COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 VALENCIA DRIVE, COLTON, CA 92324









2024-25 SECOND INTERIM

Presented to the Governing Board March 13, 2025

2024-25 SECOND INTERIM

BOARD OF EDUCATION

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Assistant Superintendent, Educational Services Division

2024-25 SECOND INTERIM

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Colton Joint Unified School District

2024-25 Second Interim Report and Multi-year Financials Projections

As of January 31, 2025

Presented March 13, 2025

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Planning Factors

Planning Factors	2024-25	2025-26	2026-27
Enrollment	18,414	18,110	17,831
ADA	16,446	16,844	16,585
UPP Rate (3 year average)	86.86%	86.43%	86.10%
LCFF COLA	1.07%	2.43%	3.52%
Lottery Unrestricted	$191	$191	$191
Lottery Restricted Prop 20	$82	$82	$82
STRS Employer Rate	19.10%	19.10%	19.10%
PERS-Employer Rate	27.05%	27.40%	27.50%
Mandated Block Grant-K-8	$38.21	$39.14	$40.52
Mandated Block Grant-9-12	$73.62	$75.41	$78.06

Narrative

Enrollment has decreased by 2.47% compared to the prior year, and this trend is expected to continue in the coming years. Average Daily Attendance (ADA) for the current year is projected at 93% and is expected to remain at this level in subsequent years, which is below the District's historical average of 95%. The District is actively monitoring enrollment and ADA and is developing strategies to improve both metrics.

To address the anticipated enrollment decline, the District will evaluate Certificated Non-Management and Classified Non-Management staffing levels during the 2024-25 year to determine adjustments needed for 2025-26.

The expiration of restricted one-time funding related to the COVID-19 pandemic on September 30, 2024, has been accounted for in the Multi-Year Projection. Ongoing expenses previously covered by this funding are now included in the Unrestricted General Fund.

Contributions to restricted programs are projected to increase due to factors such as step-and-column adjustments, inflation, and rising pension costs for programs supported by the Unrestricted General Fund. With the exception of the programs listed below, all federal and state restricted categorical programs remain self-funded.

The District anticipates maintaining positive monthly cash balances in the current and subsequent fiscal year. Close monitoring of cash flow will ensure the District meets all financial obligations.

General Fund Contributions to Restricted Programs

The Unrestricted General Fund contributes to restricted programs where expenditures exceed revenue.

Restricted Program	Contribution
Special Education, Various Programs	$33,156,328
Restricted Maintenance Account	$11,929,548
Self Insurance Fund	$4,708,000
Child Development Fund	$917,455
Total Contribution	$50,711,331

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 13, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Mariamanda Sarabia Telephone: 909-580-5000

Title: Director of Fiscal Services E-mail: mariamanda_sarabia@cjusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

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.



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

36 67686 0000000
Form 01I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	281,947,704.00	282,445,584.00	161,807,286.65	282,447,643.00	2,059.00	0.0%
2) Federal Revenue		8100-8299	822,000.00	822,000.00	130,252.46	822,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,563,321.00	6,835,767.00	3,845,879.04	6,835,767.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,700,903.00	4,879,782.00	6,303,729.85	4,879,782.00	0.00	0.0%
5) TOTAL, REVENUES			294,033,928.00	294,983,133.00	172,087,148.00	294,985,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,234,930.00	114,345,308.00	54,960,039.29	114,345,308.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,347,258.00	44,466,804.00	24,147,430.72	44,466,804.00	0.00	0.0%
3) Employee Benefits		3000-3999	71,209,215.00	70,160,433.00	36,926,068.02	70,160,433.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,296,648.00	13,731,907.00	2,421,010.67	13,731,907.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,719,318.00	23,513,039.00	11,038,788.41	23,513,039.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,703,697.00	4,661,753.00	1,480,334.16	4,661,753.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,005,622.00	4,050,348.00	1,828,721.68	4,050,348.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,435,439.00)	(5,257,447.00)	(2,373,379.34)	(5,257,447.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			263,081,249.00	269,672,145.00	130,429,013.61	269,672,145.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,952,679.00	25,310,988.00	41,658,134.39	25,313,047.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(51,408,546.00)	(50,347,896.00)	0.00	(50,347,896.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,312,938.00)	(56,252,288.00)	(2,800,000.00)	(56,252,288.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,360,259.00)	(30,941,300.00)	38,858,134.39	(30,939,241.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,548,342.05	106,238,352.45		106,238,352.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,548,342.05	106,238,352.45		106,238,352.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,548,342.05	106,238,352.45		106,238,352.45		
2) Ending Balance, June 30 (E + F1e)			71,188,083.05	75,297,052.45		75,299,111.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	1,000,000.00	1,172,546.00		1,172,546.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,916,332.05	30,227,941.45		30,230,000.45		
d) Assigned								
Other Assignments		9780	36,589,551.00	29,352,065.00		29,352,065.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,607,200.00	14,469,500.00		14,469,500.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	174,980,172.00	204,435,052.00	115,477,082.00	204,437,111.00	2,059.00	0.0%
Education Protection Account State Aid - Current Year		8012	62,828,342.00	34,405,263.00	18,073,120.00	34,405,263.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	150,906.00	155,044.00	79,848.22	155,044.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	25,641,414.00	27,819,964.00	15,114,489.35	27,819,964.00	0.00	0.0%
Unsecured Roll Taxes		8042	835,095.00	1,026,923.00	1,253,553.86	1,026,923.00	0.00	0.0%
Prior Years' Taxes		8043	26,029.00	0.00	258,411.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,413,920.00	1,490,239.00	634,207.99	1,490,239.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,300,708.00)	(8,224,774.00)	(4,112,387.24)	(8,224,774.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,375,070.00	21,339,932.00	14,996,980.48	21,339,932.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	31,498.99	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			281,950,240.00	282,447,643.00	161,806,804.65	282,449,702.00	2,059.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,536.00)	(2,059.00)	482.00	(2,059.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			281,947,704.00	282,445,584.00	161,807,286.65	282,447,643.00	2,059.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	822,000.00	822,000.00	130,252.46	822,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			822,000.00	822,000.00	130,252.46	822,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	828,429.00	828,429.00	858,521.00	828,429.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,149,892.00	3,422,338.00	1,119,464.80	3,422,338.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,585,000.00	2,585,000.00	1,867,893.24	2,585,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,563,321.00	6,835,767.00	3,845,879.04	6,835,767.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	5,126.00	5,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	859,002.00	859,002.00	432,937.46	859,002.00	0.00	0.0%
Interest		8660	4,543,746.00	4,543,746.00	3,304,211.44	4,543,746.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,000,000.00)	(2,000,000.00)	1,437,555.00	(2,000,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,293,155.00	1,472,034.00	1,123,899.95	1,472,034.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			4,700,903.00	4,879,782.00	6,303,729.85	4,879,782.00	0.00	0.0%
TOTAL, REVENUES			294,033,928.00	294,983,133.00	172,087,148.00	294,985,192.00	2,059.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	97,533,973.00	95,371,851.00	46,197,774.43	95,371,851.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,751,194.00	5,580,295.00	2,319,505.29	5,580,295.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,334,019.00	11,837,960.00	5,686,660.18	11,837,960.00	0.00	0.0%
Other Certificated Salaries		1900	1,615,744.00	1,555,202.00	756,099.39	1,555,202.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			117,234,930.00	114,345,308.00	54,960,039.29	114,345,308.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,481,673.00	3,819,019.00	1,741,007.81	3,819,019.00	0.00	0.0%
Classified Support Salaries		2200	20,230,544.00	21,045,317.00	11,556,351.87	21,045,317.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,178,065.00	7,161,955.00	4,059,956.37	7,161,955.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,936,806.00	10,840,615.00	5,934,008.52	10,840,615.00	0.00	0.0%
Other Classified Salaries		2900	1,520,170.00	1,599,898.00	856,106.15	1,599,898.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,347,258.00	44,466,804.00	24,147,430.72	44,466,804.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,084,195.00	21,524,601.00	10,429,318.39	21,524,601.00	0.00	0.0%
PERS		3201-3202	10,415,663.00	10,961,021.00	5,908,018.69	10,961,021.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,810,611.00	4,931,302.00	2,566,457.25	4,931,302.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,545,880.00	30,343,139.00	15,665,646.64	30,343,139.00	0.00	0.0%
Unemployment Insurance		3501-3502	82,204.00	83,033.00	39,309.67	83,033.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,270,662.00	2,317,337.00	2,317,317.38	2,317,337.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,209,215.00	70,160,433.00	36,926,068.02	70,160,433.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,209.00	52,346.00	(17,601.43)	52,346.00	0.00	0.0%
Books and Other Reference Materials		4200	574,137.00	540,550.31	236,835.50	540,550.31	0.00	0.0%
Materials and Supplies		4300	10,465,438.00	9,697,665.61	1,963,922.78	9,697,665.61	0.00	0.0%
Noncapitalized Equipment		4400	2,224,864.00	3,441,345.08	237,853.82	3,441,345.08	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,296,648.00	13,731,907.00	2,421,010.67	13,731,907.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	945,666.00	1,055,822.00	231,265.50	1,055,822.00	0.00	0.0%
Dues and Memberships		5300	97,851.00	111,105.00	95,610.02	111,105.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,597,503.00	6,976,286.00	3,655,711.11	6,976,286.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,325,775.00	3,323,862.00	1,162,096.36	3,323,862.00	0.00	0.0%
Transfers of Direct Costs		5710	(273,550.00)	(392,362.00)	(112,275.97)	(392,362.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,800.00)	(37,374.00)	(3,502.91)	(37,374.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,407,361.00	10,455,553.00	5,563,569.55	10,455,553.00	0.00	0.0%
Communications		5900	1,636,512.00	2,020,147.00	446,314.75	2,020,147.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,719,318.00	23,513,039.00	11,038,788.41	23,513,039.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	774,500.90	506,271.25	774,500.90	0.00	0.0%
Land Improvements		6170	397,489.00	1,397,566.50	458,631.86	1,397,566.50	0.00	0.0%
Buildings and Improvements of Buildings		6200	338,667.00	1,047,011.60	236,160.97	1,047,011.60	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	967,541.00	1,442,674.00	279,270.08	1,442,674.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,703,697.00	4,661,753.00	1,480,334.16	4,661,753.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	10,000.00	30,478.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	30,274.00	80,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,403,000.00	3,403,000.00	1,514,158.80	3,403,000.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	226,770.00	317,553.00	108,041.90	317,553.00	0.00	0.0%
Other Debt Service - Principal		7439	280,852.00	239,795.00	145,768.98	239,795.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,005,622.00	4,050,348.00	1,828,721.68	4,050,348.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,711,205.00)	(4,497,213.00)	(2,327,847.27)	(4,497,213.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(724,234.00)	(760,234.00)	(45,532.07)	(760,234.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,435,439.00)	(5,257,447.00)	(2,373,379.34)	(5,257,447.00)	0.00	0.0%
TOTAL, EXPENDITURES			263,081,249.00	269,672,145.00	130,429,013.61	269,672,145.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(51,408,546.00)	(50,347,896.00)	0.00	(50,347,896.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(51,408,546.00)	(50,347,896.00)	0.00	(50,347,896.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,312,938.00)	(56,252,288.00)	(2,800,000.00)	(56,252,288.00)	0.00	0.0%

