

COLTON JOINT UNIFIED SCHOOL DISTRICT
PROPOSED BUDGET
2022-2023

Presented to the Governing Board on June 23, 2022



2022-23 PROPOSED BUDGET

BOARD OF EDUCATION

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2022-23 PROPOSED BUDGET

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Colton Joint Unified School District 2022-23 Adopted Budget and Multi-Year Financial Projections

Public Hearing – June 9, 2022

Adoption – June 23, 2022

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

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, San Bernardino County Superintendent of Schools and School Services of California. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Colton Joint Unified School District.

Changes Since Second Interim Reporting:

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, and foster youth programs.
- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per reported 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 “rebenched”) for transitional kindergarten (TK) expansion

- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

General Planning Factors

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2022-23	2023-24	2024-25
Local Control Funding Formula COLA	6.56%	5.38%	5.38%
Special Education COLA	6.56%	5.38%	5.38%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$36.82	\$37.98
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$70.93	\$73.16

Revenue Assumptions

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding factors. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal increases and decreases are due to the various sources of Covid funds that are budgeted over the current year and subsequent 2 years. State revenue is expected to remain relatively constant for the subsequent years.

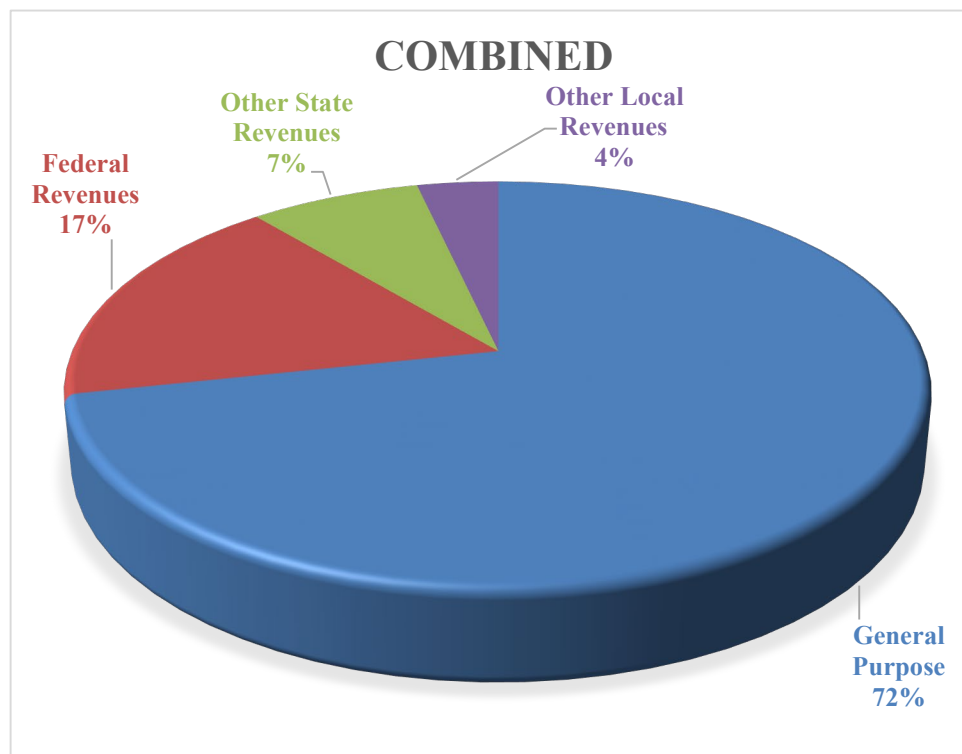
2022-23 Colton Joint Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 18,626.09 (excludes COE ADA of 45.45).
 - Due to declining enrollment the funded ADA will be based on the 3 year average ADA of 19,482.27 plus NPS, CDS and COES ADA of 68.97 for a total funded ADA of 19,551.21.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 80.00% for 2022-23 with the 3 year rolling average of 81.75%.
- Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Restricted	Combined
General Purpose Revenue (LCFF)	\$260,783,200	\$0	\$260,783,200
Federal Revenues	\$120,000	\$62,789,698	\$62,909,698
Other State Revenues	\$4,064,895	\$23,349,926	\$27,414,821
Other Local Revenues	\$1,740,802	\$11,275,636	\$13,016,438
TOTAL	\$266,708,897	\$97,415,260	\$364,124,157



Illustrated below is how the District's EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

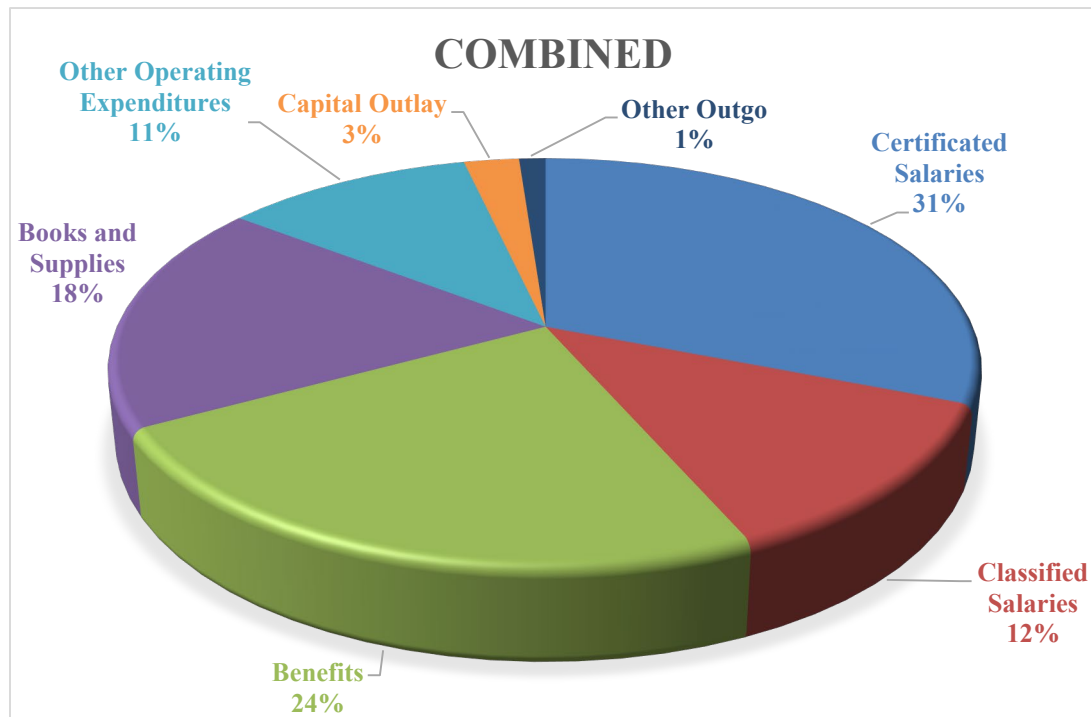
Education Protection Account (EPA) Budget 2022-23 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$50,796,486
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$41,963,485
<i>Certificated Instructional Benefits</i>	\$8,833,001
TOTAL	\$50,796,486
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 80% of the District's unrestricted budget, and approximately 67% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$102,229,368	\$21,880,668	\$124,110,036
Classified Salaries	\$37,130,474	\$12,622,417	\$49,752,891
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$63,343,081	\$31,598,080	\$94,941,161
Books and Supplies	\$23,501,786	\$49,808,358	\$73,310,144
Other Operating Expenditures	\$17,964,200	\$26,105,524	\$44,069,724
Capital Outlay	\$3,120,625	\$6,603,201	\$9,723,826
Other Outgo	\$4,670,070	\$0	\$4,670,070
TOTAL	\$251,959,604	\$148,618,248	\$400,577,852

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education, Various Programs	\$20,162,125
Restricted Maintenance Account	\$10,609,980
LEA Medi-Cal Reimbursement Program	\$243,842
Property & Liability Contribution	\$1,979,386
OPEB Contribution	\$1,500,000
Child Development Fund	\$578,891
TOTAL CONTRIBUTIONS	\$35,074,224

Expenditure Assumptions

Certificated step and column costs are expected to increase by 1.5% each year. Unrestricted certificated salaries include a reduction of 26 certificated positions in the budget year due to declining enrollment. Classified step costs are expected to increase by 1.5% each year.

