

Colton Joint Unified School District

2017-18 Unaudited Actuals -0.015 Tc 0.015 Tm 1.04 -0 0 11.04 83.4 489.95



General Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$219,971,362	\$219,971,362
Federal Revenues	\$109,728	\$14,099,080
Other State Revenues	\$7,630,930	\$23,096,823
Other Local Revenues	\$960,257	\$11,104,591
TOTAL	\$228,672,277	\$268,271,856

Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in

General Fund Contributions & Transfers

As a result of operations for 2017-18, the General Fund unrestricted ending fund balance is \$36,036,079, and restricted ending fund balance is \$8,915,751 for a total ending fund balance of \$44,951,830. The components of the District's fund balance are as follows: revolving cash & other non-spendable items - \$2,266,678; restricted programs - \$8,915,751; economic uncertainty (3%) - \$7,982,500; assignments - \$19,060,487; and unassigned / unappropriated - \$6,726,414.

Fund Summaries

As illustrated below, all Funds have a positive ending fund balance at June 30, 2018.

FUND	Balance June 30, 2017	Net Activity	Balance June 30, 2018
GENERAL (UNRESTRICTED & RESTRICTED)	\$42,760,678	\$2,191,152	\$44,951,830
ADULT EDUCATION FUND	\$572,215	(\$220,491)	\$351,724
CHILD DEVELOPMENT FUND	\$222,003	(\$45,586)	\$176,417
CAFETERIA FUND	\$1,295,426	(\$124,751)	\$1,170,675
DEFERRED MAINTENANCE	\$1,409,907	(\$562,572)	\$847,335
BUILDING FUND	\$29,140,230	(\$15,588,314)	\$13,551,916
CAPITAL FACILITIES FUND	\$15,966,882	(\$2,761,274)	\$13,205,608
COUNTY SCHOOL FACILITIES	\$980	\$12	\$992
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY	\$2,158,666	\$22,755	\$2,181,421
BOND INTEREST & REDEMPTION FUND	\$21,698,224	(\$854,631)	\$20,843,593
BLENDED COMPONENT UNITS CAPITAL PROJECT FUND	\$866,872	(\$866,771)	\$101
BLENDED COMPONENT UNITS DEBT SERVICE FUND	\$4,374,258	\$166,726	\$4,540,984
SELF INSURANCE FUND	\$7,973,288	\$6,485,711	\$14,458,999
TOTAL	\$128,439,629	(\$12,158,034)	\$116,281,595

Conclusion

Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety. This financial report is designed to provide a general overview of the District's finances, as well as illustrate in detail the money it received and expended during fiscal year 2017-18. During fall 2018, the District's external auditors will audit the records contained in this packet and will render an opinion on the presentation of the financial statements no later than December 15, 2018.

Unaudited Actuals
FINANCIAL REPORTS
2017-18 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)	59.20%

To the County Superintendent of Schools:

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01 GENERAL FUND

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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CERTIFICATED SALARIE S									

2017-18 Unaudited Actuals

2018-19 Budget

11 ADULT EDUCATION

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Adult Education Fund

Description

Resource Codes

12 CHILD DEVELOPMENT FUND

Vjg"Ejknf"fgxgnqr o gpv"Hwpf"ku"wugf"vq"ceeqwpv"ugrctcvgn{"
hqt"hgfgtcn."uvcvg."cpf"nqecn"tgxgpwgu"vq"qrgtcvg"ejknf"fgxgnqr o gpv"rtqitc o u.



5) TOTAL, REVENUES	2,753,006.29	2,832,895.00	2.9%
B. EXPENDITURES			

Colton Joint Unified
San Bernardino County

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Child Development Fund

13 NUTRITION SERVICES FUND

V j g " E c h g v g t k c " H w p f " k u " w u g f " v q " c e e q w p v " u g r c t c v g n { " h q t " h g f g t c n . " u v c v g . " c p f " n q e c n " t g x g p w g u " v q " q r g t c v g " v j g " h q q f " u g t x k e g " r t q i t c o 0



Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,806,134.41	10,500,250.00	

Unaudited Actuals
Cafeteria Special Revenue Fund

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Colton Joint Unified
San Bernardino County

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Form 13

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					

14 DEFERRED MAINTENANCE

V j g" F ghgttg f" O ckpvGPCpeg" Hwp f" ku" wug f" vq" ceeqwpv" ugrctcvgn { "hqt"
tgxgpwgu" vj cv" ctg" tguvtkevg f" qt" eq o o kvvg f" hqt" f ghgttg f"
o ckpvGPCpeg" rwtrqugu0



Description

Resource Codes

Colton Joint Unified
San Bernardino County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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Form 14

Form

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.