Colton Joint Unified
San Bernardino County

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

36 67686 0000000
Form 01I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,386,723.00	22,323,143.00	35,427,915.76	22,323,143.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,457,251.00	47,914,477.00	16,261,246.46	47,914,477.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,930,109.00	13,357,278.00	10,576,732.08	13,357,278.00	0.00	0.0%
5) TOTAL, REVENUES			73,774,083.00	83,594,898.00	62,265,894.30	83,594,898.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,630,025.00	33,115,199.00	15,657,853.83	33,115,199.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,026,199.00	17,181,875.00	8,900,946.85	17,181,875.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,400,575.00	41,692,470.00	14,378,109.28	41,692,470.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,199,268.00	15,735,273.00	2,760,647.08	15,735,273.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,884,870.00	44,361,057.00	16,703,110.99	44,361,057.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,400,247.00	6,056,027.00	801,975.86	6,056,027.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,711,205.00	4,497,213.00	2,327,847.27	4,497,213.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,252,389.00	162,639,114.00	61,530,491.16	162,639,114.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,478,306.00)	(79,044,216.00)	735,403.14	(79,044,216.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	51,408,546.00	50,347,896.00	0.00	50,347,896.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,408,546.00	50,347,896.00	0.00	50,347,896.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,069,760.00)	(28,696,320.00)	735,403.14	(28,696,320.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	83,866,977.90	79,342,255.76		79,342,255.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,866,977.90	79,342,255.76		79,342,255.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,866,977.90	79,342,255.76		79,342,255.76		
2) Ending Balance, June 30 (E + F1e)			57,797,217.90	50,645,935.76		50,645,935.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	57,797,217.90	51,968,186.91		51,968,186.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,322,251.15)		(1,322,251.15)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,555,836.00	4,496,892.00	0.00	4,496,892.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	326,512.00	371,588.00	0.00	371,588.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	6,877,525.00	9,463,534.00	6,852,468.70	9,463,534.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	744,750.00	1,264,010.00	341,349.20	1,264,010.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	27,209.00	27,209.00	25,805.73	27,209.00	0.00	0.0%
Title III, English Learner Program	4203	8290	549,604.00	498,928.00	197,134.10	498,928.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,022,054.00	2,332,726.00	1,077,188.91	2,332,726.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	229,506.00	234,878.00	(1,064.94)	234,878.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,727.00	3,633,378.00	26,935,034.06	3,633,378.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,386,723.00	22,323,143.00	35,427,915.76	22,323,143.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,281,312.00	1,469,276.00	72,465.25	1,469,276.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,263,621.00	3,263,621.00	(2.94)	3,263,621.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	378,000.00	378,000.00	378,000.00	378,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,534,318.00	42,803,580.00	15,810,784.15	42,803,580.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,457,251.00	47,914,477.00	16,261,246.46	47,914,477.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	3,110,655.01	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	791,921.00	1,983,811.00	1,968,810.33	1,983,811.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,138,188.00	11,373,467.00	5,497,266.74	11,373,467.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,930,109.00	13,357,278.00	10,576,732.08	13,357,278.00	0.00	0.0%
TOTAL, REVENUES			73,774,083.00	83,594,898.00	62,265,894.30	83,594,898.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,564,034.00	20,985,789.00	9,462,605.44	20,985,789.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,382,613.00	9,291,990.00	4,934,213.60	9,291,990.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	643,526.00	821,514.00	356,055.60	821,514.00	0.00	0.0%
Other Certificated Salaries		1900	2,039,852.00	2,015,906.00	904,979.19	2,015,906.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,630,025.00	33,115,199.00	15,657,853.83	33,115,199.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,247,721.00	5,666,344.00	2,954,824.20	5,666,344.00	0.00	0.0%
Classified Support Salaries		2200	9,337,626.00	8,095,216.00	4,359,240.60	8,095,216.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	863,764.00	790,344.00	476,060.06	790,344.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,445,035.00	2,432,930.00	1,007,851.66	2,432,930.00	0.00	0.0%
Other Classified Salaries		2900	132,053.00	197,041.00	102,970.33	197,041.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,026,199.00	17,181,875.00	8,900,946.85	17,181,875.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,837,090.00	19,285,703.00	2,826,145.64	19,285,703.00	0.00	0.0%
PERS		3201-3202	5,674,685.00	5,005,989.00	2,336,101.16	5,005,989.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,069,098.00	1,990,769.00	915,914.52	1,990,769.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,811,766.00	10,135,361.00	4,631,400.56	10,135,361.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,399.00	26,343.00	12,187.78	26,343.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,982,537.00	5,248,305.00	3,656,359.62	5,248,305.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,400,575.00	41,692,470.00	14,378,109.28	41,692,470.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,597,650.00	3,328,616.00	46,554.21	3,328,616.00	0.00	0.0%
Books and Other Reference Materials		4200	67,361.00	283,141.00	43,654.39	283,141.00	0.00	0.0%
Materials and Supplies		4300	9,729,597.00	10,193,446.00	2,331,723.11	10,193,446.00	0.00	0.0%
Noncapitalized Equipment		4400	804,660.00	1,384,370.00	306,479.45	1,384,370.00	0.00	0.0%
Food		4700	0.00	545,700.00	32,235.92	545,700.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			14,199,268.00	15,735,273.00	2,760,647.08	15,735,273.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,882,217.00	17,041,284.00	6,275,224.64	17,041,284.00	0.00	0.0%
Travel and Conferences		5200	646,751.00	998,270.00	315,874.17	998,270.00	0.00	0.0%
Dues and Memberships		5300	14,500.00	12,829.00	1,624.00	12,829.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,420.00	6,420.00	1,019.54	6,420.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,043,850.00	4,371,325.00	1,890,362.73	4,371,325.00	0.00	0.0%
Transfers of Direct Costs		5710	273,550.00	392,362.00	112,275.97	392,362.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	20,448.00	5,448.00	20,448.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000,468.00	21,506,653.00	8,098,530.17	21,506,653.00	0.00	0.0%
Communications		5900	2,114.00	11,466.00	2,751.77	11,466.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,884,870.00	44,361,057.00	16,703,110.99	44,361,057.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	6,200.00	6,165.00	6,200.00	0.00	0.0%
Land Improvements		6170	101,000.00	80,677.00	57,381.45	80,677.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	280,671.00	883,310.00	479,809.66	883,310.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,418,576.00	5,085,840.00	258,619.75	5,085,840.00	0.00	0.0%
Equipment Replacement		6500	600,000.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,400,247.00	6,056,027.00	801,975.86	6,056,027.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,711,205.00	4,497,213.00	2,327,847.27	4,497,213.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,711,205.00	4,497,213.00	2,327,847.27	4,497,213.00	0.00	0.0%
TOTAL, EXPENDITURES			151,252,389.00	162,639,114.00	61,530,491.16	162,639,114.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	51,408,546.00	50,347,896.00	0.00	50,347,896.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			51,408,546.00	50,347,896.00	0.00	50,347,896.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,408,546.00	50,347,896.00	0.00	50,347,896.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	281,947,704.00	282,445,584.00	161,807,286.65	282,447,643.00	2,059.00	0.0%
2) Federal Revenue		8100-8299	16,208,723.00	23,145,143.00	35,558,168.22	23,145,143.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,020,572.00	54,750,244.00	20,107,125.50	54,750,244.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,631,012.00	18,237,060.00	16,880,461.93	18,237,060.00	0.00	0.0%
5) TOTAL, REVENUES			367,808,011.00	378,578,031.00	234,353,042.30	378,580,090.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,864,955.00	147,460,507.00	70,617,893.12	147,460,507.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,373,457.00	61,648,679.00	33,048,377.57	61,648,679.00	0.00	0.0%
3) Employee Benefits		3000-3999	113,609,790.00	111,852,903.00	51,304,177.30	111,852,903.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,495,916.00	29,467,180.00	5,181,657.75	29,467,180.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	56,604,188.00	67,874,096.00	27,741,899.40	67,874,096.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,103,944.00	10,717,780.00	2,282,310.02	10,717,780.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,005,622.00	4,050,348.00	1,828,721.68	4,050,348.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(724,234.00)	(760,234.00)	(45,532.07)	(760,234.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			414,333,638.00	432,311,259.00	191,959,504.77	432,311,259.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,525,627.00)	(53,733,228.00)	42,393,537.53	(53,731,169.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,904,392.00)	(5,904,392.00)	(2,800,000.00)	(5,904,392.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,430,019.00)	(59,637,620.00)	39,593,537.53	(59,635,561.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	181,415,319.95	185,580,608.21		185,580,608.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,415,319.95	185,580,608.21		185,580,608.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,415,319.95	185,580,608.21		185,580,608.21		
2) Ending Balance, June 30 (E + F1e)			128,985,300.95	125,942,988.21		125,945,047.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	1,000,000.00	1,172,546.00		1,172,546.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	57,797,217.90	51,968,186.91		51,968,186.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,916,332.05	30,227,941.45		30,230,000.45		
d) Assigned								
Other Assignments		9780	36,589,551.00	29,352,065.00		29,352,065.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,607,200.00	14,469,500.00		14,469,500.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,322,251.15)		(1,322,251.15)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	174,980,172.00	204,435,052.00	115,477,082.00	204,437,111.00	2,059.00	0.0%
Education Protection Account State Aid - Current Year		8012	62,828,342.00	34,405,263.00	18,073,120.00	34,405,263.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	150,906.00	155,044.00	79,848.22	155,044.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	25,641,414.00	27,819,964.00	15,114,489.35	27,819,964.00	0.00	0.0%
Unsecured Roll Taxes		8042	835,095.00	1,026,923.00	1,253,553.86	1,026,923.00	0.00	0.0%
Prior Years' Taxes		8043	26,029.00	0.00	258,411.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,413,920.00	1,490,239.00	634,207.99	1,490,239.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,300,708.00)	(8,224,774.00)	(4,112,387.24)	(8,224,774.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,375,070.00	21,339,932.00	14,996,980.48	21,339,932.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	31,498.99	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			281,950,240.00	282,447,643.00	161,806,804.65	282,449,702.00	2,059.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,536.00)	(2,059.00)	482.00	(2,059.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			281,947,704.00	282,445,584.00	161,807,286.65	282,447,643.00	2,059.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,555,836.00	4,496,892.00	0.00	4,496,892.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	326,512.00	371,588.00	0.00	371,588.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	6,877,525.00	9,463,534.00	6,852,468.70	9,463,534.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	744,750.00	1,264,010.00	341,349.20	1,264,010.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	27,209.00	27,209.00	25,805.73	27,209.00	0.00	0.0%
Title III, English Learner Program	4203	8290	549,604.00	498,928.00	197,134.10	498,928.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,022,054.00	2,332,726.00	1,077,188.91	2,332,726.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	229,506.00	234,878.00	(1,064.94)	234,878.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	875,727.00	4,455,378.00	27,065,286.52	4,455,378.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,208,723.00	23,145,143.00	35,558,168.22	23,145,143.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	828,429.00	828,429.00	858,521.00	828,429.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,431,204.00	4,891,614.00	1,191,930.05	4,891,614.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,263,621.00	3,263,621.00	(2.94)	3,263,621.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	378,000.00	378,000.00	378,000.00	378,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,119,318.00	45,388,580.00	17,678,677.39	45,388,580.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,020,572.00	54,750,244.00	20,107,125.50	54,750,244.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	3,110,655.01	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	5,126.00	5,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	859,002.00	859,002.00	432,937.46	859,002.00	0.00	0.0%
Interest		8660	4,543,746.00	4,543,746.00	3,304,211.44	4,543,746.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,000,000.00)	(2,000,000.00)	1,437,555.00	(2,000,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,085,076.00	3,455,845.00	3,092,710.28	3,455,845.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,138,188.00	11,373,467.00	5,497,266.74	11,373,467.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,631,012.00	18,237,060.00	16,880,461.93	18,237,060.00	0.00	0.0%
TOTAL, REVENUES			367,808,011.00	378,578,031.00	234,353,042.30	378,580,090.00	2,059.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,098,007.00	116,357,640.00	55,660,379.87	116,357,640.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	14,133,807.00	14,872,285.00	7,253,718.89	14,872,285.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,977,545.00	12,659,474.00	6,042,715.78	12,659,474.00	0.00	0.0%
Other Certificated Salaries		1900	3,655,596.00	3,571,108.00	1,661,078.58	3,571,108.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			146,864,955.00	147,460,507.00	70,617,893.12	147,460,507.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,729,394.00	9,485,363.00	4,695,832.01	9,485,363.00	0.00	0.0%
Classified Support Salaries		2200	29,568,170.00	29,140,533.00	15,915,592.47	29,140,533.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,041,829.00	7,952,299.00	4,536,016.43	7,952,299.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,381,841.00	13,273,545.00	6,941,860.18	13,273,545.00	0.00	0.0%
Other Classified Salaries		2900	1,652,223.00	1,796,939.00	959,076.48	1,796,939.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,373,457.00	61,648,679.00	33,048,377.57	61,648,679.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,921,285.00	40,810,304.00	13,255,464.03	40,810,304.00	0.00	0.0%
PERS		3201-3202	16,090,348.00	15,967,010.00	8,244,119.85	15,967,010.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,879,709.00	6,922,071.00	3,482,371.77	6,922,071.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	42,357,646.00	40,478,500.00	20,297,047.20	40,478,500.00	0.00	0.0%
Unemployment Insurance		3501-3502	107,603.00	109,376.00	51,497.45	109,376.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,253,199.00	7,565,642.00	5,973,677.00	7,565,642.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,609,790.00	111,852,903.00	51,304,177.30	111,852,903.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,629,859.00	3,380,962.00	28,952.78	3,380,962.00	0.00	0.0%
Books and Other Reference Materials		4200	641,498.00	823,691.31	280,489.89	823,691.31	0.00	0.0%
Materials and Supplies		4300	20,195,035.00	19,891,111.61	4,295,645.89	19,891,111.61	0.00	0.0%
Noncapitalized Equipment		4400	3,029,524.00	4,825,715.08	544,333.27	4,825,715.08	0.00	0.0%
Food		4700	0.00	545,700.00	32,235.92	545,700.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			27,495,916.00	29,467,180.00	5,181,657.75	29,467,180.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,882,217.00	17,041,284.00	6,275,224.64	17,041,284.00	0.00	0.0%
Travel and Conferences		5200	1,592,417.00	2,054,092.00	547,139.67	2,054,092.00	0.00	0.0%
Dues and Memberships		5300	112,351.00	123,934.00	97,234.02	123,934.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,603,923.00	6,982,706.00	3,656,730.65	6,982,706.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,369,625.00	7,695,187.00	3,052,459.09	7,695,187.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,800.00)	(16,926.00)	1,945.09	(16,926.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,407,829.00	31,962,206.00	13,662,099.72	31,962,206.00	0.00	0.0%
Communications		5900	1,638,626.00	2,031,613.00	449,066.52	2,031,613.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,604,188.00	67,874,096.00	27,741,899.40	67,874,096.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	780,700.90	512,436.25	780,700.90	0.00	0.0%
Land Improvements		6170	498,489.00	1,478,243.50	516,013.31	1,478,243.50	0.00	0.0%
Buildings and Improvements of Buildings		6200	619,338.00	1,930,321.60	715,970.63	1,930,321.60	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,386,117.00	6,528,514.00	537,889.83	6,528,514.00	0.00	0.0%
Equipment Replacement		6500	600,000.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,103,944.00	10,717,780.00	2,282,310.02	10,717,780.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	10,000.00	30,478.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	30,274.00	80,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	3,403,000.00	3,403,000.00	1,514,158.80	3,403,000.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	226,770.00	317,553.00	108,041.90	317,553.00	0.00	0.0%
Other Debt Service - Principal		7439	280,852.00	239,795.00	145,768.98	239,795.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,005,622.00	4,050,348.00	1,828,721.68	4,050,348.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(724,234.00)	(760,234.00)	(45,532.07)	(760,234.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(724,234.00)	(760,234.00)	(45,532.07)	(760,234.00)	0.00	0.0%
TOTAL, EXPENDITURES			414,333,638.00	432,311,259.00	191,959,504.77	432,311,259.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,904,392.00	5,904,392.00	2,800,000.00	5,904,392.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,904,392.00)	(5,904,392.00)	(2,800,000.00)	(5,904,392.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	18,511,801.00
4201	ESSA: Title III, Immigrant Student Program	1.03
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	606,937.09
6211	Literacy Coaches and Reading Specialists Grant Program	1,618,223.75
6266	Educator Effectiveness, FY 2021-22	2,414,174.74
6300	Lottery: Instructional Materials	2,201,523.78
6331	CA Community Schools Partnership Act - Planning Grant	45,262.12
6547	Special Education Early Intervention Preschool Grant	3,344.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	15,815.19
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,595,160.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	43,758.68
7033	Child Nutrition: School Food Best Practices Apportionment	.21
7339	Dual Enrollment Opportunities	.23
7399	LCFF Equity Multiplier	1,882,866.00
7412	A-G Access/Success Grant	15,638.41
7435	Learning Recovery Emergency Block Grant	18,447,107.01
7810	Other Restricted State	.84
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,106,934.62
9010	Other Restricted Local	1,459,636.38
Total, Restricted Balance		51,968,186.91

