28.1%
Interest		8660	718,172.81	0.00	718,172.81	450,000.00	0.00	450,000.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	2,582,030.69	(234,433.00)	2,347,597.69	985,743.00	407,000.00	1,392,743.00	-40.7%
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		14,129,923.00	14,129,923.00		15,616,490.00	15,616,490.00	10.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,682,391.00</b>	<b>13,895,490.00</b>	<b>18,577,881.00</b>	<b>2,399,745.00</b>	<b>16,035,070.00</b>	<b>18,434,815.00</b>	<b>-0.8%</b>
<b>TOTAL, REVENUES</b>			<b>290,601,339.00</b>	<b>137,306,448.00</b>	<b>427,907,787.00</b>	<b>295,506,146.00</b>	<b>116,236,420.00</b>	<b>411,742,566.00</b>	<b>-3.8%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	92,958,706.77	19,300,737.69	112,259,444.46	94,353,821.00	23,131,210.00	117,485,031.00	4.7%
Certificated Pupil Support Salaries		1200	7,699,195.59	4,792,360.89	12,491,556.48	5,296,642.00	6,805,354.00	12,101,996.00	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,862,316.16	802,847.61	11,665,163.77	11,938,014.00	503,286.00	12,441,300.00	6.7%
Other Certificated Salaries		1900	1,524,132.48	1,886,479.81	3,410,612.29	2,035,269.00	1,598,642.00	3,633,911.00	6.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>113,044,351.00</b>	<b>26,782,426.00</b>	<b>139,826,777.00</b>	<b>113,623,746.00</b>	<b>32,038,492.00</b>	<b>145,662,238.00</b>	<b>4.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,213,235.77	4,358,377.76	6,571,613.53	3,981,371.00	5,853,153.00	9,834,524.00	49.7%
Classified Support Salaries		2200	19,259,147.93	5,807,511.14	25,066,659.07	20,032,813.00	5,874,914.00	25,907,727.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	5,071,278.35	1,187,637.51	6,258,915.86	5,774,870.00	1,293,571.00	7,068,441.00	12.9%
Clerical, Technical and Office Salaries		2400	9,621,048.01	2,666,319.41	12,287,367.42	10,415,102.00	2,984,473.00	13,399,575.00	9.1%
Other Classified Salaries		2900	1,256,259.94	737,881.18	1,994,141.12	1,352,528.00	288,269.00	1,640,797.00	-17.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,420,970.00</b>	<b>14,757,727.00</b>	<b>52,178,697.00</b>	<b>41,556,684.00</b>	<b>16,294,380.00</b>	<b>57,851,064.00</b>	<b>10.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	21,507,855.35	15,708,416.66	37,216,272.01	21,122,428.53	17,993,126.00	39,115,554.53	5.1%
PERS		3201-3202	8,957,608.70	3,202,255.63	12,159,864.33	8,043,327.00	4,079,898.00	12,123,225.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	4,319,467.61	1,411,698.88	5,731,166.49	4,721,494.00	1,639,049.00	6,360,543.00	11.0%
Health and Welfare Benefits		3401-3402	26,681,734.48	6,322,498.16	33,004,232.64	29,878,624.47	8,878,277.00	38,756,901.47	17.4%
Unemployment Insurance		3501-3502	512,379.86	786,633.67	1,299,013.53	86,320.00	47,131.00	133,451.00	-89.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>61,979,046.00</b>	<b>28,737,480.00</b>	<b>90,716,526.00</b>	<b>63,852,194.00</b>	<b>33,943,458.00</b>	<b>97,795,652.00</b>	<b>7.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	48,931.36	204,484.27	253,415.63	4,275,834.00	1,063,975.00	5,339,809.00	2,007.1%
Books and Other Reference Materials		4200	923,273.62	501,284.08	1,424,557.70	886,687.00	169,122.00	1,055,809.00	-25.9%
Materials and Supplies		4300	6,229,283.13	6,569,997.14	12,799,280.27	12,319,549.00	19,992,438.00	32,311,987.00	152.5%
Noncapitalized Equipment		4400	6,271,031.89	4,324,834.51	10,595,866.40	4,472,457.00	4,228,088.00	8,700,545.00	-17.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated 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)	
TOTAL, BOOKS AND SUPPLIES			13,472,520.00	11,600,600.00	25,073,120.00	21,954,527.00	25,453,623.00	47,408,150.00	89.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	27,000.00	11,684,931.17	11,711,931.17	23,000.00	17,233,762.00	17,256,762.00	47.3%
Travel and Conferences		5200	601,622.52	572,109.67	1,173,732.19	682,848.00	1,138,788.00	1,821,636.00	55.2%
Dues and Memberships		5300	143,949.11	4,136.25	148,085.36	128,266.00	9,428.00	137,694.00	-7.0%
Insurance	5400 - 5450		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,100,675.18	9,332.88	6,110,008.06	6,513,670.00	11,400.00	6,525,070.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,160,761.74	2,737,967.21	4,898,728.95	2,135,907.00	12,712,939.00	14,848,846.00	203.1%
Transfers of Direct Costs		5710	(202,956.71)	202,957.02	.31	(287,949.00)	287,949.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(32,435.65)	107,001.80	74,566.15	(66,435.00)	74,600.00	8,165.00	-89.0%
Professional/Consulting Services and Operating Expenditures		5800	8,188,634.50	17,280,344.05	25,468,978.55	7,538,578.00	14,705,668.00	22,244,246.00	-12.7%
Communications		5900	811,480.31	744,986.95	1,556,467.26	943,210.00	61,600.00	1,004,810.00	-35.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,798,731.00	33,343,767.00	51,142,498.00	17,611,095.00	46,236,134.00	63,847,229.00	24.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	43,020.00	272,133.09	315,153.09	151,020.00	264,500.00	415,520.00	31.8%
Buildings and Improvements of Buildings		6200	125,840.00	1,099,451.37	1,225,291.37	470,842.00	3,292,200.00	3,763,042.00	207.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,283,692.00	969,256.54	2,252,948.54	2,500,469.00	3,913,414.00	6,413,883.00	184.7%
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			1,452,552.00	2,340,841.00	3,793,393.00	3,122,331.00	7,470,114.00	10,592,445.00	179.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Slate Special Schools		7130	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,838.00	0.00	52,838.00	80,000.00	0.00	80,000.00	51.4%
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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,403,000.00	0.00	3,403,000.00	3,403,000.00	0.00	3,403,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	234,316.21	0.00	234,316.21	262,967.00	0.00	262,967.00	12.2%
Other Debt Service - Principal		7439	273,306.79	0.00	273,306.79	273,306.00	0.00	273,306.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,963,461.00	0.00	3,963,461.00	4,034,273.00	0.00	4,034,273.00	1.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,420,318.61)	3,420,318.00	(.61)	(5,145,711.00)	5,145,711.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(567,312.73)	0.00	(567,312.73)	(660,204.00)	0.00	(660,204.00)	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,987,631.34)	3,420,318.00	(567,313.34)	(5,805,915.00)	5,145,711.00	(660,204.00)	16.4%
TOTAL, EXPENDITURES			245,143,999.66	120,983,159.00	366,127,158.66	259,948,935.00	166,581,912.00	426,530,847.00	16.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%

Description	Resource Codes	Object Codes	2022-23 Estimated 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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,964,897.55	0.00	4,964,897.55	6,012,383.00	0.00	6,012,383.00	21.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,964,897.55	0.00	4,964,897.55	6,012,383.00	0.00	6,012,383.00	21.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(34,318,564.49)	34,318,564.49	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			(34,318,564.49)	34,318,564.49	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(39,283,462.04)	34,318,564.49	(4,964,897.55)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	21.1%

Description	Function Codes	Object Codes	2022-23 Estimated 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	279,081,517.00	0.00	279,081,517.00	286,257,450.00	0.00	286,257,450.00	2.6%
2) Federal Revenue		8100-8299	150,722.00	39,808,017.00	39,958,739.00	151,000.00	63,013,715.00	63,164,715.00	58.1%
3) Other State Revenue		8300-8599	6,686,709.00	83,602,941.00	90,289,650.00	6,697,951.00	37,187,635.00	43,885,586.00	-51.4%
4) Other Local Revenue		8600-8799	4,682,391.00	13,895,490.00	18,577,881.00	2,399,745.00	16,035,070.00	18,434,815.00	-0.8%
5) TOTAL, REVENUES			290,601,339.00	137,306,448.00	427,907,787.00	295,506,146.00	116,236,420.00	411,742,566.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	142,304,589.44	67,407,172.16	209,711,761.60	154,753,362.00	96,066,499.00	250,819,861.00	19.6%
2) Instruction - Related Services		2000-2999	25,287,970.57	8,263,718.53	33,551,689.10	27,990,180.61	6,553,946.00	34,544,126.61	3.0%
3) Pupil Services		3000-3999	22,349,700.96	19,126,284.84	41,475,985.80	22,607,250.36	21,529,111.00	44,136,361.36	6.4%
4) Ancillary Services		4000-4999	2,859,241.58	40,717.76	2,899,959.34	3,092,691.00	3,619.00	3,096,310.00	6.8%
5) Community Services		5000-5999	289,672.76	0.00	289,672.76	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	10,237.00	10,237.00	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	17,404,357.14	8,198,971.60	25,603,328.74	18,299,935.47	10,654,334.00	28,954,269.47	13.1%
8) Plant Services		8000-8999	30,685,006.21	17,936,057.11	48,621,063.32	29,171,242.56	31,774,403.00	60,945,645.56	25.3%
9) Other Outgo		9000-9999	3,963,461.00	0.00	3,963,461.00	4,034,273.00	0.00	4,034,273.00	1.8%
10) TOTAL, EXPENDITURES			245,143,999.66	120,983,159.00	366,127,158.66	259,948,935.00	166,581,912.00	426,530,847.00	16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			45,457,339.34	16,323,289.00	61,780,628.34	35,557,211.00	(50,345,492.00)	(14,788,281.00)	-123.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	4,964,897.55	0.00	4,964,897.55	6,012,383.00	0.00	6,012,383.00	21.1%
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	(34,318,564.49)	34,318,564.49	0.00	(36,141,974.00)	36,141,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,283,462.04)	34,318,564.49	(4,964,897.55)	(42,154,357.00)	36,141,974.00	(6,012,383.00)	21.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,173,877.30	50,641,853.49	56,815,730.79	(6,597,146.00)	(14,203,518.00)	(20,800,664.00)	-136.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	55,628,386.90	34,615,134.34	90,243,521.24	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
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	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
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	61,802,264.20	85,256,987.83	147,059,252.03	63.0%
2) Ending Balance, June 30 (E + F1e)			61,802,264.20	85,256,987.83	147,059,252.03	55,205,118.20	71,053,469.83	126,258,588.03	-14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	1,007,645.00	0.00	1,007,645.00	1,000,000.00	0.00	1,000,000.00	-0.8%
Prepaid Items		9713	879,762.00	0.00	879,762.00	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	85,256,987.83	85,256,987.83	0.00	71,053,469.83	71,053,469.83	-16.7%
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	10,875,795.20	0.00	10,875,795.20	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	34,974,910.20	0.00	34,974,910.20	28,782,777.00	0.00	28,782,777.00	-17.7%
Vehicle Replacement		0000 9780	2,600,000.00		2,600,000.00			0.00	
Future Facility Needs		0000 9780	6,000,000.00		6,000,000.00			0.00	
Field Replacement		0000 9780	4,500,000.00		4,500,000.00			0.00	
Future Custodial Support		0000 9780	3,300,000.00		3,300,000.00			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	500,000.00		500,000.00			0.00	
Reserve for Deficit Spending		0000 9780	11,597,146.00		11,597,146.00			0.00	
1100 Lottery: Unrestricted		1100 9780	347,764.20		347,764.20			0.00	
Vehicle Replacement		0000 9780			0.00	2,600,000.00		2,600,000.00	
Future Facility Needs		0000 9780			0.00	6,000,000.00		6,000,000.00	
Future Custodial Support		0000 9780			0.00	3,300,000.00		3,300,000.00	
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									

