

Colton Joint Unified School District

1212 Valencia Drive, Colton, CA 92324



2024-25 UNAUDITED ACTUALS

Presented to the Governing Board on September 18, 2025



2024-25 UNAUDITED ACTUALS

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2024-25 UNAUDITED ACTUALS

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Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.07%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$128,135,713.77
	Appropriations Subject to Limit	\$128,135,713.77
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.22%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Susan Killian

Name
Business Services Advisor

Title
(909)580-9680

Telephone
Susan.Killian@sbcss.net

E-mail Address

For School District:

Mariamanda Sarabia

Name
Director of Fiscal Services

Title
(909)580-6604

Telephone
Mariamanda_Sarabia@cjusd.net

E-mail Address

01 GENERAL FUND

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



			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	282,678,295.00	0.00	282,678,295.00	278,812,236.00	0.00	278,812,236.00	-1.4%
2) Federal Revenue		8100-8299	1,085,696.46	19,302,240.36	20,387,936.82	769,015.00	15,792,888.00	16,561,903.00	-18.8%
3) Other State Revenue		8300-8599	8,361,134.34	46,094,289.60	54,455,423.94	7,457,671.00	48,324,190.00	55,781,861.00	2.4%
4) Other Local Revenue		8600-8799	12,143,522.85	16,188,616.38	28,332,139.23	8,755,508.00	13,866,248.00	22,621,756.00	-20.2%
5) TOTAL, REVENUES			304,268,648.65	81,585,146.34	385,853,794.99	295,794,430.00	77,983,326.00	373,777,756.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	114,325,182.21	31,961,170.57	146,286,352.78	113,557,646.00	33,842,477.00	147,400,123.00	0.8%
2) Classified Salaries		2000-2999	46,066,200.47	13,878,125.60	59,944,326.07	45,657,586.00	20,106,902.00	65,764,488.00	9.7%
3) Employee Benefits		3000-3999	75,208,969.78	37,822,033.54	113,031,003.32	73,956,175.00	37,888,929.00	111,845,104.00	-1.0%
4) Books and Supplies		4000-4999	6,992,229.34	7,196,135.26	14,188,364.60	12,464,268.00	14,596,191.00	27,060,459.00	90.7%
5) Services and Other Operating Expenditures		5000-5999	21,158,332.53	41,385,829.00	62,544,161.53	24,347,868.00	34,700,348.00	59,048,216.00	-5.6%
6) Capital Outlay		6000-6999	2,506,198.24	5,754,312.03	8,260,510.27	1,989,343.00	2,179,647.00	4,168,990.00	-49.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,887,834.32	0.00	3,887,834.32	4,051,547.00	0.00	4,051,547.00	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,635,450.91)	3,972,749.52	(662,701.39)	(1,811,218.00)	1,189,914.00	(621,304.00)	-6.2%
9) TOTAL, EXPENDITURES			265,509,495.98	141,970,355.52	407,479,851.50	274,213,215.00	144,504,408.00	418,717,623.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			38,759,152.67	(60,385,209.18)	(21,626,056.51)	21,581,215.00	(66,521,082.00)	(44,939,867.00)	107.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,425,354.00	0.00	5,425,354.00	7,285,234.00	0.00	7,285,234.00	34.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(47,014,306.25)	47,014,306.25	0.00	(47,737,650.00)	47,737,650.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,439,660.25)	47,014,306.25	(5,425,354.00)	(55,022,884.00)	47,737,650.00	(7,285,234.00)	34.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(13,680,507.58)	(13,370,902.93)	(27,051,410.51)	(33,441,669.00)	(18,783,432.00)	(52,225,101.00)	93.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
2) Ending Balance, June 30 (E + F1e)			92,557,844.87	65,971,352.83	158,529,197.70	59,116,175.87	47,187,920.83	106,304,096.70	-32.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	463,038.80	0.00	463,038.80	1,020,746.00	0.00	1,020,746.00	120.4%
Prepaid Items		9713	103,200.44	0.00	103,200.44	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	65,971,354.03	65,971,354.03	0.00	47,528,240.43	47,528,240.43	-28.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	50,626,085.00	0.00	50,626,085.00	15,410,640.87	0.00	15,410,640.87	-69.6%
d) Assigned									
Other Assignments		9780	28,903,320.63	0.00	28,903,320.63	29,820,186.00	0.00	29,820,186.00	3.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,387,200.00	0.00	12,387,200.00	12,780,100.00	0.00	12,780,100.00	3.2%
Unassigned/Unappropriated Amount		9790	0.00	(1.20)	(1.20)	0.00	(365,194.60)	(365,194.60)	30,432,783.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	113,607,170.80	69,038,551.23	182,645,722.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,221,259.00	0.00	1,221,259.00				
b) in Banks		9120	3,500.00	0.00	3,500.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	152,006.16	0.00	152,006.16				
3) Accounts Receivable		9200	3,825,941.95	9,561,551.00	13,387,492.95				
4) Due from Grantor Government		9290	0.00	1,946,668.00	1,946,668.00				
5) Due from Other Funds		9310	6,419,033.43	120,564.00	6,539,597.43				
6) Stores		9320	463,038.80	0.00	463,038.80				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	103,200.44	0.00	103,200.44				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			125,870,150.58	80,667,334.23	206,537,484.81				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	30,786,581.89	8,640,366.97	39,426,948.86				
2) Due to Grantor Governments		9590	0.00	2,821,917.90	2,821,917.90				
3) Due to Other Funds		9610	2,525,723.82	2,684,102.53	5,209,826.35				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	549,594.00	549,594.00				
6) TOTAL, LIABILITIES			33,312,305.71	14,695,981.40	48,008,287.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			92,557,844.87	65,971,352.83	158,529,197.70				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	171,298,798.00	0.00	171,298,798.00	196,461,506.00	0.00	196,461,506.00	14.7%
Education Protection Account State Aid - Current Year		8012	64,021,778.00	0.00	64,021,778.00	35,903,125.00	0.00	35,903,125.00	-43.9%
State Aid - Prior Years		8019	740.00	0.00	740.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	162,233.51	0.00	162,233.51	155,044.00	0.00	155,044.00	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,077,199.76	0.00	28,077,199.76	27,798,986.00	0.00	27,798,986.00	-1.0%
Unsecured Roll Taxes		8042	1,388,037.57	0.00	1,388,037.57	962,741.00	0.00	962,741.00	-30.6%
Prior Years' Taxes		8043	264,044.24	0.00	264,044.24	31,826.00	0.00	31,826.00	-87.9%
Supplemental Taxes		8044	991,269.79	0.00	991,269.79	1,406,320.00	0.00	1,406,320.00	41.9%
Education Revenue Augmentation Fund (ERAF)		8045	(8,224,774.47)	0.00	(8,224,774.47)	(8,224,774.00)	0.00	(8,224,774.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	24,656,368.45	0.00	24,656,368.45	24,318,712.00	0.00	24,318,712.00	-1.4%
Penalties and Interest from Delinquent Taxes		8048	42,607.15	0.00	42,607.15	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			282,678,302.00	0.00	282,678,302.00	278,813,486.00	0.00	278,813,486.00	-1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7.00)	0.00	(7.00)	(1,250.00)	0.00	(1,250.00)	17,757.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			282,678,295.00	0.00	282,678,295.00	278,812,236.00	0.00	278,812,236.00	-1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,477,841.00	4,477,841.00	0.00	4,491,827.00	4,491,827.00	0.3%
Special Education Discretionary Grants		8182	0.00	333,343.13	333,343.13	0.00	348,927.00	348,927.00	4.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,300,071.17	7,300,071.17		8,000,000.00	8,000,000.00	9.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		953,095.75	953,095.75		708,000.00	708,000.00	-25.7%
Title III, Immigrant Student Program	4201	8290		11,952.66	11,952.66		56,306.00	56,306.00	371.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		465,827.07	465,827.07		510,147.00	510,147.00	9.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,867,036.83	1,867,036.83		1,477,681.00	1,477,681.00	-20.9%
Career and Technical Education	3500-3599	8290		144,977.60	144,977.60		200,000.00	200,000.00	38.0%
All Other Federal Revenue	All Other	8290	1,085,696.46	3,748,095.15	4,833,791.61	769,015.00	0.00	769,015.00	-84.1%
TOTAL, FEDERAL REVENUE			1,085,696.46	19,302,240.36	20,387,936.82	769,015.00	15,792,888.00	16,561,903.00	-18.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	23,731.20	23,731.20	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	858,521.00	0.00	858,521.00	829,899.00	0.00	829,899.00	-3.3%
Lottery - Unrestricted and Instructional Materials		8560	3,587,902.04	1,705,313.61	5,293,215.65	3,376,116.00	1,449,432.00	4,825,548.00	-8.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		18,763,099.72	18,763,099.72		21,000,000.00	21,000,000.00	11.9%
After School Education and Safety (ASES)	6010	8590		3,249,615.78	3,249,615.78		3,263,622.00	3,263,622.00	0.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		378,000.00	378,000.00		432,000.00	432,000.00	14.3%
Arts and Music in Schools (Prop 28)	6770	8590		3,282,257.00	3,282,257.00		2,789,909.00	2,789,909.00	-15.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,914,711.30	18,692,272.29	22,606,983.59	3,251,656.00	19,389,227.00	22,640,883.00	0.1%
TOTAL, OTHER STATE REVENUE			8,361,134.34	46,094,289.60	54,455,423.94	7,457,671.00	48,324,190.00	55,781,861.00	2.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	41.90	41.90	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,126.00	0.00	5,126.00	5,126.00	0.00	5,126.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	814,890.24	0.00	814,890.24	800,000.00	0.00	800,000.00	-1.8%
Interest		8660	6,906,315.11	0.00	6,906,315.11	6,005,109.00	0.00	6,005,109.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,658,814.00	0.00	2,658,814.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,758,377.50	4,006,273.04	5,764,650.54	1,945,273.00	1,721,194.00	3,666,467.00	-36.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,182,301.44	12,182,301.44		12,145,054.00	12,145,054.00	-0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,143,522.85	16,188,616.38	28,332,139.23	8,755,508.00	13,866,248.00	22,621,756.00	-20.2%
TOTAL, REVENUES			304,268,648.65	81,585,146.34	385,853,794.99	295,794,430.00	77,983,326.00	373,777,756.00	-3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,750,907.77	18,127,163.21	113,878,070.98	95,475,111.00	20,913,421.00	116,388,532.00	2.2%
Certificated Pupil Support Salaries		1200	5,509,026.60	9,273,192.72	14,782,219.32	4,824,092.00	10,066,953.00	14,891,045.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	11,501,262.59	792,294.18	12,293,556.77	11,624,196.00	902,985.00	12,527,181.00	1.9%
Other Certificated Salaries		1900	1,563,985.25	3,768,520.46	5,332,505.71	1,634,247.00	1,959,118.00	3,593,365.00	-32.6%
TOTAL, CERTIFICATED SALARIES			114,325,182.21	31,961,170.57	146,286,352.78	113,557,646.00	33,842,477.00	147,400,123.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,460,311.14	5,720,330.53	9,180,641.67	3,865,331.00	8,018,106.00	11,883,437.00	29.4%