Colton Joint Unified
San Bernardino County

2024-25 Second Interim
AVERAGE DAILY ATTENDANCE

36 67686 0000000
Form AI
F8215ESAEX(2024-25)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,000.52	18,003.32	17,171.60	18,003.32	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,000.52	18,003.32	17,171.60	18,003.32	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	37.15	36.59	36.59	36.59	0.00	0.0%
c. Special Education-NPS/LCI	2.95	1.67	1.67	1.67	0.00	0.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.50	2.96	2.96	2.96	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.60	41.22	41.22	41.22	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,044.12	18,044.54	17,212.82	18,044.54	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

08 STUDENT ACTIVITY SPECIAL REVENUE FUND

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400,000.00	1,400,000.00	688,438.12	1,400,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,400,000.00	1,400,000.00	688,438.12	1,400,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,300,000.00	1,300,000.00	594,984.35	1,300,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	594,984.35	1,300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	93,453.77	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	93,453.77	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	873,015.49	804,935.11		804,935.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			873,015.49	804,935.11		804,935.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			873,015.49	804,935.11		804,935.11		
2) Ending Balance, June 30 (E + F1e)			973,015.49	904,935.11		904,935.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	973,015.49	904,935.11		904,935.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
All Other Local Revenue		8699	1,400,000.00	1,400,000.00	688,438.12	1,400,000.00	0.00	0.0%
TOTAL, REVENUES			1,400,000.00	1,400,000.00	688,438.12	1,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	1,300,000.00	1,300,000.00	594,984.35	1,300,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300,000.00	1,300,000.00	594,984.35	1,300,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	594,984.35	1,300,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	904,935.11
Total, Restricted Balance		904,935.11

11 ADULT EDUCATION

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Adult Education Fund
Expenditures by Object

36676860000000
Form 11I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,816.00	98,427.00	53,491.00	98,427.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,028,551.00	1,035,588.00	514,279.00	1,035,588.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,120.00	11,703.00	8,511.90	11,703.00	0.00	0.0%
5) TOTAL, REVENUES			1,140,487.00	1,145,718.00	576,281.90	1,145,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	511,787.00	586,215.00	269,952.02	586,215.00	0.00	0.0%
2) Classified Salaries		2000-2999	212,534.00	225,600.00	123,241.75	225,600.00	0.00	0.0%
3) Employee Benefits		3000-3999	273,595.00	297,327.00	160,555.47	297,327.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,668.00	43,828.00	12,357.31	43,828.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	88,803.00	185,623.00	56,223.16	185,623.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,028.00	62,195.00	13,646.27	62,195.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,179,415.00	1,400,788.00	635,975.98	1,400,788.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,928.00)	(255,070.00)	(59,694.08)	(255,070.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,928.00)	(255,070.00)	(59,694.08)	(255,070.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	201,217.46	344,031.18		344,031.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,217.46	344,031.18		344,031.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,217.46	344,031.18		344,031.18		
2) Ending Balance, June 30 (E + F1e)			162,289.46	88,961.18		88,961.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	162,289.46	88,961.18		88,961.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	107,816.00	98,427.00	53,491.00	98,427.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			107,816.00	98,427.00	53,491.00	98,427.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	1,028,551.00	1,028,551.00	514,279.00	1,028,551.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	7,037.00	0.00	7,037.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,028,551.00	1,035,588.00	514,279.00	1,035,588.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,120.00	9,014.00	5,746.12	9,014.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	2,689.00	2,689.00	2,689.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	76.78	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,120.00	11,703.00	8,511.90	11,703.00	0.00	0.0%
TOTAL, REVENUES			1,140,487.00	1,145,718.00	576,281.90	1,145,718.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,539.00	252,965.00	106,987.13	252,965.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	145,806.00	145,807.00	72,903.18	145,807.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,442.00	181,102.00	88,720.80	181,102.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	6,341.00	1,340.91	6,341.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			511,787.00	586,215.00	269,952.02	586,215.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	100,813.00	98,483.00	56,148.88	98,483.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,721.00	111,709.00	65,005.32	111,709.00	0.00	0.0%
Other Classified Salaries		2900	0.00	15,408.00	2,087.55	15,408.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			212,534.00	225,600.00	123,241.75	225,600.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	97,751.00	98,126.00	49,210.55	98,126.00	0.00	0.0%
PERS		3201-3202	57,491.00	57,491.00	32,772.30	57,491.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,681.00	24,410.00	13,268.44	24,410.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	94,309.00	116,428.00	65,107.66	116,428.00	0.00	0.0%
Unemployment Insurance		3501-3502	363.00	872.00	196.52	872.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			273,595.00	297,327.00	160,555.47	297,327.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	649.00	1,049.00	0.00	1,049.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,572.00	36,665.00	12,357.31	36,665.00	0.00	0.0%
Noncapitalized Equipment		4400	5,447.00	6,114.00	0.00	6,114.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,668.00	43,828.00	12,357.31	43,828.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	36,144.00	8,720.00	4,128.34	8,720.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	841.00	350.00	221.26	350.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	1,505.00	385.00	1,505.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,998.00	174,833.00	51,486.79	174,833.00	0.00	0.0%
Communications		5900	320.00	215.00	1.77	215.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,803.00	185,623.00	56,223.16	185,623.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	51,028.00	62,195.00	13,646.27	62,195.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,028.00	62,195.00	13,646.27	62,195.00	0.00	0.0%
TOTAL, EXPENDITURES			1,179,415.00	1,400,788.00	635,975.98	1,400,788.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	7,037.00
6391	Adult Education Program	81,924.18
Total, Restricted Balance		88,961.18

12 CHILD DEVELOPMENT FUND

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Child Development Fund
Expenditures by Object

36676860000000
Form 12I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,800.00	1,176,800.00	809,208.46	1,176,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,048,719.00	3,048,719.00	1,930,521.00	3,048,719.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,000.00	127,383.00	31,923.22	127,383.00	0.00	0.0%
5) TOTAL, REVENUES			4,344,519.00	4,352,902.00	2,771,652.68	4,352,902.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,466,051.00	1,271,834.00	594,245.08	1,271,834.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,637,313.00	1,510,049.00	805,917.42	1,510,049.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,777,698.00	1,695,033.00	803,193.93	1,695,033.00	0.00	0.0%
4) Books and Supplies		4000-4999	81,825.00	128,950.00	7,065.97	128,950.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	184,261.00	322,675.00	63,457.47	322,675.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	24,995.00	24,993.86	24,995.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	144,986.00	169,819.00	31,885.80	169,819.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,292,134.00	5,123,355.00	2,330,759.53	5,123,355.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(947,615.00)	(770,453.00)	440,893.15	(770,453.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	902,442.00	902,442.00	0.00	902,442.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			902,442.00	902,442.00	0.00	902,442.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,173.00)	131,989.00	440,893.15	131,989.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	667,090.37	1,009,480.57		1,009,480.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,090.37	1,009,480.57		1,009,480.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,090.37	1,009,480.57		1,009,480.57		
2) Ending Balance, June 30 (E + F1e)			621,917.37	1,141,469.57		1,141,469.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	320,372.71	829,531.91		829,531.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	301,544.66	311,937.66		311,937.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,176,800.00	1,176,800.00	809,208.46	1,176,800.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,176,800.00	1,176,800.00	809,208.46	1,176,800.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,457,359.00	2,457,359.00	1,636,601.00	2,457,359.00	0.00	0.0%
All Other State Revenue	All Other	8590	591,360.00	591,360.00	293,920.00	591,360.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,048,719.00	3,048,719.00	1,930,521.00	3,048,719.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	29,000.00	29,000.00	23,529.14	29,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	8,358.00	8,358.00	8,358.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	90,000.00	90,025.00	36.08	90,025.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,000.00	127,383.00	31,923.22	127,383.00	0.00	0.0%
TOTAL, REVENUES			4,344,519.00	4,352,902.00	2,771,652.68	4,352,902.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,442,851.00	1,266,634.00	594,245.08	1,266,634.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,466,051.00	1,271,834.00	594,245.08	1,271,834.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	874,881.00	863,803.00	417,965.03	863,803.00	0.00	0.0%
Classified Support Salaries		2200	275,947.00	165,766.00	123,223.41	165,766.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	333,795.00	326,889.00	175,785.97	326,889.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	152,690.00	153,491.00	88,843.82	153,491.00	0.00	0.0%
Other Classified Salaries		2900	0.00	100.00	99.19	100.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,637,313.00	1,510,049.00	805,917.42	1,510,049.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	265,494.00	239,645.00	107,834.20	239,645.00	0.00	0.0%
PERS		3201-3202	425,837.00	409,705.00	211,751.89	409,705.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	143,749.00	146,705.00	67,531.43	146,705.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	941,101.00	897,470.00	415,392.42	897,470.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,517.00	1,508.00	683.99	1,508.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,777,698.00	1,695,033.00	803,193.93	1,695,033.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	56,825.00	49,250.00	7,065.97	49,250.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	79,700.00	0.00	79,700.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			81,825.00	128,950.00	7,065.97	128,950.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,900.00	9,500.00	3,002.85	9,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,365.00	53,233.00	15,094.13	53,233.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,090.00	23,480.00	1,459.56	23,480.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	71,300.00	85,831.00	27,910.66	85,831.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	36,906.00	144,831.00	13,084.50	144,831.00	0.00	0.0%
Communications		5900	5,700.00	5,800.00	2,905.77	5,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,261.00	322,675.00	63,457.47	322,675.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	24,995.00	24,993.86	24,995.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	24,995.00	24,993.86	24,995.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	144,986.00	169,819.00	31,885.80	169,819.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			144,986.00	169,819.00	31,885.80	169,819.00	0.00	0.0%
TOTAL, EXPENDITURES			5,292,134.00	5,123,355.00	2,330,759.53	5,123,355.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	902,442.00	902,442.00	0.00	902,442.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			902,442.00	902,442.00	0.00	902,442.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			902,442.00	902,442.00	0.00	902,442.00		

Resource	Description	2024-25 Projected Totals
7810	Other Restricted State	558,987.23
9010	Other Restricted Local	270,544.68
Total, Restricted Balance		829,531.91

13 NUTRITION SERVICES FUND

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Cafeteria Special Revenue Fund
Expenditures by Object