Description	Function Codes	Object Codes	2022-23 Estimated 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)	
Reserve for Economic Uncertainties		9789	11,132,800.00	0.00	11,132,800.00	12,976,300.00	0.00	12,976,300.00	16.6%
Unassigned/Unappropriated Amount		9790	13,732,147.00	0.00	13,732,147.00	1,495,246.00	0.00	1,495,246.00	-89.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	25,505,525.04	33,390,170.04
6266	Educator Effectiveness, FY 2021-22	4,527,505.17	3,589,156.17
6300	Lottery : Instructional Materials	2,427,897.34	2,427,897.34
6547	Special Education Early Intervention Preschool Grant	1,022,523.13	751,599.13
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,583,387.00	1,583,387.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,622,743.00	1,872,743.00
7311	Classified School Employee Professional Development Block Grant	129,288.36	.36
7338	College Readiness Block Grant	4,946.49	4,946.49
7412	A-G Access/Success Grant	1,255,166.12	598,796.12
7413	A-G Learning Loss Mitigation Grant	279,891.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,842,210.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,273,019.00	0.00
7435	Learning Recovery Emergency Block Grant	35,136,444.00	23,757,592.00
7810	Other Restricted State	163,804.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,244,072.67	2,884,556.67
9010	Other Restricted Local	238,565.51	192,625.51
Total, Restricted Balance		85,256,987.83	71,053,469.83

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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	17,503.20	19,857.71	17,161.53	17,161.53	18,915.27
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,503.20	17,503.20	19,857.71	17,161.53	17,161.53	18,915.27
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	5.32	5.32	5.32	5.32	5.32	5.32
b. Special Education-Special Day Class	31.46	31.46	31.46	31.46	31.46	31.46
c. Special Education-NPS/LCI	14.90	14.90	14.90	14.90	14.90	14.90
d. Special Education Extended Year	.81	.81	.81	.81	.81	.81
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	52.49	52.49	52.49	52.49	52.49	52.49
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,555.69	17,555.69	19,910.20	17,214.02	17,214.02	18,967.76
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

# **08 STUDENT ACTIVITY SPECIAL REVENUE FUND**

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



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,386,555.00	1,400,000.00	1.0%
5) TOTAL, REVENUES			1,386,555.00	1,400,000.00	1.0%
<b>B. EXPENDITURES</b>					
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	1,401,549.00	1,300,000.00	-7.2%
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			1,401,549.00	1,300,000.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,994.00)	100,000.00	-766.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,994.00)	100,000.00	-766.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,041.64	761,047.64	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,041.64	761,047.64	-1.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,041.64	761,047.64	-1.9%
2) Ending Balance, June 30 (E + F1e)			761,047.64	861,047.64	13.1%
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	761,047.64	861,047.64	13.1%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	761,047.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			761,047.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			761,047.64		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,386,555.00	1,400,000.00	1.0%
TOTAL, REVENUES			1,386,555.00	1,400,000.00	1.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					

Budget, July 1

Colton Joint Unified  
San Bernardino County

Student Activity Special Revenue Fund  
Expenditures by Object

36 67686 0000000  
Form 08  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	1,401,549.00	1,300,000.00	-7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,401,549.00	1,300,000.00	-7.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			1,401,549.00	1,300,000.00	-7.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Colton Joint Unified  
San Bernardino County

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

36 67686 0000000  
Form 08  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Budget, July 1

Colton Joint Unified  
San Bernardino County

Student Activity Special Revenue Fund  
Expenditures by Function

36 67686 0000000  
Form 08  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,386,555.00	1,400,000.00	1.0%
5) TOTAL, REVENUES			1,386,555.00	1,400,000.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,401,549.00	1,300,000.00	-7.2%
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			1,401,549.00	1,300,000.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,994.00)	100,000.00	-766.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,994.00)	100,000.00	-766.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,041.64	761,047.64	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,041.64	761,047.64	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,041.64	761,047.64	-1.9%
2) Ending Balance, June 30 (E + F1e)			761,047.64	861,047.64	13.1%
Components of Ending Fund Balance					

Budget, July 1

Colton Joint Unified  
San Bernardino County

Student Activity Special Revenue Fund  
Expenditures by Function

36 67686 0000000  
Form 08  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	761,047.64	861,047.64	13.1%
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 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	761,047.64	861,047.64
Total, Restricted Balance		761,047.64	861,047.64

# 11 ADULT EDUCATION

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



Budget, July 1  
Adult Education Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 11  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	746,304.00	716,304.00	-4.0%
4) Other Local Revenue		8600-8799	1,662.00	1,000.00	-39.8%
5) TOTAL, REVENUES			866,446.00	835,784.00	-3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	444,658.85	457,609.00	2.9%
2) Classified Salaries		2000-2999	134,830.36	141,577.00	5.0%
3) Employee Benefits		3000-3999	204,376.91	219,495.00	7.4%
4) Books and Supplies		4000-4999	40,920.13	92,591.00	126.3%
5) Services and Other Operating Expenditures		5000-5999	23,312.57	39,004.00	67.3%
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			848,098.82	950,276.00	12.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,347.18	(114,492.00)	-724.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,347.18	(114,492.00)	-724.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,011.09	210,358.27	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,011.09	210,358.27	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,011.09	210,358.27	9.6%
2) Ending Balance, June 30 (E + F1e)			210,358.27	95,866.27	-54.4%
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	210,358.27	95,866.27	-54.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	210,358.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Budget, July 1  
Adult Education Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 11  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			210,358.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			210,358.27		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			746,304.00	716,304.00	-4.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	662.00	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			1,662.00	1,000.00	-39.8%
TOTAL, REVENUES			866,446.00	835,784.00	-3.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	143,241.68	153,263.00	7.0%
Certificated Pupil Support Salaries		1200	132,108.43	134,218.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	169,308.74	170,128.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Budget, July 1  
Adult Education Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

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Form 11  
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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>TOTAL, CERTIFICATED SALARIES</b>			444,658.85	457,609.00	2.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	58,408.70	54,802.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	12,349.66	12,345.00	0.0%
Clerical, Technical and Office Salaries		2400	60,163.58	60,081.00	-0.1%
Other Classified Salaries		2900	3,908.42	14,349.00	267.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			134,830.36	141,577.00	5.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	74,542.31	87,403.00	17.3%
PERS		3201-3202	29,825.00	34,105.00	14.4%
OASDI/Medicare/Alternative		3301-3302	14,270.51	17,466.00	22.4%
Health and Welfare Benefits		3401-3402	83,190.89	80,223.00	-3.6%
Unemployment Insurance		3501-3502	2,548.20	298.00	-88.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			204,376.91	219,495.00	7.4%
<b>BOOKS AND SUPPLIES</b>					
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	9,507.83	89,906.00	845.6%
Noncapitalized Equipment		4400	31,412.30	2,685.00	-91.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			40,920.13	92,591.00	126.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,595.77	6,000.00	276.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,994.29	1,710.00	-14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	228.00	2,515.00	1,003.1%
Professional/Consulting Services and Operating Expenditures		5800	19,466.61	27,779.00	42.7%
Communications		5900	27.90	1,000.00	3,484.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			23,312.57	39,004.00	67.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			848,098.82	950,276.00	12.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1  
Adult Education Fund  
Expenditures by Function

Colton Joint Unified  
San Bernardino County

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Form 11  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	746,304.00	716,304.00	-4.0%
4) Other Local Revenue		8600-8799	1,662.00	1,000.00	-39.8%
5) TOTAL, REVENUES			866,446.00	835,784.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		201,490.35	272,415.00	35.2%
2) Instruction - Related Services	2000-2999		256,530.47	285,249.00	11.2%
3) Pupil Services	3000-3999		387,480.37	390,450.00	0.8%
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		2,597.63	2,162.00	-16.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			848,098.82	950,276.00	12.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,347.18	(114,492.00)	-724.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,347.18	(114,492.00)	-724.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,011.09	210,358.27	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,011.09	210,358.27	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,011.09	210,358.27	9.6%
2) Ending Balance, June 30 (E + F1e)			210,358.27	95,866.27	-54.4%
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	210,358.27	95,866.27	-54.4%
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%

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

Colton Joint Unified  
San Bernardino County

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Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	210,358.27	95,866.27
Total, Restricted Balance		210,358.27	95,866.27