Unrestricted supplies and operating expenditures are estimated to decrease in the subsequent year due to the removal of one-time carryover. Restricted supplies and operating expenditures are estimated to increase due to utilization of restricted funding. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease due to program adjustments noted above. Contributions to restricted programs are expected to increase due to step and column, ongoing salary increases and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$40 million resulting in an ending General Fund balance of approximately \$43 million.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$10 million resulting in an ending General Fund balance of \$32.7 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total General Fund outgo are reserved for the following activities:

Description	2021-22	2022-23	2023-24
Vehicle Replacement	\$2,600,000	\$2,600,000	\$0
Field Replacement	\$3,000,000	\$3,000,000	\$0
Future Facility Needs	\$6,000,000	\$6,000,000	\$0
Lottery	\$140,430	\$1,347,574	\$0
Future Custodial Support	\$3,300,000	\$3,300,000	\$0
Deficit Spending	\$14,939,496	\$11,865,521	\$19,869,013
Amount Disclosed per SB 858 Requirements	\$29,979,926	\$28,113,095	\$19,869,013
Add: Nonspendable Reserves	\$175,000	\$175,000	\$175,000
Add: State Reserve for Economic Uncertainty (REU) - 3%	\$9,846,700	\$12,125,300	\$10,483,400
Add: Restricted Fund Balance	\$27,678,715	\$2,567,085	\$2,212,434
Unassigned	\$15,351,265	\$0	\$0
Estimated Ending Fund Balance	\$83,031,606	\$42,980,480	\$32,739,847

Cash Flow

The District is anticipating having positive monthly cash balances during the current and 2022-23 school year. Cash is monitored closely in order to ensure the District is able to meet its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2021-22	Est. Net Change	2022-23
General (Unrestricted and Restricted)	\$83,031,606	(\$40,051,126)	\$42,980,480
Student Activity Special Revenue Fund	\$836,431	\$150,000	\$986,431
Adult Education	\$181,278	\$0	\$181,278
Child Development Fund	\$593,852	(\$168,854)	\$424,999
Cafeteria Fund	\$3,018,789	\$45,503	\$3,064,292
Building Fund	\$20,534,986	(\$10,633,577)	\$9,901,409
Capital Facilities	\$15,988,370	(\$4,903,840)	\$11,084,530
County School Facilities	\$17,274,734	(\$2,774,063)	\$14,500,671
Special Reserve for Capital Outlay	\$10,750,105	\$885,000	\$11,635,105
Bond Interest and Redemption	\$24,510,244	(\$604,454)	\$23,905,790
Community Facilities District Fund	\$5,323,276	\$42,500	\$5,365,776
Self Insurance Fund	\$13,861,037	(\$3,321,957)	\$10,539,080
TOTAL	\$195,904,709	(\$61,334,867)	\$134,569,842

Conclusion

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Dr.
colton, CA 92324Place: 18829 Orange St.,
Bloomington, CA 92316Date: June 2, 2022
through June 9,
2022

Date: June 09, 2022

Time: 05:30 PM

Adoption
Date: June 23, 2022

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Mariamanda Sarabia

Telephone: 909-580-5000

Title: Director of Fiscal
Services

E-mail: mariamanda_sarabia@cjsud.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

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

Signed

Date of
Meeting: Jun 23, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Mariamanda Sarabia
Title:	Director of Fiscal Services
Telephone:	909-580-5000
E-mail:	mariamanda_sarabia@cjusd.net

01 GENERAL FUND

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



			2021-22 Estimated Actuals			2022-23 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	248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%
2) Federal Revenue		8100-8299	120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
3) Other State Revenue		8300-8599	4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
4) Other Local Revenue		8600-8799	1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.7%
5) TOTAL, REVENUES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,362,314.00	19,576,106.00	122,938,420.00	102,229,368.00	21,880,668.00	124,110,036.00	1.0%
2) Classified Salaries		2000-2999	33,459,266.00	10,877,342.00	44,336,608.00	37,130,474.00	12,622,417.00	49,752,891.00	12.2%
3) Employee Benefits		3000-3999	57,407,110.00	26,897,774.00	84,304,884.00	63,343,081.00	31,598,080.00	94,941,161.00	12.6%
4) Books and Supplies		4000-4999	13,446,032.00	11,755,574.00	25,201,606.00	23,501,786.00	49,808,358.00	73,310,144.00	190.9%
5) Services and Other Operating Expenditures		5000-5999	19,314,483.00	20,159,136.00	39,473,619.00	17,964,200.00	26,105,524.00	44,069,724.00	11.6%
6) Capital Outlay		6000-6999	1,109,747.00	1,659,541.00	2,769,288.00	3,120,625.00	6,603,201.00	9,723,826.00	251.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,672,570.00	0.00	4,672,570.00	4,670,070.00	0.00	4,670,070.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,773,773.00)	3,252,717.00	(521,056.00)	(5,385,435.00)	4,924,589.00	(460,846.00)	-11.6%
9) TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323,175,939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,749,199.00	(14,288,736.00)	11,460,463.00	20,134,728.00	(56,127,577.00)	(35,992,849.00)	-414.1%
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	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
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	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,286,979.00)	26,242,063.00	(5,044,916.00)	(35,074,224.00)	31,015,947.00	(4,058,277.00)	-19.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,537,780.00)	11,953,327.00	6,415,547.00	(14,939,496.00)	(25,111,630.00)	(40,051,126.00)	-724.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
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)			60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
2) Ending Balance, June 30 (E + F1e)			55,352,890.78	27,678,715.46	83,031,606.24	40,413,394.78	2,567,085.46	42,980,480.24	-48.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,678,715.46	27,678,715.46	0.00	2,567,085.46	2,567,085.46	-90.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	29,979,926.20	0.00	29,979,926.20	28,113,094.78	0.00	28,113,094.78	-6.2%
Vehicle Replacement	0000	9780	2,600,000.00		2,600,000.00			0.00	
Future Facility Needs	0000	9780	6,000,000.00		6,000,000.00			0.00	
Field Replacement	0000	9780	3,000,000.00		3,000,000.00			0.00	
Future Custodial Support	0000	9780	3,300,000.00		3,300,000.00			0.00	
Deficit Spending	0000	9780	14,939,496.00		14,939,496.00			0.00	
1100 Unrestricted Lottery	1100	9780	140,430.20		140,430.20			0.00	
Vehicle Replacement	0000	9780			0.00	2,600,000.10		2,600,000.10	
Future Facility Needs	0000	9780			0.00	6,000,000.00		6,000,000.00	
Field Replacement	0000	9780			0.00	3,000,000.00		3,000,000.00	
Future Custodial Support	0000	9780			0.00	3,300,000.00		3,300,000.00	
Deficit Spending	0000	9780			0.00	11,865,520.48		11,865,520.48	
1100 Unrestricted Lottery	1100	9780			0.00	1,347,574.20		1,347,574.20	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,846,700.00	0.00	9,846,700.00	12,125,300.00	0.00	12,125,300.00	23.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	15,351,264.58	0.00	15,351,264.58	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,352,890.78	27,678,715.46	83,031,606.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,352,890.78	27,678,715.46	83,031,606.24				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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 (G9 + H2) - (I6 + J2)			55,352,890.78	27,678,715.46	83,031,606.24				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	158,359,622.00	0.00	158,359,622.00	194,955,220.00	0.00	194,955,220.00	23.1%
Education Protection Account State Aid - Current Year		8012	52,960,585.00	0.00	52,960,585.00	50,796,486.00	0.00	50,796,486.00	-4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	132,169.00	0.00	132,169.00	132,169.00	0.00	132,169.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,968,307.00	0.00	17,968,307.00	17,968,307.00	0.00	17,968,307.00	0.0%
Unsecured Roll Taxes		8042	559,422.00	0.00	559,422.00	559,422.00	0.00	559,422.00	0.0%
Prior Years' Taxes		8043	13,455.00	0.00	13,455.00	13,455.00	0.00	13,455.00	0.0%
Supplemental Taxes		8044	751,201.00	0.00	751,201.00	751,201.00	0.00	751,201.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,843,333.00)	0.00	(4,843,333.00)	(4,843,333.00)	0.00	(4,843,333.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,746,081.00	0.00	22,746,081.00	450,273.00	0.00	450,273.00	-98.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			248,647,509.00	0.00	248,647,509.00	260,783,200.00	0.00	260,783,200.00	4.9%
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	(118.00)	0.00	(118.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%