36676860000000
Form 13I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,153,224.35	14,153,224.35	3,923,346.25	14,153,224.35	0.00	0.0%
3) Other State Revenue		8300-8599	5,260,307.00	5,260,307.00	2,265,736.44	5,260,307.00	0.00	0.0%
4) Other Local Revenue		8600-8799	223,580.00	223,580.00	249,047.43	223,580.00	0.00	0.0%
5) TOTAL, REVENUES			19,637,111.35	19,637,111.35	6,438,130.12	19,637,111.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,133,336.00	6,133,336.00	3,183,964.98	6,133,336.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,601,537.00	3,601,537.00	1,924,467.79	3,601,537.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,324,198.35	7,320,850.85	1,734,606.09	7,320,850.85	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	837,325.00	840,672.50	264,656.70	840,672.50	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	528,220.00	528,220.00	0.00	528,220.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,674,616.35	18,674,616.35	7,107,695.56	18,674,616.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			962,495.00	962,495.00	(669,565.44)	962,495.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			962,495.00	962,495.00	(669,565.44)	962,495.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,334,227.11	9,505,750.87		9,505,750.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,334,227.11	9,505,750.87		9,505,750.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,334,227.11	9,505,750.87		9,505,750.87		
2) Ending Balance, June 30 (E + F1e)			9,296,722.11	10,468,245.87		10,468,245.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,295,376.82	10,466,900.37		10,466,900.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,345.50	1,345.50		1,345.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.21)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	13,143,224.35	13,143,224.35	3,923,346.25	13,143,224.35	0.00	0.0%
Donated Food Commodities		8221	1,010,000.00	1,010,000.00	0.00	1,010,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,153,224.35	14,153,224.35	3,923,346.25	14,153,224.35	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,260,307.00	5,260,307.00	2,265,736.44	5,260,307.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,260,307.00	5,260,307.00	2,265,736.44	5,260,307.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food Service Sales		8634	41,570.00	41,570.00	26,477.19	41,570.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	146,000.00	146,000.00	156,091.99	146,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,000.00	30,000.00	53,431.00	30,000.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	4,010.00	4,010.00	13,047.25	4,010.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223,580.00	223,580.00	249,047.43	223,580.00	0.00	0.0%
TOTAL, REVENUES			19,637,111.35	19,637,111.35	6,438,130.12	19,637,111.35		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,069,039.00	5,069,039.00	2,522,283.51	5,069,039.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	764,636.00	764,636.00	460,031.94	764,636.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	298,361.00	298,361.00	164,402.64	298,361.00	0.00	0.0%
Other Classified Salaries		2900	1,300.00	1,300.00	37,246.89	1,300.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,133,336.00	6,133,336.00	3,183,964.98	6,133,336.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,557,134.00	1,557,134.00	759,379.81	1,557,134.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	410,560.00	410,560.00	227,647.64	410,560.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,631,061.00	1,631,061.00	935,892.95	1,631,061.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,782.00	2,782.00	1,547.39	2,782.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,601,537.00	3,601,537.00	1,924,467.79	3,601,537.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	566,050.00	562,702.50	81,491.95	562,702.50	0.00	0.0%
Noncapitalized Equipment		4400	161,600.00	161,600.00	0.00	161,600.00	0.00	0.0%
Food		4700	6,596,548.35	6,596,548.35	1,653,114.14	6,596,548.35	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,324,198.35	7,320,850.85	1,734,606.09	7,320,850.85	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,500.00	11,500.00	8,499.88	11,500.00	0.00	0.0%
Dues and Memberships		5300	9,000.00	9,000.00	3,334.98	9,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	781,000.00	780,000.00	197,910.27	780,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,000.00)	(96,000.00)	(30,628.75)	(96,000.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	117,725.00	122,072.50	79,311.10	122,072.50	0.00	0.0%
Communications		5900	14,100.00	14,100.00	6,229.22	14,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			837,325.00	840,672.50	264,656.70	840,672.50	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	528,220.00	528,220.00	0.00	528,220.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			528,220.00	528,220.00	0.00	528,220.00	0.00	0.0%
TOTAL, EXPENDITURES			18,674,616.35	18,674,616.35	7,107,695.56	18,674,616.35		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	890,000.00	2,450,000.00	1,469,993.95	2,450,000.00	0.00	0.0%
5) TOTAL, REVENUES			890,000.00	2,450,000.00	1,469,993.95	2,450,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	319,960.00	319,840.00	186,396.77	319,840.00	0.00	0.0%
3) Employee Benefits		3000-3999	155,439.00	155,973.00	90,144.34	155,973.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	234,400.00	155,000.00	27,667.41	155,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,856,500.00	17,707,001.68	7,117,244.65	17,707,001.68	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,566,299.00	18,337,814.68	7,421,453.17	18,337,814.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,676,299.00)	(15,887,814.68)	(5,951,459.22)	(15,887,814.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	17,000.00	17,000.00	17,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	17,000.00	17,000.00	17,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,676,299.00)	(15,870,814.68)	(5,934,459.22)	(15,870,814.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,682,722.17	48,777,954.16		48,777,954.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,682,722.17	48,777,954.16		48,777,954.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,682,722.17	48,777,954.16		48,777,954.16		
2) Ending Balance, June 30 (E + F1e)			1,006,423.17	32,907,139.48		32,907,139.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	161,211.78	32,492,138.13		32,492,138.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	845,211.39	415,001.35		415,001.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	2,040,000.00	1,064,460.95	2,040,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	390,000.00	410,000.00	405,533.00	410,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			890,000.00	2,450,000.00	1,469,993.95	2,450,000.00	0.00	0.0%
TOTAL, REVENUES			890,000.00	2,450,000.00	1,469,993.95	2,450,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	258,694.00	258,694.00	150,857.42	258,694.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,266.00	60,543.65	34,937.00	60,543.65	0.00	0.0%
Other Classified Salaries		2900	0.00	602.35	602.35	602.35	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			319,960.00	319,840.00	186,396.77	319,840.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	86,099.00	86,231.00	50,257.48	86,231.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,349.00	24,349.00	13,444.07	24,349.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,832.00	45,232.00	26,350.52	45,232.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	159.00	161.00	92.27	161.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,439.00	155,973.00	90,144.34	155,973.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	12,000.00	10,000.00	12,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	300.00	207.00	300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	171,400.00	142,400.00	17,377.72	142,400.00	0.00	0.0%
Communications		5900	0.00	300.00	82.69	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,400.00	155,000.00	27,667.41	155,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	3,685,050.68	529,767.50	3,685,050.68	0.00	0.0%
Land Improvements		6170	63,000.00	259,000.00	0.00	259,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,793,500.00	12,824,230.00	6,564,370.49	12,824,230.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	938,721.00	23,106.66	938,721.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,856,500.00	17,707,001.68	7,117,244.65	17,707,001.68	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,566,299.00	18,337,814.68	7,421,453.17	18,337,814.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	17,000.00	17,000.00	17,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	17,000.00	17,000.00	17,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	17,000.00	17,000.00	17,000.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	32,492,138.13
Total, Restricted Balance		32,492,138.13

25 CAPITAL FACILITIES FUND

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,782,000.00	2,782,000.00	872,244.53	2,782,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,782,000.00	2,782,000.00	872,244.53	2,782,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	130,000.00	137,050.00	982.15	137,050.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,633,000.00	1,918,701.76	947,249.65	1,918,701.76	0.00	0.0%
6) Capital Outlay		6000-6999	6,365,000.00	8,342,902.50	859,133.73	8,342,902.50	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,128,000.00	10,398,654.26	1,807,365.53	10,398,654.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,346,000.00)	(7,616,654.26)	(935,121.00)	(7,616,654.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,346,000.00)	(7,616,654.26)	(935,121.00)	(7,616,654.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,425,196.26	12,028,007.53		12,028,007.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,425,196.26	12,028,007.53		12,028,007.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,425,196.26	12,028,007.53		12,028,007.53		
2) Ending Balance, June 30 (E + F1e)			6,079,196.26	4,411,353.27		4,411,353.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,079,196.26	4,411,353.27		4,411,353.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	472,000.00	472,000.00	258,694.83	472,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	260,000.00	260,000.00	104,879.00	260,000.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,800,000.00	1,800,000.00	378,670.70	1,800,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	250,000.00	250,000.00	130,000.00	250,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,782,000.00	2,782,000.00	872,244.53	2,782,000.00	0.00	0.0%
TOTAL, REVENUES			2,782,000.00	2,782,000.00	872,244.53	2,782,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	28,250.00	982.15	28,250.00	0.00	0.0%
Noncapitalized Equipment		4400	130,000.00	108,800.00	0.00	108,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,000.00	137,050.00	982.15	137,050.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	130,000.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	943,000.00	797,086.13	641,086.13	797,086.13	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,000.00	25,200.00	166.00	25,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	535,000.00	1,095,815.63	305,858.53	1,095,815.63	0.00	0.0%
Communications		5900	0.00	600.00	138.99	600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,633,000.00	1,918,701.76	947,249.65	1,918,701.76	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	746,450.00	163,190.00	746,450.00	0.00	0.0%
Land Improvements		6170	363,000.00	457,400.00	104,618.07	457,400.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,002,000.00	6,551,052.50	574,427.55	6,551,052.50	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	588,000.00	16,898.11	588,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,365,000.00	8,342,902.50	859,133.73	8,342,902.50	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,128,000.00	10,398,654.26	1,807,365.53	10,398,654.26		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	4,411,353.27
Total, Restricted Balance		4,411,353.27

35 SCHOOL FACILITY FUND

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	3,105,953.00	3,105,953.00	3,105,953.00	0.00	0.0%
4) Other Local Revenue		8600-8799	839,080.00	1,039,098.00	699,579.50	1,039,098.00	0.00	0.0%
5) TOTAL, REVENUES			839,080.00	4,145,051.00	3,805,532.50	4,145,051.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	543,000.00	483,490.00	0.00	483,490.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,000.00	145,265.00	4,118.42	145,265.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,112,000.00	6,178,214.57	491,770.76	6,178,214.57	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,795,000.00	6,806,969.57	495,889.18	6,806,969.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,955,920.00)	(2,661,918.57)	3,309,643.32	(2,661,918.57)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,955,920.00)	(2,661,918.57)	3,309,643.32	(2,661,918.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,379,233.42	23,118,904.48		23,118,904.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,379,233.42	23,118,904.48		23,118,904.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,379,233.42	23,118,904.48		23,118,904.48		
2) Ending Balance, June 30 (E + F1e)			13,423,313.42	20,456,985.91		20,456,985.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,423,313.42	20,456,985.91		20,456,985.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	3,105,953.00	3,105,953.00	3,105,953.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	3,105,953.00	3,105,953.00	3,105,953.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	839,080.00	839,098.00	511,481.50	839,098.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	200,000.00	188,098.00	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			839,080.00	1,039,098.00	699,579.50	1,039,098.00	0.00	0.0%
TOTAL, REVENUES			839,080.00	4,145,051.00	3,805,532.50	4,145,051.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	543,000.00	483,490.00	0.00	483,490.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			543,000.00	483,490.00	0.00	483,490.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	4,080.00	5,000.00	0.00	0.0%
Communications		5900	0.00	265.00	38.42	265.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,000.00	145,265.00	4,118.42	145,265.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	775,000.00	0.00	775,000.00	0.00	0.0%
Land Improvements		6170	50,000.00	620,115.34	72,712.47	620,115.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,012,000.00	3,845,099.23	355,106.29	3,845,099.23	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	938,000.00	63,952.00	938,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,112,000.00	6,178,214.57	491,770.76	6,178,214.57	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,795,000.00	6,806,969.57	495,889.18	6,806,969.57		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	20,456,985.91
Total, Restricted Balance		20,456,985.91

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36676860000000
Form 40I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,870,000.00	5,061,600.00	618,774.81	5,061,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,870,000.00	5,061,600.00	618,774.81	5,061,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	584,000.00	508,973.02	8,139.08	508,973.02	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	784,000.00	1,075,200.00	189,031.17	1,075,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,002,578.00	17,266,067.42	2,146,249.15	17,266,067.42	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,370,578.00	18,850,240.44	2,343,419.40	18,850,240.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,500,578.00)	(13,788,640.44)	(1,724,644.59)	(13,788,640.44)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,500,578.00)	(13,788,640.44)	(1,724,644.59)	(13,788,640.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,270,069.30	22,469,254.64		22,469,254.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,270,069.30	22,469,254.64		22,469,254.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,270,069.30	22,469,254.64		22,469,254.64		
2) Ending Balance, June 30 (E + F1e)			11,769,491.30	8,680,614.20		8,680,614.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,769,491.30	8,680,614.20		8,680,614.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	570,000.00	761,600.00	454,269.81	761,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	300,000.00	300,000.00	164,505.00	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			4,870,000.00	5,061,600.00	618,774.81	5,061,600.00	0.00	0.0%
TOTAL, REVENUES			4,870,000.00	5,061,600.00	618,774.81	5,061,600.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	128,000.00	50,323.02	2,688.93	50,323.02	0.00	0.0%
Noncapitalized Equipment		4400	456,000.00	458,650.00	5,450.15	458,650.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			584,000.00	508,973.02	8,139.08	508,973.02	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,000.00	337,445.00	6,609.52	337,445.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	90.00	15.00	90.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	456,000.00	737,600.00	182,360.99	737,600.00	0.00	0.0%
Communications		5900	0.00	65.00	45.66	65.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			784,000.00	1,075,200.00	189,031.17	1,075,200.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	3,466,467.78	691,284.39	3,466,467.78	0.00	0.0%
Land Improvements		6170	1,509,076.00	2,306,403.75	322,222.27	2,306,403.75	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,365,502.00	11,203,003.25	1,068,023.03	11,203,003.25	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	128,000.00	290,192.64	64,719.46	290,192.64	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,002,578.00	17,266,067.42	2,146,249.15	17,266,067.42	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,370,578.00	18,850,240.44	2,343,419.40	18,850,240.44		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	8,680,614.20
Total, Restricted Balance		8,680,614.20

51 BOND INTEREST AND REDEMPTION FUND

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Bond Interest and Redemption Fund
Expenditures by Object