# **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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,068,835.00	2,068,835.00	0.0%
4) Other Local Revenue		8600-8799	111,556.27	100,030.00	-10.3%
5) TOTAL, REVENUES			3,327,620.42	3,345,665.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,202,488.90	1,275,420.00	6.1%
2) Classified Salaries		2000-2999	1,317,757.58	1,425,272.00	8.2%
3) Employee Benefits		3000-3999	1,240,860.56	1,481,217.00	19.4%
4) Books and Supplies		4000-4999	117,941.60	342,751.00	190.6%
5) Services and Other Operating Expenditures		5000-5999	175,634.80	188,151.00	7.1%
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	176,924.73	199,358.00	12.7%
9) TOTAL, EXPENDITURES			4,231,608.17	4,912,169.00	16.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(903,987.75)	(1,566,504.00)	73.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	925,653.55	1,304,383.00	40.9%
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			925,653.55	1,304,383.00	40.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,665.80	(262,121.00)	-1,309.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	683,203.00	704,868.80	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,203.00	704,868.80	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,203.00	704,868.80	3.2%
2) Ending Balance, June 30 (E + F1e)			704,868.80	442,747.80	-37.2%
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					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
c) Committed					
Other Assignments		9780	248,234.22	258,264.22	4.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	704,868.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Budget, July 1  
Child Development Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

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Form 12  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			704,868.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			704,868.80		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	2,068,835.00	2,068,835.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,068,835.00	2,068,835.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	12,785.00	10,000.00	-21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,674.00	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			111,556.27	100,030.00	-10.3%
TOTAL, REVENUES			3,327,620.42	3,345,665.00	0.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,202,488.90	1,275,420.00	6.1%
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			1,202,488.90	1,275,420.00	6.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	683,677.70	743,948.00	8.8%
Classified Support Salaries		2200	245,136.54	248,752.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	252,466.63	292,321.00	15.8%
Clerical, Technical and Office Salaries		2400	136,476.71	140,251.00	2.8%

Budget, July 1  
Child Development Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 12  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,317,757.58</b>	<b>1,425,272.00</b>	<b>8.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	224,498.52	249,210.00	11.0%
PERS		3201-3202	329,742.16	363,287.00	10.2%
OASDI/Medicare/Alternative		3301-3302	107,323.36	124,855.00	16.3%
Health and Welfare Benefits		3401-3402	572,056.39	742,514.00	29.8%
Unemployment Insurance		3501-3502	7,240.13	1,351.00	-81.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,240,860.56</b>	<b>1,481,217.00</b>	<b>19.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	402.93	1,000.00	148.2%
Materials and Supplies		4300	50,620.13	315,453.00	523.2%
Noncapitalized Equipment		4400	66,918.54	26,298.00	-60.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>117,941.60</b>	<b>342,751.00</b>	<b>190.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,828.82	6,800.00	-13.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,163.00	43,997.00	9.5%
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	101,389.96	103,250.00	1.8%
Professional/Consulting Services and Operating Expenditures		5800	20,935.02	23,933.00	14.3%
Communications		5900	5,100.00	5,171.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>175,634.80</b>	<b>188,151.00</b>	<b>7.1%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	176,924.73	199,358.00	12.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>176,924.73</b>	<b>199,358.00</b>	<b>12.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,231,608.17</b>	<b>4,912,169.00</b>	<b>16.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	925,653.55	1,304,383.00	40.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>925,653.55</b>	<b>1,304,383.00</b>	<b>40.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

Budget, July 1  
 Child Development Fund  
 Expenditures by Object

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 12  
 E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			925,653.55	1,304,383.00	40.9%

Budget, July 1  
Child Development Fund  
Expenditures by Function

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 12  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,068,835.00	2,068,835.00	0.0%
4) Other Local Revenue		8600-8799	111,556.27	100,030.00	-10.3%
5) TOTAL, REVENUES			3,327,620.42	3,345,665.00	0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,861,887.45	3,430,640.00	19.9%
2) Instruction - Related Services	2000-2999		624,722.31	704,947.00	12.8%
3) Pupil Services	3000-3999		408,972.33	418,672.00	2.4%
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		176,924.73	199,358.00	12.7%
8) Plant Services	8000-8999		159,101.35	158,552.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,231,608.17	4,912,169.00	16.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(903,987.75)	(1,566,504.00)	73.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	925,653.55	1,304,383.00	40.9%
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			925,653.55	1,304,383.00	40.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,665.80	(262,121.00)	-1,309.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	683,203.00	704,868.80	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,203.00	704,868.80	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,203.00	704,868.80	3.2%
2) Ending Balance, June 30 (E + F1e)			704,868.80	442,747.80	-37.2%
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	456,634.58	184,483.58	-59.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	248,234.22	258,264.22	4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Colton Joint Unified  
 San Bernardino County

36 67686 000000  
 Form 12  
 E8B64RR675(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	16,551.21	.21
5059	Child Development: ARP California State Preschool Program One-time Stipend	90,600.00	0.00
9010	Other Restricted Local	349,483.37	184,483.37
Total, Restricted Balance		456,634.58	184,483.58

# **13 NUTRITION SERVICES FUND**

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



Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 13  
E8BNAAJXYP(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,988,903.48	12,983,981.00	-7.2%
3) Other State Revenue		8300-8599	4,567,084.00	3,352,084.00	-26.6%
4) Other Local Revenue		8600-8799	90,379.00	91,555.00	1.3%
5) TOTAL, REVENUES			18,646,366.48	16,427,620.00	-11.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,343,854.00	4,924,579.00	-7.8%
3) Employee Benefits		3000-3999	2,967,310.37	3,186,145.97	7.4%
4) Books and Supplies		4000-4999	5,319,278.48	4,996,774.00	-6.1%
5) Services and Other Operating Expenditures		5000-5999	145,015.94	201,052.41	38.6%
6) Capital Outlay		6000-6999	1,107.00	60,000.00	5,320.1%
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	390,388.00	460,846.00	18.0%
9) TOTAL, EXPENDITURES			14,166,953.79	13,829,397.38	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,479,412.69	2,598,222.62	-42.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,479,412.69	2,598,222.62	-42.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,155,082.94	6,634,495.63	207.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,155,082.94	6,634,495.63	207.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,155,082.94	6,634,495.63	207.9%
2) Ending Balance, June 30 (E + F1e)			6,634,495.63	9,232,718.25	39.2%
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	6,633,150.13	9,231,372.75	39.2%
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	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	6,634,495.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 13  
E8BNAJXYP(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			6,634,495.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,634,495.63		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,038,903.48	12,433,981.00	-4.6%
Donated Food Commodities		8221	950,000.00	550,000.00	-42.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,988,903.48	12,983,981.00	-7.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,567,084.00	3,352,084.00	-26.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,567,084.00	3,352,084.00	-26.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	3,000.00	New
Food Service Sales		8634	24,000.00	57,100.00	137.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,350.00	26,355.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,029.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	5,100.00	70.0%
TOTAL, OTHER LOCAL REVENUE			90,379.00	91,555.00	1.3%
TOTAL, REVENUES			18,646,366.48	16,427,620.00	-11.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,468,170.00	4,047,001.00	-9.4%
Classified Supervisors' and Administrators' Salaries		2300	588,515.00	578,835.00	-1.6%
Clerical, Technical and Office Salaries		2400	287,169.00	298,743.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,343,854.00	4,924,579.00	-7.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,266,313.00	1,262,881.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	344,287.48	370,000.00	7.5%
Health and Welfare Benefits		3401-3402	1,343,250.89	1,550,802.97	15.5%
Unemployment Insurance		3501-3502	13,459.00	2,462.00	-81.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 13  
E8BNAJXYP(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,967,310.37	3,186,145.97	7.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	350,200.00	382,937.00	9.3%
Noncapitalized Equipment		4400	63,730.00	36,294.00	-43.1%
Food		4700	4,905,348.48	4,577,543.00	-6.7%
TOTAL, BOOKS AND SUPPLIES			5,319,278.48	4,996,774.00	-6.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,519.05	0.00	-100.0%
Dues and Memberships		5300	3,538.00	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	225,200.00	286,827.41	27.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(176,184.11)	(138,930.00)	-21.1%
Professional/Consulting Services and Operating Expenditures		5800	64,443.00	38,350.00	-40.5%
Communications		5900	10,500.00	11,267.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,015.94	201,052.41	38.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	32,400.00	New
Equipment Replacement		6500	1,107.00	27,600.00	2,393.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,107.00	60,000.00	5,320.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	390,388.00	460,846.00	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,388.00	460,846.00	18.0%
TOTAL, EXPENDITURES			14,166,953.79	13,829,397.38	-2.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Budget, July 1  
 Cafeteria Special Revenue Fund  
 Expenditures by Object

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 13  
 E8BNAAJXYP(2023-24)

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

Budget, July 1  
Cafeteria Special Revenue Fund  
Expenditures by Function

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 13  
E8BNAJXYP(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,988,903.48	12,983,981.00	-7.2%
3) Other State Revenue		8300-8599	4,567,084.00	3,352,084.00	-26.6%
4) Other Local Revenue		8600-8799	90,379.00	91,555.00	1.3%
5) TOTAL, REVENUES			18,646,366.48	16,427,620.00	-11.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,776,565.79	13,368,551.38	-3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		390,388.00	460,846.00	18.0%
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			14,166,953.79	13,829,397.38	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,479,412.69	2,598,222.62	-42.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,479,412.69	2,598,222.62	-42.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,155,082.94	6,634,495.63	207.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,155,082.94	6,634,495.63	207.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,155,082.94	6,634,495.63	207.9%
2) Ending Balance, June 30 (E + F1e)			6,634,495.63	9,232,718.25	39.2%
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	6,633,150.13	9,231,372.75	39.2%
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	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 13  
 E8BNAAJXYP(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,345,960.52	8,822,308.14
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	211,877.66	358,752.66
5810	Other Restricted Federal	5,814.00	5,814.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	44,497.95	44,497.95
Total, Restricted Balance		6,633,150.13	9,231,372.75