Classified Support Salaries		2200	22,982,187.91	5,534,610.89	28,516,798.80	21,335,643.00	8,386,468.00	29,722,111.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	7,052,850.72	807,919.03	7,860,769.75	7,048,634.00	869,860.00	7,918,494.00	0.7%
Clerical, Technical and Office Salaries		2400	10,960,854.73	1,672,538.73	12,633,393.46	11,841,406.00	2,540,112.00	14,381,518.00	13.8%
Other Classified Salaries		2900	1,609,995.97	142,726.42	1,752,722.39	1,566,572.00	292,356.00	1,858,928.00	6.1%
TOTAL, CLASSIFIED SALARIES			46,066,200.47	13,878,125.60	59,944,326.07	45,657,586.00	20,106,902.00	65,764,488.00	9.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,229,455.30	19,600,123.18	40,829,578.48	21,313,682.00	20,869,981.00	42,183,663.00	3.3%
PERS		3201-3202	11,182,594.23	3,673,788.12	14,856,382.35	11,538,709.00	5,412,938.00	16,951,647.00	14.1%
OASDI/Medicare/Alternative		3301-3302	5,068,867.37	1,540,971.54	6,609,838.91	5,164,997.00	2,030,887.00	7,195,884.00	8.9%
Health and Welfare Benefits		3401-3402	30,834,692.55	8,036,014.01	38,870,706.56	31,379,701.00	9,548,359.00	40,928,060.00	5.3%
Unemployment Insurance		3501-3502	77,782.86	20,820.07	98,602.93	80,326.00	26,764.00	107,090.00	8.6%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,815,577.47	4,950,316.62	11,765,894.09	4,478,760.00	0.00	4,478,760.00	-61.9%
TOTAL, EMPLOYEE BENEFITS			75,208,969.78	37,822,033.54	113,031,003.32	73,956,175.00	37,888,929.00	111,845,104.00	-1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	116.30	220,502.98	220,619.28	2,051,444.00	3,693,000.00	5,744,444.00	2,503.8%
Books and Other Reference Materials		4200	402,697.62	316,906.88	719,604.50	518,707.00	149,724.00	668,431.00	-7.1%
Materials and Supplies		4300	5,781,651.26	4,963,493.00	10,745,144.26	8,063,574.00	9,169,616.00	17,233,190.00	60.4%
Noncapitalized Equipment		4400	807,764.16	1,149,531.49	1,957,295.65	1,830,543.00	1,583,851.00	3,414,394.00	74.4%
Food		4700	0.00	545,700.91	545,700.91	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,992,229.34	7,196,135.26	14,188,364.60	12,464,268.00	14,596,191.00	27,060,459.00	90.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	15,854,369.14	15,854,369.14	0.00	15,065,774.00	15,065,774.00	-5.0%
Travel and Conferences		5200	693,037.93	687,312.40	1,380,350.33	834,010.00	740,661.00	1,574,671.00	14.1%
Dues and Memberships		5300	102,674.02	2,009.00	104,683.02	99,417.00	4,085.00	103,502.00	-1.1%
Insurance		5400 - 5450	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
Operations and Housekeeping Services		5500	7,230,390.06	2,010.58	7,232,400.64	8,180,261.00	6,500.00	8,186,761.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,456,948.58	4,195,869.17	6,652,817.75	2,812,797.00	3,872,682.00	6,685,479.00	0.5%
Transfers of Direct Costs		5710	(273,402.66)	273,402.66	0.00	(370,531.00)	370,531.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,610.39)	42,212.00	(398.39)	(86,600.00)	7,448.00	(79,152.00)	19,768.0%
Professional/Consulting Services and Operating Expenditures		5800	9,370,062.41	20,323,657.67	29,693,720.08	10,902,577.00	14,620,667.00	25,523,244.00	-14.0%
Communications		5900	1,621,232.58	4,986.38	1,626,218.96	1,970,937.00	12,000.00	1,982,937.00	21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,158,332.53	41,385,829.00	62,544,161.53	24,347,868.00	34,700,348.00	59,048,216.00	-5.6%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	808,316.00	1,388,012.73	2,196,328.73	112,000.00	0.00	112,000.00	-94.9%
Land Improvements		6170	945,614.02	144,374.05	1,089,988.07	78,000.00	123,526.00	201,526.00	-81.5%
Buildings and Improvements of Buildings		6200	301,763.06	696,453.04	998,216.10	657,800.00	732,833.00	1,390,633.00	39.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	450,505.16	3,497,605.13	3,948,110.29	1,141,543.00	1,323,288.00	2,464,831.00	-37.6%
Equipment Replacement		6500	0.00	27,867.08	27,867.08	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,506,198.24	5,754,312.03	8,260,510.27	1,989,343.00	2,179,647.00	4,168,990.00	-49.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		30,478.00	0.00	30,478.00	31,000.00	0.00	31,000.00	1.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		58,085.00	0.00	58,085.00	60,200.00	0.00	60,200.00	3.6%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,291,649.56	0.00	3,291,649.56	3,403,000.00	0.00	3,403,000.00	3.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438		212,944.28	0.00	212,944.28	265,750.00	0.00	265,750.00	24.8%
Other Debt Service - Principal	7439		294,677.48	0.00	294,677.48	291,597.00	0.00	291,597.00	-1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,887,834.32	0.00	3,887,834.32	4,051,547.00	0.00	4,051,547.00	4.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(3,972,749.52)	3,972,749.52	0.00	(1,189,914.00)	1,189,914.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(662,701.39)	0.00	(662,701.39)	(621,304.00)	0.00	(621,304.00)	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,635,450.91)	3,972,749.52	(662,701.39)	(1,811,218.00)	1,189,914.00	(621,304.00)	-6.2%
TOTAL, EXPENDITURES			265,509,495.98	141,970,355.52	407,479,851.50	274,213,215.00	144,504,408.00	418,717,623.00	2.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		5,425,354.00	0.00	5,425,354.00	7,285,234.00	0.00	7,285,234.00	34.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,425,354.00	0.00	5,425,354.00	7,285,234.00	0.00	7,285,234.00	34.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(47,014,306.25)	47,014,306.25	0.00	(47,737,650.00)	47,737,650.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(47,014,306.25)	47,014,306.25	0.00	(47,737,650.00)	47,737,650.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(52,439,660.25)	47,014,306.25	(5,425,354.00)	(55,022,884.00)	47,737,650.00	(7,285,234.00)	34.3%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	282,678,295.00	0.00	282,678,295.00	278,812,236.00	0.00	278,812,236.00	-1.4%
2) Federal Revenue		8100-8299	1,085,696.46	19,302,240.36	20,387,936.82	769,015.00	15,792,888.00	16,561,903.00	-18.8%
3) Other State Revenue		8300-8599	8,361,134.34	46,094,289.60	54,455,423.94	7,457,671.00	48,324,190.00	55,781,861.00	2.4%
4) Other Local Revenue		8600-8799	12,143,522.85	16,188,616.38	28,332,139.23	8,755,508.00	13,866,248.00	22,621,756.00	-20.2%
5) TOTAL, REVENUES			304,268,648.65	81,585,146.34	385,853,794.99	295,794,430.00	77,983,326.00	373,777,756.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	147,551,241.14	84,832,315.95	232,383,557.09	153,396,315.00	89,311,768.00	242,708,083.00	4.4%
2) Instruction - Related Services	2000-2999		31,711,628.96	8,675,138.15	40,386,767.11	30,614,297.00	7,654,188.00	38,268,485.00	-5.2%
3) Pupil Services	3000-3999		22,758,444.43	23,662,074.70	46,420,519.13	24,277,139.00	26,188,863.00	50,466,002.00	8.7%
4) Ancillary Services	4000-4999		3,009,466.19	1,021,450.40	4,030,916.59	2,788,494.00	230,276.00	3,018,770.00	-25.1%
5) Community Services	5000-5999		384,703.98	176,178.09	560,882.07	400,000.00	194,193.00	594,193.00	5.9%
6) Enterprise	6000-6999		1,749.55	0.00	1,749.55	1,550.00	0.00	1,550.00	-11.4%
7) General Administration	7000-7999		21,128,224.68	4,055,307.82	25,183,532.50	25,315,295.00	2,129,728.00	27,445,023.00	9.0%
8) Plant Services	8000-8999		35,076,202.73	19,547,890.41	54,624,093.14	33,378,081.00	18,820,267.00	52,198,348.00	-4.4%
9) Other Outgo	9000-9999		3,887,834.32	0.00	3,887,834.32	4,051,547.00	0.00	4,051,547.00	4.2%
10) TOTAL, EXPENDITURES			265,509,495.98	141,970,355.52	407,479,851.50	274,222,718.00	144,529,283.00	418,752,001.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,759,152.67	(60,385,209.18)	(21,626,056.51)	21,571,712.00	(66,545,957.00)	(44,974,245.00)	108.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		5,425,354.00	0.00	5,425,354.00	7,285,234.00	0.00	7,285,234.00	34.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(47,014,306.25)	47,014,306.25	0.00	(47,737,650.00)	47,737,650.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,439,660.25)	47,014,306.25	(5,425,354.00)	(55,022,884.00)	47,737,650.00	(7,285,234.00)	34.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,680,507.58)	(13,370,902.93)	(27,051,410.51)	(33,451,172.00)	(18,808,307.00)	(52,259,479.00)	93.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,238,352.45	79,342,255.76	185,580,608.21	92,557,844.87	65,971,352.83	158,529,197.70	-14.6%
2) Ending Balance, June 30 (E + F1e)			92,557,844.87	65,971,352.83	158,529,197.70	59,106,672.87	47,163,045.83	106,269,718.70	-33.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores	9712		463,038.80	0.00	463,038.80	1,020,746.00	0.00	1,020,746.00	120.4%
Prepaid Items	9713		103,200.44	0.00	103,200.44	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	65,971,354.03	65,971,354.03	0.00	47,528,240.43	47,528,240.43	-28.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		50,626,085.00	0.00	50,626,085.00	15,410,640.87	0.00	15,410,640.87	-69.6%
d) Assigned									
Other Assignments (by Resource/Object)	9780		28,903,320.63	0.00	28,903,320.63	29,820,186.00	0.00	29,820,186.00	3.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		12,387,200.00	0.00	12,387,200.00	12,780,100.00	0.00	12,780,100.00	3.2%
Unassigned/Unappropriated Amount	9790		0.00	(1.20)	(1.20)	0.00	(365,194.60)	(365,194.60)	30,432,783.3%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	21,585,017.62	22,514,047.62
4201	ESSA: Title III, Immigrant Student Program	1.03	1.03
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	606,937.09	606,937.09
6211	Literacy Coaches and Reading Specialists Grant Program	1,803,248.16	1,229,622.16
6266	Educator Effectiveness, FY 2021-22	2,312,554.45	282,825.45
6300	Lottery : Instructional Materials	4,130,604.89	1,748,036.89
6383	Golden State Pathways Program	159,458.00	159,458.00
6547	Special Education Early Intervention Preschool Grant	287,055.37	57,184.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,415,527.60	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,424,280.20	3,932,726.20
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,193,937.62	1,193,937.62
7033	Child Nutrition: School Food Best Practices Apportionment	.30	.30
7034	Child Nutrition: Commercial Dishwasher Grant	23,731.20	23,731.20
7339	Dual Enrollment Opportunities	216,953.20	164,381.20
7399	LCFF Equity Multiplier	1,860,163.88	1,862,594.88
7412	A-G Access/Success Grant	15,660.24	15,660.24
7415	Classified School Employee Summer Assistance Program	.29	.29
7435	Learning Recovery Emergency Block Grant	19,037,849.43	10,574,583.43
7810	Other Restricted State	121,220.86	901.86
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,514,444.81	1,244,857.81
9010	Other Restricted Local	3,262,707.79	1,916,752.79
Total, Restricted Balance		65,971,354.03	47,528,240.43

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.