36676860000000
Form 51I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,942.00	85,942.00	6,523.18	85,942.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	7,052,393.75	14,332,378.00	0.00	0.0%
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	7,058,916.93	14,418,320.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	15,022,773.63	15,022,773.63	11,879,142.51	15,022,773.63	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	11,879,142.51	15,022,773.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(604,453.63)	(604,453.63)	(4,820,225.58)	(604,453.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,453.63)	(604,453.63)	(4,820,225.58)	(604,453.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,902,657.58	23,059,424.09		23,059,424.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,902,657.58	23,059,424.09		23,059,424.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,902,657.58	23,059,424.09		23,059,424.09		
2) Ending Balance, June 30 (E + F1e)			14,298,203.95	22,454,970.46		22,454,970.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,298,203.95	22,454,970.46		22,454,970.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	85,942.00	85,942.00	6,523.18	85,942.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,942.00	85,942.00	6,523.18	85,942.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,637,999.00	12,637,999.00	5,000,618.60	12,637,999.00	0.00	0.0%
Unsecured Roll		8612	880,994.00	880,994.00	900,255.17	880,994.00	0.00	0.0%
Prior Years' Taxes		8613	170,393.00	170,393.00	4,051.03	170,393.00	0.00	0.0%
Supplemental Taxes		8614	445,554.00	445,554.00	373,187.94	445,554.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	128,410.00	128,410.00	40,662.54	128,410.00	0.00	0.0%
Interest		8660	69,028.00	69,028.00	411,549.18	69,028.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	322,069.29	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			14,332,378.00	14,332,378.00	7,052,393.75	14,332,378.00	0.00	0.0%
TOTAL, REVENUES			14,418,320.00	14,418,320.00	7,058,916.93	14,418,320.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,390,000.00	7,390,000.00	8,694,225.75	7,390,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,632,773.63	7,632,773.63	3,184,916.76	7,632,773.63	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,022,773.63	15,022,773.63	11,879,142.51	15,022,773.63	0.00	0.0%
TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	11,879,142.51	15,022,773.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	22,454,970.46
Total, Restricted Balance		22,454,970.46

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,091,122.00	1,091,122.00	709,558.30	1,091,122.00	0.00	0.0%
5) TOTAL, REVENUES			1,091,122.00	1,091,122.00	709,558.30	1,091,122.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	386,707.00	389,425.00	228,309.56	389,425.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,050,566.00	3,070,793.00	2,377,251.56	3,070,793.00	0.00	0.0%
4) Books and Supplies		4000-4999	172,755.00	188,365.00	72,509.43	188,365.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,586,650.00	4,557,339.00	3,675,363.42	4,557,339.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,196,678.00	8,205,922.00	6,353,433.97	8,205,922.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(7,105,556.00)	(7,114,800.00)	(5,643,875.67)	(7,114,800.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,001,950.00	5,001,950.00	2,800,000.00	5,001,950.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,001,950.00	5,001,950.00	2,800,000.00	5,001,950.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,103,606.00)	(2,112,850.00)	(2,843,875.67)	(2,112,850.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,047,257.26	10,217,246.81		10,217,246.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,047,257.26	10,217,246.81		10,217,246.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,047,257.26	10,217,246.81		10,217,246.81		
2) Ending Net Position, June 30 (E + F1e)			9,943,651.26	8,104,396.81		8,104,396.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	9,943,651.26	8,104,396.81		8,104,396.81		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	377,425.03	650,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(135,313.00)	(135,313.00)	144,435.00	(135,313.00)	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	576,435.00	576,435.00	187,698.27	576,435.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,091,122.00	1,091,122.00	709,558.30	1,091,122.00	0.00	0.0%
TOTAL, REVENUES			1,091,122.00	1,091,122.00	709,558.30	1,091,122.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,339.00	159,057.00	93,948.06	159,057.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	230,368.00	230,368.00	134,361.50	230,368.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			386,707.00	389,425.00	228,309.56	389,425.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	104,605.00	104,605.00	59,240.45	104,605.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,583.00	29,792.00	17,383.37	29,792.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	54,333.00	74,349.00	43,368.78	74,349.00	0.00	0.0%
Unemployment Insurance		3501-3502	193.00	195.00	113.72	195.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,861,852.00	2,861,852.00	1,012,921.27	2,861,852.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	1,244,223.97	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,050,566.00	3,070,793.00	2,377,251.56	3,070,793.00	0.00	0.0%
BOOKS AND SUPPLIES								

Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Self-Insurance Fund
Expenditures by Object

36676860000000
Form 67I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	144,500.00	151,110.00	35,971.43	151,110.00	0.00	0.0%
Noncapitalized Equipment		4400	28,255.00	37,255.00	36,538.00	37,255.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			172,755.00	188,365.00	72,509.43	188,365.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,800.00	24,600.00	4,999.31	24,600.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,899,450.00	2,890,450.00	2,678,287.81	2,890,450.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,662,250.00	1,642,139.00	992,076.30	1,642,139.00	0.00	0.0%
Communications		5900	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,586,650.00	4,557,339.00	3,675,363.42	4,557,339.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			8,196,678.00	8,205,922.00	6,353,433.97	8,205,922.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	5,001,950.00	5,001,950.00	2,800,000.00	5,001,950.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,001,950.00	5,001,950.00	2,800,000.00	5,001,950.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			5,001,950.00	5,001,950.00	2,800,000.00	5,001,950.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	8,104,396.81
Total, Restricted Net Position		8,104,396.81

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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



Colton Joint Unified
San Bernardino County

2024-25 Second Interim
Capital Project Fund for Blended Component Units
Expenditures by Object

36676860000000
Form 49I
F8215ESAEX(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101.27	101.27		101.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27		101.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27		101.27		
2) Ending Balance, June 30 (E + F1e)			101.27	101.27		101.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	101.27	101.27		101.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	800,000.00	209,315.86	800,000.00	0.00	0.0%
5) TOTAL, REVENUES			800,000.00	800,000.00	209,315.86	800,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	750,000.00	760,000.00	474,884.50	760,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	760,000.00	474,884.50	760,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	40,000.00	(265,568.64)	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	2,020,000.00	2,020,000.00	6,602.50	2,020,000.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,020,000.00)	(2,020,000.00)	(6,602.50)	(2,020,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,970,000.00)	(1,980,000.00)	(272,171.14)	(1,980,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,589,272.98	5,878,627.12		5,878,627.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,589,272.98	5,878,627.12		5,878,627.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,589,272.98	5,878,627.12		5,878,627.12		
2) Ending Balance, June 30 (E + F1e)			3,619,272.98	3,898,627.12		3,898,627.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,619,272.98	3,898,627.12		3,898,627.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	600,000.00	600,000.00	107,262.76	600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	102,053.10	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			800,000.00	800,000.00	209,315.86	800,000.00	0.00	0.0%
TOTAL, REVENUES			800,000.00	800,000.00	209,315.86	800,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	450,000.00	450,000.00	164,884.50	450,000.00	0.00	0.0%
Other Debt Service - Principal		7439	300,000.00	310,000.00	310,000.00	310,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			750,000.00	760,000.00	474,884.50	760,000.00	0.00	0.0%
TOTAL, EXPENDITURES			750,000.00	760,000.00	474,884.50	760,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	2,020,000.00	2,020,000.00	6,602.50	2,020,000.00	0.00	0.0%
(d) TOTAL, USES			2,020,000.00	2,020,000.00	6,602.50	2,020,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,020,000.00)	(2,020,000.00)	(6,602.50)	(2,020,000.00)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	3,898,627.12
Total, Restricted Balance		3,898,627.12

MULTIYEAR PROJECTIONS



Colton Joint Unified School District
2024-25 Second Interim
Multi-year Projection

	Unaudited Actuals 2023-24			Adjustments to 24-25		Second Interim 2024-25	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Unrestricted	Restricted
Revenue							
General Purpose (8010-8099)	287,526,040.69	0.00	287,526,040.69	(5,078,398.69)	0.00	282,447,643.00	0.00
Federal Revenue (8100-8299)	871,969.34	60,788,890.03	61,660,859.37	(49,969.34)	(38,465,747.03)	822,000.00	22,323,143.00
State Revenue (8300-8599)	8,126,326.79	46,983,635.67	55,109,962.46	(1,290,559.79)	930,841.33	6,835,767.00	47,914,477.00
Local Revenue (8600-8799)	10,755,141.60	15,427,587.91	26,182,729.51	(5,875,359.60)	(2,070,309.91)	4,879,782.00	13,357,278.00
Total Revenue	**307,279,478.42**	**123,200,113.61**	**430,479,592.03**	**(12,294,287.42)**	**(39,605,215.61)**	**294,985,192.00**	**83,594,898.00**
Expenditures							
Certificated Salaries (1xxx)	117,288,193.14	31,374,732	148,662,925	(2,942,885.14)	1,740,466.65	114,345,308.00	33,115,199.00
Classified Salaries (2xxx)	25,989,451.11	33,406,156	59,395,607	18,477,352.89	(16,224,281.25)	44,466,804.00	17,181,875.00
Benefits (3xxx)	57,102,001.07	41,052,135	98,154,136	13,058,431.93	640,334.88	70,160,433.00	41,692,470.00
Books and Supplies (4xxx)	11,587,504.85	6,920,945	18,508,449	2,144,402.15	8,814,328.39	13,731,907.00	15,735,273.00
Other Services & Oper. Expenses (5xxx)	19,618,435.35	43,142,829	62,761,264	3,894,603.65	1,218,228.15	23,513,039.00	44,361,057.00
Capital Outlay (6xxx)	4,800,806.85	2,328,799	7,129,606	(139,053.85)	3,727,228.17	4,661,753.00	6,056,027.00
Other Outgo 71xx,72xx,74xx	3,848,590.32	0	3,848,590	201,757.68	0.00	4,050,348.00	0.00
Transfer of Indirect 73xx	(7,459,055.36)	6,818,302	(640,754)	2,201,608.36	(2,321,088.86)	(5,257,447.00)	4,497,213.00
Total Expenditures	**232,775,927**	**165,043,898**	**397,819,825**	**36,896,217.67**	**(2,404,783.87)**	**269,672,145.00**	**162,639,114.00**
Deficit/Surplus	74,503,551	(41,843,784)	32,659,767	(49,190,505.09)	(37,200,431.74)	25,313,047.00	(79,044,216.00)
Other Sources/(uses)	0	0	0			0.00	0.00
Interfund Transfers in/(out) (76xx)	(4,961,382)	0	(4,961,382)	0.00	0.00	(5,904,392.00)	0.00
Contributions to Restricted	(35,141,662)	35,141,662	0			(50,347,896.00)	50,347,896.00
Net increase (decrease) in Fund Balance	**34,400,507**	**(6,702,122)**	**27,698,385**	**(49,190,505)**	**(37,200,432)**	**(30,939,241.00)**	**(28,696,320.00)**
Beginning Balance	71,837,845.05	86,044,377.93	157,882,223			106,238,352.45	79,342,255.76
Other Restatements	0		0				
Ending Balance	**106,238,352**	**79,342,256**	**185,580,608.21**			**75,299,111.45**	**50,645,935.76**
Reserve for Econ Uncertainty (3%)	12,083,500		12,083,500			14,469,500.00	
Revolving Cash	75,000		75,000			75,000.00	
Stores	5,192,854		5,192,854			1,172,546.00	
Prepaids			-				
Restricted		79,342,256	79,342,256				50,645,935.76
Commitments	60,692,377		60,692,377			30,230,000.00	
Certificated Positions	3,500,000		3,500,000				
Reserve for Deficit Spending 24-25	24,694,621		24,694,621				
Reserve for Deficit Spending 25-26			-			29,352,065.00	
Reserve for Deficit Spending 26-27			-				
			-				
Unappropriated Fund Balance	**0**	**-**	**0**			**0**	**-**

Colton Joint Unified School District
2024-25 Second Interim
Multi-year Projection