			2021-22 Estimated Actuals			2022-23 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							
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	4,013,840.00	4,013,840.00	0.00	4,013,840.00	4,013,840.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,274,288.00	1,274,288.00	0.00	333,324.00	333,324.00	-73.8%
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		7,925,416.56	7,925,416.56		7,397,681.81	7,397,681.81	-6.7%
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		845,890.00	845,890.00		805,972.00	805,972.00	-4.7%
Title III, Part A, Immigrant Student Program	4201	8290		(1.03)	(1.03)		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		571,390.00	571,390.00		535,377.00	535,377.00	-6.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				2,482,140.00	2,482,140.00		2,414,806.00	2,414,806.00	-2.7%
Career and Technical Education	3500-3599	8290		171,984.00	171,984.00		199,115.00	199,115.00	15.8%
All Other Federal Revenue	All Other	8290	120,000.00	13,153,582.47	13,273,582.47	120,000.00	47,089,582.19	47,209,582.19	255.7%
TOTAL, FEDERAL REVENUE			120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	856,123.00	0.00	856,123.00	808,893.00	0.00	808,893.00	-5.5%
Lottery - Unrestricted and Instructional Materials		8560	3,070,105.00	1,224,275.00	4,294,380.00	3,171,002.00	1,264,510.00	4,435,512.00	3.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,861,440.00	2,861,440.00		2,907,526.66	2,907,526.66	1.6%
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		568,774.41	568,774.41		342,000.00	342,000.00	-39.9%
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	85,000.00	33,518,922.59	33,603,922.59	85,000.00	18,835,889.34	18,920,889.34	-43.7%
TOTAL, OTHER STATE REVENUE			4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	.53	.53	New
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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	1,113,002.25	12,859.00	1,125,861.25	959,002.00	11,580.00	970,582.00	-13.8%
Interest		8660	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,326.75	425,000.00	825,326.75	326,800.00	425,000.47	751,800.47	-8.9%
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		10,839,653.00	10,839,653.00		10,839,055.00	10,839,055.00	0.0%
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			1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.7%
TOTAL, REVENUES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	85,214,524.87	13,761,348.00	98,975,872.87	82,830,361.00	16,329,579.00	99,159,940.00	0.2%
Certificated Pupil Support Salaries		1200	6,913,432.00	3,914,372.00	10,827,804.00	7,557,351.00	3,714,563.00	11,271,914.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,002,044.00	474,854.00	10,476,898.00	10,634,961.00	472,971.00	11,107,932.00	6.0%
Other Certificated Salaries		1900	1,232,313.13	1,425,532.00	2,657,845.13	1,206,695.00	1,363,555.00	2,570,250.00	-3.3%
TOTAL, CERTIFICATED SALARIES			103,362,314.00	19,576,106.00	122,938,420.00	102,229,368.00	21,880,668.00	124,110,036.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,484,189.77	4,216,896.00	5,701,085.77	2,837,244.00	5,466,378.00	8,303,622.00	45.6%
Classified Support Salaries		2200	17,426,127.90	4,426,377.90	21,852,505.80	18,989,682.12	4,559,190.00	23,548,872.12	7.8%
Classified Supervisors' and Administrators' Salaries		2300	4,463,628.00	876,457.00	5,340,085.00	4,780,600.00	880,830.00	5,661,430.00	6.0%
Clerical, Technical and Office Salaries		2400	9,015,127.83	1,288,996.76	10,304,124.59	9,449,348.88	1,609,886.00	11,059,234.88	7.3%
Other Classified Salaries		2900	1,070,192.50	68,614.34	1,138,806.84	1,073,599.00	106,133.00	1,179,732.00	3.6%
TOTAL, CLASSIFIED SALARIES			33,459,266.00	10,877,342.00	44,336,608.00	37,130,474.00	12,622,417.00	49,752,891.00	12.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,290,404.77	16,795,668.74	34,086,073.51	19,537,440.00	18,330,343.87	37,867,783.87	11.1%
PERS		3201-3202	6,900,293.83	2,482,304.75	9,382,598.58	9,293,203.52	3,197,084.00	12,490,287.52	33.1%
OASDI/Medicare/Alternative		3301-3302	3,942,424.11	1,152,314.15	5,094,738.26	4,286,762.19	1,315,592.14	5,602,354.33	10.0%
Health and Welfare Benefits		3401-3402	25,886,781.39	5,843,259.77	31,730,041.16	28,224,874.96	7,981,275.44	36,206,150.40	14.1%
Unemployment Insurance		3501-3502	447,271.36	621,634.90	1,068,906.26	694,823.33	773,784.55	1,468,607.88	37.4%
Workers' Compensation		3601-3602	56,874.54	2,591.69	59,466.23	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Other Employee Benefits		3901-3902	2,883,060.00	0.00	2,883,060.00	1,305,977.00	0.00	1,305,977.00	-54.7%
TOTAL, EMPLOYEE BENEFITS			57,407,110.00	26,897,774.00	84,304,884.00	63,343,081.00	31,598,080.00	94,941,161.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,175,199.20	1,218,999.00	2,394,198.20	400,000.00	1,101,510.00	1,501,510.00	-37.3%
Books and Other Reference Materials		4200	310,156.37	446,618.69	756,775.06	686,432.00	503,483.00	1,189,915.00	57.2%
Materials and Supplies		4300	8,338,457.44	7,328,756.28	15,667,213.72	21,605,570.59	42,388,928.70	63,994,499.29	308.5%
Noncapitalized Equipment		4400	3,621,718.99	2,761,200.03	6,382,919.02	808,783.41	5,814,436.30	6,623,219.71	3.8%
Food		4700	500.00	0.00	500.00	1,000.00	0.00	1,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			13,446,032.00	11,755,574.00	25,201,606.00	23,501,786.00	49,808,358.00	73,310,144.00	190.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,398,460.00	5,398,460.00	0.00	4,538,520.00	4,538,520.00	-15.9%
Travel and Conferences		5200	345,022.89	240,022.93	585,045.82	529,428.00	2,727,358.18	3,256,786.18	456.7%
Dues and Memberships		5300	75,634.93	3,188.00	78,822.93	94,042.00	0.00	94,042.00	19.3%
Insurance	5400 - 5450		265,000.00	0.00	265,000.00	602,829.00	0.00	602,829.00	127.5%
Operations and Housekeeping Services		5500	5,403,009.34	10,458.00	5,413,467.34	5,662,967.00	10,100.00	5,673,067.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,229,526.10	4,411,215.61	6,640,741.71	2,322,146.00	6,782,207.82	9,104,353.82	37.1%
Transfers of Direct Costs		5710	(300,942.26)	300,942.26	0.00	(267,279.00)	267,279.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,932.00)	1,500.00	(35,432.00)	(41,564.00)	500.00	(41,064.00)	15.9%
Professional/Consulting Services and Operating Expenditures		5800	9,387,130.74	9,787,900.20	19,175,030.94	8,204,198.00	10,817,959.00	19,022,157.00	-0.8%
Communications		5900	1,947,033.26	5,449.00	1,952,482.26	857,433.00	961,600.00	1,819,033.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,314,483.00	20,159,136.00	39,473,619.00	17,964,200.00	26,105,524.00	44,069,724.00	11.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	199.45	31,500.00	31,699.45	8,500.01	1,005,000.00	1,013,500.01	3,097.2%
Buildings and Improvements of Buildings		6200	0.00	759,237.56	759,237.56	25,500.00	2,005,000.00	2,030,500.00	167.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,109,547.55	868,803.44	1,978,350.99	3,086,624.99	3,593,201.00	6,679,825.99	237.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,109,747.00	1,659,541.00	2,769,288.00	3,120,625.00	6,603,201.00	9,723,826.00	251.1%
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	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,500.00	0.00	82,500.00	80,000.00	0.00	80,000.00	-3.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,403,000.00	0.00	3,403,000.00	3,403,000.00	0.00	3,403,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	368,544.00	0.00	368,544.00	368,544.00	0.00	368,544.00	0.0%
Other Debt Service - Principal		7439	803,526.00	0.00	803,526.00	803,526.00	0.00	803,526.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,672,570.00	0.00	4,672,570.00	4,670,070.00	0.00	4,670,070.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,252,717.00)	3,252,717.00	0.00	(4,924,589.00)	4,924,589.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Transfers of Indirect Costs - Interfund		7350	(521,056.00)	0.00	(521,056.00)	(460,846.00)	0.00	(460,846.00)	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,773,773.00)	3,252,717.00	(521,056.00)	(5,385,435.00)	4,924,589.00	(460,846.00)	-11.6%
TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323,175,939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.8%
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	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	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			(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,286,979.00)	26,242,063.00	(5,044,916.00)	(35,074,224.00)	31,015,947.00	(4,058,277.00)	-19.6%

			2021-22 Estimated Actuals			2022-23 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	248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%
2) Federal Revenue		8100-8299	120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
3) Other State Revenue		8300-8599	4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
4) Other Local Revenue		8600-8799	1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.7%
5) TOTAL, REVENUES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	129,382,749.86	53,601,734.41	182,984,484.27	139,573,066.47	93,484,157.42	233,057,223.89	27.4%
2) Instruction - Related Services	2000-2999		23,892,935.01	5,849,082.96	29,742,017.97	24,860,048.59	10,766,322.58	35,626,371.17	19.8%
3) Pupil Services	3000-3999		22,404,464.24	13,093,262.15	35,497,726.39	24,572,262.00	13,291,071.00	37,863,333.00	6.7%
4) Ancillary Services	4000-4999		2,431,821.07	29,681.00	2,461,502.07	1,263,542.00	1,875.00	1,265,417.00	-48.6%
5) Community Services	5000-5999		0.00	0.00	0.00	325,909.00	0.00	325,909.00	New
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,956,817.17	5,194,718.00	24,151,535.17	20,589,389.57	11,230,226.00	31,819,615.57	31.7%
8) Plant Services	8000-8999		26,598,391.65	16,409,711.48	43,008,103.13	30,719,881.37	24,769,185.00	55,489,066.37	29.0%
9) Other Outgo	9000-9999		5,330,570.00	0.00	5,330,570.00	4,670,070.00	0.00	4,670,070.00	-12.4%
10) TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323,175,939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,749,199.00	(14,288,736.00)	11,460,463.00	20,134,728.00	(56,127,577.00)	(35,992,849.00)	-414.1%
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	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
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	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,286,979.00)	26,242,063.00	(5,044,916.00)	(35,074,224.00)	31,015,947.00	(4,058,277.00)	-19.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,537,780.00)	11,953,327.00	6,415,547.00	(14,939,496.00)	(25,111,630.00)	(40,051,126.00)	-724.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
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)			60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
2) Ending Balance, June 30 (E + F1e)			55,352,890.78	27,678,715.46	83,031,606.24	40,413,394.78	2,567,085.46	42,980,480.24	-48.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,678,715.46	27,678,715.46	0.00	2,567,085.46	2,567,085.46	-90.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	29,979,926.20	0.00	29,979,926.20	28,113,094.78	0.00	28,113,094.78	-6.2%
Vehicle Replacement	0000	9780	2,600,000.00		2,600,000.00			0.00	
Future Facility Needs	0000	9780	6,000,000.00		6,000,000.00			0.00	
Field Replacement	0000	9780	3,000,000.00		3,000,000.00			0.00	
Future Custodial Support	0000	9780	3,300,000.00		3,300,000.00			0.00	
Deficit Spending	0000	9780	14,939,496.00		14,939,496.00			0.00	
1100 Unrestricted Lottery	1100	9780	140,430.20		140,430.20			0.00	
Vehicle Replacement	0000	9780			0.00	2,600,000.10		2,600,000.10	
Future Facility Needs	0000	9780			0.00	6,000,000.00		6,000,000.00	
Field Replacement	0000	9780			0.00	3,000,000.00		3,000,000.00	
Future Custodial Support	0000	9780			0.00	3,300,000.00		3,300,000.00	
Deficit Spending	0000	9780			0.00	11,865,520.48		11,865,520.48	
1100 Unrestricted Lottery	1100	9780			0.00	1,347,574.20		1,347,574.20	
e) Unassigned/Unappropriated									