Colton Joint Unified
San Bernardino County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 08
F8AC8GJHKW(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,512,541.94	1,400,000.00	-7.4%
5) TOTAL, REVENUES			1,512,541.94	1,400,000.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,543,569.64	1,300,000.00	-15.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,543,569.64	1,300,000.00	-15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,027.70)	100,000.00	-422.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,027.70)	100,000.00	-422.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,935.11	773,907.41	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,935.11	773,907.41	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,935.11	773,907.41	-3.9%
2) Ending Balance, June 30 (E + F1e)			773,907.41	873,907.41	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	773,907.41	873,907.41	12.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	773,907.41		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			773,907.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			773,907.41		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,512,541.94	1,400,000.00	-7.4%
TOTAL, REVENUES			1,512,541.94	1,400,000.00	-7.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,543,569.64	1,300,000.00	-15.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,543,569.64	1,300,000.00	-15.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,543,569.64	1,300,000.00	-15.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 08
F8AC8GJHKW(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,512,541.94	1,400,000.00	-7.4%
5) TOTAL, REVENUES			1,512,541.94	1,400,000.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,543,569.64	1,300,000.00	-15.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,543,569.64	1,300,000.00	-15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,027.70)	100,000.00	-422.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,027.70)	100,000.00	-422.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,935.11	773,907.41	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,935.11	773,907.41	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,935.11	773,907.41	-3.9%
2) Ending Balance, June 30 (E + F1e)			773,907.41	873,907.41	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	773,907.41	873,907.41	12.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 08
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	773,907.41	873,907.41
Total, Restricted Balance		773,907.41	873,907.41

11 ADULT EDUCATION

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	102,205.00	102,205.00	0.0%
3) Other State Revenue		8300-8599	1,072,746.00	1,038,251.00	-3.2%
4) Other Local Revenue		8600-8799	14,194.53	7,200.00	-49.3%
5) TOTAL, REVENUES			1,189,145.53	1,147,656.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	553,628.48	520,541.00	-6.0%
2) Classified Salaries		2000-2999	216,538.94	225,509.00	4.1%
3) Employee Benefits		3000-3999	296,827.70	299,382.00	0.9%
4) Books and Supplies		4000-4999	53,692.46	16,395.00	-69.5%
5) Services and Other Operating Expenditures		5000-5999	127,047.45	106,186.00	-16.4%
6) Capital Outlay		6000-6999	0.00	6,883.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	403.76	18,235.00	4,416.3%
9) TOTAL, EXPENDITURES			1,248,138.79	1,193,131.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,993.26)	(45,475.00)	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,993.26)	(45,475.00)	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,031.18	285,037.92	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,031.18	285,037.92	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,031.18	285,037.92	-17.1%
2) Ending Balance, June 30 (E + F1e)			285,037.92	239,562.92	-16.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	282,834.24	237,359.24	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,203.68	2,203.68	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	195,571.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,308.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	175,627.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			372,507.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	87,467.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,469.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			285,037.92		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	102,205.00	102,205.00	0.0%
TOTAL, FEDERAL REVENUE			102,205.00	102,205.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,062,908.00	1,028,551.00	-3.2%
All Other State Revenue	All Other	8590	9,838.00	9,700.00	-1.4%
TOTAL, OTHER STATE REVENUE			1,072,746.00	1,038,251.00	-3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,120.75	7,200.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,997.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	76.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,194.53	7,200.00	-49.3%
TOTAL, REVENUES			1,189,145.53	1,147,656.00	-3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	217,955.95	193,708.00	-11.1%
Certificated Pupil Support Salaries		1200	149,451.52	145,806.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	181,877.64	177,442.00	-2.4%
Other Certificated Salaries		1900	4,343.37	3,585.00	-17.5%
TOTAL, CERTIFICATED SALARIES			553,628.48	520,541.00	-6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	101,081.20	100,798.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	110,318.35	115,511.00	4.7%
Other Classified Salaries		2900	5,139.39	9,200.00	79.0%
TOTAL, CLASSIFIED SALARIES			216,538.94	225,509.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,891.79	95,170.00	-4.7%
PERS		3201-3202	55,743.30	59,269.00	6.3%
OASDI/Medicare/Alternative		3301-3302	24,393.76	24,573.00	0.7%
Health and Welfare Benefits		3401-3402	116,419.88	120,009.00	3.1%
Unemployment Insurance		3501-3502	378.97	361.00	-4.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			296,827.70	299,382.00	0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	290.91	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,274.35	16,395.00	-58.3%
Noncapitalized Equipment		4400	14,127.20	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			53,692.46	16,395.00	-69.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,128.34	0.00	-100.0%
Dues and Memberships		5300	0.00	1,190.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	398.51	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	803.75	1,500.00	86.6%
Professional/Consulting Services and Operating Expenditures		5800	121,711.54	103,496.00	-15.0%
Communications		5900	5.31	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,047.45	106,186.00	-16.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	6,883.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,883.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	403.76	18,235.00	4,416.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			403.76	18,235.00	4,416.3%
TOTAL, EXPENDITURES			1,248,138.79	1,193,131.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	102,205.00	102,205.00	0.0%
3) Other State Revenue		8300-8599	1,072,746.00	1,038,251.00	-3.2%
4) Other Local Revenue		8600-8799	14,194.53	7,200.00	-49.3%
5) TOTAL, REVENUES			1,189,145.53	1,147,656.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		374,668.47	300,333.00	-19.8%
2) Instruction - Related Services	2000-2999		310,545.20	298,269.00	-4.0%
3) Pupil Services	3000-3999		473,909.50	477,868.00	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		403.76	18,235.00	4,416.3%
8) Plant Services	8000-8999		88,611.86	98,426.00	11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,248,138.79	1,193,131.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,993.26)	(45,475.00)	-22.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,993.26)	(45,475.00)	-22.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,031.18	285,037.92	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,031.18	285,037.92	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,031.18	285,037.92	-17.1%
2) Ending Balance, June 30 (E + F1e)			285,037.92	239,562.92	-16.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	282,834.24	237,359.24	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,203.68	2,203.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Adult Education Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 11
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	10,031.54	3,024.54
6391	Adult Education Program	272,802.70	234,334.70
Total, Restricted Balance		282,834.24	237,359.24

12 CHILD DEVELOPMENT FUND

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,762,508.51	1,176,800.00	-33.2%
3) Other State Revenue		8300-8599	2,901,519.00	2,607,359.00	-10.1%
4) Other Local Revenue		8600-8799	139,611.36	90,000.00	-35.5%
5) TOTAL, REVENUES			4,803,638.87	3,874,159.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,316,587.84	1,322,386.00	0.4%
2) Classified Salaries		2000-2999	1,467,043.64	1,540,746.00	5.0%
3) Employee Benefits		3000-3999	1,500,119.85	1,565,659.00	4.4%
4) Books and Supplies		4000-4999	240,238.38	37,239.00	-84.5%
5) Services and Other Operating Expenditures		5000-5999	234,661.81	269,731.00	14.9%
6) Capital Outlay		6000-6999	68,008.83	25,000.00	-63.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	179,858.15	48,180.00	-73.2%
9) TOTAL, EXPENDITURES			5,006,518.50	4,808,941.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,879.63)	(934,782.00)	360.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,354.00	635,234.00	406.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			125,354.00	635,234.00	406.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,525.63)	(299,548.00)	286.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,480.57	931,954.94	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,480.57	931,954.94	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,480.57	931,954.94	-7.7%
2) Ending Balance, June 30 (E + F1e)			931,954.94	632,406.94	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	599,788.92	330,622.93	-44.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	332,166.02	332,166.02	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(33,409.01)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,175.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,087.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	650,816.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	25,354.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,291,433.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	274,286.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	85,192.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			359,478.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			931,954.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,762,508.51	1,176,800.00	-33.2%
TOTAL, FEDERAL REVENUE			1,762,508.51	1,176,800.00	-33.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,457,359.00	2,457,359.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	444,160.00	150,000.00	-66.2%
TOTAL, OTHER STATE REVENUE			2,901,519.00	2,607,359.00	-10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	45,130.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,445.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,036.08	90,000.00	9.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,611.36	90,000.00	-35.5%
TOTAL, REVENUES			4,803,638.87	3,874,159.00	-19.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,316,587.84	1,322,386.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,316,587.84	1,322,386.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	774,956.15	807,297.00	4.2%
Classified Support Salaries		2200	220,955.90	262,254.00	18.7%
Classified Supervisors' and Administrators' Salaries		2300	311,469.16	318,529.00	2.3%
Clerical, Technical and Office Salaries		2400	159,539.39	152,666.00	-4.3%
Other Classified Salaries		2900	123.04	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,467,043.64	1,540,746.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	232,324.64	238,398.00	2.6%
PERS		3201-3202	390,381.63	432,110.00	10.7%
OASDI/Medicare/Alternative		3301-3302	128,794.14	141,246.00	9.7%
Health and Welfare Benefits		3401-3402	747,254.49	752,482.00	0.7%
Unemployment Insurance		3501-3502	1,364.95	1,423.00	4.3%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,500,119.85	1,565,659.00	4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	307.43	0.00	-100.0%
Materials and Supplies		4300	141,202.50	37,239.00	-73.6%
Noncapitalized Equipment		4400	98,728.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			240,238.38	37,239.00	-84.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,902.74	5,750.00	-2.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,478.32	76,445.00	37.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,194.94	4,550.00	-50.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,302.61	55,673.00	-19.7%
Professional/Consulting Services and Operating Expenditures		5800	88,965.57	121,413.00	36.5%
Communications		5900	5,817.63	5,900.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,661.81	269,731.00	14.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	24,993.86	25,000.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,014.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,008.83	25,000.00	-63.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	179,858.15	48,180.00	-73.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,858.15	48,180.00	-73.2%
TOTAL, EXPENDITURES			5,006,518.50	4,808,941.00	-3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	125,354.00	635,234.00	406.8%
(a) TOTAL, INTERFUND TRANSFERS IN			125,354.00	635,234.00	406.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			125,354.00	635,234.00	406.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,762,508.51	1,176,800.00	-33.2%
3) Other State Revenue		8300-8599	2,901,519.00	2,607,359.00	-10.1%
4) Other Local Revenue		8600-8799	139,611.36	90,000.00	-35.5%
5) TOTAL, REVENUES			4,803,638.87	3,874,159.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,458,728.89	3,369,393.00	-2.6%
2) Instruction - Related Services	2000-2999		773,856.32	775,516.00	0.2%
3) Pupil Services	3000-3999		327,538.94	376,825.00	15.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		179,858.15	48,180.00	-73.2%
8) Plant Services	8000-8999		266,536.20	242,054.00	-9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,006,518.50	4,811,968.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(202,879.63)	(937,809.00)	362.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,354.00	635,234.00	406.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			125,354.00	635,234.00	406.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,525.63)	(302,575.00)	290.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,480.57	931,954.94	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,480.57	931,954.94	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,480.57	931,954.94	-7.7%
2) Ending Balance, June 30 (E + F1e)			931,954.94	629,379.94	-32.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	599,788.92	330,622.93	-44.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	332,166.02	332,166.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(33,409.01)	New

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 12
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5210	Head Start	.10	.10
7810	Other Restricted State	241,590.99	0.00
9010	Other Restricted Local	358,197.83	330,622.83
Total, Restricted Balance		599,788.92	330,622.93