## **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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	404,733.08	761,000.00	88.0%
5) TOTAL, REVENUES			404,733.08	761,000.00	88.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	237,385.50	248,928.00	4.9%
3) Employee Benefits		3000-3999	111,015.31	115,462.00	4.0%
4) Books and Supplies		4000-4999	10,258.68	487,500.00	4,652.1%
5) Services and Other Operating Expenditures		5000-5999	58,645.25	1,986,274.00	3,286.9%
6) Capital Outlay		6000-6999	3,788,476.77	13,194,669.00	248.3%
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			4,205,781.51	16,032,833.00	281.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,801,048.43)	(15,271,833.00)	301.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,801,048.43)	(15,271,833.00)	301.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000,292.90	16,199,244.47	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000,292.90	16,199,244.47	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000,292.90	16,199,244.47	-19.0%
2) Ending Balance, June 30 (E + F1e)			16,199,244.47	927,411.47	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,186,667.01	902,834.01	-94.4%
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	12,577.46	24,577.46	95.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,199,244.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
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			16,199,244.47			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
<b>I. LIABILITIES</b>						
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			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,199,244.47			
<b>FEDERAL REVENUE</b>						
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%	
<b>OTHER STATE REVENUE</b>						
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%	
<b>OTHER LOCAL REVENUE</b>						
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	401,203.08	445,000.00	10.9%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	316,000.00	New
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			404,733.08	761,000.00	88.0%	
TOTAL, REVENUES			404,733.08	761,000.00	88.0%	
<b>CLASSIFIED SALARIES</b>						
Classified Support Salaries		2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	189,903.43	234,441.00	23.5%	
Clerical, Technical and Office Salaries		2400	47,482.07	14,487.00	-69.5%	
Other Classified Salaries		2900	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			237,385.50	248,928.00	4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,334.86	66,414.00	10.1%
OASDI/Medicare/Alternative		3301-3302	17,173.39	19,042.00	10.9%
Health and Welfare Benefits		3401-3402	32,447.05	29,882.00	-7.9%
Unemployment Insurance		3501-3502	1,060.01	124.00	-88.3%
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			111,015.31	115,462.00	4.0%
<b>BOOKS AND SUPPLIES</b>					
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	10,258.68	487,500.00	4,652.1%
TOTAL, BOOKS AND SUPPLIES			10,258.68	487,500.00	4,652.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	46,965.25	1,501,274.00	3,096.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,645.25	1,986,274.00	3,286.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	924,383.64	0.00	-100.0%
Land Improvements		6170	126,850.00	788,653.00	521.7%
Buildings and Improvements of Buildings		6200	2,737,243.13	12,406,016.00	353.2%
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			3,788,476.77	13,194,669.00	248.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			4,205,781.51	16,032,833.00	281.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	404,733.08	761,000.00	88.0%
5) TOTAL, REVENUES			404,733.08	761,000.00	88.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,205,781.51	16,032,833.00	281.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,205,781.51	16,032,833.00	281.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,801,048.43)	(15,271,833.00)	301.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,801,048.43)	(15,271,833.00)	301.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,000,292.90	16,199,244.47	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,000,292.90	16,199,244.47	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,000,292.90	16,199,244.47	-19.0%
2) Ending Balance, June 30 (E + F1e)			16,199,244.47	927,411.47	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,186,667.01	902,834.01	-94.4%
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	12,577.46	24,577.46	95.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1  
Building Fund  
Exhibit: Restricted Balance Detail

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 21  
E8B64RR675(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	16,186,667.01	902,834.01
Total, Restricted Balance		16,186,667.01	902,834.01

## **25 CAPITAL FACILITIES FUND**

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



Budget, July 1  
Capital Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 25  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,187,010.50	1,595,000.00	34.4%
5) TOTAL, REVENUES			1,187,010.50	1,595,000.00	34.4%
<b>B. EXPENDITURES</b>					
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	16,334.01	188,844.81	1,056.1%
5) Services and Other Operating Expenditures		5000-5999	713,592.62	1,500,118.00	110.2%
6) Capital Outlay		6000-6999	6,576,514.79	7,440,347.05	13.1%
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			7,306,441.42	9,129,309.86	24.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,119,430.92)	(7,534,309.86)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,119,430.92)	(7,534,309.86)	23.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,509,766.77	9,390,335.85	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,509,766.77	9,390,335.85	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,509,766.77	9,390,335.85	-39.5%
2) Ending Balance, June 30 (E + F1e)			9,390,335.85	1,856,025.99	-80.2%
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	9,390,335.85	1,856,025.99	-80.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,390,335.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Budget, July 1  
Capital Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 25  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			9,390,335.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,390,335.85		
<b>OTHER STATE REVENUE</b>					
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	0.00
<b>OTHER LOCAL REVENUE</b>					
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	331,959.41	295,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	300,000.00
Fees and Contracts					
Mitigation/Developer Fees			8681	855,051.09	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			1,187,010.50	1,595,000.00	34.4%
TOTAL, REVENUES			1,187,010.50	1,595,000.00	34.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	15,354.01	187,864.81	1,123.6%
TOTAL, BOOKS AND SUPPLIES			16,334.01	188,844.81	1,056.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	372,825.84	1,010,082.00	170.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	25,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	340,766.78	465,036.00	36.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			713,592.62	1,500,118.00	110.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	12,018.62	31,250.00	160.0%
Land Improvements		6170	333,542.02	575,875.00	72.7%
Buildings and Improvements of Buildings		6200	5,891,778.90	6,833,222.05	16.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	339,175.25	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			6,576,514.79	7,440,347.05	13.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			7,306,441.42	9,129,309.86	24.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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					

Budget, July 1  
Capital Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 25  
E8B64RR675(2023-24)

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

Budget, July 1  
Capital Facilities Fund  
Expenditures by Function

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 25  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,187,010.50	1,595,000.00	34.4%
5) TOTAL, REVENUES			1,187,010.50	1,595,000.00	34.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		66,357.75	170,036.00	156.2%
8) Plant Services	8000-8999		7,240,083.67	8,959,273.86	23.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,306,441.42	9,129,309.86	24.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(6,119,430.92)	(7,534,309.86)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(6,119,430.92)	(7,534,309.86)	23.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,509,766.77	9,390,335.85	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,509,766.77	9,390,335.85	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,509,766.77	9,390,335.85	-39.5%
2) Ending Balance, June 30 (E + F1e)			9,390,335.85	1,856,025.99	-80.2%
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	9,390,335.85	1,856,025.99	-80.2%
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%

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

Colton Joint Unified  
 San Bernardino County

36 67686 000000  
 Form 25  
 E8B64RR675(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	9,390,335.85	1,856,025.99
Total, Restricted Balance		9,390,335.85	1,856,025.99

## **35 SCHOOL FACILITY FUND**

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



Budget, July 1  
County School Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 35  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	340,788.10	790,640.00	132.0%
5) TOTAL, REVENUES			3,211,011.10	3,660,863.00	14.0%
<b>B. EXPENDITURES</b>					
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	405,714.17	13,470,224.00	3,220.1%
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			405,714.17	14,170,223.00	3,392.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,805,296.93	(10,509,360.00)	-474.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,805,296.93	(10,509,360.00)	-474.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,079,222.04	22,884,518.97	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,079,222.04	22,884,518.97	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,079,222.04	22,884,518.97	14.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,884,518.97	12,375,158.97	-45.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,884,518.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Budget, July 1  
County School Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 35  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			22,884,518.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			22,884,518.97		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	340,788.10	380,640.00	11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	410,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			340,788.10	790,640.00	132.0%
TOTAL, REVENUES			3,211,011.10	3,660,863.00	14.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Budget, July 1  
County School Facilities Fund  
Expenditures by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 35  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	699,999.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	699,999.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,915.30	13,470,224.00	8,825.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	254,798.87	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			405,714.17	13,470,224.00	3,220.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			405,714.17	14,170,223.00	3,392.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Budget, July 1  
 County School Facilities Fund  
 Expenditures by Object

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 35  
 E8B64RR675(2023-24)

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

Budget, July 1  
 County School Facilities Fund  
 Expenditures by Function

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 35  
 E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	340,788.10	790,640.00	132.0%
5) TOTAL, REVENUES			3,211,011.10	3,660,863.00	14.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		405,714.17	14,170,223.00	3,392.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			405,714.17	14,170,223.00	3,392.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			2,805,296.93	(10,509,360.00)	-474.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			2,805,296.93	(10,509,360.00)	-474.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,079,222.04	22,884,518.97	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,079,222.04	22,884,518.97	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,079,222.04	22,884,518.97	14.0%
2) Ending Balance, June 30 (E + F1e)			22,884,518.97	12,375,158.97	-45.9%
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	22,884,518.97	12,375,158.97	-45.9%
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%

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

Colton Joint Unified  
 San Bernardino County

36 67686 000000  
 Form 35  
 E8B64RR675(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	22,884,518.97	12,375,158.97
Total, Restricted Balance		22,884,518.97	12,375,158.97

# **40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

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



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,037,502.11	345,000.00	-94.3%
5) TOTAL, REVENUES			6,037,502.11	345,000.00	-94.3%
<b>B. EXPENDITURES</b>					
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	53,324.07	459,900.00	762.5%
5) Services and Other Operating Expenditures		5000-5999	22,084.19	613,200.00	2,676.6%
6) Capital Outlay		6000-6999	5,529,205.64	3,441,038.00	-37.8%
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			5,604,613.90	4,514,138.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			432,888.21	(4,169,138.00)	-1,063.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			432,888.21	(4,169,138.00)	-1,063.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,022,643.93	14,455,532.14	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,022,643.93	14,455,532.14	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,022,643.93	14,455,532.14	3.1%
2) Ending Balance, June 30 (E + F1e)			14,455,532.14	10,286,394.14	-28.8%
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	14,455,532.14	10,286,394.14	-28.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,455,532.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			14,455,532.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,455,532.14		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,825,767.18	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	179,402.93	195,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	150,000.00	New
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			6,037,502.11	345,000.00	-94.3%
TOTAL, REVENUES			6,037,502.11	345,000.00	-94.3%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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	51,480.51	153,300.00	197.8%
TOTAL, BOOKS AND SUPPLIES			53,324.07	459,900.00	762.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,391.69	306,600.00	1,403.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,692.50	306,600.00	18,015.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,084.19	613,200.00	2,676.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,457,349.64	3,287,238.00	-39.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	71,856.00	153,800.00	114.0%
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			5,529,205.64	3,441,038.00	-37.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			5,604,613.90	4,514,138.00	-19.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund 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%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,037,502.11	345,000.00	-94.3%
5) TOTAL, REVENUES			6,037,502.11	345,000.00	-94.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		5,604,613.90	4,514,138.00	-19.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,604,613.90	4,514,138.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			432,888.21	(4,169,138.00)	-1,063.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			432,888.21	(4,169,138.00)	-1,063.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,022,643.93	14,455,532.14	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,022,643.93	14,455,532.14	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,022,643.93	14,455,532.14	3.1%
2) Ending Balance, June 30 (E + F1e)			14,455,532.14	10,286,394.14	-28.8%
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	14,455,532.14	10,286,394.14	-28.8%
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 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	14,455,532.14	10,286,394.14
Total, Restricted Balance		14,455,532.14	10,286,394.14