Combined	Projection 2025-26 Unrestricted	Projection 2025-26 Restricted	Projection 2025-26 Combined	Projection 2026-27 Unrestricted	Projection 2026-27 Restricted	Projection 2026-27 Combined	Projection 2027-28 Unrestricted	Projection 2027-28 Restricted	Projection 2027-28 Combined
282,447,643.00	279,046,788.00	0.00	279,046,788.00	284,610,944.00	0	284,610,944	289,051,408	0	289,051,408
23,145,143.00	822,000.00	22,323,143.00	23,145,143.00	822,000.00	22,323,143	23,145,143	822,000	22,323,143	23,145,143
54,750,244.00	6,790,101.00	47,639,813.00	54,429,914.00	6,758,011.00	47,511,859	54,269,870	6,754,284	47,511,859	54,266,143
18,237,060.00	4,879,782.00	13,357,278.00	18,237,060.00	4,879,782.00	13,357,278	18,237,060	4,879,782	13,357,278	18,237,060
378,580,090.00	**291,538,671.00**	**83,320,234.00**	**374,858,905.00**	**297,070,737.00**	**83,192,280**	**380,263,017**	**301,507,474**	**83,192,280**	**384,699,754**
147,460,507.00	113,531,808	33,042,429	146,574,237.00	117,313,218.00	32,458,029	149,771,247	118,838,318	32,368,631	151,206,949
61,648,679.00	44,144,904	17,388,202	61,533,106.00	43,718,804.00	17,614,202	61,333,006	44,287,104	17,843,202	62,130,306
111,852,903.00	69,661,408	36,819,311	106,480,719.00	72,326,881.00	37,227,414	109,554,295	70,375,529	37,685,418	108,060,947
29,467,180.00	11,260,588	13,747,619	25,008,207.00	11,228,361.00	12,519,665	23,748,026	12,110,963	12,519,665	24,630,628
67,874,096.00	22,103,039	39,171,828	61,274,867.00	22,223,039.00	38,882,931	61,105,970	22,223,039	38,334,904	60,557,943
10,717,780.00	3,161,753	5,161,855	8,323,608.00	3,161,753.00	5,161,855	8,323,608	3,161,753	5,161,855	8,323,608
4,050,348.00	4,050,348	0	4,050,348.00	4,050,348.00	0	4,050,348	4,050,348	0	4,050,348
(760,234.00)	(4,410,623)	3,650,389	(760,234.00)	(4,294,026.00)	3,533,792	(760,234)	(4,233,623)	3,473,389	(760,234)
432,311,259.00	**263,503,225**	**148,981,633**	**412,484,858.00**	**269,728,378.00**	**147,397,888**	**417,126,266**	**270,813,431**	**147,387,064**	**418,200,495**
(53,731,169.00)	28,035,446	(65,661,399)	(37,625,953)	27,342,359.00	(64,205,608)	(36,863,249)	30,694,043	(64,194,784)	(33,500,741)
0.00	0	0	0	0.00	0	0	0	0	0
(5,904,392.00)	(6,248,480)	0	(6,248,480)	(6,331,449.00)	0	(6,331,449)	(6,458,078)	0	(6,458,078)
0.00	(51,217,455)	51,217,455	0	(52,241,804.00)	52,241,804	0	(53,286,640)	53,286,640	0
(59,635,561.00)	**(29,430,489)**	**(14,443,944)**	**(43,874,433)**	**(31,230,894.00)**	**(11,963,804)**	**(43,194,698)**	**(29,050,675)**	**(10,908,144)**	**(39,958,819)**
185,580,608.21	75,299,111	50,645,936	125,945,047	45,868,622.45	36,201,992	82,070,614	14,637,728	24,238,188	38,875,916
125,945,047.21	**45,868,622**	**36,201,991.76**	**82,070,614.21**	**14,637,728.45**	**24,238,187.76**	**38,875,916**	**(14,412,947)**	**13,330,044**	**(1,082,903)**
14,469,500.00	12,562,100		12,562,100	12,703,800		12,703,800	12,739,800		12,739,800
75,000.00	75,000		75,000	75,000		75,000	75,000		75,000
1,172,546.00	1,020,746		1,020,746	1,040,892		1,040,892	1,000,000		1,000,000
0.00			-			-			-
50,645,935.76		36,201,992	36,201,992		24,238,188	24,238,188		13,330,044	13,330,044
30,230,000.00	3,500,000		3,500,000			-			-
0.00			-			-			-
0.00			-			-			-
29,352,065.00			-			-			-
0.00	28,710,776		28,710,776	818,036		818,036			-
-			-			-			-
0	**0**	**-**	**0**	**0**	**-**	**0**	**(28,227,747)**	**-**	**(28,227,747)**
0			***0***						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	282,447,643.00	(1.20%)	279,046,788.00	1.99%	284,610,944.00
2. Federal Revenues	8100-8299	822,000.00	0.00%	822,000.00	0.00%	822,000.00
3. Other State Revenues	8300-8599	6,835,767.00	(.67%)	6,790,101.00	(.47%)	6,758,011.00
4. Other Local Revenues	8600-8799	4,879,782.00	0.00%	4,879,782.00	0.00%	4,879,782.00
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	(50,347,896.00)	1.73%	(51,217,455.00)	2.00%	(52,241,804.00)
6. Total (Sum lines A1 thru A5c)		244,637,296.00	(1.76%)	240,321,216.00	1.88%	244,828,933.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,345,308.00		113,531,808.00
b. Step & Column Adjustment				1,486,500.00		1,475,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,300,000.00)		2,305,510.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,345,308.00	(.71%)	113,531,808.00	3.33%	117,313,218.00
2. Classified Salaries						
a. Base Salaries				44,466,804.00		44,144,904.00
b. Step & Column Adjustment				578,100.00		573,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(900,000.00)		(1,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,466,804.00	(.72%)	44,144,904.00	(.97%)	43,718,804.00
3. Employee Benefits	3000-3999	70,160,433.00	(.71%)	69,661,408.00	3.83%	72,326,881.00
4. Books and Supplies	4000-4999	13,731,907.00	(18.00%)	11,260,588.00	(.29%)	11,228,361.00
5. Services and Other Operating Expenditures	5000-5999	23,513,039.00	(6.00%)	22,103,039.00	.54%	22,223,039.00
6. Capital Outlay	6000-6999	4,661,753.00	(32.18%)	3,161,753.00	0.00%	3,161,753.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,050,348.00	0.00%	4,050,348.00	0.00%	4,050,348.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,257,447.00)	(16.11%)	(4,410,623.00)	(2.64%)	(4,294,026.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,904,392.00	5.83%	6,248,480.00	1.33%	6,331,449.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		275,576,537.00	(2.11%)	269,751,705.00	2.34%	276,059,827.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(30,939,241.00)		(29,430,489.00)		(31,230,894.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		106,238,352.45		75,299,111.45		45,868,622.45
2. Ending Fund Balance (Sum lines C and D1)		75,299,111.45		45,868,622.45		14,637,728.45
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,247,546.00		1,095,746.00		1,115,892.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	30,230,000.45		3,500,000.00		
d. Assigned	9780	29,352,065.00		28,710,776.45		818,036.45
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	14,469,500.00		12,562,100.00		12,703,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,299,111.45		45,868,622.45		14,637,728.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,469,500.00		12,562,100.00		12,703,800.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,469,500.00		12,562,100.00		12,703,800.00

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.

Decrease in salaries due to the reduction of positions. Increase in certificated salaries due to the expiration of one time restricted funding, resulting in movement of positions from the restricted budget.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	22,323,143.00	0.00%	22,323,143.00	0.00%	22,323,143.00
3. Other State Revenues	8300-8599	47,914,477.00	(.57%)	47,639,813.00	(.27%)	47,511,859.00
4. Other Local Revenues	8600-8799	13,357,278.00	0.00%	13,357,278.00	0.00%	13,357,278.00
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	50,347,896.00	1.73%	51,217,455.00	2.00%	52,241,804.00
6. Total (Sum lines A1 thru A5c)		133,942,794.00	.44%	134,537,689.00	.67%	135,434,084.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,115,199.00		33,042,429.00
b. Step & Column Adjustment				430,500.00		429,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(503,270.00)		(1,014,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,115,199.00	(.22%)	33,042,429.00	(1.77%)	32,458,029.00
2. Classified Salaries						
a. Base Salaries				17,181,875.00		17,388,202.00
b. Step & Column Adjustment				223,400.00		226,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(17,073.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,181,875.00	1.20%	17,388,202.00	1.30%	17,614,202.00
3. Employee Benefits	3000-3999	41,692,470.00	(11.69%)	36,819,311.00	1.11%	37,227,414.00
4. Books and Supplies	4000-4999	15,735,273.00	(12.63%)	13,747,619.00	(8.93%)	12,519,665.00
5. Services and Other Operating Expenditures	5000-5999	44,361,057.00	(11.70%)	39,171,828.00	(.74%)	38,882,931.00
6. Capital Outlay	6000-6999	6,056,027.00	(14.76%)	5,161,855.00	0.00%	5,161,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,497,213.00	(18.83%)	3,650,389.00	(3.19%)	3,533,792.00
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)		162,639,114.00	(8.40%)	148,981,633.00	(1.06%)	147,397,888.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,696,320.00)		(14,443,944.00)		(11,963,804.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		79,342,255.76		50,645,935.76		36,201,991.76
2. Ending Fund Balance (Sum lines C and D1)		50,645,935.76		36,201,991.76		24,238,187.76
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	51,968,186.91		36,201,991.76		24,238,187.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1,322,251.15)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,645,935.76		36,201,991.76		24,238,187.76
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Reduction in salaries due to the expiration of one time funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	282,447,643.00	(1.20%)	279,046,788.00	1.99%	284,610,944.00
2. Federal Revenues	8100-8299	23,145,143.00	0.00%	23,145,143.00	0.00%	23,145,143.00
3. Other State Revenues	8300-8599	54,750,244.00	(.59%)	54,429,914.00	(.29%)	54,269,870.00
4. Other Local Revenues	8600-8799	18,237,060.00	0.00%	18,237,060.00	0.00%	18,237,060.00
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)		378,580,090.00	(.98%)	374,858,905.00	1.44%	380,263,017.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				147,460,507.00		146,574,237.00
b. Step & Column Adjustment				1,917,000.00		1,905,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,803,270.00)		1,291,510.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,460,507.00	(.60%)	146,574,237.00	2.18%	149,771,247.00
2. Classified Salaries						
a. Base Salaries				61,648,679.00		61,533,106.00
b. Step & Column Adjustment				801,500.00		799,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(917,073.00)		(1,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,648,679.00	(.19%)	61,533,106.00	(.33%)	61,333,006.00
3. Employee Benefits	3000-3999	111,852,903.00	(4.80%)	106,480,719.00	2.89%	109,554,295.00
4. Books and Supplies	4000-4999	29,467,180.00	(15.13%)	25,008,207.00	(5.04%)	23,748,026.00
5. Services and Other Operating Expenditures	5000-5999	67,874,096.00	(9.72%)	61,274,867.00	(.28%)	61,105,970.00
6. Capital Outlay	6000-6999	10,717,780.00	(22.34%)	8,323,608.00	0.00%	8,323,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,050,348.00	0.00%	4,050,348.00	0.00%	4,050,348.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(760,234.00)	0.00%	(760,234.00)	0.00%	(760,234.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,904,392.00	5.83%	6,248,480.00	1.33%	6,331,449.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		438,215,651.00	(4.45%)	418,733,338.00	1.13%	423,457,715.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(59,635,561.00)		(43,874,433.00)		(43,194,698.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		185,580,608.21		125,945,047.21		82,070,614.21
2. Ending Fund Balance (Sum lines C and D1)		125,945,047.21		82,070,614.21		38,875,916.21
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,247,546.00		1,095,746.00		1,115,892.00
b. Restricted	9740	51,968,186.91		36,201,991.76		24,238,187.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,230,000.45		3,500,000.00		0.00
d. Assigned	9780	29,352,065.00		28,710,776.45		818,036.45
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,469,500.00		12,562,100.00		12,703,800.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1,322,251.15)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		125,945,047.21		82,070,614.21		38,875,916.21
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,469,500.00		12,562,100.00		12,703,800.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1,322,251.15)		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 E1 thru E2c)		13,147,248.85		12,562,100.00		12,703,800.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17,171.60		16,833.69		16,577.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		438,215,651.00		418,733,338.00		423,457,715.00
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)		438,215,651.00		418,733,338.00		423,457,715.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,146,469.53		12,562,000.14		12,703,731.45
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,146,469.53		12,562,000.14		12,703,731.45
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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	18,001.05	18,003.32		
Charter School	0.00	0.00		
Total ADA	**18,001.05**	**18,003.32**	**0.0%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	17,415.20	17,422.64		
Charter School				
Total ADA	**17,415.20**	**17,422.64**	**0.0%**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	17,191.86	17,195.77		
Charter School				
Total ADA	**17,191.86**	**17,195.77**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				
District Regular	18,444.00	18,447.00		
Charter School				
Total Enrollment	**18,444.00**	**18,447.00**	**0.0%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	18,110.00	18,084.00		
Charter School				
Total Enrollment	**18,110.00**	**18,084.00**	**(.1%)**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	17,831.00	17,808.00		
Charter School				
Total Enrollment	**17,831.00**	**17,808.00**	**(.1%)**	**Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	17,850	19,986	
Charter School			
Total ADA/Enrollment	**17,850**	**19,986**	**89.3%**
Second Prior Year (2022-23)			
District Regular	17,503	19,297	
Charter School			
Total ADA/Enrollment	**17,503**	**19,297**	**90.7%**
First Prior Year (2023-24)			
District Regular	17,580	18,912	
Charter School	0		
Total ADA/Enrollment	**17,580**	**18,912**	**93.0%**
		Historical Average Ratio:	91.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.5%**

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	17,172	18,447		
Charter School	0			
Total ADA/Enrollment	**17,172**	**18,447**	**93.1%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	16,834	18,084		
Charter School				
Total ADA/Enrollment	**16,834**	**18,084**	**93.1%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	16,577	17,808		
Charter School				
Total ADA/Enrollment	**16,577**	**17,808**	**93.1%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

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

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	281,947,767.00	282,449,702.00	.2%	Met
1st Subsequent Year (2025-26)	279,806,463.00	279,048,847.00	(.3%)	Met
2nd Subsequent Year (2026-27)	284,205,921.00	284,613,003.00	.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	195,377,566.52	229,567,857.34	85.1%
Second Prior Year (2022-23)	211,882,440.02	243,899,394.57	86.9%
First Prior Year (2023-24)	200,379,645.32	232,775,927.33	86.1%
		Historical Average Ratio:	86.0%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.0% to 89.0%**	**83.0% to 89.0%**	**83.0% to 89.0%**

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Projected Year Totals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2024-25)	228,972,545.00	269,672,145.00	84.9%	Met
1st Subsequent Year (2025-26)	227,338,120.00	263,503,225.00	86.3%	Met
2nd Subsequent Year (2026-27)	233,358,903.00	269,728,378.00	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	23,040,750.00	23,145,143.00	.5%	No
1st Subsequent Year (2025-26)	23,040,750.00	23,145,143.00	.5%	No
2nd Subsequent Year (2026-27)	23,040,750.00	23,145,143.00	.5%	No

Explanation: (required if Yes)

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

Current Year (2024-25)	54,799,764.00	54,750,244.00	-.1%	No
1st Subsequent Year (2025-26)	54,485,547.00	54,429,914.00	-.1%	No
2nd Subsequent Year (2026-27)	54,325,050.00	54,269,870.00	-.1%	No

Explanation: (required if Yes)

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

Current Year (2024-25)	16,897,177.00	18,237,060.00	7.9%	Yes
1st Subsequent Year (2025-26)	16,897,177.00	18,237,060.00	7.9%	Yes
2nd Subsequent Year (2026-27)	16,897,177.00	18,237,060.00	7.9%	Yes

Explanation: (required if Yes)

Revenues increased due to increase in grant funding.