			2021-22 Estimated Actuals			2022-23 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							
Reserve for Economic Uncertainties		9789	9,846,700.00	0.00	9,846,700.00	12,125,300.00	0.00	12,125,300.00	23.1%
Unassigned/Unappropriated Amount		9790	15,351,264.58	0.00	15,351,264.58	0.00	0.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	10,461,202.00	.47
6266	Educator Effectiveness, FY 2021-22	5,300,069.00	0.00
6300	Lottery: Instructional Materials	723,726.61	723,726.61
6536	Special Ed: Dispute Prevention and Dispute Resolution	277,501.00	0.00
6537	Special Ed: Learning Recovery Support	1,350,018.00	0.00
6546	Mental Health-Related Services	.26	.26
6547	Special Education Early Intervention Preschool Grant	476,524.00	476,524.00
7311	Classified School Employee Professional Development Block Grant	129,288.36	.36
7338		1.94	1.94
7425	Expanded Learning Opportunities (ELO) Grant	5,147,422.50	32,197.50
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,478,075.00	0.00
7510	Low-Performing Students Block Grant	68,723.29	68,723.29
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,230,553.09	1,218,719.09
9010	Other Restricted Local	35,610.41	47,191.94
Total, Restricted Balance		27,678,715.46	2,567,085.46

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Average Daily Attendance
A. DISTRICT ADA

36676860000000
Form A
D8BGACNNBE(2022-23)

Description	2021-22 Estimated Actuals			2022-23 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)	17,839.87	17,839.87	20,338.71	18,626.09	18,626.09	19,505.76
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)	17,839.87	17,839.87	20,338.71	18,626.09	18,626.09	19,505.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	39.33	39.33	39.33	39.33	39.33	39.33
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.88	2.88	2.88	2.88	2.88	2.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.24	3.24	3.24	3.24	3.24	3.24
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	45.45	45.45	45.45	45.45	45.45	45.45

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,885.32	17,885.32	20,384.16	18,671.54	18,671.54	19,551.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 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	2021-22 Estimated Actuals			2022-23 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)]						

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Average Daily Attendance
C. CHARTER SCHOOL ADA

36676860000000
Form A
D8BGACNNBE(2022-23)

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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

08 STUDENT ACTIVITY SPECIAL REVENUE FUND

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



Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

36676860000000
Form 08
D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	899,758.00	950,000.00	0.0%
5) TOTAL, REVENUES			899,758.00	950,000.00	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	758,020.00	800,000.00	5.5%
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			758,020.00	800,000.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,738.00	150,000.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,738.00	150,000.00	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	694,692.62	836,430.62	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			694,692.62	836,430.62	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			694,692.62	836,430.62	20.4%
2) Ending Balance, June 30 (E + F1e)			836,430.62	986,430.62	17.9%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	836,430.62	986,430.62	17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	836,430.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			836,430.62		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
(G9 + H2) - (I6 + J2)			836,430.62		
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	899,758.00	950,000.00	5.6%
TOTAL, REVENUES			899,758.00	950,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	758,020.00	800,000.00	5.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			758,020.00	800,000.00	5.5%
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%
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			758,020.00	800,000.00	5.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
(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%

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

36676860000000
Form 08
D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2021-22 Estimated Actuals	2022-23 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	899,758.00	950,000.00	0.0%
5) TOTAL, REVENUES			899,758.00	950,000.00	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		758,020.00	800,000.00	5.5%
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			758,020.00	800,000.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			141,738.00	150,000.00	5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			141,738.00	150,000.00	5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	694,692.62	836,430.62	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			694,692.62	836,430.62	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			694,692.62	836,430.62	20.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			836,430.62	986,430.62	17.9%
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	836,430.62	986,430.62	17.9%
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

2022-23 Budget, July 1
Student Activity Special Revenue Fund
Restricted Detail

36676860000000
Form 08
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	836,430.62	986,430.62
Total, Restricted Balance		836,430.62	986,430.62

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,358.00	106,358.00	0.0%
3) Other State Revenue		8300-8599	767,949.00	767,949.00	0.0%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			877,331.00	877,331.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	438,373.00	412,572.00	-5.9%
2) Classified Salaries		2000-2999	139,881.00	126,092.00	-9.9%
3) Employee Benefits		3000-3999	221,691.65	230,598.00	4.0%
4) Books and Supplies		4000-4999	39,256.60	52,855.00	34.6%
5) Services and Other Operating Expenditures		5000-5999	55,590.75	55,214.00	-0.7%
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			894,793.00	877,331.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,462.00)	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)			(17,462.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,740.28	181,278.28	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,740.28	181,278.28	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,740.28	181,278.28	-8.8%
2) Ending Balance, June 30 (E + F1e)			181,278.28	181,278.28	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	180,204.28	180,204.28	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	1,074.00	1,074.00	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	181,278.28		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			181,278.28		
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					
(G9 + H2) - (I6 + J2)			181,278.28		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	106,358.00	106,358.00	0.0%
TOTAL, FEDERAL REVENUE			106,358.00	106,358.00	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	738,262.00	738,262.00	0.0%
All Other State Revenue	All Other	8590	29,687.00	29,687.00	0.0%
TOTAL, OTHER STATE REVENUE			767,949.00	767,949.00	0.0%
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	3,024.00	3,024.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,024.00	3,024.00	0.0%
TOTAL, REVENUES			877,331.00	877,331.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	165,148.32	136,582.00	-17.3%
Certificated Pupil Support Salaries		1200	119,313.16	122,097.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	153,911.52	153,893.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			438,373.00	412,572.00	-5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	58,133.78	44,651.00	-23.2%
Classified Supervisors' and Administrators' Salaries		2300	22,452.95	22,446.00	0.0%
Clerical, Technical and Office Salaries		2400	59,294.27	52,495.00	-11.5%
Other Classified Salaries		2900	0.00	6,500.00	New
TOTAL, CLASSIFIED SALARIES			139,881.00	126,092.00	-9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	97,591.46	97,985.00	0.4%
PERS		3201-3202	30,540.85	30,087.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	16,994.60	16,570.00	-2.5%
Health and Welfare Benefits		3401-3402	72,662.76	83,263.00	14.6%
Unemployment Insurance		3501-3502	2,660.98	2,693.00	1.2%
Workers' Compensation		3601-3602	1,241.00	0.00	-100.0%
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			221,691.65	230,598.00	4.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	450.00	500.00	11.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,806.60	46,370.00	19.5%
Noncapitalized Equipment		4400	0.00	5,985.00	New
TOTAL, BOOKS AND SUPPLIES			39,256.60	52,855.00	34.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,000.00	New
Dues and Memberships		5300	195.48	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	400.00	3,424.00	756.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	528.00	515.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	54,467.27	46,275.00	-15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,590.75	55,214.00	-0.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			894,793.00	877,331.00	-2.0%
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%
(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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,358.00	106,358.00	0.0%
3) Other State Revenue		8300-8599	767,949.00	767,949.00	0.0%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			877,331.00	877,331.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		228,941.50	185,525.00	-19.0%
2) Instruction - Related Services	2000-2999		266,537.70	281,442.00	5.6%
3) Pupil Services	3000-3999		386,017.80	410,114.00	6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,296.00	250.00	-98.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			894,793.00	877,331.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,462.00)	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)			(17,462.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,740.28	181,278.28	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,740.28	181,278.28	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,740.28	181,278.28	-8.8%
2) Ending Balance, June 30 (E + F1e)			181,278.28	181,278.28	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	180,204.28	180,204.28	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	1,074.00	1,074.00	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

2022-23 Budget, July 1
Adult Education Fund
Restricted Detail

3667686000000
Form 11
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	180,204.28	180,204.28
Total, Restricted Balance		180,204.28	180,204.28