Colton Joint Unified
San Bernardino County

Unaudited Actuals
Building Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget
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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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,784,050.27		
1					

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget
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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Au336.42 712.74 cm /ImUized Interfund Transfers In8919					

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.



Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18	2018-19	
			Unaudited Actuals	Budget	
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	12.23		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	988.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting De					

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00		

Description

Resource Codes

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

V j g" Ecrkvcn" Qwvnc { "Rtqlgevu" Hwpf" gzkuvu" rtk o ctkn { "vq" rtqxkfg"
hqt" v j g" ceew o wncvkqp" qh" I gpgtcn" Hwpf" o qpg { u" hqt" ecrkvcn"
qwvnc { "rwtrqugu0



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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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%

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					

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

Description	Resource Codes	Object Codes
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Description

Resource Codes

**51 BOND INTEREST
AND REDEMPTION FUND**

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget
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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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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	2017-18 Unaudited Actuals
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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

Description	Resource Codes	Object Codes
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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Self-Insurance Fund

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,843,519.00	2,427,000.00	-49.9%
(a) TOTAL, INTERFUND TRANSFERS IN			4,843,519.00	2,427,000.00	

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.

Hwpf"6;"/"Ecrkvcn"Rtqlgev"Hwpf"hqt"Dngpfgf"Eq o rppgpv"Wpkvu

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.

Hwpf"74"/"Fgdv"Ugtxkeg"Hwpf"hqt"Dngpfgf"Eq o rppgpv"Wpkvu

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.



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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals
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Colton Joint Unified
San Bernardino County

Unaudited Actuals
Capital Project Fund for Blend63ug[mponent Units

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
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Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals
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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals2017-18
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Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(

GANN



2017-18
Calculations
Extracted

2018-19
Calculations

LOTTERY REPORT



Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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MINIMUM CLASSROOM COMPENSATION



PART I - CURRENT
EXPENSE FORMULA

Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)
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INDIRECT COST RATE



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

EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT EXPENDITURES



Section I - Ex penditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	266,080,704.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,968,281.82
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	148,431.28
2. Capital Outlay	All except 7100-7199	All except 5000-5999		

Colton Joint Unified
San Bernardino County

Unaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

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Form ESMOE

2017-18
Annual ADA/
Exps. Per ADA

Section II - Ex penditures Per AD A

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

PROGRAM COST REPORT

	----- Direct Costs -----			
Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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

Goal
Instructional
Goals
0001 Pre-Kindergarten

12,878.18



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Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	386,606.42	0.00	386,606.42
1110	Regular Education, K-12	1,172,454.57	18,930,895.76	(28,843.30)	20,074,507.03
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools				

3	Other General Administration (Funds 01, 02, and 62, Functions 7200-7600 except 7210, Gal 0000, Fcts 1000-79)	399.9
4	Centralized Data Processing (Funds 01, 02, and 62, Function 7700, Gal 0000, Fcts 1000-79)	802,403.35
5	Total Central Administration Costs in General Fund and Charter Schools Funds	558,991.6
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Char	160,221,144.19

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Type of Activity
Enterprise
(Function 6000)

Facilities Acquisition &
Construction
(Function 8500)

CATEGORICALS



2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	NCLB: TTL 1 PART A	SP ED BASIC GRANT	SP ED IDEA B, SEC611 PRVT	SP ED IDEA PRESCHOOL	SP ED IDEA PRESCHOOL	SP ED IDEA MNTL HLTH, PT B	SP ED IDEA PRESCHOOL STFDEV
FEDERAL CATALOG NUMBER	3010	3310	3311	3315	3320	3327	3345
RESOURCE CODE	re f 0 02.28 Tm 0 g i:8 744.72 cm /lm49 Do Q 1 1 1cm /l240.52 -8.52.28 Tm 0 g i/lm48 D9428 Tm 0 g i:8 744.72 cm /lm49 Do Q 1 1 1 scn 113.22 6						

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,

Colton Joint Unified
San Bernardino County

2017-18 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	

STATE PROGRAM NAME
LOTTERY NON PROP 20 CLEAN ENERGY LOTTERY PROP 20 SPECIAL ED

INTERFUND ACTIVITIES



Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

GENERAL FIXED ASSETS



LONG TERM DEBT



Unaudited Balance