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

Current Year (2024-25)	29,139,239.96	29,467,180.00	1.1%	No
1st Subsequent Year (2025-26)	25,026,114.00	25,008,207.00	-.1%	No
2nd Subsequent Year (2026-27)	23,431,668.00	23,748,026.00	1.4%	No

Explanation: (required if Yes)

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

Current Year (2024-25)	64,275,648.00	67,874,096.00	5.6%	Yes
1st Subsequent Year (2025-26)	57,676,419.00	61,274,867.00	6.2%	Yes
2nd Subsequent Year (2026-27)	57,507,522.00	61,105,970.00	6.3%	Yes

Explanation: (required if Yes)

Increase is due to the spend down of one-time carryover

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	94,737,691.00	96,132,447.00	1.5%	Met
1st Subsequent Year (2025-26)	94,423,474.00	95,812,117.00	1.5%	Met
2nd Subsequent Year (2026-27)	94,262,977.00	95,652,073.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	93,414,887.96	97,341,276.00	4.2%	Met
1st Subsequent Year (2025-26)	82,702,533.00	86,283,074.00	4.3%	Met
2nd Subsequent Year (2026-27)	80,939,190.00	84,853,996.00	4.8%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	12,205,791.99	12,679,477.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,677,754.00	

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

[2]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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.0%**	**1.0%**	**1.0%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(30,939,241.00)	275,576,537.00	11.2%	Not Met
1st Subsequent Year (2025-26)	(29,430,489.00)	269,751,705.00	10.9%	Not Met
2nd Subsequent Year (2026-27)	(31,230,894.00)	276,059,827.00	11.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Due to the spending down of restricted carryover, along with increasing cost and decreasing revenue.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	125,945,047.21	Met
1st Subsequent Year (2025-26)	82,070,614.21	Met
2nd Subsequent Year (2026-27)	38,875,916.21	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	163,554,344.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] 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.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	17,172	16,834	16,577
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	438,215,651.00	418,733,338.00	423,457,715.00
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)	438,215,651.00	418,733,338.00	423,457,715.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,146,469.53	12,562,000.14	12,703,731.45
6.	Reserve Standard - by Amount ($87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**13,146,469.53**	**12,562,000.14**	**12,703,731.45**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,469,500.00	12,562,100.00	12,703,800.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1,322,251.15)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	13,147,248.85	12,562,100.00	12,703,800.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard (Section 10B, Line 7):	**13,146,469.53**	**12,562,000.14**	**12,703,731.45**
	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 - Available reserves have met the standard for the current year 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 have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent? — 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. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(50,346,173.00)	(50,347,896.00)	0.0%	1,723.00	Met
1st Subsequent Year (2025-26)	(51,215,697.00)	(51,217,455.00)	0.0%	1,758.00	Met
2nd Subsequent Year (2026-27)	(52,240,011.00)	(52,241,804.00)	0.0%	1,793.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2024-25)	5,904,392.00	5,904,392.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	6,248,480.00	6,248,480.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	6,331,449.00	6,331,449.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
   (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25
Capital Leases	14	01-8650	01-0000-7438/7439	5,715,442
Certificates of Participation				
General Obligation Bonds	23	51-9051-8XXX	51-9051-7400	214,215,653
Supp Early Retirement Program	4		01-393X	16,116,430
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				236,047,525

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Capital Leases	507,622	507,622	507,622	507,622
Certificates of Participation				
General Obligation Bonds	13,854,217	14,226,085	19,470,978	19,470,978
Supp Early Retirement Program	1,305,977	7,230,158	4,443,136	4,443,136
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	15,667,816	21,963,865	24,421,736	24,421,736
Has total annual payment increased over prior year (2023-24)?		**Yes**	**Yes**	**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 current 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 district offered an early retirement incentive in 2023-24. Payments begin in 2024-25 and end in 2026-27. The retirement incentive will be funded through general fund.

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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	77,850,655.00	77,850,655.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	77,850,655.00	77,850,655.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	7,239,914.00	7,239,914.00
1st Subsequent Year (2025-26)	7,239,914.00	7,239,914.00
2nd Subsequent Year (2026-27)	7,239,914.00	7,239,914.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	2,861,852.00	2,861,852.00
1st Subsequent Year (2025-26)	2,861,852.00	2,861,852.00
2nd Subsequent Year (2026-27)	2,861,852.00	2,861,852.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	3,062,679.00	3,062,679.00
1st Subsequent Year (2025-26)	3,076,262.00	3,076,262.00
2nd Subsequent Year (2026-27)	3,030,463.00	3,030,463.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	177	177
1st Subsequent Year (2025-26)	177	177
2nd Subsequent Year (2026-27)	177	177

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. 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 1b-4): Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? No

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	7,038,861.00	7,038,861.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	3,836,952.00	3,836,952.00
1st Subsequent Year (2025-26)	3,989,121.00	3,989,121.00
2nd Subsequent Year (2026-27)	3,989,121.00	3,989,121.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,149.0	1,135.0	1,125.0	1,125.0

1a. Have any salary and benefit negotiations been settled since first interim projections? 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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim 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	1,452,817

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	22,295,381	23,410,150	24,580,657
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 Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	No	Yes	Yes
2.	Cost of step & column adjustments	0	1,888,662	1,913,215
3.	Percent change in step & column over prior year	0.0%	1.3%	1.3%

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,089.5	1,093.2	1,093.2	1,093.2

1a. Have any salary and benefit negotiations been settled since first interim projections? 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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim 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 717,925

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	14,933,271	15,679,935	16,463,932
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%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	No	Yes	Yes
2.	Cost of step & column adjustments	0	933,302	945,435
3.	Percent change in step & column over prior year	0.0%	1.3%	1.3%

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	156.0	150.0	150.0	150.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim 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 267,146

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,952,981	3,100,630	3,255,661
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%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	No	Yes	Yes
2. Cost of step & column adjustments	0	347,289	351,804
3. Percent change in step and column over prior year	1.3%	1.3%	1.3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			

3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current 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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

CASHFLOW



BEST NET CONSORTIUM
Cash Flow Report
2024-25 Adotped Budget

Major Range Description	Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025
0								
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	178,905,593.26	159,180,626.11	141,595,204.75	152,957,427.57	148,271,408.16	148,471,427.87	174,734,781.20
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	10,497,916.00	10,497,916.00	27,932,810.00	18,896,250.00	18,896,250.00	27,932,810.00	18,896,250.00
LCFF Property Taxes (8020 to 8079)	-	789,503.29	10,510.92	5.30	35,082.06	3,486,564.29	20,605,692.13	718,458.27
LCFF Miscellaneous Funds (8080 to 8099)	-	-	482.00	-	-	-	-	(2,541.00)
Federal Revenue (8100 to 8299)	-	625,581.68	1,617,350.00	12,216,695.00	(418,636.40)	438,152.21	210,178.03	(1,387,886.81)
Other State Revenue (8300 to 8599)	-	1,528,270.00	1,528,270.00	4,298,192.72	2,400,839.05	11,146,537.09	5,193,967.21	347,579.60
Other Local Revenue (8600 to 8799)	-	1,738,223.42	265,989.81	1,693,731.68	2,853,546.93	1,005,729.74	2,178,829.59	1,052,985.47
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue		15,179,494.39	13,920,518.73	46,141,434.70	23,767,081.64	34,973,233.33	56,121,476.95	19,624,845.54
Expenditure								
Certificated Salary (1000 to 1999)	-	-	11,399,874.93	11,519,625.01	11,803,780.48	10,722,429.15	10,827,364.08	10,579,233.25
Classified Salary (2000 to 2999)	-	3,406,554.75	5,438,363.98	4,443,145.33	4,863,535.83	4,407,133.30	4,411,599.37	4,304,868.66
Employee Benefit (3000 to 3999)	-	8,256,568.98	6,968,718.38	7,089,386.31	7,183,790.26	7,229,687.09	7,259,164.60	7,189,216.66
Books and Supplies (4000 to 4999)	-	65,859.29	722,265.32	1,126,327.66	975,796.61	1,166,104.38	1,543,437.82	1,170,637.42
Services and Operating Expenditures (5000 to 5999)	-	587,865.52	3,787,135.72	5,056,365.33	5,375,605.67	4,930,462.49	3,832,288.01	4,982,474.71
Capital Outlay (6000 to 6999)	-	(500,606.30)	267,896.76	705,537.29	127,139.38	228,877.53	1,028,339.09	303,782.53
Other Outgo (7100 to 7499)	-	2,752.00	2,752.00	6,463.00	598,481.62	269,514.50	497,200.76	535,270.27
Interfund Transfers Out (7600 to 7629)		-	650,000.00	2,150,000.00	-	-	-	-
Total Expenditure		11,818,994.24	29,237,007.09	32,096,849.93	30,928,129.85	28,954,208.44	29,399,393.72	29,065,483.49
Revenue Less Expense		3,360,500.15	(15,316,488.36)	14,044,584.77	(7,161,048.21)	6,019,024.89	26,722,083.23	(9,440,637.96)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	(1,213,814.74)	-	-	(1,439,193.74)	-	-	-	-
Accounts Receivable (9200 to 9299)	40,929,657.22	281,577.49	1,135,277.44	1,767,331.09	6,231,717.41	-	(8,659.01)	-
Deferral Repayment		-	-			-		
DUE FROM OTHER FUNDS (9310)	4,673,757.80	-	-	1,703,943.87	2,969,813.93	-	-	(0.00)
Stores (9320 to 9329)	343,073.82	42,357.24	(101,245.21)	(65,990.44)	(50,044.02)	(30,638.53)	(34,537.03)	(8,188.51)
PREPAID EXPENDITURES (9330)	84,180.20	-	-	-	84,180.20	-	-	-
Total Assets	44,816,854.30	323,934.73	1,034,032.23	1,966,090.78	9,235,667.52	(30,638.53)	(43,196.03)	(8,188.51)
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	31,109,796.60	21,112,486.58	2,446,915.00	170,820.17	1,282,368.72	44,670.09	9,370.08	297,506.86
DUE TO OTHER FUNDS (9610)	5,128,604.15	-	-	2,543,150.02	2,585,454.13	-	-	-
Current Loans (9640 to 9649)		-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	1,903,438.60	-	-	-	1,903,438.60	-	-	-
Total Liabilities	38,141,839.35	21,112,486.58	2,446,915.00	2,713,970.19	5,771,261.45	44,670.09	9,370.08	297,506.86
Non Operating								
Suspense Accounts (9560 to 9589)	-	2,296,915.45	856,050.23	1,934,482.54	989,377.27	5,743,696.57	406,163.78	319,154.09
Total Non Operating	-	2,296,915.45	856,050.23	1,934,482.54	989,377.27	5,743,696.57	406,163.78	319,154.09
Balance Sheet		(23,085,467.30)	(2,268,933.00)	(2,682,361.95)	2,475,028.80	(5,819,005.19)	(458,729.90)	(624,849.46)
Net Increase/Decrease		(19,724,967.15)	(17,585,421.36)	11,362,222.82	(4,686,019.41)	200,019.71	26,263,353.33	(10,065,487.42)
Total Ending Cash Balance		159,180,626.11	141,595,204.75	152,957,427.57	148,271,408.16	148,471,427.87	174,734,781.20	164,669,293.78