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,320,031.23	1,111,483.67	-15.8%
3) Other State Revenue		8300-8599	2,182,517.00	2,182,517.00	0.0%
4) Other Local Revenue		8600-8799	121,798.30	0.00	-100.0%
5) TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,039,825.00	1,038,340.00	-0.1%
2) Classified Salaries		2000-2999	1,297,554.00	1,321,099.00	1.8%
3) Employee Benefits		3000-3999	1,218,302.20	1,344,381.00	10.3%
4) Books and Supplies		4000-4999	108,217.83	173,535.42	60.4%
5) Services and Other Operating Expenditures		5000-5999	368,942.50	164,390.00	-55.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,409.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,904.00)	(747,744.75)	53.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	585,810.00	578,891.00	-1.2%
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			585,810.00	578,891.00	-1.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,906.00	(168,853.75)	-269.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,946.44	593,852.44	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			493,946.44	593,852.44	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,946.44	593,852.44	20.2%
2) Ending Balance, June 30 (E + F1e)			593,852.44	424,998.69	-28.4%
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	358,606.39	189,752.64	-47.1%
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	235,246.05	235,246.05	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	593,852.44		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			593,852.44		
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					
(G9 + H2) - (I6 + J2)			593,852.44		
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	1,320,031.23	1,111,483.67	-15.8%
TOTAL, FEDERAL REVENUE			1,320,031.23	1,111,483.67	-15.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,068,835.00	2,068,835.00	0.0%
All Other State Revenue	All Other	8590	113,682.00	113,682.00	0.0%
TOTAL, OTHER STATE REVENUE			2,182,517.00	2,182,517.00	0.0%
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	4,035.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,195.00)	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	119,958.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,798.30	0.00	-100.0%
TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,039,825.00	1,038,340.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,039,825.00	1,038,340.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	683,961.00	705,345.00	3.1%
Classified Support Salaries		2200	213,807.00	221,393.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	265,188.00	268,542.00	1.3%
Clerical, Technical and Office Salaries		2400	134,598.00	125,819.00	-6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,297,554.00	1,321,099.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	289,042.00	315,277.00	9.1%
PERS		3201-3202	270,898.00	325,333.00	20.1%
OASDI/Medicare/Alternative		3301-3302	107,587.00	109,896.00	2.1%
Health and Welfare Benefits		3401-3402	546,057.00	582,446.00	6.7%
Unemployment Insurance		3501-3502	4,718.20	11,429.00	142.2%
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			1,218,302.20	1,344,381.00	10.3%
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	57,506.71	173,535.42	201.8%
Noncapitalized Equipment		4400	50,711.12	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,217.83	173,535.42	60.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,093.00	3,920.00	26.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,833.00	37,000.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,735.00	5,020.00	-91.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,330.00	96,000.00	-18.9%
Professional/Consulting Services and Operating Expenditures		5800	144,682.50	17,300.00	-88.0%
Communications		5900	5,269.00	5,150.00	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,942.50	164,390.00	-55.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	77,409.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,409.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	585,810.00	578,891.00	-1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			585,810.00	578,891.00	-1.2%
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%
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)			585,810.00	578,891.00	-1.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,320,031.23	1,111,483.67	-15.8%
3) Other State Revenue		8300-8599	2,182,517.00	2,182,517.00	0.0%
4) Other Local Revenue		8600-8799	121,798.30	0.00	-100.0%
5) TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,884,416.12	2,862,996.67	-0.7%
2) Instruction - Related Services	2000-2999		635,800.13	672,059.75	5.7%
3) Pupil Services	3000-3999		374,305.00	378,318.00	1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		77,409.00	0.00	-100.0%
8) Plant Services	8000-8999		138,320.28	128,371.00	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(485,904.00)	(747,744.75)	53.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	585,810.00	578,891.00	-1.2%
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			585,810.00	578,891.00	-1.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,906.00	(168,853.75)	-269.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,946.44	593,852.44	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			493,946.44	593,852.44	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,946.44	593,852.44	20.2%
2) Ending Balance, June 30 (E + F1e)			593,852.44	424,998.69	-28.4%
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	358,606.39	189,752.64	-47.1%
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	235,246.05	235,246.05	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	89,853.75	0.00
9010	Other Restricted Local	268,752.64	189,752.64
Total, Restricted Balance		358,606.39	189,752.64

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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,269,103.00	12,518,938.00	-12.3%
3) Other State Revenue		8300-8599	899,879.00	833,023.00	-7.4%
4) Other Local Revenue		8600-8799	132,414.00	91,555.00	-30.9%
5) TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,640,524.03	5,082,607.00	9.5%
3) Employee Benefits		3000-3999	2,636,316.50	2,941,377.00	11.6%
4) Books and Supplies		4000-4999	4,358,926.42	4,509,742.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	362,329.62	343,441.00	-5.2%
6) Capital Outlay		6000-6999	47,409.15	60,000.00	26.6%
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	443,647.00	460,846.00	3.9%
9) TOTAL, EXPENDITURES			12,489,152.72	13,398,013.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,812,243.28	45,503.00	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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)			2,812,243.28	45,503.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,545.79	3,018,789.07	1,361.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,545.79	3,018,789.07	1,361.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,545.79	3,018,789.07	1,361.6%
2) Ending Balance, June 30 (E + F1e)			3,018,789.07	3,064,292.07	1.5%
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	3,007,689.57	3,053,192.57	1.5%
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	11,099.50	11,099.50	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	3,018,789.07		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			3,018,789.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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					
(G9 + H2) - (I6 + J2)			3,018,789.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,690,506.00	11,968,938.00	-12.6%
Donated Food Commodities		8221	572,783.00	550,000.00	-4.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,269,103.00	12,518,938.00	-12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	899,879.00	833,023.00	-7.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			899,879.00	833,023.00	-7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	20,878.00	3,000.00	-85.6%
Food Service Sales		8634	102,092.00	77,100.00	-24.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,355.00	6,355.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,089.00	5,100.00	65.1%
TOTAL, OTHER LOCAL REVENUE			132,414.00	91,555.00	-30.9%
TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%
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	3,852,983.03	4,251,950.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	474,574.00	504,657.00	6.3%
Clerical, Technical and Office Salaries		2400	312,967.00	326,000.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,640,524.03	5,082,607.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	931,767.00	1,075,135.00	15.4%
OASDI/Medicare/Alternative		3301-3302	326,175.00	337,776.00	3.6%
Health and Welfare Benefits		3401-3402	1,365,574.50	1,505,865.00	10.3%
Unemployment Insurance		3501-3502	12,800.00	22,601.00	76.6%
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			2,636,316.50	2,941,377.00	11.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	395,995.35	373,692.00	-5.6%
Noncapitalized Equipment		4400	66,401.13	20,000.00	-69.9%
Food		4700	3,896,529.94	4,116,050.00	5.6%
TOTAL, BOOKS AND SUPPLIES			4,358,926.42	4,509,742.00	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,800.00	16,722.00	248.4%
Dues and Memberships		5300	3,079.17	3,100.00	0.7%
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	367,336.49	308,000.00	-16.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(86,243.00)	(55,451.00)	-35.7%
Professional/Consulting Services and Operating Expenditures		5800	62,856.96	60,570.00	-3.6%
Communications		5900	10,500.00	10,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			362,329.62	343,441.00	-5.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	47,409.15	50,000.00	5.5%
Equipment Replacement		6500	0.00	10,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,409.15	60,000.00	26.6%
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	443,647.00	460,846.00	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			443,647.00	460,846.00	3.9%
TOTAL, EXPENDITURES			12,489,152.72	13,398,013.00	7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,269,103.00	12,518,938.00	-12.3%
3) Other State Revenue		8300-8599	899,879.00	833,023.00	-7.4%
4) Other Local Revenue		8600-8799	132,414.00	91,555.00	-30.9%
5) TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%
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		12,045,505.72	12,937,167.00	7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		443,647.00	460,846.00	3.9%
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			12,489,152.72	13,398,013.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,812,243.28	45,503.00	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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)			2,812,243.28	45,503.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,545.79	3,018,789.07	1,361.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,545.79	3,018,789.07	1,361.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,545.79	3,018,789.07	1,361.6%
2) Ending Balance, June 30 (E + F1e)			3,018,789.07	3,064,292.07	1.5%
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	3,007,689.57	3,053,192.57	1.5%
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	11,099.50	11,099.50	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%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,787,147.57	2,787,147.57
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	119,170.00	266,045.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	76,372.00	0.00
Total, Restricted Balance		3,007,689.57	3,053,192.57

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	2021-22 Estimated Actuals	2022-23 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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	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	835,092.00	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			835,092.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(825,092.00)	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)			(825,092.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,092.47	.47	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,092.47	.47	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,092.47	.47	-100.0%
2) Ending Balance, June 30 (E + F1e)			.47	.47	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	.47	.47	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	.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			.47		
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					
(G9 + H2) - (I6 + J2)			.47		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
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			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	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	2021-22 Estimated Actuals	2022-23 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	687,609.00	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	147,483.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			835,092.00	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%
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			835,092.00	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%
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	2021-22 Estimated Actuals	2022-23 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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	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		835,092.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			835,092.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(825,092.00)	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)			(825,092.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,092.47	.47	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,092.47	.47	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,092.47	.47	-100.0%
2) Ending Balance, June 30 (E + F1e)			.47	.47	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	.47	.47	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