13 NUTRITION SERVICES FUND

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,759,797.10	13,009,257.00	-17.5%
3) Other State Revenue		8300-8599	3,386,727.03	3,527,878.00	4.2%
4) Other Local Revenue		8600-8799	518,761.03	310,000.00	-40.2%
5) TOTAL, REVENUES			19,665,285.16	16,847,135.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,123,113.87	6,181,190.00	0.9%
3) Employee Benefits		3000-3999	3,565,986.87	3,736,837.00	4.8%
4) Books and Supplies		4000-4999	6,083,037.02	7,063,050.00	16.1%
5) Services and Other Operating Expenditures		5000-5999	223,583.72	568,729.00	154.4%
6) Capital Outlay		6000-6999	0.00	250,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	482,439.48	554,889.00	15.0%
9) TOTAL, EXPENDITURES			16,478,160.96	18,354,695.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,187,124.20	(1,507,560.00)	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,187,124.20	(1,507,560.00)	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,505,750.87	12,692,875.07	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,505,750.87	12,692,875.07	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,505,750.87	12,692,875.07	33.5%
2) Ending Balance, June 30 (E + F1e)			12,692,875.07	11,185,315.07	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	63,892.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,602,637.48	11,183,969.57	-11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,653,090.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	71,232.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,813,991.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	42,210.23		
6) Stores		9320	63,892.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,671,916.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	826,652.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,152,388.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,979,041.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			12,692,875.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,618,492.96	11,999,257.00	-17.9%
Donated Food Commodities		8221	1,141,304.14	1,010,000.00	-11.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,759,797.10	13,009,257.00	-17.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,386,727.03	3,527,878.00	4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,386,727.03	3,527,878.00	4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	40,327.34	35,000.00	-13.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	330,705.74	200,000.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	124,663.00	55,000.00	-55.9%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,064.95	20,000.00	-13.3%
TOTAL, OTHER LOCAL REVENUE			518,761.03	310,000.00	-40.2%
TOTAL, REVENUES			19,665,285.16	16,847,135.00	-14.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,997,823.38	5,104,762.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	797,662.21	776,279.00	-2.7%
Clerical, Technical and Office Salaries		2400	289,657.13	299,149.00	3.3%
Other Classified Salaries		2900	37,971.15	1,000.00	-97.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			6,123,113.87	6,181,190.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,461,585.71	1,483,624.00	1.5%
OASDI/Medicare/Alternative		3301-3302	438,298.76	439,888.00	0.4%
Health and Welfare Benefits		3401-3402	1,663,134.69	1,810,319.00	8.8%
Unemployment Insurance		3501-3502	2,967.71	3,006.00	1.3%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,565,986.87	3,736,837.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	352,867.92	411,050.00	16.5%
Noncapitalized Equipment		4400	47,611.57	150,000.00	215.0%
Food		4700	5,682,557.53	6,502,000.00	14.4%
TOTAL, BOOKS AND SUPPLIES			6,083,037.02	7,063,050.00	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,230.96	33,000.00	193.8%
Dues and Memberships		5300	3,334.98	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,948.02	373,000.00	84.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100,249.48)	1,979.00	-102.0%
Professional/Consulting Services and Operating Expenditures		5800	94,830.18	147,100.00	55.1%
Communications		5900	12,489.06	13,650.00	9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,583.72	568,729.00	154.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	0.00	150,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	250,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	482,439.48	554,889.00	15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			482,439.48	554,889.00	15.0%
TOTAL, EXPENDITURES			16,478,160.96	18,354,695.00	11.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,759,797.10	13,009,257.00	-17.5%
3) Other State Revenue		8300-8599	3,386,727.03	3,527,878.00	4.2%
4) Other Local Revenue		8600-8799	518,761.03	310,000.00	-40.2%
5) TOTAL, REVENUES			19,665,285.16	16,847,135.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,995,721.48	17,799,806.00	11.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		482,439.48	554,889.00	15.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,478,160.96	18,354,695.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,187,124.20	(1,507,560.00)	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,187,124.20	(1,507,560.00)	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,505,750.87	12,692,875.07	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,505,750.87	12,692,875.07	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,505,750.87	12,692,875.07	33.5%
2) Ending Balance, June 30 (E + F1e)			12,692,875.07	11,183,315.07	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	63,892.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,602,637.48	11,183,969.57	-11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,345.50	1,345.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 13
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,819,620.15	10,400,952.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	235,059.94	235,059.94
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	541,739.40	541,739.40
5810	Other Restricted Federal	5,814.00	5,814.00
7029	Child Nutrition: Food Service Staff Training Funds	403.99	403.99
Total, Restricted Balance		12,602,637.48	11,183,969.57

14 DEFERRED MAINTENANCE

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69.00	0.00	-100.0%
5) TOTAL, REVENUES			69.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,488.93	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,488.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,419.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,419.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,488.93	69.00	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,488.93	69.00	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,488.93	69.00	-99.2%
2) Ending Balance, June 30 (E + F1e)			69.00	69.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	69.00	69.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			69.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			69.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	69.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69.00	0.00	-100.0%
TOTAL, REVENUES			69.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,488.93	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,488.93	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,488.93	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69.00	0.00	-100.0%
5) TOTAL, REVENUES			69.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,488.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,488.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,419.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,419.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,488.93	69.00	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,488.93	69.00	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,488.93	69.00	-99.2%
2) Ending Balance, June 30 (E + F1e)			69.00	69.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	69.00	69.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 14
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

21 BUILDING FUND

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,698,414.23	1,215,000.00	-55.0%
5) TOTAL, REVENUES			2,698,414.23	1,215,000.00	-55.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	335,023.24	327,494.00	-2.2%
3) Employee Benefits		3000-3999	158,779.62	162,652.00	2.4%
4) Books and Supplies		4000-4999	117,413.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	593,670.99	68,000.00	-88.5%
6) Capital Outlay		6000-6999	7,278,630.58	18,880,000.00	159.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,483,518.31	19,438,146.00	129.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,785,104.08)	(18,223,146.00)	215.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,017,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,017,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,231,895.92	(18,223,146.00)	-297.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,777,954.16	58,009,850.08	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,777,954.16	58,009,850.08	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,777,954.16	58,009,850.08	18.9%
2) Ending Balance, June 30 (E + F1e)			58,009,850.08	39,786,704.08	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,105,139.43	38,861,993.43	-31.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	904,710.65	924,710.65	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,816,302.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	292,977.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,489,709.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	134,661.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			59,733,650.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,715,836.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,963.68		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,723,800.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			58,009,850.08		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,999,904.23	805,000.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	698,510.00	410,000.00	-41.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,698,414.23	1,215,000.00	-55.0%
TOTAL, REVENUES			2,698,414.23	1,215,000.00	-55.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	265,078.03	265,728.00	0.2%
Clerical, Technical and Office Salaries		2400	69,299.64	61,766.00	-10.9%
Other Classified Salaries		2900	645.57	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			335,023.24	327,494.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	88,793.84	89,733.00	1.1%
OASDI/Medicare/Alternative		3301-3302	24,647.80	25,053.00	1.6%
Health and Welfare Benefits		3401-3402	45,172.32	47,702.00	5.6%
Unemployment Insurance		3501-3502	165.66	164.00	-1.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			158,779.62	162,652.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,762.94	0.00	-100.0%
Noncapitalized Equipment		4400	5,650.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			117,413.88	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	430,216.22	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	606.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	162,729.64	68,000.00	-58.2%
Communications		5900	119.13	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			593,670.99	68,000.00	-88.5%
CAPITAL OUTLAY					
Land		6100	2,221,150.81	4,300,000.00	93.6%
Land Improvements		6170	219,718.17	4,300,000.00	1,857.1%
Buildings and Improvements of Buildings		6200	4,341,070.64	10,280,000.00	136.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	496,690.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,278,630.58	18,880,000.00	159.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,483,518.31	19,438,146.00	129.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	15,017,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,017,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,017,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,698,414.23	1,215,000.00	-55.0%
5) TOTAL, REVENUES			2,698,414.23	1,215,000.00	-55.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,483,518.31	19,438,146.00	129.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,483,518.31	19,438,146.00	129.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,785,104.08)	(18,223,146.00)	215.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,017,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,017,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,231,895.92	(18,223,146.00)	-297.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,777,954.16	58,009,850.08	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,777,954.16	58,009,850.08	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,777,954.16	58,009,850.08	18.9%
2) Ending Balance, June 30 (E + F1e)			58,009,850.08	39,786,704.08	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,105,139.43	38,861,993.43	-31.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	904,710.65	924,710.65	2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 21
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	57,105,139.43	38,861,993.43
Total, Restricted Balance		57,105,139.43	38,861,993.43

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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,556,796.04	1,532,000.00	-1.6%
5) TOTAL, REVENUES			1,556,796.04	1,532,000.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	62,295.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	932,282.99	946,293.00	1.5%
6) Capital Outlay		6000-6999	1,849,775.59	4,847,000.00	162.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,844,354.20	5,793,293.00	103.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,287,558.16)	(4,261,293.00)	231.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,287,558.16)	(4,261,293.00)	231.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,028,007.53	10,740,449.37	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,028,007.53	10,740,449.37	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,028,007.53	10,740,449.37	-10.7%
2) Ending Balance, June 30 (E + F1e)			10,740,449.37	6,479,156.37	-39.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,740,449.37	6,479,156.37	-39.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,401,873.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	69,552.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	141,912.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	276,329.32		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,889,666.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	126,355.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,862.51		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			149,217.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,740,449.37		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	490,281.13	322,000.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	174,431.00	110,000.00	-36.9%
Fees and Contracts					
Mitigation/Developer Fees		8681	762,083.91	1,000,000.00	31.2%
Other Local Revenue					
All Other Local Revenue		8699	130,000.00	100,000.00	-23.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,556,796.04	1,532,000.00	-1.6%
TOTAL, REVENUES			1,556,796.04	1,532,000.00	-1.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,769.65	0.00	-100.0%
Noncapitalized Equipment		4400	34,525.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			62,295.62	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,454.92	691,093.00	52.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,102.51	20,000.00	-13.4%
Professional/Consulting Services and Operating Expenditures		5800	454,539.60	235,200.00	-48.3%
Communications		5900	185.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			932,282.99	946,293.00	1.5%
CAPITAL OUTLAY					
Land		6100	276,644.50	1,100,000.00	297.6%
Land Improvements		6170	146,519.34	1,370,000.00	835.0%
Buildings and Improvements of Buildings		6200	1,404,713.64	2,277,000.00	62.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,898.11	100,000.00	356.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,849,775.59	4,847,000.00	162.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,844,354.20	5,793,293.00	103.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,556,796.04	1,532,000.00	-1.6%
5) TOTAL, REVENUES			1,556,796.04	1,532,000.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,009.07	165,000.00	68.4%
8) Plant Services	8000-8999		2,746,345.13	5,628,293.00	104.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,844,354.20	5,793,293.00	103.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,287,558.16)	(4,261,293.00)	231.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,287,558.16)	(4,261,293.00)	231.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,028,007.53	10,740,449.37	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,028,007.53	10,740,449.37	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,028,007.53	10,740,449.37	-10.7%
2) Ending Balance, June 30 (E + F1e)			10,740,449.37	6,479,156.37	-39.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,740,449.37	6,479,156.37	-39.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 25
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	10,740,449.37	6,479,156.37
Total, Restricted Balance		10,740,449.37	6,479,156.37

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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,356,062.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,419,369.52	1,403,034.00	-1.2%
5) TOTAL, REVENUES			7,775,431.52	1,403,034.00	-82.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	784.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,030.92	0.00	-100.0%
6) Capital Outlay		6000-6999	4,037,199.68	7,982,526.00	97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,044,015.29	7,982,526.00	97.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,731,416.23	(6,579,492.00)	-276.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,731,416.23	(6,579,492.00)	-276.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,118,904.48	26,850,320.71	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,118,904.48	26,850,320.71	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,118,904.48	26,850,320.71	16.1%
2) Ending Balance, June 30 (E + F1e)			26,850,320.71	20,270,828.71	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,850,320.71	20,270,828.71	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,676,994.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	171,689.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	296,990.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	790,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,935,674.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	85,353.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			85,353.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			26,850,320.71		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,356,062.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,356,062.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,059,582.52	1,213,034.00	14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	359,787.00	190,000.00	-47.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,419,369.52	1,403,034.00	-1.2%
TOTAL, REVENUES			7,775,431.52	1,403,034.00	-82.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35
F8AC8GJHKW(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	784.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			784.69	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,992.50	0.00	-100.0%
Communications		5900	38.42	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,030.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	24,700.00	0.00	-100.0%
Land Improvements		6170	119,207.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,792,892.66	7,850,000.00	107.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	100,400.00	132,526.00	32.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,037,199.68	7,982,526.00	97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,044,015.29	7,982,526.00	97.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,356,062.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,419,369.52	1,403,034.00	-1.2%
5) TOTAL, REVENUES			7,775,431.52	1,403,034.00	-82.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,044,015.29	7,982,526.00	97.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,044,015.29	7,982,526.00	97.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,731,416.23	(6,579,492.00)	-276.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,731,416.23	(6,579,492.00)	-276.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,118,904.48	26,850,320.71	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,118,904.48	26,850,320.71	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,118,904.48	26,850,320.71	16.1%
2) Ending Balance, June 30 (E + F1e)			26,850,320.71	20,270,828.71	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,850,320.71	20,270,828.71	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 35
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	26,850,320.71	20,270,828.71
Total, Restricted Balance		26,850,320.71	20,270,828.71