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Month 2/28/2025	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget	
					-					
164,669,293.78	158,982,018.29	163,627,680.47	120,879,064.97	112,404,244.44	-	-		148,397,570.72	-	
18,896,250.00	27,932,810.00	18,896,250.00	18,896,250.00	18,250,534.00	-	-	236,422,296.00	-	236,422,296.00	
727,666.87	2,109,653.52	6,502,144.82	10,512,102.16	28,087.38	-	-	45,525,471.00	-	45,525,471.00	
-	-	-	-	-	-	-	(2,059.00)	-	(2,059.00)	
1,026,138.32	960,744.55	442,106.45	1,121,026.47	2,263,058.64	3,926,241.85	-	23,040,750.00	3,926,241.85	23,040,750.00	
826,393.27	3,207,659.12	10,740,661.71	2,579,907.45	10,199,205.26	802,281.53	-	54,799,764.00	802,281.53	54,799,764.00	
804,297.07	1,974,859.14	2,658,402.37	2,635,212.62	(2,465,441.28)	500,810.44	-	16,897,177.00	500,810.44	16,897,177.00	
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
22,280,745.54	36,185,726.33	39,239,565.35	35,744,498.69	28,275,443.99	5,229,333.82	-	376,683,399.00	5,229,333.82	376,683,399.00	
10,260,676.28	10,815,106.92	22,565,930.43	11,670,464.55	13,633,865.83	12,133,654.10	-	147,932,005.00	12,133,654.10	147,932,005.00	
4,302,343.12	4,454,919.54	4,397,147.42	9,659,406.39	7,645,262.15	186,475.15	-	61,920,755.00	186,475.15	61,920,755.00	
7,152,224.40	7,278,839.40	9,612,225.16	10,801,914.32	24,365,331.56	2,894,450.88	-	113,281,518.00	2,894,450.88	113,281,518.00	
1,453,160.94	1,546,577.33	3,783,393.62	3,925,279.32	3,354,441.43	8,305,946.82	-	29,139,227.96	8,305,946.82	29,139,227.96	
4,076,858.46	5,790,212.66	4,587,168.95	6,529,550.79	3,947,924.75	10,791,734.94	-	64,275,648.00	10,791,734.94	64,275,648.00	
742,325.43	648,249.13	1,152,484.35	805,867.22	2,533,817.13	1,548,583.50	-	9,592,293.04	1,548,583.50	9,592,293.04	
(398,229.96)	543,388.76	20,138.34	505,319.25	545,971.71	185,936.76	-	3,314,959.00	185,936.76	3,314,959.00	
-	409,942.13	-	-	402,134.96	2,292,314.91	-	5,904,392.00	2,292,314.91	5,904,392.00	
27,589,358.68	31,487,235.86	46,118,488.26	43,897,801.85	56,428,749.53	38,339,097.06	-	435,360,798.00	38,339,097.06	435,360,798.00	
(5,308,613.14)	4,698,490.47	(6,878,922.91)	(8,153,303.16)	(28,153,305.53)	(33,109,763.24)	-	(58,677,399.00)	(33,109,763.24)		
-	-	-	-	225,379.00	-	-	(1,213,814.74)	-	-	
(13,339.16)	-	(35,265,096.10)	(17,299.72)	66,818,147.78	-	-	40,929,657.22	-	-	
(0.00)	-	-	-	-	-	-	4,673,757.80	-	-	
34,419.76	(2,236.13)	(124,362.13)	40,908.03	642,630.78	-	-	343,073.82	-	-	
-	-	-	-	-	-	-	84,180.20	-	-	
21,080.60	(2,236.13)	(35,389,458.23)	23,608.31	67,686,157.56	-	-	44,816,854.30	-	-	
681.12	-	-	-	5,744,977.97	-	-	31,109,796.60	-	-	
-	-	-	-	-	-	-	5,128,604.15	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	1,903,438.60	-	-	
681.12	-	-	-	5,744,977.97	-	-	38,141,839.35	-	-	
					-	-				
399,061.83	50,592.15	480,234.36	345,125.68	(2,205,452.22)	(11,615,401.73)	-	-	(11,615,401.73)	-	
399,061.83	50,592.15	480,234.36	345,125.68	(2,205,452.22)	(11,615,401.73)	-	-	(11,615,401.73)	-	
(378,662.35)	(52,828.28)	(35,869,692.59)	(321,517.37)	64,146,631.81	11,615,401.73	-	6,675,014.95	11,615,401.73		
(5,687,275.49)	4,645,662.18	(42,748,615.50)	(8,474,820.53)	35,993,326.28	(21,494,361.51)	-	(52,002,384.05)	(21,494,361.51)		MYP
158,982,018.29	163,627,680.47	120,879,064.97	112,404,244.44	148,397,570.72				126,903,209.21		126,903,209.21
										-

BEST NET CONSORTIUM
Cash Flow Report
2025-26 Budget Year

Major Range Description	Beginning Balance 7/1/2025	Month 7/31/2025	Month 8/31/2025	Month 9/30/2025	Month 10/31/2025	Month 11/30/2025	Month 12/31/2025	Month 1/31/2026
0								
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	148,397,570.72	135,814,046.65	119,821,147.00	122,905,180.28	122,127,709.50	124,982,816.59	153,299,485.94
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	10,071,322.00	10,071,322.00	28,582,533.00	18,068,380.00	18,068,380.00	28,582,533.00	18,068,380.00
LCFF Property Taxes (8020 to 8079)	-	961,003.05	11,185.15	434.63	5,757.61	4,935,034.69	19,809,671.59	690,703.43
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	1,724,137.87	550,427.43	3,167,173.38	2,277,748.93	745,913.80	357,808.75	(2,362,749.52)
Other State Revenue (8300 to 8599)	-	1,137,629.12	1,132,321.61	2,944,882.64	1,016,458.71	11,940,892.17	5,564,113.94	372,349.77
Other Local Revenue (8600 to 8799)	-	9,746.72	299,450.15	1,461,162.82	765,904.29	1,396,060.00	3,024,447.55	1,461,656.00
Interfund Transfers In (8900 to 8929)		-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)		-	-	-	-	-	-	-
Total Revenue		13,903,838.76	12,064,706.34	36,156,186.46	22,134,249.54	37,086,280.67	57,338,574.83	18,230,339.69
Expenditure								
Certificated Salary (1000 to 1999)	-	(13,930.94)	10,827,438.11	10,539,590.17	9,755,610.88	10,981,414.79	11,088,884.28	10,834,760.18
Classified Salary (2000 to 2999)	-	3,124,659.51	4,614,883.20	4,515,041.12	4,274,339.46	4,559,236.57	4,563,856.77	4,453,442.47
Employee Benefit (3000 to 3999)	-	2,175,266.44	7,177,458.80	7,176,840.54	6,965,923.05	7,292,456.93	7,322,190.36	7,251,635.13
Books and Supplies (4000 to 4999)	-	229,558.38	972,620.24	861,201.83	1,336,042.32	960,759.86	1,271,646.97	964,494.65
Services and Operating Expenditures (5000 to 5999)	-	1,682,208.32	3,085,168.94	5,114,337.00	5,660,128.93	4,199,484.67	3,264,122.74	4,243,785.69
Capital Outlay (6000 to 6999)	-	-	313,541.37	1,473,250.60	801,366.37	117,335.26	527,183.39	155,735.70
Other Outgo (7100 to 7499)	-	-	5,303.50	329,139.54	4,136.57	296,607.25	547,181.52	589,077.94
Interfund Transfers Out (7600 to 7629)		-	-	2,639,890.54	-	-	-	-
Total Expenditure		7,197,761.72	26,996,414.15	32,649,291.34	28,797,547.57	28,407,295.32	28,585,066.03	28,492,931.75
Revenue Less Expense		6,706,077.05	(14,931,707.81)	3,506,895.12	(6,663,298.03)	8,678,985.35	28,753,508.80	(10,262,592.06)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)		-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	5,229,333.82	-	-	-	1,809,687.20	66,058.70	-	2,348,165.53
DUE FROM OTHER FUNDS (9310)		-	-	-	-	-	-	-
Stores (9320 to 9329)		-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)		-	-	-	-	-	-	-
Total Assets	5,229,333.82	-	-	-	1,809,687.20	66,058.70	-	2,348,165.53
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	38,339,097.06	16,733,214.22	598,677.36	24,558.78	1,021,689.74	146,240.38	30,675.66	973,974.24
DUE TO OTHER FUNDS (9610)		-	-	-	-	-	-	-
Current Loans (9640 to 9649)		-	-	-	-	-	-	-
DEFERRED REVENUE (9650)		-	-	-	-	-	-	-
Total Liabilities	38,339,097.06	16,733,214.22	598,677.36	24,558.78	1,021,689.74	146,240.38	30,675.66	973,974.24
Non Operating								
Suspense Accounts (9560 to 9589)	-	2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Total Non Operating	-	2,556,386.89	462,514.48	398,303.07	(5,097,829.78)	5,743,696.57	406,163.78	319,154.09
Balance Sheet		(19,289,601.11)	(1,061,191.84)	(422,861.85)	5,885,827.25	(5,823,878.26)	(436,839.44)	1,055,037.20
Net Increase/Decrease		(12,583,524.06)	(15,992,899.65)	3,084,033.27	(777,470.78)	2,855,107.09	28,316,669.36	(9,207,554.86)
Total Ending Cash Balance		135,814,046.65	119,821,147.00	122,905,180.28	122,127,709.50	124,982,816.59	153,299,485.94	144,091,931.08

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Month 2/28/2026	Month 3/31/2026	Month 4/30/2026	Month 5/31/2026	Month 6/30/2026	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget	
144,091,931.08	139,892,617.68	147,625,953.34	142,421,139.97	135,974,933.76	-	-		96,330,038.38	-	
18,068,380.00	28,582,533.00	18,068,380.00	18,068,380.00	19,982,527.00	-	-	234,283,050.00	-	234,283,050.00	0.00
699,556.30	2,028,155.29	6,250,959.82	10,106,008.10	27,002.33	-	-	45,525,472.00	-	45,525,472.00	0.00
-	-	-	-	-	(2,059.00)	-	(2,059.00)	(2,059.00)	(2,059.00)	0.00
1,746,906.03	1,635,579.15	752,645.53	1,908,444.36	3,852,649.00	6,684,065.29	-	23,040,750.00	6,684,065.29	23,040,750.00	0.00
885,285.97	3,436,252.11	11,506,092.18	2,763,763.88	10,926,048.98	859,455.91	-	54,485,547.00	859,455.91	54,485,547.00	0.00
1,116,450.01	2,741,314.84	3,690,145.67	3,657,955.82	(3,422,295.12)	695,178.24	-	16,897,177.00	695,178.24	16,897,177.00	0.00
-	-	-	-	-	-	-	-	-		0.00
-	-	-	-	-	-	-	-	-		0.00
22,516,578.31	38,423,834.40	40,268,223.20	36,504,552.16	31,365,932.19	8,236,640.45	-	374,229,937.00	8,236,640.45	374,229,937.00	0.00
										0.00
10,508,508.91	11,076,331.06	23,110,979.68	11,952,348.69	13,963,173.25	12,426,725.95	-	147,051,835.00	12,426,725.95	147,051,835.00	0.00
4,450,829.77	4,608,672.06	4,548,906.05	9,992,781.21	7,909,122.86	192,910.96	-	61,808,682.00	192,910.96	61,808,682.00	0.00
7,214,321.69	7,342,035.98	9,695,680.75	10,895,699.07	24,576,877.07	2,919,581.18	-	108,005,967.00	2,919,581.18	108,005,967.00	0.00
1,197,267.35	1,274,233.62	3,117,158.95	3,234,059.36	2,763,742.87	6,843,315.57	-	25,026,101.96	6,843,315.57	25,026,101.96	0.00
3,472,433.80	4,931,770.47	3,907,086.96	5,561,496.21	3,362,615.48	9,191,779.79	-	57,676,419.00	9,191,779.79	57,676,419.00	0.00
380,557.00	332,328.29	590,827.10	413,132.03	1,298,974.54	793,889.39	-	7,198,121.04	793,889.39	7,198,121.04	0.00
(438,261.74)	598,012.53	22,162.73	556,116.12	600,855.13	204,627.92	-	3,314,959.00	204,627.92	3,314,959.00	0.00
-	476,522.57	-	-	467,447.41	2,664,619.48	-	6,248,480.00	2,664,619.48	6,248,480.00	0.00
26,785,656.77	30,639,906.58	44,992,802.21	42,605,632.69	54,942,808.62	35,237,450.25	-	416,330,565.00	35,237,450.25	416,330,565.00	0.00
(4,269,078.46)	7,783,927.81	(4,724,579.01)	(6,101,080.54)	(23,576,876.43)	(27,000,809.80)	-	(42,100,628.00)	(27,000,809.80)		
-	-	-	-	-	-	-	-	-	-	
471,056.72	-	-	-	534,365.67	-	-	5,229,333.82	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
471,056.72	-	-	-	534,365.67	-	-	5,229,333.82	-	-	
2,229.84	-	-	-	18,807,836.84	-	-	38,339,097.06	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
2,229.84	-		-	18,807,836.84	-	-	38,339,097.06	-	-	
					-	-				
399,061.83	50,592.15	480,234.36	345,125.68	(2,205,452.22)	(3,857,950.90)	-	-	(3,857,950.90)	-	
399,061.83	50,592.15	480,234.36	345,125.68	(2,205,452.22)	(3,857,950.90)	-	-	(3,857,950.90)	-	
69,765.06	(50,592.15)	(480,234.36)	(345,125.68)	(16,068,018.95)	3,857,950.90	-	(33,109,763.24)	3,857,950.90		
(4,199,313.40)	7,733,335.66	(5,204,813.37)	(6,446,206.22)	(39,644,895.38)	(23,142,858.90)	-	(75,210,391.24)	(11,527,457.38)		
139,892,617.68	147,625,953.34	142,421,139.97	135,974,933.76	96,330,038.38				84,802,581.00		

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