# **51 BOND INTEREST AND REDEMPTION FUND**

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



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

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 51  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,278.80	85,942.00	240.0%
4) Other Local Revenue		8600-8799	7,167,688.63	14,332,378.00	100.0%
5) TOTAL, REVENUES			7,192,967.43	14,418,320.00	100.5%
<b>B. EXPENDITURES</b>					
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	12,829,507.42	15,022,773.63	17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,829,507.42	15,022,773.63	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,636,539.99)	(604,453.63)	-89.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,636,539.99)	(604,453.63)	-89.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,081,375.17	15,444,835.18	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,081,375.17	15,444,835.18	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,081,375.17	15,444,835.18	-26.7%
2) Ending Balance, June 30 (E + F1e)			15,444,835.18	14,840,381.55	-3.9%
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	15,444,835.18	14,840,381.55	-3.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,444,835.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

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

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 51  
E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			15,444,835.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,444,835.18		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	25,278.80	85,942.00	240.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,278.80	85,942.00	240.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,092,465.49	12,637,999.00	148.2%
Unsecured Roll		8612	1,126,062.46	880,994.00	-21.8%
Prior Years' Taxes		8613	9,515.43	170,393.00	1,690.7%
Supplemental Taxes		8614	682,474.87	445,554.00	-34.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	78,377.98	128,410.00	63.8%
Interest		8660	178,792.40	69,028.00	-61.4%
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			7,167,688.63	14,332,378.00	100.0%
TOTAL, REVENUES			7,192,967.43	14,418,320.00	100.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	7,590,000.00	7,390,000.00	-2.6%
Bond Interest and Other Service Charges		7434	5,239,507.42	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)			12,829,507.42	15,022,773.63	17.1%
TOTAL, EXPENDITURES			12,829,507.42	15,022,773.63	17.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Colton Joint Unified  
 San Bernardino County

36 67686 0000000  
 Form 51  
 E8B64RR675(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 51  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,278.80	85,942.00	240.0%
4) Other Local Revenue		8600-8799	7,167,688.63	14,332,378.00	100.0%
5) TOTAL, REVENUES			7,192,967.43	14,418,320.00	100.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	12,829,507.42	15,022,773.63	17.1%
10) TOTAL, EXPENDITURES			12,829,507.42	15,022,773.63	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(5,636,539.99)	(604,453.63)	-89.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(5,636,539.99)	(604,453.63)	-89.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,081,375.17	15,444,835.18	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,081,375.17	15,444,835.18	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,081,375.17	15,444,835.18	-26.7%
2) Ending Balance, June 30 (E + F1e)			15,444,835.18	14,840,381.55	-3.9%
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	15,444,835.18	14,840,381.55	-3.9%
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 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	15,444,835.18	14,840,381.55
Total, Restricted Balance		15,444,835.18	14,840,381.55

## **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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,251,589.00	873,770.00	-30.2%
5) TOTAL, REVENUES			1,251,589.00	873,770.00	-30.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	341,018.22	353,417.00	3.6%
3) Employee Benefits		3000-3999	2,777,167.19	2,876,946.00	3.6%
4) Books and Supplies		4000-4999	98,708.00	159,255.00	61.3%
5) Services and Other Operating Expenses		5000-5999	4,141,692.00	4,339,800.00	4.8%
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			7,358,585.41	7,729,418.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,106,996.41)	(6,855,648.00)	12.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,039,244.00	4,708,000.00	16.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,039,244.00	4,708,000.00	16.6%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,067,752.41)	(2,147,648.00)	3.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,530,378.61	14,157,464.20	4.6%
b) Audit Adjustments		9793	2,694,838.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,225,216.61	14,157,464.20	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,225,216.61	14,157,464.20	-12.7%
2) Ending Net Position, June 30 (E + F1e)			14,157,464.20	12,009,816.20	-15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,157,464.20	12,009,816.20	-15.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,157,464.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			14,157,464.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			14,157,464.20		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	353,172.00	298,670.00	-15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	325,194.00	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	573,223.00	575,100.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,251,589.00	873,770.00	-30.2%
TOTAL, REVENUES			1,251,589.00	873,770.00	-30.2%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	138,930.53	147,600.00	6.2%
Clerical, Technical and Office Salaries		2400	202,087.69	205,817.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			341,018.22	353,417.00	3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,655.36	94,292.00	7.6%
OASDI/Medicare/Alternative		3301-3302	24,824.30	27,036.00	8.9%
Health and Welfare Benefits		3401-3402	60,161.52	55,220.00	-8.2%
Unemployment Insurance		3501-3502	1,577.01	398.00	-74.8%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,546,928.00	2,700,000.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,021.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,777,167.19	2,876,946.00	3.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,700.00	129,000.00	68.2%
Noncapitalized Equipment		4400	22,008.00	30,255.00	37.5%
TOTAL, BOOKS AND SUPPLIES			98,708.00	159,255.00	61.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,216.00	17,000.00	1,298.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,558,406.00	2,565,000.00	0.3%
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	1,582,070.00	1,756,150.00	11.0%
Communications		5900	0.00	150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,141,692.00	4,339,800.00	4.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
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			7,358,585.41	7,729,418.00	5.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,039,244.00	4,708,000.00	16.6%
(a) TOTAL, INTERFUND TRANSFERS IN			4,039,244.00	4,708,000.00	16.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,039,244.00	4,708,000.00	16.6%

Budget, July 1  
Self-Insurance Fund  
Expenses by Function

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 67  
E8B64RR675(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,251,589.00	873,770.00	-30.2%
5) TOTAL, REVENUES			1,251,589.00	873,770.00	-30.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		7,358,585.41	7,729,418.00	5.0%
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, EXPENSES			7,358,585.41	7,729,418.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,106,996.41)	(6,855,648.00)	12.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,039,244.00	4,708,000.00	16.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,039,244.00	4,708,000.00	16.6%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,067,752.41)	(2,147,648.00)	3.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,530,378.61	14,157,464.20	4.6%
b) Audit Adjustments		9793	2,694,838.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,225,216.61	14,157,464.20	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,225,216.61	14,157,464.20	-12.7%
2) Ending Net Position, June 30 (E + F1e)			14,157,464.20	12,009,816.20	-15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,157,464.20	12,009,816.20	-15.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 67  
E8B64RR675(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	14,157,464.20	12,009,816.20
Total, Restricted Net Position		14,157,464.20	12,009,816.20

# 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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	101.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			101.27		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes					
All Other State Revenue					
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.0%
Unsecured Roll			8616	0.00	0.0%
Prior Years' Taxes			8617	0.00	0.0%
Supplemental Taxes			8618	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.0%
Other			8622	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.0%
Sales					
Sale of Equipment/Supplies			8631	0.00	0.0%
Leases and Rentals			8650	0.00	0.0%
Interest			8660	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.0%
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.0%
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.0%
Clerical, Technical and Office Salaries			2400	0.00	0.0%
Other Classified Salaries			2900	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
<b>EMPLOYEE BENEFITS</b>						
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%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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%	
<b>CAPITAL OUTLAY</b>						
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%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES						
			0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN						
			0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>						
		From: All Other Funds 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%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
		Proceeds				
		Proceeds from Sale of Bonds	8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 Estimated 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 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	497,954.30	770,000.00	54.6%
5) TOTAL, REVENUES			497,954.30	770,000.00	54.6%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,390.69)	(80,000.00)	-28.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	12,832.50	20,000.00	55.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,832.50)	(20,000.00)	55.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(124,223.19)	(100,000.00)	-19.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,342,778.71	5,218,555.52	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,342,778.71	5,218,555.52	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,342,778.71	5,218,555.52	-2.3%
2) Ending Balance, June 30 (E + F1e)			5,218,555.52	5,118,555.52	-1.9%
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	5,218,555.52	5,118,555.52	-1.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,218,555.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
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			5,218,555.52			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
<b>I. LIABILITIES</b>						
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			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,218,555.52			
<b>FEDERAL REVENUE</b>						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
<b>OTHER STATE REVENUE</b>						
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%
<b>OTHER LOCAL REVENUE</b>						
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	423,491.07	600,000.00	41.7%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00	0.0%
Interest			8660	74,463.23	170,000.00	128.3%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00	0.0%
Other Local Revenue						
All Other Local Revenue			8699	0.00	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				497,954.30	770,000.00	54.6%
TOTAL, REVENUES				497,954.30	770,000.00	54.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
		7699	12,832.50	20,000.00	55.9%
(d) TOTAL, USES			12,832.50	20,000.00	55.9%
<b>CONTRIBUTIONS</b>					
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)			(12,832.50)	(20,000.00)	55.9%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	497,954.30	770,000.00	54.6%
5) TOTAL, REVENUES			497,954.30	770,000.00	54.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(111,390.69)	(80,000.00)	-28.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	12,832.50	20,000.00	55.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,832.50)	(20,000.00)	55.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(124,223.19)	(100,000.00)	-19.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,342,778.71	5,218,555.52	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,342,778.71	5,218,555.52	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,342,778.71	5,218,555.52	-2.3%
2) Ending Balance, June 30 (E + F1e)			5,218,555.52	5,118,555.52	-1.9%
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	5,218,555.52	5,118,555.52	-1.9%
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 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	5,218,555.52	5,118,555.52
Total, Restricted Balance		5,218,555.52	5,118,555.52