2022-23 Budget, July 1
Deferred Maintenance Fund
Restricted Detail

36676860000000
Form 14
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 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	2021-22 Estimated Actuals	2022-23 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	305,324.00	215,124.00	-29.5%
5) TOTAL, REVENUES			305,324.00	215,124.00	-29.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	198,291.00	195,686.00	-1.3%
3) Employee Benefits		3000-3999	92,801.00	98,840.00	6.5%
4) Books and Supplies		4000-4999	1,223.49	513,000.00	41,829.2%
5) Services and Other Operating Expenditures		5000-5999	45,698.67	168,432.00	268.6%
6) Capital Outlay		6000-6999	1,493,965.96	9,872,743.00	560.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,831,980.12	10,848,701.00	492.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,526,656.12)	(10,633,577.00)	596.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,526,656.12)	(10,633,577.00)	596.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,061,642.32	20,534,986.20	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,061,642.32	20,534,986.20	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,061,642.32	20,534,986.20	-6.9%
2) Ending Balance, June 30 (E + F1e)			20,534,986.20	9,901,409.20	-51.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,333,047.79	9,699,470.79	-52.3%
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	201,938.41	201,938.41	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	20,534,986.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			20,534,986.20		
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 (G9 + H2) - (I6 + J2)			20,534,986.20		
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	305,324.00	215,124.00	-29.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,324.00	215,124.00	-29.5%
TOTAL, REVENUES			305,324.00	215,124.00	-29.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,005.00	152,922.00	1.3%
Clerical, Technical and Office Salaries		2400	47,286.00	42,764.00	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			198,291.00	195,686.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,414.00	49,645.00	11.8%
OASDI/Medicare/Alternative		3301-3302	14,749.00	14,969.00	1.5%
Health and Welfare Benefits		3401-3402	28,875.00	33,247.00	15.1%
Unemployment Insurance		3501-3502	907.00	979.00	7.9%
Workers' Compensation		3601-3602	3,856.00	0.00	-100.0%
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			92,801.00	98,840.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	243,000.00	New
Noncapitalized Equipment		4400	1,223.49	270,000.00	21,968.0%
TOTAL, BOOKS AND SUPPLIES			1,223.49	513,000.00	41,829.2%
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	23,496.17	13,500.00	-42.5%
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	22,202.50	154,932.00	597.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,698.67	168,432.00	268.6%
CAPITAL OUTLAY					
Land		6100	417,200.00	0.00	-100.0%
Land Improvements		6170	58,659.00	360,350.00	514.3%
Buildings and Improvements of Buildings		6200	1,007,652.90	9,512,393.00	844.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,454.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,493,965.96	9,872,743.00	560.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,831,980.12	10,848,701.00	492.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	2021-22 Estimated Actuals	2022-23 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	305,324.00	215,124.00	-29.5%
5) TOTAL, REVENUES			305,324.00	215,124.00	-29.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,831,980.12	10,848,701.00	492.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,831,980.12	10,848,701.00	492.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,526,656.12)	(10,633,577.00)	596.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,526,656.12)	(10,633,577.00)	596.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,061,642.32	20,534,986.20	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,061,642.32	20,534,986.20	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,061,642.32	20,534,986.20	-6.9%
2) Ending Balance, June 30 (E + F1e)			20,534,986.20	9,901,409.20	-51.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,333,047.79	9,699,470.79	-52.3%
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	201,938.41	201,938.41	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

2022-23 Budget, July 1
Building Fund
Restricted Detail

36676860000000
Form 21
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	20,333,047.79	9,699,470.79
Total, Restricted Balance		20,333,047.79	9,699,470.79

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	2021-22 Estimated Actuals	2022-23 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	699,500.00	463,500.00	-33.7%
5) TOTAL, REVENUES			699,500.00	463,500.00	-33.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,674.72	52,000.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	521,373.08	563,082.00	8.0%
6) Capital Outlay		6000-6999	3,184,052.04	4,752,258.00	49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,052,599.84)	(4,903,840.00)	60.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,052,599.84)	(4,903,840.00)	60.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,040,970.19	15,988,370.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,040,970.19	15,988,370.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,040,970.19	15,988,370.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			15,988,370.35	11,084,530.35	-30.7%
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	15,988,370.35	11,084,530.35	-30.7%
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	15,988,370.35		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			15,988,370.35		
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 (G9 + H2) - (I6 + J2)			15,988,370.35		
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	199,500.00	163,500.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	300,000.00	-40.0%
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			699,500.00	463,500.00	-33.7%
TOTAL, REVENUES			699,500.00	463,500.00	-33.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	11,173.50	23,000.00	105.8%
Noncapitalized Equipment		4400	35,501.22	29,000.00	-18.3%
TOTAL, BOOKS AND SUPPLIES			46,674.72	52,000.00	11.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,119.56	300,510.00	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,817.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	130,436.52	262,572.00	101.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			521,373.08	563,082.00	8.0%
CAPITAL OUTLAY					
Land		6100	603,150.00	0.00	-100.0%
Land Improvements		6170	116,968.82	129,975.00	11.1%
Buildings and Improvements of Buildings		6200	2,441,926.36	4,622,283.00	89.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,006.86	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,184,052.04	4,752,258.00	49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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%
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	2021-22 Estimated Actuals	2022-23 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	699,500.00	463,500.00	-33.7%
5) TOTAL, REVENUES			699,500.00	463,500.00	-33.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,729.75	170,036.00	288.8%
8) Plant Services	8000-8999		3,708,370.09	5,197,304.00	40.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,052,599.84)	(4,903,840.00)	60.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,052,599.84)	(4,903,840.00)	60.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,040,970.19	15,988,370.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,040,970.19	15,988,370.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,040,970.19	15,988,370.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			15,988,370.35	11,084,530.35	-30.7%
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	15,988,370.35	11,084,530.35	-30.7%
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

2022-23 Budget, July 1
Capital Facilities Fund
Restricted Detail

36676860000000
Form 25
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	15,988,370.35	11,084,530.35
Total, Restricted Balance		15,988,370.35	11,084,530.35

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	2021-22 Estimated Actuals	2022-23 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	193,350.14	138,337.00	-28.5%
5) TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	338,400.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,295.00	2,574,000.00	5,017.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,295.00	2,912,400.00	5,690.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,055.14	(2,774,063.00)	-2,039.2%
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)			143,055.14	(2,774,063.00)	-2,039.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,131,678.90	17,274,734.04	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,131,678.90	17,274,734.04	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,131,678.90	17,274,734.04	0.8%
2) Ending Balance, June 30 (E + F1e)			17,274,734.04	14,500,671.04	-16.1%
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	17,274,734.04	14,500,671.04	-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	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	17,274,734.04		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			17,274,734.04		
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 (G9 + H2) - (I6 + J2)			17,274,734.04		
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	193,350.14	138,337.00	-28.5%
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			193,350.14	138,337.00	-28.5%
TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	282,000.00	New
Noncapitalized Equipment		4400	0.00	56,400.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	338,400.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	282,000.00	New
Buildings and Improvements of Buildings		6200	50,295.00	2,292,000.00	4,457.1%
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%
TOTAL, CAPITAL OUTLAY			50,295.00	2,574,000.00	5,017.8%
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			50,295.00	2,912,400.00	5,690.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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%
(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	2021-22 Estimated Actuals	2022-23 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	193,350.14	138,337.00	-28.5%
5) TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,295.00	2,912,400.00	5,690.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,295.00	2,912,400.00	5,690.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			143,055.14	(2,774,063.00)	-2,039.2%
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)			143,055.14	(2,774,063.00)	-2,039.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,131,678.90	17,274,734.04	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,131,678.90	17,274,734.04	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,131,678.90	17,274,734.04	0.8%
2) Ending Balance, June 30 (E + F1e)			17,274,734.04	14,500,671.04	-16.1%
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	17,274,734.04	14,500,671.04	-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	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

2022-23 Budget, July 1
County School Facilities Fund
Restricted Detail

3667686000000
Form 35
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	17,274,734.04	14,500,671.04
Total, Restricted Balance		17,274,734.04	14,500,671.04

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	1,675,000.00	1,500,000.00	-10.4%
5) TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%
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	25,293.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	64,630.98	0.00	-100.0%
6) Capital Outlay		6000-6999	1,557,175.90	615,000.00	-60.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,899.77	885,000.00	3,072.1%
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)			27,899.77	885,000.00	3,072.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,722,205.18	10,750,104.95	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,722,205.18	10,750,104.95	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,722,205.18	10,750,104.95	0.3%
2) Ending Balance, June 30 (E + F1e)			10,750,104.95	11,635,104.95	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,750,104.95	11,635,104.95	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,750,104.95		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			10,750,104.95		
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 (G9 + H2) - (I6 + J2)			10,750,104.95		
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	1,500,000.00	1,500,000.00	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	175,000.00	0.00	-100.0%
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			1,675,000.00	1,500,000.00	-10.4%
TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	595.72	0.00	-100.0%
Noncapitalized Equipment		4400	24,697.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,293.35	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	50,395.73	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	14,235.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,630.98	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,160.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,493,453.37	615,000.00	-58.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	55,562.53	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,557,175.90	615,000.00	-60.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	2021-22 Estimated Actuals	2022-23 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	1,675,000.00	1,500,000.00	-10.4%
5) TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%
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		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,647,100.23	615,000.00	-62.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			27,899.77	885,000.00	3,072.1%
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)			27,899.77	885,000.00	3,072.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,722,205.18	10,750,104.95	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,722,205.18	10,750,104.95	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,722,205.18	10,750,104.95	0.3%
2) Ending Balance, June 30 (E + F1e)			10,750,104.95	11,635,104.95	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,750,104.95	11,635,104.95	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Restricted Detail

3667686000000
Form 40
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	10,750,104.95	11,635,104.95
Total, Restricted Balance		10,750,104.95	11,635,104.95

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	2021-22 Estimated Actuals	2022-23 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	85,942.00	85,942.00	0.0%
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	0.0%
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	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	15,022,773.63	15,022,773.63	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(604,453.63)	(604,453.63)	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)			(604,453.63)	(604,453.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,114,697.54	24,510,243.91	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,114,697.54	24,510,243.91	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,114,697.54	24,510,243.91	-2.4%
2) Ending Balance, June 30 (E + F1e)			24,510,243.91	23,905,790.28	-2.5%
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	24,338,199.91	23,733,746.28	-2.5%
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	172,044.00	172,044.00	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	24,510,243.91		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			24,510,243.91		
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 (G9 + H2) - (I6 + J2)			24,510,243.91		
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	85,942.00	85,942.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,942.00	85,942.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,637,999.00	12,637,999.00	0.0%
Unsecured Roll		8612	880,994.00	880,994.00	0.0%
Prior Years' Taxes		8613	170,393.00	170,393.00	0.0%
Supplemental Taxes		8614	445,554.00	445,554.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	128,410.00	128,410.00	0.0%
Interest		8660	69,028.00	69,028.00	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			14,332,378.00	14,332,378.00	0.0%
TOTAL, REVENUES			14,418,320.00	14,418,320.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,390,000.00	7,390,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,632,773.63	7,632,773.63	0.0%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,022,773.63	15,022,773.63	0.0%
TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	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					
From: Bond Interest and Redemption Fund 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	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	2021-22 Estimated Actuals	2022-23 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	85,942.00	85,942.00	0.0%
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	0.0%
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	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	15,022,773.63	15,022,773.63	0.0%
10) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(604,453.63)	(604,453.63)	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)			(604,453.63)	(604,453.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,114,697.54	24,510,243.91	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,114,697.54	24,510,243.91	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,114,697.54	24,510,243.91	-2.4%
2) Ending Balance, June 30 (E + F1e)			24,510,243.91	23,905,790.28	-2.5%
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	24,338,199.91	23,733,746.28	-2.5%
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	172,044.00	172,044.00	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