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,780,215.54	3,760,700.00	-65.1%
5) TOTAL, REVENUES			10,780,215.54	3,760,700.00	-65.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	72,998.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	9,526,700.01	7,662,200.00	-19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,824,698.42	7,662,200.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			955,517.12	(3,901,500.00)	-508.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			955,517.12	(3,901,500.00)	-508.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,469,254.64	23,424,771.76	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,469,254.64	23,424,771.76	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,469,254.64	23,424,771.76	4.3%
2) Ending Balance, June 30 (E + F1e)			23,424,771.76	19,523,271.76	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,424,771.76	19,523,271.76	-16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,743,600.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	152,075.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	272,910.46		
4) Due from Grantor Government		9290	2,487,497.54		
5) Due from Other Funds		9310	1,328,992.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,985,076.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,560,304.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,560,304.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			23,424,771.76		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,681,258.47	3,110,700.00	-45.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	929,154.28	485,000.00	-47.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	316,580.00	165,000.00	-47.9%
Other Local Revenue					
All Other Local Revenue		8699	3,853,222.79	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,780,215.54	3,760,700.00	-65.1%
TOTAL, REVENUES			10,780,215.54	3,760,700.00	-65.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,796.76	0.00	-100.0%
Noncapitalized Equipment		4400	28,201.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			72,998.41	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,023.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,833.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	202,097.82	0.00	-100.0%
Communications		5900	45.66	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,749,639.91	1,300,000.00	-52.7%
Land Improvements		6170	1,287,734.08	1,050,000.00	-18.5%
Buildings and Improvements of Buildings		6200	5,296,904.09	5,312,200.00	0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	192,421.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,526,700.01	7,662,200.00	-19.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,824,698.42	7,662,200.00	-22.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,780,215.54	3,760,700.00	-65.1%
5) TOTAL, REVENUES			10,780,215.54	3,760,700.00	-65.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,824,698.42	7,662,200.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,824,698.42	7,662,200.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			955,517.12	(3,901,500.00)	-508.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			955,517.12	(3,901,500.00)	-508.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,469,254.64	23,424,771.76	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,469,254.64	23,424,771.76	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,469,254.64	23,424,771.76	4.3%
2) Ending Balance, June 30 (E + F1e)			23,424,771.76	19,523,271.76	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,424,771.76	19,523,271.76	-16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 40
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	23,424,771.76	19,523,271.76
Total, Restricted Balance		23,424,771.76	19,523,271.76

51 BOND INTEREST AND REDEMPTION FUND

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,487.89	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,101,447.45	0.00	-100.0%
5) TOTAL, REVENUES			13,144,935.34	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,656,485.08	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,656,485.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,511,549.74)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	105,155.28	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			105,155.28	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,406,394.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,059,424.09	21,653,029.63	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,059,424.09	21,653,029.63	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,059,424.09	21,653,029.63	-6.1%
2) Ending Balance, June 30 (E + F1e)			21,653,029.63	21,653,029.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,653,029.63	21,653,029.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,509,208.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	143,821.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			21,653,029.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			21,653,029.63		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	43,487.89	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,487.89	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,400,390.74	0.00	-100.0%
Unsecured Roll		8612	916,159.77	0.00	-100.0%
Prior Years' Taxes		8613	6,881.88	0.00	-100.0%
Supplemental Taxes		8614	604,847.89	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	98,328.77	0.00	-100.0%
Interest		8660	744,290.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	330,548.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,101,447.45	0.00	-100.0%
TOTAL, REVENUES			13,144,935.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,694,225.75	0.00	-100.0%
Bond Interest and Other Service Charges		7434	5,962,259.33	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,656,485.08	0.00	-100.0%
TOTAL, EXPENDITURES			14,656,485.08	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	105,155.28	0.00	-100.0%
(c) TOTAL, SOURCES			105,155.28	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			105,155.28	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,487.89	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,101,447.45	0.00	-100.0%
5) TOTAL, REVENUES			13,144,935.34	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,656,485.08	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,656,485.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,511,549.74)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	105,155.28	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			105,155.28	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,406,394.46)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,059,424.09	21,653,029.63	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,059,424.09	21,653,029.63	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,059,424.09	21,653,029.63	-6.1%
2) Ending Balance, June 30 (E + F1e)			21,653,029.63	21,653,029.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,653,029.63	21,653,029.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 51
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	21,653,029.63	21,653,029.63
Total, Restricted Balance		21,653,029.63	21,653,029.63

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	101.27		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			101.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Project Fund for Blended Component Units
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 49
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	101.27	101.27
Total, Restricted Balance		101.27	101.27

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,011,393.77	715,000.00	-29.3%
5) TOTAL, REVENUES			1,011,393.77	715,000.00	-29.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	634,086.00	710,000.00	12.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			634,086.00	710,000.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,307.77	5,000.00	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	16,727.50	2,000,000.00	11,856.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,727.50)	(2,000,000.00)	11,856.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360,580.27	(1,995,000.00)	-653.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,878,627.12	6,239,207.39	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,878,627.12	6,239,207.39	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,878,627.12	6,239,207.39	6.1%
2) Ending Balance, June 30 (E + F1e)			6,239,207.39	4,244,207.39	-32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,239,207.39	4,244,207.39	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	6,239,207.39		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,239,207.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,239,207.39		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	808,525.04	550,000.00	-32.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	202,868.73	165,000.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,011,393.77	715,000.00	-29.3%
TOTAL, REVENUES			1,011,393.77	715,000.00	-29.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	324,086.00	400,000.00	23.4%
Other Debt Service - Principal		7439	310,000.00	310,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			634,086.00	710,000.00	12.0%
TOTAL, EXPENDITURES			634,086.00	710,000.00	12.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	16,727.50	2,000,000.00	11,856.4%
(d) TOTAL, USES			16,727.50	2,000,000.00	11,856.4%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,727.50)	(2,000,000.00)	11,856.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,011,393.77	715,000.00	-29.3%
5) TOTAL, REVENUES			1,011,393.77	715,000.00	-29.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	634,086.00	710,000.00	12.0%
10) TOTAL, EXPENDITURES			634,086.00	710,000.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			377,307.77	5,000.00	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	16,727.50	2,000,000.00	11,856.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,727.50)	(2,000,000.00)	11,856.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360,580.27	(1,995,000.00)	-653.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,878,627.12	6,239,207.39	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,878,627.12	6,239,207.39	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,878,627.12	6,239,207.39	6.1%
2) Ending Balance, June 30 (E + F1e)			6,239,207.39	4,244,207.39	-32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,239,207.39	4,244,207.39	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Exhibit: Restricted Balance Detail

36 67686 0000000
Form 52
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,239,207.39	4,244,207.39
Total, Restricted Balance		6,239,207.39	4,244,207.39

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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,432,576.91	452,133.00	-68.4%
5) TOTAL, REVENUES			1,432,576.91	452,133.00	-68.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	508,188.06	386,595.00	-23.9%
3) Employee Benefits		3000-3999	4,471,363.83	4,393,378.00	-1.7%
4) Books and Supplies		4000-4999	130,601.69	224,755.00	72.1%
5) Services and Other Operating Expenses		5000-5999	6,081,417.18	4,981,352.00	-18.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,191,570.76	9,986,080.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,758,993.85)	(9,533,947.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,300,000.00	6,650,000.00	25.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,300,000.00	6,650,000.00	25.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,458,993.85)	(2,883,947.00)	-35.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,217,246.81	5,758,252.96	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,217,246.81	5,758,252.96	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,217,246.81	5,758,252.96	-43.6%
2) Ending Net Position, June 30 (E + F1e)			5,758,252.96	2,874,305.96	-50.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,758,252.96	2,874,305.96	-50.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,251,367.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	101,978.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	542,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	235,236.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			18,630,582.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	164,619.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,158,910.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	8,548,799.00		
7) TOTAL, LIABILITIES			12,872,329.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			5,758,252.96		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	718,939.86	120,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	246,413.00	144,435.00	-41.4%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	467,224.05	187,698.00	-59.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,432,576.91	452,133.00	-68.4%
TOTAL, REVENUES			1,432,576.91	452,133.00	-68.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	162,963.18	156,261.00	-4.1%
Clerical, Technical and Office Salaries		2400	255,224.88	230,334.00	-9.8%
Other Classified Salaries		2900	90,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			508,188.06	386,595.00	-23.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,823.53	105,926.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	38,711.70	29,575.00	-23.6%
Health and Welfare Benefits		3401-3402	74,346.48	78,656.00	5.8%
Unemployment Insurance		3501-3502	253.21	193.00	-23.8%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,250,228.91	1,960,981.00	-53.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	2,218,047.00	New
TOTAL, EMPLOYEE BENEFITS			4,471,363.83	4,393,378.00	-1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,835.34	187,500.00	218.7%
Noncapitalized Equipment		4400	71,766.35	37,255.00	-48.1%
TOTAL, BOOKS AND SUPPLIES			130,601.69	224,755.00	72.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,608.14	39,500.00	213.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,678,287.81	2,910,000.00	8.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,698.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,373,823.23	2,031,702.00	-39.8%
Communications		5900	0.00	150.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,081,417.18	4,981,352.00	-18.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,191,570.76	9,986,080.00	-10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,300,000.00	6,650,000.00	25.5%
(a) TOTAL, INTERFUND TRANSFERS IN			5,300,000.00	6,650,000.00	25.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			5,300,000.00	6,650,000.00	25.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,432,576.91	452,133.00	-68.4%
5) TOTAL, REVENUES			1,432,576.91	452,133.00	-68.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,191,570.76	9,986,080.00	-10.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,191,570.76	9,986,080.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,758,993.85)	(9,533,947.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,300,000.00	6,650,000.00	25.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,300,000.00	6,650,000.00	25.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,458,993.85)	(2,883,947.00)	-35.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,217,246.81	5,758,252.96	-43.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,217,246.81	5,758,252.96	-43.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,217,246.81	5,758,252.96	-43.6%
2) Ending Net Position, June 30 (E + F1e)			5,758,252.96	2,874,305.96	-50.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,758,252.96	2,874,305.96	-50.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

36 67686 0000000
Form 67
F8AC8GJHKW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,758,252.96	2,874,305.96
Total, Restricted Net Position		5,758,252.96	2,874,305.96

AVERAGE DAILY ATTENDANCE



Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,079.25	17,031.91	18,010.81	16,907.23	16,907.23	17,381.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,079.25	17,031.91	18,010.81	16,907.23	16,907.23	17,381.84
5. District Funded County Program ADA						
a. County Community Schools	.40	.58	.40			
b. Special Education-Special Day Class	30.10	30.03	30.10	36.59	36.59	36.59
c. Special Education-NPS/LCI				1.67	1.67	1.67
d. Special Education Extended Year	1.75	3.03	3.03			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.94	2.93	2.94	2.96	2.96	2.96
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	35.19	36.57	36.47	41.22	41.22	41.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,114.44	17,068.48	18,047.28	16,948.45	16,948.45	17,423.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