# MULTIYEAR PROJECTIONS





Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	286,257,450.00	-0.16%	285,806,582.00	-0.07%	285,619,815.00
2. Federal Revenues	8100-8299	151,000.00	0.00%	151,000.00	0.00%	151,000.00
3. Other State Revenues	8300-8599	6,697,951.00	1.19%	6,777,487.00	-2.68%	6,595,727.00
4. Other Local Revenues	8600-8799	2,399,745.00	0.00%	2,399,745.00	0.00%	2,399,745.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(36,141,974.00)	1.98%	(36,859,283.00)	2.00%	(37,596,469.00)
6. Total (Sum lines A1 thru A5c)		259,364,172.00	-0.42%	258,275,531.00	-0.43%	257,169,818.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				113,623,746.00		113,460,846.00
b. Step & Column Adjustment				1,477,100.00		1,475,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,640,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,623,746.00	-0.14%	113,460,846.00	1.30%	114,935,846.00
2. Classified Salaries						
a. Base Salaries				41,556,684.00		43,425,018.00
b. Step & Column Adjustment				540,200.00		564,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,328,134.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,556,684.00	4.50%	43,425,018.00	1.30%	43,989,518.00
3. Employee Benefits	3000-3999	63,852,194.00	3.87%	66,324,062.00	3.55%	68,677,100.00
4. Books and Supplies	4000-4999	21,954,527.00	-2.97%	21,301,666.00	-5.01%	20,233,889.00
5. Services and Other Operating Expenditures	5000-5999	17,611,095.00	1.38%	17,854,495.00	-0.62%	17,744,495.00
6. Capital Outlay	6000-6999	3,122,331.00	48.04%	4,622,331.00	0.00%	4,622,331.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,034,273.00	0.00%	4,034,273.00	0.00%	4,034,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,805,915.00)	-40.63%	(3,446,854.00)	0.00%	(3,446,854.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,012,383.00	1.17%	6,082,471.00	1.31%	6,162,120.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		265,961,318.00	2.89%	273,658,308.00	1.20%	276,952,718.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,597,146.00)		(15,382,777.00)		(19,782,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,802,264.20		55,205,118.20		39,822,341.20
2. Ending Fund Balance (Sum lines C and D1)		55,205,118.20		39,822,341.20		20,039,441.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	10,875,795.20				
d. Assigned	9780	28,782,777.00		27,034,341.20		7,211,641.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,976,300.00		11,713,000.00		11,752,800.00
2. Unassigned/Unappropriated	9790	1,495,246.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		55,205,118.20		39,822,341.20		20,039,441.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,976,300.00		11,713,000.00		11,752,800.00
c. Unassigned/Unappropriated	9790	1,495,246.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,471,546.00		11,713,000.00		11,752,800.00

**F. ASSUMPTIONS**

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

Certificated salaries decreased in 24-25 due to the reduction of 20 certificated positions. Classified salaries increased in 24-25 due to salaries moving from restricted resource to the general fund due to the expiration of one-time restricted funding.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	63,013,715.00	-72.90%	17,074,556.00	0.00%	17,074,556.00
3. Other State Revenues	8300-8599	37,187,635.00	-0.58%	36,972,177.00	0.00%	36,972,177.00
4. Other Local Revenues	8600-8799	16,035,070.00	0.00%	16,035,070.00	0.00%	16,035,070.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	36,141,974.00	1.98%	36,859,283.00	2.00%	37,596,469.00
6. Total (Sum lines A1 thru A5c)		152,378,394.00	-29.82%	106,941,086.00	0.69%	107,678,272.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,038,492.00		24,598,358.00
b. Step & Column Adjustment				416,500.00		319,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,856,634.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,038,492.00	-23.22%	24,598,358.00	1.30%	24,918,158.00
2. Classified Salaries						
a. Base Salaries				16,294,380.00		12,352,962.00
b. Step & Column Adjustment				211,800.00		160,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,153,218.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,294,380.00	-24.19%	12,352,962.00	1.30%	12,513,562.00
3. Employee Benefits	3000-3999	33,943,458.00	-11.04%	30,197,347.00	-2.11%	29,559,051.00
4. Books and Supplies	4000-4999	25,453,623.00	-44.72%	14,071,942.00	-8.88%	12,821,872.00
5. Services and Other Operating Expenditures	5000-5999	46,236,134.00	-32.90%	31,025,143.00	-1.80%	30,465,419.00
6. Capital Outlay	6000-6999	7,470,114.00	-76.70%	1,740,500.00	0.00%	1,740,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,145,711.00	-45.85%	2,786,650.00	0.00%	2,786,650.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		166,581,912.00	-29.90%	116,772,902.00	-1.69%	114,805,212.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(14,203,518.00)		(9,831,816.00)		(7,126,940.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		85,256,987.83		71,053,469.83		61,221,653.83
2. Ending Fund Balance (Sum lines C and D1)		71,053,469.83		61,221,653.83		54,094,713.83
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	71,053,469.83		61,221,653.83		54,094,713.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,053,469.83		61,221,653.83		54,094,713.83
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated salaries decreased in 24-25 due to a reduction in overstaffing that was being utilized to reduce classroom sizes in order to address learning loss recovery. Extra duty and teacher stipends were also reduced to the expiration of one-time funds. Classified salaries decreased due to the reduction of extra duty, overtime and custodial positions due to the expiration of one-time restricted funding. Classified positions were also moved to the general fund due to the expiration of one-time restricted funding.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	286,257,450.00	-0.16%	285,806,582.00	-0.07%	285,619,815.00
2. Federal Revenues	8100-8299	63,164,715.00	-72.73%	17,225,556.00	0.00%	17,225,556.00
3. Other State Revenues	8300-8599	43,885,586.00	-0.31%	43,749,664.00	-0.42%	43,567,904.00
4. Other Local Revenues	8600-8799	18,434,815.00	0.00%	18,434,815.00	0.00%	18,434,815.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		411,742,566.00	-11.30%	365,216,617.00	-0.10%	364,848,090.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				145,662,238.00		138,059,204.00
b. Step & Column Adjustment				1,893,600.00		1,794,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,496,634.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,662,238.00	-5.22%	138,059,204.00	1.30%	139,854,004.00
2. Classified Salaries						
a. Base Salaries				57,851,064.00		55,777,980.00
b. Step & Column Adjustment				752,000.00		725,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,825,084.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,851,064.00	-3.58%	55,777,980.00	1.30%	56,503,080.00
3. Employee Benefits	3000-3999	97,795,652.00	-1.30%	96,521,409.00	1.78%	98,236,151.00
4. Books and Supplies	4000-4999	47,408,150.00	-25.38%	35,373,608.00	-6.55%	33,055,761.00
5. Services and Other Operating Expenditures	5000-5999	63,847,229.00	-23.44%	48,879,638.00	-1.37%	48,209,914.00
6. Capital Outlay	6000-6999	10,592,445.00	-39.93%	6,362,831.00	0.00%	6,362,831.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,034,273.00	0.00%	4,034,273.00	0.00%	4,034,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(660,204.00)	0.00%	(660,204.00)	0.00%	(660,204.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,012,383.00	1.17%	6,082,471.00	1.31%	6,162,120.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		432,543,230.00	-9.74%	390,431,210.00	0.34%	391,757,930.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(20,800,664.00)		(25,214,593.00)		(26,909,840.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		147,059,252.03		126,258,588.03		101,043,995.03
2. Ending Fund Balance (Sum lines C and D1)		126,258,588.03		101,043,995.03		74,134,155.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,075,000.00		1,075,000.00		1,075,000.00
b. Restricted	9740	71,053,469.83		61,221,653.83		54,094,713.83
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,875,795.20		0.00		0.00
d. Assigned	9780	28,782,777.00		27,034,341.20		7,211,641.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,976,300.00		11,713,000.00		11,752,800.00
2. Unassigned/Unappropriated	9790	1,495,246.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		126,258,588.03		101,043,995.03		74,134,155.03
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,976,300.00		11,713,000.00		11,752,800.00
c. Unassigned/Unappropriated	9790	1,495,246.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,471,546.00		11,713,000.00		11,752,800.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.35%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		17,161.53		17,356.09		17,131.03
3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)						
		432,543,230.00		390,431,210.00		391,757,930.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		432,543,230.00		390,431,210.00		391,757,930.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		12,976,296.90		11,712,936.30		11,752,737.90
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		12,976,296.90		11,712,936.30		11,752,737.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

# **CRITERIA AND STANDARDS**



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	17,161.53	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	20,340	20,339		
Charter School				
<b>Total ADA</b>	<b>20,340</b>	<b>20,339</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	20,339	20,350		
Charter School				
<b>Total ADA</b>	<b>20,339</b>	<b>20,350</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	19,506	19,858		
Charter School		0		
<b>Total ADA</b>	<b>19,506</b>	<b>19,858</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	18,915			
Charter School	0			
<b>Total ADA</b>	<b>18,915</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	21,098	20,550		
Charter School				
<b>Total Enrollment</b>	<b>21,098</b>	<b>20,550</b>	<b>2.6%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	20,361	19,986		
Charter School				
<b>Total Enrollment</b>	<b>20,361</b>	<b>19,986</b>	<b>1.8%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	19,597	19,296		
Charter School				
<b>Total Enrollment</b>	<b>19,597</b>	<b>19,296</b>	<b>1.5%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	18,842			
Charter School				
<b>Total Enrollment</b>	<b>18,842</b>			

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The District is experiencing the effects of the pandemic leading to enrollment decreasing more than anticipated. The District is contracting with a company that will be calculating enrollment projections.