2022-23 Budget, July 1
Bond Interest and Redemption Fund
Restricted Detail

36676860000000
Form 51
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	24,338,199.91	23,733,746.28
Total, Restricted Balance		24,338,199.91	23,733,746.28

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	2021-22 Estimated Actuals	2022-23 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	998,937.18	1,002,300.00	0.3%
5) TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	287,451.00	310,292.00	7.9%
3) Employee Benefits		3000-3999	3,267,706.00	3,282,210.00	0.4%
4) Books and Supplies		4000-4999	53,700.00	95,255.00	77.4%
5) Services and Other Operating Expenses		5000-5999	3,256,945.00	4,115,886.00	26.4%
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			6,865,802.00	7,803,643.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,866,864.82)	(6,801,343.00)	15.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,459,106.00	3,479,386.00	-22.0%
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			4,459,106.00	3,479,386.00	-22.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,407,758.82)	(3,321,957.00)	136.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,268,795.87	13,861,037.05	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,268,795.87	13,861,037.05	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,268,795.87	13,861,037.05	-9.2%
2) Ending Net Position, June 30 (E + F1e)			13,861,037.05	10,539,080.05	-24.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	13,861,037.05	10,539,080.05	-24.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,861,037.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
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		
10) TOTAL, ASSETS			13,861,037.05		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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 (G10 + H2) - (I7 + J2)			13,861,037.05		
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	143,300.00	142,300.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	255,437.18	360,000.00	40.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	600,200.00	500,000.00	-16.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			998,937.18	1,002,300.00	0.3%
TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	114,579.00	126,324.00	10.3%
Clerical, Technical and Office Salaries		2400	172,872.00	183,968.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,451.00	310,292.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,999.00	78,721.00	19.3%
OASDI/Medicare/Alternative		3301-3302	24,176.00	23,738.00	-1.8%
Health and Welfare Benefits		3401-3402	60,349.00	68,199.00	13.0%
Unemployment Insurance		3501-3502	1,443.00	1,552.00	7.6%
Workers' Compensation		3601-3602	5,739.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,110,000.00	3,110,000.00	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			3,267,706.00	3,282,210.00	0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,700.00	62,500.00	33.8%
Noncapitalized Equipment		4400	7,000.00	32,755.00	367.9%
TOTAL, BOOKS AND SUPPLIES			53,700.00	95,255.00	77.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	11,500.00	173.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,139,145.00	2,244,386.00	4.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	1,500.00	200.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,113,000.00	1,858,350.00	67.0%
Communications		5900	100.00	150.00	50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,256,945.00	4,115,886.00	26.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,865,802.00	7,803,643.00	13.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,459,106.00	3,479,386.00	-22.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,459,106.00	3,479,386.00	-22.0%
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%
(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%

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Self-Insurance Fund
Expenses by Object

3667686000000
Form 67
D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			4,459,106.00	3,479,386.00	-22.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	998,937.18	1,002,300.00	0.3%
5) TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%
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		6,865,802.00	7,803,643.00	13.7%
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			6,865,802.00	7,803,643.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,866,864.82)	(6,801,343.00)	15.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,459,106.00	3,479,386.00	-22.0%
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			4,459,106.00	3,479,386.00	-22.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,407,758.82)	(3,321,957.00)	136.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,268,795.87	13,861,037.05	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,268,795.87	13,861,037.05	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,268,795.87	13,861,037.05	-9.2%
2) Ending Net Position, June 30 (E + F1e)			13,861,037.05	10,539,080.05	-24.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	13,861,037.05	10,539,080.05	-24.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Self-Insurance Fund
Restricted Detail

3667686000000
Form 67
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	13,861,037.05	10,539,080.05
Total, Restricted Net Position		13,861,037.05	10,539,080.05

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	2021-22 Estimated Actuals	2022-23 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	101.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) 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 (G9 + 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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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%
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	2021-22 Estimated Actuals	2022-23 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

2022-23 Budget, July 1
Capital Project Fund for Blended Component Units
Restricted Detail

36676860000000
Form 49
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	101.27	101.27
Total, Restricted Balance		101.27	101.27

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	784,500.00	954,500.00	21.7%
5) TOTAL, REVENUES			784,500.00	954,500.00	21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	780,400.00	882,000.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			780,400.00	882,000.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,100.00	72,500.00	1,668.3%
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	20,000.00	30,000.00	50.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(30,000.00)	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,900.00)	42,500.00	-367.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,339,074.49	5,323,174.49	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,339,074.49	5,323,174.49	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,339,074.49	5,323,174.49	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,323,174.49	5,365,674.49	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,323,174.49	5,365,674.49	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,323,174.49		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			5,323,174.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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 (G9 + H2) - (I6 + J2)			5,323,174.49		
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	724,500.00	724,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	60,000.00	230,000.00	283.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			784,500.00	954,500.00	21.7%
TOTAL, REVENUES			784,500.00	954,500.00	21.7%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	540,400.00	582,000.00	7.7%
Other Debt Service - Principal		7439	240,000.00	300,000.00	25.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			780,400.00	882,000.00	13.0%
TOTAL, EXPENDITURES			780,400.00	882,000.00	13.0%
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%
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	20,000.00	30,000.00	50.0%
(d) TOTAL, USES			20,000.00	30,000.00	50.0%
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)			(20,000.00)	(30,000.00)	50.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	784,500.00	954,500.00	21.7%
5) TOTAL, REVENUES			784,500.00	954,500.00	21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	780,400.00	882,000.00	13.0%
10) TOTAL, EXPENDITURES			780,400.00	882,000.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4,100.00	72,500.00	1,668.3%
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	20,000.00	30,000.00	50.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(30,000.00)	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(15,900.00)	42,500.00	-367.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,339,074.49	5,323,174.49	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,339,074.49	5,323,174.49	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,339,074.49	5,323,174.49	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,323,174.49	5,365,674.49	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,323,174.49	5,365,674.49	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Debt Service Fund for Blended Component Units
Restricted Detail

36676860000000
Form 52
D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	5,323,174.49	5,365,674.49
Total, Restricted Balance		5,323,174.49	5,365,674.49

MULTIYEAR PROJECTIONS



Colton Joint Unified School District
2022-23 Proposed Budget
Multi-year Projection