36 67686 0000000
Form A
F8AC8GJHKW(2024-25)

Colton Joint Unified
San Bernardino County

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

CATEGORICALS



2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

36 67686 0000000
Form CAT
F8AC8GJHKW(2024-25)

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

Description		001	
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

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

2024-25 Unaudited Actuals
 STATE GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

36 67686 0000000
 Form CAT
 F8AC8GJHKW(2024-25)

Colton Joint Unified
 San Bernardino County

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

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

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

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

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

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

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

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

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

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

EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT EXPENDITURES



Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	412,905,205.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	31,147,162.31
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	560,882.07
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,204,306.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	507,621.76
4. Other Transfers Out	All	9200	7200-7299	3,291,649.56
5. Interfund Transfers Out	All	9300	7600-7629	5,425,354.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities				
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
	Manually entered. Must not include expenditures in lines A or D1.			0.00
				17,989,813.51
				363,768,229.68
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				17,068.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,312.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			316,630,991.23	18,075.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			316,630,991.23	18,075.76
B. Required effort (Line A.2 times 90%)			284,967,892.11	16,268.18
C. Current year expenditures (Line I.E and Line II.B)			363,768,229.68	21,312.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

36 67686 0000000
Form ESMOE
F8AC8GJHKW(2024-25)

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

GANN



	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2023-24 Actual			2024-25 Actual		
A. PRIOR YEAR DATA						
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	127,313,135.96		127,313,135.96			128,135,713.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,620.84		17,620.84			17,114.44
ADJUSTMENTS TO PRIOR YEAR LIMIT				Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	17,114.44		17,114.44	16,948.45		16,948.45
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)				16,948.45		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	162,233.51		162,233.51	155,044.00		155,044.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	28,077,199.76		28,077,199.76	27,798,986.00		27,798,986.00
5. Unsecured Roll Taxes (Object 8042)	1,388,037.57		1,388,037.57	962,741.00		962,741.00
6. Prior Years' Taxes (Object 8043)	264,044.24		264,044.24	31,826.00		31,826.00
7. Supplemental Taxes (Object 8044)	991,269.79		991,269.79	1,406,320.00		1,406,320.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,224,774.47)		(8,224,774.47)	(8,224,774.00)		(8,224,774.00)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	42,607.15		42,607.15	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	24,656,410.35		24,656,410.35	24,318,712.00		24,318,712.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)						
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)				0.00		0.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	47,357,027.90	0.00	47,357,027.90	46,448,855.00	0.00	46,448,855.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,968,992.37			3,070,314.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	12,181,731.00		12,181,731.00	12,408,167.00		12,408,167.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)						
25. LCFF State Aid - Prior Years (Object 8019)	740.00		740.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	235,321,316.00	0.00	235,321,316.00	232,364,631.00	0.00	232,364,631.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	385,853,794.99		385,853,794.99	373,777,756.00		373,777,756.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,565,129.11		9,565,129.11	6,005,109.00		6,005,109.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2024-25 Actual			2025-26 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)						

	2024-25 Calculations						2025-26 Calculations		
	Extracted Data			Adjustments*			Entered Data/Totals		
** Please provide below an explanation for each entry in the adjustments column. *									
Mariamanda Sarabia									(909)580-6604
Gann Contact Person	Contact Email Address								Contact Phone Number

GENERAL FIXED ASSETS



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Capital Assets

36 67686 0000000
Form ASSET
F8AC8GJHKW(2024-25)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	40,941,444.00		40,941,444.00			40,941,444.00
Work in Progress	33,244,451.00		33,244,451.00	28,285,242.00	18,342,044.00	43,187,649.00
Total capital assets not being depreciated	74,185,895.00	0.00	74,185,895.00	28,285,242.00	18,342,044.00	84,129,093.00
Capital assets being depreciated:						
Land Improvements	242,626,953.00		242,626,953.00	7,505,995.00		250,132,948.00
Buildings	284,284,984.00		284,284,984.00	12,181,929.00		296,466,913.00
Equipment	32,824,541.00		32,824,541.00	1,619,638.00	36,888.00	34,407,291.00
Total capital assets being depreciated	559,736,478.00	0.00	559,736,478.00	21,307,562.00	36,888.00	581,007,152.00
Accumulated Depreciation for:						
Land Improvements	(47,414,220.00)	(16,938,218.00)	(64,352,438.00)	(6,003,988.00)		(70,356,426.00)
Buildings	(115,968,159.00)	(17,936,435.00)	(133,904,594.00)	(6,198,692.00)		(140,103,286.00)
Equipment	(17,495,833.00)	(4,571,087.00)	(22,066,920.00)	(2,057,098.00)	(34,348.00)	(24,089,670.00)
Total accumulated depreciation	(180,878,212.00)	(39,445,740.00)	(220,323,952.00)	(14,259,778.00)	(34,348.00)	(234,549,382.00)
Total capital assets being depreciated, net excluding lease and subscription assets	378,858,266.00	(39,445,740.00)	339,412,526.00	7,047,784.00	2,540.00	346,457,770.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	453,044,161.00	(39,445,740.00)	413,598,421.00	35,333,026.00	18,344,584.00	430,586,863.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

INDIRECT COST RATE



Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

17,918,263.28

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

301,343,418.89

C. Percentage of Plant Services Costs Attributable to General Administration

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

5.95%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

14,754,315.19

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

8,227,416.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,542.11
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,724,875.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	8,089.62
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,776,238.58
9. Carry-Forward Adjustment (Part IV, Line F)	1,056,061.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,832,300.37
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	217,337,654.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,090,225.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,362,893.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,030,916.59
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	560,882.07
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,749.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,720,401.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	82,558.30
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	43,071,346.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	316,676.59
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,543,569.64
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,247,735.03
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,758,651.52
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,313,163.95
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	371,438,425.01
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.94%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.22%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	25,776,238.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,430,987.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.27%) times Part III, Line B19); zero if negative	1,056,061.79
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.27%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,056,061.79
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,056,061.79

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

36 67686 0000000
Form ICR
F8AC8GJHKW(2024-25)

Approved
indirect
cost rate: 6.27%

Highest
rate used
in any
program: 6.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,231,957.81	265,343.75	6.27%
01	3010	6,848,116.59	416,748.91	6.09%
01	3182	295,695.03	17,490.27	5.91%
01	3310	15,838,023.24	993,044.06	6.27%
01	3311	43,921.86	2,753.90	6.27%
01	3315	307,398.97	19,273.91	6.27%
01	3345	949.47	59.53	6.27%
01	3386	14,636.43	917.70	6.27%
01	3550	119,386.98	5,969.34	5.00%
01	4035	897,672.97	55,422.78	6.17%
01	4124	49,999.99	2,500.00	5.00%
01	4127	768,433.78	45,264.33	5.89%
01	4201	11,472.11	480.55	4.19%
01	4203	438,343.80	27,483.27	6.27%
01	5634	118,828.03	7,450.52	6.27%
01	5810	107,949.89	6,768.45	6.27%
01	6010	243,586.46	12,179.31	5.00%
01	6053	344,358.50	21,591.27	6.27%
01	6211	623,654.49	39,103.10	6.27%
01	6266	1,747,594.89	109,595.40	6.27%
01	6331	176,178.09	11,046.36	6.27%
01	6520	141,069.92	8,845.08	6.27%
01	6546	1,466,131.40	91,926.43	6.27%
01	6547	1,282,403.79	80,406.71	6.27%
01	6762	5,146,834.10	322,706.49	6.27%
01	6770	988,164.95	9,881.54	1.00%
01	7339	30,466.77	1,910.26	6.27%
01	7399	906,896.71	56,862.41	6.27%
01	7412	672,017.34	42,136.83	6.27%
01	7413	191.44	12.00	6.27%
01	7435	7,390,251.91	463,353.67	6.27%
01	7810	42,828.53	581.45	1.36%
01	8150	11,195,378.32	701,950.22	6.27%
01	9010	2,100,314.68	131,689.72	6.27%
11	6371	6,439.70	403.76	6.27%
12	6105	2,312,373.20	144,985.80	6.27%
12	7810	556,219.89	34,872.35	6.27%

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

36 67686 0000000
Form ICR
F8AC8GJHKW(2024-25)

13

5310

8,121,876.90 482,439.48 5.94%

INTERFUND ACTIVITIES



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAA
F8AC8GJHKW(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(398.39)	0.00	(662,701.39)				
Other Sources/Uses Detail					0.00	5,425,354.00		
Fund Reconciliation							6,539,597.43	5,209,826.35
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	803.75	0.00	403.76	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1.77
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	69,302.61	0.00	179,858.15	0.00				
Other Sources/Uses Detail					125,354.00	0.00		
Fund Reconciliation							25,354.00	85,192.17
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(100,249.48)	482,439.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							42,210.23	2,152,388.24
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAA
F8AC8GJHKW(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	606.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							134,661.48	7,963.68
25 CAPITAL FACILITIES FUND								
Expenditure Detail	23,102.51	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							276,329.32	22,862.51
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							790,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	6,833.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,328,992.73	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAA
F8AC8GJHKW(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,300,000.00	0.00		
Fund Reconciliation							2,500,000.00	4,158,910.47
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAA
F8AC8GJHKW(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	100,647.87	(100,647.87)	662,701.39	(662,701.39)	5,425,354.00	5,425,354.00	11,637,145.19	11,637,145.19

LONG TERM DEBT



Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	269,966,070.00		269,966,070.00	5,985,677.00	9,697,773.00	266,253,974.00	9,625,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	9,498,846.00	190.00	9,499,036.00		1,878,646.00	7,620,390.00	1,889,962.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	21,992,293.12	1,375,758.00	23,368,051.12		8,544,791.00	14,823,260.12	5,754,642.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	78,653,356.00		78,653,356.00	3,162,423.00		81,815,779.00	
Compensated Absences Payable	2,659,683.76	924,240.24	3,583,924.00		1,091,331.33	2,492,592.67	
Subscription Liability	925,602.00	(132,496.00)	793,106.00		793,106.00	0.00	
Governmental activities long-term liabilities	383,695,850.88	2,167,692.24	385,863,543.12	9,148,100.00	22,005,647.33	373,005,995.79	17,269,604.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LOTTERY REPORT



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

36 67686 0000000
Form L
F8AC8GJHKW(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	913,532.03		4,491,897.78	5,405,429.81
2. State Lottery Revenue	8560	3,587,902.04		1,705,313.61	5,293,215.65
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,501,434.07	0.00	6,197,211.39	10,698,645.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	283,502.52		0.00	283,502.52
2. Classified Salaries	2000-2999	575,817.37		0.00	575,817.37
3. Employee Benefits	3000-3999	84,124.15		0.00	84,124.15
4. Books and Supplies	4000-4999	289,796.01		642,312.30	932,108.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	746,035.37			746,035.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,424,294.20	1,424,294.20
6. Capital Outlay	6000-6999	21,600.40		0.00	21,600.40
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,000,875.82	0.00	2,066,606.50	4,067,482.32
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,500,558.25	0.00	4,130,604.89	6,631,163.14
D. COMMENTS:					
Printed instructional materials for student use.					