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

**Explanation:**  
(required if NOT met)

The District is experiencing the effects of the pandemic leading to enrollment decreasing more than anticipated. The District is contracting with a company that will be calculating enrollment projections.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	20,339	20,550	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>20,339</b>	<b>20,550</b>	<b>99.0%</b>
Second Prior Year (2021-22)			
District Regular	17,850	19,986	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>17,850</b>	<b>19,986</b>	<b>89.3%</b>
First Prior Year (2022-23)			
District Regular	17,503	19,296	
Charter School			
<b>Total ADA/Enrollment</b>	<b>17,503</b>	<b>19,296</b>	<b>90.7%</b>
		Historical Average Ratio:	93.0%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>93.5%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	17,162	18,842		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>17,162</b>	<b>18,842</b>	<b>91.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	17,356	18,646		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,356</b>	<b>18,646</b>	<b>93.1%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	17,131	18,404		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,131</b>	<b>18,404</b>	<b>93.1%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	19,910.20	18,967.76	17,911.44	17,408.58
b. Prior Year ADA (Funded)		19,910.20	18,967.76	17,911.44
c. Difference (Step 1a minus Step 1b)		(942.44)	(1,056.32)	(502.86)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.73%)	(5.57%)	(2.81%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		286,257,451.00	285,806,582.00	285,619,815.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		23,530,362.47	11,260,779.33	9,396,891.91
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		3.49%	(1.63%)	.48%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>2.49% to 4.49%</b>	<b>-2.63% to -0.63%</b>	<b>-0.52% to 1.48%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	38,364,886.00	38,364,886.00	38,364,887.00	38,364,887.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	279,288,707.00	286,259,766.00	285,806,582.00	285,619,815.00
District's Projected Change in LCFF Revenue:		2.50%	(.16%)	(.07%)
<b>LCFF Revenue Standard</b>		<b>2.49% to 4.49%</b>	<b>-2.63% to -0.63%</b>	<b>-0.52% to 1.48%</b>
<b>Status:</b>		Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Due to the decrease in funded ADA our change in LCFF revenue is outside of the revenue standard

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	171,243,785.47	
Second Prior Year (2021-22)	195,377,566.52	229,567,857.34	85.1%
First Prior Year (2022-23)	212,444,367.00	245,143,999.66	86.7%
	Historical Average Ratio:		86.6%

  

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>	<b>83.6% to 89.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	219,032,624.00		
1st Subsequent Year (2024-25)	223,209,926.00	267,575,837.00	83.4%	Not Met
2nd Subsequent Year (2025-26)	227,602,464.00	270,790,598.00	84.1%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The budget includes one-time federal and state dollars allocated to mitigate the effects of the Coronavirus that diluted salaries/benefits as a percentage of the overall budget.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.49%	(1.63%)	.48%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.51% to 13.49%</b>	<b>-11.63% to 8.37%</b>	<b>-9.52% to 10.48%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.51% to 8.49%	-6.63% to 3.37%	-4.52% to 5.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	39,958,739.00		
Budget Year (2023-24)	63,164,715.00	58.07%	Yes
1st Subsequent Year (2024-25)	17,225,556.00	(72.73%)	Yes
2nd Subsequent Year (2025-26)	17,225,556.00	0.00%	No

**Explanation:**  
(required if Yes)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2023-24. The decrease in revenue in 2024-25 is due to the spending down of one-time restricted funding and carry over funds.

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

First Prior Year (2022-23)	90,289,650.00		
Budget Year (2023-24)	43,885,586.00	(51.39%)	Yes
1st Subsequent Year (2024-25)	43,749,664.00	(.31%)	No
2nd Subsequent Year (2025-26)	43,567,904.00	(.42%)	No

**Explanation:**  
(required if Yes)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2023-24.

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

First Prior Year (2022-23)	18,577,881.00		
Budget Year (2023-24)	18,434,815.00	(.77%)	No
1st Subsequent Year (2024-25)	18,434,815.00	0.00%	No
2nd Subsequent Year (2025-26)	18,434,815.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2022-23)	25,073,120.00		
Budget Year (2023-24)	47,408,150.00	89.08%	Yes
1st Subsequent Year (2024-25)	35,373,608.00	(25.38%)	Yes
2nd Subsequent Year (2025-26)	33,055,761.00	(6.55%)	Yes

**Explanation:**  
(required if Yes)

Due to the expenditure of one-time grants.

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

First Prior Year (2022-23)	51,142,498.00		
Budget Year (2023-24)	63,847,229.00	24.84%	Yes
1st Subsequent Year (2024-25)	48,879,638.00	(23.44%)	Yes
2nd Subsequent Year (2025-26)	48,209,914.00	(1.37%)	No

**Explanation:**  
(required if Yes)

Due to the expenditure of one-time grants.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2022-23)	148,826,270.00		
Budget Year (2023-24)	125,485,116.00	(15.68%)	Not Met
1st Subsequent Year (2024-25)	79,410,035.00	(36.72%)	Not Met
2nd Subsequent Year (2025-26)	79,228,275.00	(.23%)	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2022-23)	76,215,618.00		
Budget Year (2023-24)	111,255,379.00	45.97%	Not Met
1st Subsequent Year (2024-25)	84,253,246.00	(24.27%)	Not Met
2nd Subsequent Year (2025-26)	81,265,675.00	(3.55%)	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2023-24. The decrease in revenue in 2024-25 is due to the spending down of one-time restricted funding and carry over funds.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2023-24.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

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

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

Due to the expenditure of one-time grants.

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

Due to the expenditure of one-time grants.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	374,274,752.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	374,274,752.00	11,228,242.56	11,585,123.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<b>Explanation:</b> (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,922,100.00	9,821,000.00	11,132,800.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	12,723,729.48	13,732,147.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	8,922,100.00	22,544,729.48	24,864,947.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	297,402,841.07	327,364,000.64	371,092,056.21
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	297,402,841.07	327,364,000.64	371,092,056.21
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	6.9%	6.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>2.3%</b>	<b>2.2%</b>

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	18,069,206.42	196,749,415.44	N/A	Met
Second Prior Year (2021-22)	(5,263,283.88)	233,061,880.92	2.3%	Met
First Prior Year (2022-23)	6,173,877.30	250,108,897.21	N/A	Met
Budget Year (2023-24) (Information only)	(6,597,146.00)	265,961,318.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2020-21)	39,393,089.93	42,821,464.36	N/A		Met
Second Prior Year (2021-22)	3,100,707.16	60,891,670.78	N/A		Met
First Prior Year (2022-23)	55,352,890.78	55,628,386.90	N/A		Met
Budget Year (2023-24) (Information only)	61,802,264.20				

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

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

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

**Explanation:**  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	17,162	17,356	17,131
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	432,543,230.00	390,431,210.00	391,757,930.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	432,543,230.00	390,431,210.00	391,757,930.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,976,296.90	11,712,936.30	11,752,737.90
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>12,976,296.90</b>	<b>11,712,936.30</b>	<b>11,752,737.90</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,976,300.00	11,713,000.00	11,752,800.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,495,246.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	14,471,546.00	11,713,000.00	11,752,800.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.35%	3.00%	3.00%
	<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,976,296.90</b>	<b>11,712,936.30</b>	<b>11,752,737.90</b>
	Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(34,318,564.49)			
Budget Year (2023-24)	(36,141,974.00)	1,823,409.51	5.3%	Met
1st Subsequent Year (2024-25)	(36,736,419.00)	594,445.00	1.6%	Met
2nd Subsequent Year (2025-26)	(37,471,147.00)	734,728.00	2.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	4,964,897.55			
Budget Year (2023-24)	6,012,383.00	1,047,485.45	21.1%	Not Met
1st Subsequent Year (2024-25)	6,082,471.00	70,088.00	1.2%	Met
2nd Subsequent Year (2025-26)	6,162,120.00	79,649.00	1.3%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

Increase in the contribution to Fund 12 and Fund 67

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

**Project Information:**

(required if YES)



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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments increased due to scheduled increases in bond payments according to established debt service schedule

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	2,173,542	0

4 OPEB Liabilities

a. Total OPEB liability	78,087,775.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	78,087,775.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	7,907,895.00	7,907,895.00	7,907,895.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,700,000.00	3,110,000.00	3,110,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,091,370.00	3,091,370.00	3,091,370.00
d. Number of retirees receiving OPEB benefits	220.00	220.00	220.00

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

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes
-----

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Self Insured Worker's Compensation Program
--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

3,908,148.00
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b. Unfunded liability for self-insurance programs

0.00
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4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
3,049,960.00	3,049,960.00	3,049,960.00
11,123,288.00	11,123,288.00	11,123,288.00

b. Amount contributed (funded) for self-insurance programs

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1130	1111	1091	1091

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

Colton Joint Unified  
San Bernardino County

2023-24 Budget, July 1  
General Fund  
School District Criteria and Standards  
Review

36 67686 0000000  
Form 01CS  
E8BE7EBSJ(2023-24)

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1418438		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	22311475	23427049	24598401
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

**Certificated (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments	1990895	2016777	2042995
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	843.4	887.93	854.93	854.93

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	608892		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

7. Amount included for any tentative salary schedule increases

0	0	0	0
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	

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

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

13453292	14125957	14832255	
100.0%	100.0%	100.0%	
5.0%	5.0%	5.0%	

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No			
----	--	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes	Yes
819553	830207	841000	
1.3%	1.3%	1.3%	

**Classified (Non-management) Attrition (layoffs and retirements)**

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

Yes	Yes	Yes	Yes
Yes	Yes	Yes	

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	136.9	138.9	138.9	138.9

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No
----

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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


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

Negotiations Not Settled

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

232213		
--------	--	--

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
2953337	3101004	3256054
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

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

Yes	Yes	Yes
394116	399240	404430
1.3%	1.3%	1.3%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
-----

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

Jun 29, 2023
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**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

A9. A new CBO was hired in January, 2023

**End of School District Budget Criteria and Standards Review**

# CASHFLOW



BEST NET CONSORTIUM  
Cash Flow Report  
2022-23 Adopted Budget

Major Range Description	Beginning Balance 7/1/2022	Month 7/31/2022	Month 8/31/2022	Month 9/30/2022	Month 10/31/2022	Month 11/30/2022	Month 12/31/2022	Month 1/31/2023
<b>#REF!</b>								
<b>Fund 01 GENERAL FUND</b>								
<b>Fund Summary</b>								
<b>Balance Sheet</b>								
<b>Balance Sheet</b>								
<b>Revenue</b>								
Beginning Month Cash	-	165,683,304.36	151,127,908.10	136,202,522.13	145,596,990.52	127,228,024.59	133,236,890.82	165,366,616.41
LFFF Principal Apportionment (8010 to 8019)	-	9,915,795.00	9,915,795.00	30,243,175.00	17,848,431.00	17,848,431.00	30,243,175.00	17,848,431.00
LFFF Property Taxes (8020 to 8079)	-	1,324,738.86	2,076.07	-	16,738.68	9,177,728.77	12,255,669.44	33,638,569.89
LFFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	977,393.99	8,282,903.17	16,747,295.13	(13,703,743.75)	2,497,693.40	9,684,305.92	5,006,591.19
Other State Revenue (8300 to 8599)	-	-	-	(659,794.94)	1,848,675.35	6,697,534.65	6,408,333.64	959,784.82
Other Local Revenue (8600 to 8799)	-	264,094.64	395,672.21	573,556.52	1,891,385.13	1,587,890.02	1,804,426.31	6,375,579.18
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	12,482,022.49	18,596,446.45	46,904,231.71	7,901,486.41	37,809,277.84	60,395,910.31	63,828,976.08
<b>Expenditure</b>								
Certificated Salary (1000 to 1999)	-	13,462.70	11,092,704.28	10,681,529.34	10,942,453.42	11,251,178.88	11,465,515.68	11,350,847.66
Classified Salary (2000 to 2999)	-	3,407,163.98	4,508,490.98	4,063,984.79	4,534,069.87	4,656,919.13	4,729,198.31	4,395,672.04
Employee Benefit (3000 to 3999)	-	3,341,487.26	6,010,557.99	6,110,803.44	6,270,599.92	6,281,641.54	6,332,026.04	6,266,402.58
Books and Supplies (4000 to 4999)	-	225,519.27	8,514,187.74	2,963,152.37	2,413,948.74	2,071,499.69	668,148.69	2,421,773.29
Services and Operating Expenditures (5000 to 5999)	-	2,927,695.67	9,812,410.91	4,456,316.97	2,246,783.84	6,734,789.63	4,275,706.71	3,782,518.78
Capital Outlay (6000 to 6999)	-	-	22,925.51	49,392.01	1,469,725.35	216,848.81	27,054.70	149,062.86
Other Outgo (7100 to 7499)	-	7,288.87	15,078.18	5,002.64	467,852.86	241,946.04	444,762.57	200,324.61
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	-	9,922,597.75	39,976,355.59	28,330,181.57	28,345,434.00	31,454,723.71	27,942,412.70	28,566,701.83
<b>Revenue Less Expense</b>	-	2,559,424.75	(21,379,909.14)	18,574,050.14	(20,443,947.58)	6,354,554.14	32,453,497.61	35,262,274.25
<b>Balance Sheet</b>								
<b>Assets</b>								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	27,486,977.95	-	7,540,472.96	-	30,377,040.74	456.61	-	431.97
Deferral Repayment	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
<b>Total Assets</b>	27,486,977.95	-	7,540,472.96	-	30,377,040.74	456.61	-	431.97
<b>Liabilities</b>								
Accounts Payables (9500 to 9559,9590 to 9599)	52,243,622.60	14,881,821.63	577,124.41	8,887,394.91	27,887,724.48	7,157.26	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	52,243,622.60	14,881,821.63	577,124.41	8,887,394.91	27,887,724.48	7,157.26	-	-
<b>Non Operating</b>								
Suspense Accounts (9560 to 9589)	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
<b>Total Non Operating</b>	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
<b>Balance Sheet</b>								
<b>Net Increase/Decrease</b>								
<b>Total Ending Cash Balance</b>								
	151,127,908.10	136,202,522.13	145,596,990.52	127,228,024.59	133,236,890.82	165,366,616.41	199,987,632.56	



**BEST NET CONSORTIUM**  
**Cash Flow Report**  
**2023-24 Budget Year**

#REF!	Major Range Description	Beginning Balance	Month	Month	Month	Month	Month	Month	Month
		7/1/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024
	<b>Fund 01 GENERAL FUND</b>								
	<b>Fund Summary</b>								
	<b>Balance Sheet</b>								
	Beginning Month Cash	-	180,613,681.74	184,821,501.99	161,631,681.86	159,943,018.92	98,261,086.94	105,427,357.01	132,472,106.14
	<b>Revenue</b>								
	LFFF Principal Apportionment (8010 to 8019)	-	9,897,766.00	9,897,766.00	30,188,186.00	17,815,979.00	17,815,979.00	30,188,186.00	17,815,979.00
	LFFF Property Taxes (8020 to 8079)	-	1,324,734.13	2,076.06	-	16,738.62	9,177,695.99	12,255,625.67	13,638,469.76
	LFFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
	Federal Revenue (8100 to 8299)	-	266,543.67	2,258,818.27	4,567,130.08	(3,737,127.69)	681,142.27	2,640,992.74	1,365,340.08
	Other State Revenue (8300 to 8599)	-	-	(657,751.43)	(657,751.43)	1,842,949.65	6,676,791.11	6,388,485.81	956,812.18
	Other Local Revenue (8600 to 8799)	-	264,094.64	395,672.21	573,556.52	1,891,385.13	1,587,890.02	1,804,426.31	6,375,579.18
	Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
	All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
	<b>Total Revenue</b>		11,753,138.44	12,554,332.55	34,671,121.17	17,829,924.71	35,939,498.40	53,277,716.54	40,152,180.20
	<b>Expenditure</b>								
	Certificated Salary (1000 to 1999)	-	13,099.27	10,513,680.00	10,123,967.85	10,371,272.03	10,663,882.44	10,867,031.16	10,758,443.42
	Classified Salary (2000 to 2999)	-	3,285,068.78	4,346,929.90	3,918,352.52	4,371,592.17	4,490,039.15	4,559,728.22	4,238,153.81
	Employee Benefit (3000 to 3999)	-	3,297,948.86	5,932,242.53	6,031,181.81	6,188,896.20	6,199,793.95	6,249,521.96	6,184,753.56
	Books and Supplies (4000 to 4999)	-	168,271.28	6,352,864.22	2,210,957.20	1,801,168.71	1,545,650.23	498,539.38	1,807,007.00
	Services and Operating Expenditures (5000 to 5999)	-	2,241,361.24	7,512,105.08	3,411,630.60	1,720,074.34	5,155,965.02	3,273,360.48	2,895,789.71
	Capital Outlay (6000 to 6999)	-	-	13,771.24	29,669.55	882,856.98	130,260.04	16,251.63	89,541.34
	Other Outgo (7100 to 7499)	-	7,288.87	15,078.18	5,002.64	467,852.86	241,846.04	444,762.57	200,324.61
	Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		9,013,018.30	34,686,671.15	25,730,762.17	25,803,713.31	28,427,436.67	25,909,195.39	26,174,013.47
	<b>Revenue Less Expense</b>		2,740,120.14	(22,132,338.60)	8,940,359.01	(7,973,788.60)	7,512,061.53	27,368,521.14	13,978,166.73
	<b>Balance Sheet</b>								
	<b>Assets</b>								
	Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
	Accounts Receivable (9200 to 9299)	(10,821,125.21)	17,848,434.00	-	(1,887,835.59)	(26,781,723.63)	-	-	-
	DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
	Stores (9320 to 9329)	-	-	-	-	-	-	-	-
	PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
	<b>Total Assets</b>	(10,821,125.21)	17,848,434.00	-	(1,887,835.56)	(26,781,723.63)	-	-	-
	<b>Liabilities</b>								
	Accounts Payables (9500 to 9559,9590 to 9599)	49,666,561.05	14,147,734.51	548,656.15	8,448,999.52	26,512,085.14	6,804.21	-	-
	DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
	Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
	DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
	<b>Total Liabilities</b>	49,666,561.05	14,147,734.51	548,656.15	8,448,999.52	26,512,085.14	6,804.21	-	-
	<b>Non Operating</b>								
	Suspense Accounts (9560 to 9569)	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
	<b>Total Non Operating</b>	-	2,232,999.38	508,825.38	292,186.84	414,334.61	338,987.25	323,772.02	641,690.06
	<b>Balance Sheet</b>								
	Net Increase/Decrease		1,467,700.11	(1,057,481.53)	(10,629,021.94)	(53,708,143.38)	(345,791.46)	(323,772.02)	(641,690.06)
	<b>Total Ending Cash Balance</b>		184,821,501.99	161,631,681.86	159,943,018.92	98,261,086.94	105,427,357.01	132,472,106.14	145,808,582.81



# **CURRENT EXPENSE FORMULA**



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	145,662,238.00	301	0.00	303	145,662,238.00	305	204,909.00		307	145,457,329.00	309
2000 - Classified Salaries	57,851,064.00	311	4,700.00	313	57,846,364.00	315	5,020,884.00		317	52,825,480.00	319
3000 - Employee Benefits	97,795,652.00	321	1,623.00	323	97,794,029.00	325	2,721,486.32		327	95,072,542.68	329
4000 - Books, Supplies Equip Replace. (6500)	47,408,150.00	331	2,719,351.00	333	44,688,799.00	335	2,880,689.00		337	41,808,110.00	339
5000 - Services . . & 7300 - Indirect Costs	63,187,025.00	341	5,842,912.00	343	57,344,113.00	345	6,143,385.00		347	51,200,728.00	349
TOTAL					403,335,543.00	365	TOTAL			386,364,189.68	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	187,214,231.00	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)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	187,214,231.00	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. . . . .	48.46%	
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) . . . . .	48.46%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	6.54%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	386,364,189.68
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	25,268,218.01

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


# **INTERFUND ACTIVITIES**



Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	8,165.00	0.00	0.00	(660,204.00)				
Other Sources/Uses Detail					0.00	6,012,383.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,515.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	103,250.00	0.00	199,358.00	0.00				
Other Sources/Uses Detail					1,304,383.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(138,930.00)	460,846.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1

2023-24 Budget Budget, July 1

SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

36 67686 0000000

Form SIAB

E8B64RR675(2023-24)

Colton Joint Unified  
San Bernardino County

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

Budget, July 1

2023-24 Budget Budget, July 1

SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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Colton Joint Unified  
San Bernardino County

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,708,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Colton Joint Unified  
San Bernardino County

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

36 67686 0000000  
Form SIAB  
E8B64RR675(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	138,930.00	(138,930.00)	660,204.00	(660,204.00)	6,012,383.00	6,012,383.00		