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

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

MINIMUM CLASSROOM COMPENSATION



Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

36 67686 0000000
Form CEA
F8AC8GJHKW(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	146,286,352.78	301	124,595.30	303	146,161,757.48	305	283,502.52	4,562,707.13	307	141,599,050.35	309
2000 - Classified Salaries	59,944,326.07	311	220,839.57	313	59,723,486.50	315	5,326,438.02	6,916,269.75	317	52,807,216.75	319
3000 - Employee Benefits	113,031,003.32	321	58,297.74	323	112,972,705.58	325	2,770,949.79	4,828,178.55	327	108,144,527.03	329
4000 - Books, Supplies Equip Replace. (6500)	14,216,231.68	331	945,810.16	333	13,270,421.52	335	1,782,806.55	3,151,302.88	337	10,119,118.64	339
5000 - Services . . . & 7300 - Indirect Costs	61,881,460.14	341	1,050,158.67	343	60,831,301.47	345	8,001,042.41	28,598,965.28	347	32,232,336.19	349
TOTAL					392,959,672.55	365			TOTAL	344,902,248.96	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	112,538,073.98	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,579,599.57	380
3. STRS.	3101 & 3102	34,591,111.40	382
4. PERS.	3201 & 3202	2,607,441.33	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,414,537.07	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	21,722,820.69	385
7. Unemployment Insurance.	3501 & 3502	59,095.66	390
8. Workers' Compensation Insurance.	3601 & 3602	0.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	7,425,397.73	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		189,938,077.43	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		189,938,077.43	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

36 67686 0000000
Form CEA
F8AC8GJHKW(2024-25)

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.07%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	344,902,248.96	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Adjust for ESSER and ELOG resource codes that did not pay for teacher salaries.		

PROGRAM COST REPORT



Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	3,746.27	938,199.68	941,945.95	62,362.07		1,004,308.02
	Regular Education, K-12	248,604,127.86	32,281,960.91	280,886,088.77	18,596,223.00		299,482,311.77
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	3,989,434.03	672,630.29	4,662,064.32	308,654.62		4,970,718.94
	Independent Study Centers	1,983,864.31	729,622.00	2,713,186.31	179,628.04		2,892,814.35
	Opportunity Schools	1,922,442.11	281,917.06	2,204,359.17	145,940.85		2,350,300.02
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	1,107,891.07	17,186.43	1,124,877.50	74,473.15		1,199,350.65
	Regular Education, Adult	2,517.90	0.00	2,517.90	166.70		2,684.60
Other Goals 7110	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	12,368,234.07	132,478.70	12,500,712.77	827,616.79		13,328,329.56
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	55,457,903.75	4,703,996.70	60,161,900.45	3,983,052.78		64,144,953.23
	Regional Occupational Ctr/Prg (ROC/P)	166,724.82	814,859.58	981,584.40	64,986.35		1,046,570.75
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	606,114.34	867,084.66	1,473,199.00	97,533.98		1,570,732.98
Other Costs 8100	Child Care and Development Services	0.00	49,261.97	49,261.97	3,261.42		52,523.39
	Food Services					1,512,078.86	1,512,078.86
	Enterprise					1,749.55	1,749.55
	Facilities Acquisition & Construction					8,503,105.07	8,503,105.07
	Other Outgo					9,313,188.32	9,313,188.32
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]			689,852.71	1,502,334.15		2,192,186.86
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(662,701.39)		(662,701.39)
Other Funds ---- ----		326,212,800.53	42,178,950.69	368,391,551.22	25,183,532.51	19,330,121.80	412,905,205.53
	Total General Fund and Charter Schools Funds Expenditures						

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	2,503.03	0.00	0.00	0.00	1,243.24	0.00	0.00			0.00	0.00	3,746.27
	1110 Regular Education, K-12	178,481,450.92	7,441,223.34	5,886,069.80	21,784,396.81	19,569,627.06	5,379,661.25	3,899,805.27			6,341,903.41	0.00	248,604,127.86
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	2,416,672.81	21,865.07	82,565.34	519,326.15	731,653.63	0.00	6,504.02			210,844.01	0.00	3,989,434.03
	3300 Independent Study Centers	1,381,736.88	4,032.17	0.00	251,191.80	346,703.46	0.00	0.00			0.00	0.00	1,983,664.31
	3400 Opportunity Schools	1,386,352.75	6,041.13	0.00	170,917.99	343,248.24	0.00	0.00			15,882.00	0.00	1,922,442.11
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	1,088,815.23	7,770.84	0.00	0.00	0.00	0.00	11,105.00			0.00	0.00	1,107,691.07
	4110 Regular Education, Adult	387.00	0.00	0.00	1,220.00	900.90	0.00	0.00			0.00	0.00	2,517.90
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	9,456,896.06	1,923,769.23	181,069.18	31,804.61	658,761.73	2,216.13	113,389.07			328.06	0.00	12,368,234.07
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	38,112,569.92	536,110.04	20.45	96,764.07	13,304,883.08	3,369,294.14	113.23			38,148.82	0.00	55,457,903.75
	6000 ROC/P	56,172.49	110,552.33	0.00	0.00	0.00	0.00	0.00			0.00	0.00	166,724.82
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		560,882.07		45,232.27	0.00	606,114.34
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00
	Total Direct Charged Costs	232,383,557.09	10,051,364.15	5,949,714.77	22,855,634.43	34,977,021.34	8,751,171.52	4,030,916.59	560,882.07	0.00	6,652,338.57	0.00	326,212,600.53

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total	
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
	0001		0.00	938,199.68	0.00	938,199.68
	1110	Pre-Kindergarten				
		Regular Education, K-12	2,069,190.21	30,212,770.70	0.00	32,281,960.91
	3100	Alternative Schools	0.00		0.00	0.00
	3200	Continuation Schools	42,966.07	629,684.22	0.00	672,630.29
	3300	Independent Study Centers	25,779.64	703,742.36	0.00	729,522.00
	3400	Opportunity Schools	20,050.82	261,866.24	0.00	281,917.06
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	17,186.43	0.00	0.00	17,186.43
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	Other Goals	4760	Bilingual	132,478.70	0.00	0.00
4850		Migrant Education	0.00	0.00	0.00	0.00
5000-5999		Special Education (allocated to 5001)	402,649.31	4,301,347.39	0.00	4,703,996.70
6000		ROC/P	0.00	814,859.58	0.00	814,859.58
		Nonagency - Educational	0.00	0.00	0.00	0.00
Other Funds	7110					
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	867,084.66	0.00	867,084.66
	8500	Child Care and Development Svcs.	0.00	49,261.97	0.00	49,261.97
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	689,852.71	0.00	689,852.71	
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
Total Allocated Support Costs		2,710,301.18	39,468,649.51	0.00	42,178,950.69	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,720,401.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	61,542.11
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,836,873.49
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,227,416.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,846,233.89
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	326,212,600.53
2	Total Allocated Costs (from Form PCR, Column 2, Total)	42,178,950.69
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	368,391,551.22
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,247,735.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,758,651.52
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	15,995,721.48
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	22,002,108.03
D. Total Direct Charged and Allocated Costs (B3 + C5)		390,393,659.25
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.62%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,512,078.86				1,512,078.86
Enterprise (Objects 1000-5999, 6400-6920)		1,749.55			1,749.55
Facilities Acquisition & Construction (Objects 1000-6700)			8,503,105.07		8,503,105.07
Other Outgo (Objects 1000 - 7999)				9,313,188.32	9,313,188.32
Total Other Costs	1,512,078.86	1,749.55	8,503,105.07	9,313,188.32	19,330,121.80

**SPECIAL EDUCATION
MAINTENANCE OF EFFORT
2024-25 ACTUAL**



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,105,190.93	0.00	0.00	0.00	796,143.01	13,786,021.76		20,687,355.70
2000-2999	Classified Salaries	3,034,114.45	0.00	0.00	0.00	337,606.71	5,356,212.32		8,727,933.48
3000-3999	Employee Benefits	4,009,267.73	0.00	0.00	0.00	501,891.49	8,387,663.91		12,898,823.13
4000-4999	Books and Supplies	373,788.49	0.00	0.00	0.00	0.00	97,534.44		471,322.93
5000-5999	Services and Other Operating Expenditures	3,598,738.31	0.00	0.00	0.00	3,476.55	9,070,253.65		12,672,468.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	1,377.20	0.00		895.76
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,151,096.47	0.00	0.00	0.00	1,640,494.96	36,697,686.08	0.00	55,489,277.51
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	1,097,487.17	0.00	0.00	0.00	99,740.15	0.00		1,197,227.32
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	4,703,996.72							4,703,996.72
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	32,989.83	0.00	0.00	0.00	220,447.81	6,763,450.16		7,016,887.80
2000-2999	Classified Salaries	3,965.88	0.00	0.00	0.00	28,548.06	3,938,140.79		3,970,654.73
3000-3999	Employee Benefits	12,282.82	0.00	0.00	0.00	100,675.51	5,092,074.30		5,205,032.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	69,915.75		69,915.75
5000-5999	Services and Other Operating Expenditures	202,202.59	0.00	0.00	0.00	2,960.05	338,333.65		543,496.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	1,377.20	0.00		1,377.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	251,441.12	0.00	0.00	0.00	354,008.63	16,201,914.65	0.00	16,807,364.40
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	996,715.66	0.00	0.00	0.00	19,333.44	0.00		1,016,049.10
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	996,715.66	0.00	0.00	0.00	19,333.44	0.00	0.00	1,016,049.10
	TOTAL BEFORE OBJECT 8980	1,248,156.78	0.00	0.00	0.00	373,342.07	16,201,914.65	0.00	17,823,413.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								12,942,133.62
	TOTAL COSTS								4,881,279.88
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,072,201.10	0.00	0.00	0.00	575,695.20	7,022,571.60		13,670,467.90

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	3,030,148.57	0.00	0.00	0.00	309,058.65	1,418,071.53		4,757,278.75
3000-3999	Employee Benefits	3,996,984.91	0.00	0.00	0.00	401,215.98	3,295,589.61		7,693,790.50
4000-4999	Books and Supplies	373,788.49	0.00	0.00	0.00	0.00	27,618.69		401,407.18
5000-5999	Services and Other Operating Expenditures	3,396,535.72	0.00	0.00	0.00	516.50	8,731,920.00		12,128,972.22
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	0.00	0.00		(481.44)
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,899,655.35	0.00	0.00	0.00	1,286,486.33	20,495,771.43	0.00	38,681,913.11
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	100,771.51	0.00	0.00	0.00	80,406.71	0.00		181,178.22
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	4,703,996.72	0.00	0.00	0.00	80,406.71	0.00	0.00	4,703,996.72
	TOTAL BEFORE OBJECT 8980	4,804,768.23	0.00	0.00	0.00	1,366,893.04	20,495,771.43	0.00	4,885,174.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	21,704,423.58	0.00	0.00	0.00			0.00	43,567,088.05
	TOTAL COSTS								12,942,133.62
									56,509,221.67
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	394,667.69	0.00	0.00	0.00	0.00	0.00		394,667.69
2000-2999	Classified Salaries	1,839,038.89	0.00	0.00	0.00	0.00	23,839.81		1,862,878.70
3000-3999	Employee Benefits	1,200,044.98	0.00	0.00	0.00	0.00	7,892.64		1,207,937.62
4000-4999	Books and Supplies	106,071.36	0.00	0.00	0.00	0.00	2,143.34		108,214.70
5000-5999	Services and Other Operating Expenditures	273,206.64	0.00	0.00	0.00	0.00	10.63		273,217.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	0.00	0.00		(481.44)
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,843,026.12	0.00	0.00	0.00	0.00	33,886.42	0.00	3,876,912.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,843,026.12	0.00	0.00	0.00	0.00	33,886.42	0.00	3,876,912.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								12,942,133.62
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								20,553,247.85
	TOTAL COSTS								37,372,294.01

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	50,957,025.48	29,418,014.65
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	50,957,025.48	29,418,014.65
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	2,836.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		2,836.00

East Valley Consortium (TT)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at <http://www.cde.ca.gov/ese/documents/sybsubseqyrtrckwrkshf.xls>

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, or both. If your LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexemptionwsht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child under SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) under the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the replacement of equipment.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

East Valley Consortium (TT)

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

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

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

Increase in funding (if difference is positive)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

SELPA: East Valley Consortium (TT)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Test 2

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

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

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (Test12c/Test12d)

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

B. LOCAL EXPENDITURES ONLY METHOD

SELPA:

East Valley Consortium (TT)

		Actual	FY 2024-25	FY must be entered Comparison Year	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .				
	a. Expenditures paid from local sources		37,372,294.01		
	Add/Less: Adjustments required for MOE calculation				
	Comparison year's expenditures, adjusted for MOE calculation			0.00	
	Less: Exempt reduction(s) from SECTION 1			0.00	
	Less: 50% reduction from SECTION 2			0.00	
	Net expenditures paid from local sources		37,372,294.01	0.00	37,372,294.01

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

		Actual	FY 2024-25	FY must be entered Comparison Year	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.				
	a. Expenditures paid from local sources		37,372,294.01		
	Add/Less: Adjustments required for MOE calculation				
	Comparison year's expenditures, adjusted for MOE			0.00	
	Less: Exempt reduction(s) from SECTION 1			0.00	
	Less: 50% reduction from SECTION 2			0.00	
	Net expenditures paid from local sources		37,372,294.01	0.00	
	b. Special education unduplicated pupil count		2,871.00		
	c. Per capita local expenditures (Test4a/Test4b)		13,017.17	0.00	13,017.17

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

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

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

SELPA: East Valley Consortium (TT)

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

SELPA: East Valley Consortium (TT)

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

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

SELPA: East Valley Consortium (TT)

SELPA:

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

SELPA:

East Valley Consortium (TT)

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

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

**SPECIAL EDUCATION
MAINTENANCE OF EFFORT
2025-26 BUDGET**



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,828,851.00	0.00	0.00	0.00	886,099.00	14,117,542.00		20,832,492.00
2000-2999	Classified Salaries	3,471,690.00	0.00	0.00	0.00	472,262.00	7,381,052.00		11,325,004.00
3000-3999	Employee Benefits	4,256,352.00	0.00	0.00	0.00	594,062.00	9,531,693.00		14,382,107.00
4000-4999	Books and Supplies	579,728.00	0.00	0.00	0.00	0.00	45,550.00		625,278.00
5000-5999	Services and Other Operating Expenditures	5,470,762.00	0.00	0.00	0.00	7,292.00	6,091,268.00		11,569,322.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	240,000.00	0.00	0.00	0.00	1,877.00	0.00		241,877.00
7130	State Special Schools	31,000.00	0.00	0.00	0.00	0.00	0.00		31,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,878,383.00	0.00	0.00	0.00	1,961,592.00	37,167,105.00	0.00	59,007,080.00
7310	Transfers of Indirect Costs	246,923.00	0.00	0.00	0.00	32,429.00	0.00		279,352.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	246,923.00	0.00	0.00	0.00	32,429.00	0.00	0.00	279,352.00
	TOTAL COSTS	20,125,306.00	0.00	0.00	0.00	1,994,021.00	37,167,105.00	0.00	59,286,432.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,795,702.00	0.00	0.00	0.00	662,385.00	14,117,542.00		20,575,629.00
2000-2999	Classified Salaries	3,471,690.00	0.00	0.00	0.00	444,410.00	2,485,181.00		6,401,281.00
3000-3999	Employee Benefits	4,245,030.00	0.00	0.00	0.00	488,805.00	6,647,701.00		11,381,536.00
4000-4999	Books and Supplies	579,728.00	0.00	0.00	0.00	0.00	44,050.00		623,778.00
5000-5999	Services and Other Operating Expenditures	5,115,038.00	0.00	0.00	0.00	0.00	1,091,268.00		6,206,306.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	240,000.00	0.00	0.00	0.00	0.00	0.00		240,000.00
7130	State Special Schools	31,000.00	0.00	0.00	0.00	0.00	0.00		31,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,478,188.00	0.00	0.00	0.00	1,595,600.00	24,385,742.00	0.00	45,459,530.00
7310	Transfers of Indirect Costs	28,080.00	0.00	0.00	0.00	27,068.00	0.00		55,148.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	28,080.00	0.00	0.00	0.00	27,068.00	0.00	0.00	55,148.00
	TOTAL BEFORE OBJECT 8980	19,506,268.00	0.00	0.00	0.00	1,622,668.00	24,385,742.00	0.00	45,514,678.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								8,929,500.00
	TOTAL COSTS								54,444,178.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,871.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,105,190.93	0.00	0.00	0.00	796,143.01	13,786,021.76		20,687,355.70
2000-2999	Classified Salaries	3,034,114.45	0.00	0.00	0.00	337,606.71	5,356,212.32		8,727,933.48
3000-3999	Employee Benefits	4,009,267.73	0.00	0.00	0.00	501,891.49	8,387,663.91		12,898,823.13
4000-4999	Books and Supplies	373,788.49	0.00	0.00	0.00	0.00	97,534.44		471,322.93
5000-5999	Services and Other Operating Expenditures	3,598,738.31	0.00	0.00	0.00	3,476.55	9,070,253.65		12,672,468.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	1,377.20	0.00		895.76
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,151,096.47	0.00	0.00	0.00	1,640,494.96	36,697,686.08	0.00	55,489,277.51
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	1,097,487.17	0.00	0.00	0.00	99,740.15	0.00		1,197,227.32
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,703,996.72							4,703,996.72
	TOTAL COSTS	1,097,487.17	0.00	0.00	0.00	99,740.15	0.00	0.00	1,197,227.32
		18,248,583.64	0.00	0.00	0.00	1,740,235.11	36,697,686.08	0.00	56,686,504.83
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	32,989.83	0.00	0.00	0.00	220,447.81	6,763,450.16		7,016,887.80
2000-2999	Classified Salaries	3,965.88	0.00	0.00	0.00	28,548.06	3,938,140.79		3,970,654.73
3000-3999	Employee Benefits	12,282.82	0.00	0.00	0.00	100,675.51	5,092,074.30		5,205,032.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	69,915.75		69,915.75
5000-5999	Services and Other Operating Expenditures	202,202.59	0.00	0.00	0.00	2,960.05	338,333.65		543,496.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	1,377.20	0.00		1,377.20
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	251,441.12	0.00	0.00	0.00	354,008.63	16,201,914.65	0.00	16,807,364.40
7310	Transfers of Indirect Costs	996,715.66	0.00	0.00	0.00	19,333.44	0.00		1,016,049.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	996,715.66	0.00	0.00	0.00	19,333.44	0.00	0.00	1,016,049.10
	TOTAL BEFORE OBJECT 8980	1,248,156.78	0.00	0.00	0.00	373,342.07	16,201,914.65	0.00	17,823,413.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								12,942,133.62
	TOTAL COSTS								4,881,279.88

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,072,201.10	0.00	0.00	0.00	575,695.20	7,022,571.60		13,670,467.90
2000-2999	Classified Salaries	3,030,148.57	0.00	0.00	0.00	309,058.65	1,418,071.53		4,757,278.75
3000-3999	Employee Benefits	3,996,984.91	0.00	0.00	0.00	401,215.98	3,295,589.61		7,693,790.50
4000-4999	Books and Supplies	373,788.49	0.00	0.00	0.00	0.00	27,618.69		401,407.18
5000-5999	Services and Other Operating Expenditures	3,396,535.72	0.00	0.00	0.00	516.50	8,731,920.00		12,128,972.22
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	0.00	0.00		(481.44)
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,899,655.35	0.00	0.00	0.00	1,286,486.33	20,495,771.43	0.00	38,681,913.11
7310	Transfers of Indirect Costs	100,771.51	0.00	0.00	0.00	80,406.71	0.00		181,178.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,703,996.72							4,703,996.72
	TOTAL BEFORE OBJECT 8980	100,771.51	0.00	0.00	0.00	80,406.71	0.00	0.00	181,178.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	17,000,426.86	0.00	0.00	0.00	1,366,893.04	20,495,771.43	0.00	38,863,091.33
	TOTAL COSTS								
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	394,667.69	0.00	0.00	0.00	0.00	0.00		394,667.69
2000-2999	Classified Salaries	1,839,038.89	0.00	0.00	0.00	0.00	23,839.81		1,862,878.70
3000-3999	Employee Benefits	1,200,044.98	0.00	0.00	0.00	0.00	7,892.64		1,207,937.62
4000-4999	Books and Supplies	106,071.36	0.00	0.00	0.00	0.00	2,143.34		108,214.70
5000-5999	Services and Other Operating Expenditures	273,206.64	0.00	0.00	0.00	0.00	10.63		273,217.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	(481.44)	0.00	0.00	0.00	0.00	0.00		(481.44)
7130	State Special Schools	30,478.00	0.00	0.00	0.00	0.00	0.00		30,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,843,026.12	0.00	0.00	0.00	0.00	33,886.42	0.00	3,876,912.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,843,026.12	0.00	0.00	0.00	0.00	33,886.42	0.00	3,876,912.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								20,553,247.85
	TOTAL COSTS								37,372,294.01

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

SELPA:East Valley Consortium (TT)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1	Exempt Reduction Under 34 CFR Section 300.204	State and Local	Local Only
If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls .			
1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.			
2. A decrease in the enrollment of children with disabilities.			
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:			
a. Has left the jurisdiction of the agency;			
b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or			
c. No longer needs the program of special education.			
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.			
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).			
Provide the condition number, if any, to be used in the calculation below.			
Total exempt reductions		0.00	0.00

SECTION 2Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)

If (b) is greater than (a).	(c)
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	

If (b) is less than (a).	(e)
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00
	(f)

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

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SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet)	FY must be entered Actual Expenditures Comparison Year	Difference
	FY 2025-26		(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.		
	a. Total special education expenditures		
	b. Less: Expenditures paid from federal sources		
	c. Expenditures paid from state and local sources		
	Add/Less: Adjustments and/or PCRA required for MOE calculation		
	Comparison year's expenditures, adjusted for MOE calculation		
	Less: Exempt reduction(s) from SECTION 1	0.00	
	Less: 50% reduction from SECTION 2	0.00	
	Net expenditures paid from state and local sources	0.00	
	If the difference in Column C for the Section 3 Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.	54,444,178.00	54,444,178.00
Test 2			
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.		
	a. Total special education expenditures		
	b. Less: Expenditures paid from federal sources		
	c. Expenditures paid from state and local sources		
	Add/Less: Adjustments and/or PCRA required for MOE calculation		
	Comparison year's expenditures, adjusted for MOE calculation		
	Less: Exempt reduction(s) from SECTION 1	0.00	
	Less: 50% reduction from SECTION 2	0.00	

SELPA:

East Valley Consortium (TT)

Net expenditures paid from state and local sources	54,444,178.00	0.00	
d. Special education unduplicated pupil count	2,871.00		
e. Per capita state and local expenditures (Test2c/Test2d)	18,963.49	0.00	18,963.49

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

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2025-26	FY must be entered Comparison Year	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	40,373,051.00		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,373,051.00	0.00	40,373,051.00

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

	Budget FY 2025-26	FY must be entered Comparison Year	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	40,373,051.00		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,373,051.00	0.00	
b. Special education unduplicated pupil count	2,871.00		
c. Per capita local expenditures (Test4a/Test4b)	14,062.37	0.00	14,062.37

If the difference in Column C for the Section 3. Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

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

SELPA:	East Valley Consortium (TT)
Mariamada Sarabia	
Contact Name	
Director of Fiscal Services	
Title	
	(909)580-6604
	Telephone Number
	Mariamanda_Sarabia@cjsud.net
	Email Address

SELPA: East Valley Consortium (TT)

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

SELPA: East Valley Consortium (TT)

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

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

SELPA: East Valley Consortium (TT)

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

SELPA: East Valley Consortium (TT)

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

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