Revenue	Projection 2021-22			Projection 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
General Purpose (8010-8099)	248,647,391	0	248,647,391	260,783,200	0	260,783,200.00	262,623,608.00	0	262,623,608.00	265,071,496	0	265,071,496
Federal Revenue (8100-8299)	120,000	30,438,530	30,558,530	120,000	62,789,698	62,909,698.00	120,000.00	38,106,316	38,226,316.00	120,000	16,055,756	16,175,756
State Revenue (8300-8599)	4,011,228	38,173,412	42,184,640	4,064,895	23,349,926	27,414,821.00	4,064,895.00	21,273,778	25,338,673.00	4,064,895	21,121,102	25,185,997
Local Revenue (8600-8799)	1,968,329	11,277,512	13,245,841	1,740,802	11,275,636	13,016,438.00	1,740,802.00	11,275,636	13,016,438.00	1,740,802	11,275,636	13,016,438
Total Revenue	254,746,948	79,889,454	334,636,402	266,708,897	97,415,260	364,124,157	268,549,305.00	70,655,730	339,205,035	270,997,193	48,452,494	319,449,687
Expenditures	103,362,314	19,576,106	122,938,420	102,229,368.00	21,880,668.00	124,110,036.00	103,762,768.00	18,701,737.00	122,464,505.00	105,319,168	18,944,837	124,264,005
	33,459,266	10,877,342	44,336,608	37,130,474.00	12,622,417.00	49,752,891.00	37,787,474.00	14,875,652.00	52,661,126.00	41,654,274	11,067,052	52,721,326
	57,407,110	26,897,774	84,304,884	63,343,081.00	31,598,080.00	94,941,161.00	65,474,999.00	31,127,013.00	96,602,012.00	67,246,284	29,600,059	96,846,343
	13,446,032	11,755,574	25,201,606	23,501,786.00	49,808,358.00	73,310,144.00	16,140,718.00	13,262,609.00	29,403,327.00	19,960,749	7,609,933	27,570,682
	19,314,483	20,159,136	39,473,619	17,964,200.00	26,105,524.00	44,069,724.00	15,854,200.00	16,866,961.00	32,721,161.00	15,964,200	11,366,961	27,331,161
	1,109,747	1,659,541	2,769,288	3,120,625.00	6,603,201.00	9,723,826.00	3,120,625.00	5,773,261.00	8,893,886.00	3,120,625	722,701	3,843,326
	4,672,570	0	4,672,570	4,670,070.00	0.00	4,670,070.00	4,670,070.00	0.00	4,670,070.00	4,670,070	0	4,670,070
	(3,773,773)	3,252,717	(521,056)	(5,385,435)	4,924,589	(460,846)	(4,121,276.00)	2,041,414	(2,079,862)	(3,834,504)	2,041,414	(1,793,090)
	228,997,749	94,178,190	323,175,939	246,574,169	153,542,837	400,117,006	242,689,578.00	102,646,647	345,336,225	254,100,866	81,352,957	335,453,823
	25,749,199	(14,288,736)	11,460,463	20,134,728	(56,127,577)	(35,992,849)	25,859,727.00	(31,990,917)	(6,131,190)	16,896,327	(32,900,463)	(16,004,136)
Other Sources/(uses)	0	0	0	0	0	0	0.00	0	0	0	0	0
Transfers In/(out) (76xx)	(5,044,916)		(5,044,916)	(4,058,277)	0	(4,058,277)	(4,109,443.00)	0	(4,109,443)	(4,161,631)	0	(4,161,631)
Contributions to Restricted	(26,242,063)	26,242,063	0	(31,015,947)	31,015,947	0	(31,636,266.00)	31,636,266	0	(32,268,991)	32,268,991	0
Net increase (decrease) in Fund Balance	(5,537,780)	11,953,327	6,415,547	(14,939,496)	(25,111,630)	(40,051,126)	(9,885,982.00)	(354,651)	(10,240,633)	(19,534,295)	(631,472)	(20,165,767)
Beginning Balance	60,890,671	15,725,388	76,616,059	55,352,891	27,678,715	83,031,606	40,413,394.78	2,567,085	42,980,480	30,527,413	2,212,434	32,739,847
Other Restatements	0		0									
Ending Balance	55,352,891	27,678,715	83,031,606	40,413,395	2,567,085	42,980,480	30,527,412.78	2,212,434	32,739,847	10,993,118	1,580,962	12,574,080
Field Replacement												
Reserve for Econ Uncertainty (3%)	9,846,700		9,846,700	12,125,300		12,125,300	10,483,400		10,483,400	10,188,500		10,188,500
Revolving/Stores/Prepays	75,000		75,000	75,000		75,000	75,000		75,000	75,000		75,000
Stores	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Prepays												0
Restricted		27,678,715	27,678,715		2,567,085.46	2,567,085		2,212,434	2,212,434		1,580,962	1,580,962
Vehicle Replacement	2,600,000		2,600,000	2,600,000		2,600,000		0	0		0	0
Future Facility Needs	6,000,000		6,000,000	6,000,000		6,000,000		0	0		0	0
Field Replacement	3,000,000		3,000,000	3,000,000		3,000,000		0	0		0	0
1100 Lottery: Unrestricted	140,430		140,430	1,347,574		1,347,574			0			0
Future Custodial Support	3,300,000		3,300,000	3,300,000		3,300,000		0	0		0	0
Reserve for Deficit Spending	14,939,496		14,939,496	11,865,521		11,865,521	19,869,013		19,869,013	629,617.70		629,618
Unappropriated Fund Balance	15,351,265	0	15,351,265	0	0	0	0	0	0	0	0	0

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Multiyear Projections - General Fund
Unrestricted

3667686000000
Form MYP
D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	260,783,200.00	0.71%	262,623,608.00	0.93%	265,071,496.00
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	4,064,895.00	0.00%	4,064,895.00	0.00%	4,064,895.00
4. Other Local Revenues	8600-8799	1,740,802.00	0.00%	1,740,802.00	0.00%	1,740,802.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(31,015,947.00)	2.00%	(31,636,266.00)	2.00%	(32,268,991.00)
6. Total (Sum lines A1 thru A5c)		235,692,950.00	0.52%	236,913,039.00	0.77%	238,728,202.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,229,368.00		103,762,768.00
b. Step & Column Adjustment				1,533,400.00		1,556,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,229,368.00	1.50%	103,762,768.00	1.50%	105,319,168.00
2. Classified Salaries						
a. Base Salaries				37,130,474.00		37,787,474.00
b. Step & Column Adjustment				557,000.00		566,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,000.00		3,300,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,130,474.00	1.77%	37,787,474.00	10.23%	41,654,274.00
3. Employee Benefits	3000-3999	63,343,081.00	3.37%	65,474,999.00	2.71%	67,246,284.00
4. Books and Supplies	4000-4999	23,501,786.00	-31.32%	16,140,718.00	23.67%	19,960,749.00
5. Services and Other Operating Expenditures	5000-5999	17,964,200.00	-11.75%	15,854,200.00	0.69%	15,964,200.00
6. Capital Outlay	6000-6999	3,120,625.00	0.00%	3,120,625.00	0.00%	3,120,625.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,670,070.00	0.00%	4,670,070.00	0.00%	4,670,070.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,385,435.00)	-23.47%	(4,121,276.00)	-6.96%	(3,834,504.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,058,277.00	1.26%	4,109,443.00	1.27%	4,161,631.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		250,632,446.00	-1.53%	246,799,021.00	4.64%	258,262,497.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(14,939,496.00)		(9,885,982.00)		(19,534,295.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		55,352,890.78		40,413,394.78		30,527,412.78
2. Ending Fund Balance (Sum lines C and D1)		40,413,394.78		30,527,412.78		10,993,117.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	28,113,094.78		19,869,012.78		629,617.78
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,413,394.78		30,527,412.78		10,993,117.78
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,125,300.00		10,483,400.00		10,188,500.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Multiyear Projections - General Fund
Unrestricted

36676860000000
Form MYP
D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2023-24 includes an increase of 100,000 in Classified Salaries due to increases in the minimum wage. 2024-25 includes an increase of 3.3 million in Classified Salaries due to the shift of custodial salaries from ESSER funds to unrestricted general fund.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	62,789,698.00	-39.31%	38,106,316.00	-57.87%	16,055,756.00
3. Other State Revenues	8300-8599	23,349,926.00	-8.89%	21,273,778.00	-0.72%	21,121,102.00
4. Other Local Revenues	8600-8799	11,275,636.00	0.00%	11,275,636.00	0.00%	11,275,636.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	31,015,947.00	2.00%	31,636,266.00	2.00%	32,268,991.00
6. Total (Sum lines A1 thru A5c)		128,431,207.00	-20.35%	102,291,996.00	-21.09%	80,721,485.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,880,668.00		18,701,737.00
b. Step & Column Adjustment				284,400.00		243,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,463,331.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,880,668.00	-14.53%	18,701,737.00	1.30%	18,944,837.00
2. Classified Salaries						
a. Base Salaries				12,622,417.00		14,873,652.00
b. Step & Column Adjustment				164,100.00		193,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,087,135.00		(4,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,622,417.00	17.84%	14,873,652.00	-25.59%	11,067,052.00
3. Employee Benefits	3000-3999	31,598,080.00	-1.49%	31,127,013.00	-4.91%	29,600,059.00
4. Books and Supplies	4000-4999	49,808,358.00	-73.37%	13,262,609.00	-42.62%	7,609,933.00
5. Services and Other Operating Expenditures	5000-5999	26,105,524.00	-35.39%	16,866,961.00	-32.61%	11,366,961.00
6. Capital Outlay	6000-6999	6,603,201.00	-12.57%	5,773,261.00	-87.48%	722,701.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,924,589.00	-58.55%	2,041,414.00	0.00%	2,041,414.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		153,542,837.00	-33.15%	102,646,647.00	-20.74%	81,352,957.00

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Multiyear Projections - General Fund
Restricted

36676860000000
Form MYP
D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(25,111,630.00)		(354,651.00)		(631,472.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,678,715.46		2,567,085.46		2,212,434.46
2. Ending Fund Balance (Sum lines C and D1)		2,567,085.46		2,212,434.46		1,580,962.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,567,085.46		2,212,434.46		1,580,962.46
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,567,085.46		2,212,434.46		1,580,962.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Multiyear Projections - General Fund
Restricted

36676860000000
Form MYP
D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
22-23: Decrease of 3.2 million in certificated expenses due to the one-time carry over in categoricals and one-time grant funding. Increase of 2.5 million is due to classified salaries being paid out of ESSER funds.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	260,783,200.00	0.71%	262,623,608.00	0.93%	265,071,496.00
2. Federal Revenues	8100-8299	62,909,698.00	-39.24%	38,226,316.00	-57.68%	16,175,756.00
3. Other State Revenues	8300-8599	27,414,821.00	-7.57%	25,338,673.00	-0.60%	25,185,997.00
4. Other Local Revenues	8600-8799	13,016,438.00	0.00%	13,016,438.00	0.00%	13,016,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		364,124,157.00	-6.84%	339,205,035.00	-5.82%	319,449,687.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				124,110,036.00		122,464,505.00
b. Step & Column Adjustment				1,817,800.00		1,799,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,463,331.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	124,110,036.00	-1.33%	122,464,505.00	1.47%	124,264,005.00
2. Classified Salaries						
a. Base Salaries				49,752,891.00		52,661,126.00
b. Step & Column Adjustment				721,100.00		760,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,187,135.00		(700,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,752,891.00	5.85%	52,661,126.00	0.11%	52,721,326.00
3. Employee Benefits	3000-3999	94,941,161.00	1.75%	96,602,012.00	0.25%	96,846,343.00
4. Books and Supplies	4000-4999	73,310,144.00	-59.89%	29,403,327.00	-6.23%	27,570,682.00
5. Services and Other Operating Expenditures	5000-5999	44,069,724.00	-25.75%	32,721,161.00	-16.47%	27,331,161.00
6. Capital Outlay	6000-6999	9,723,826.00	-8.54%	8,893,886.00	-56.79%	3,843,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,670,070.00	0.00%	4,670,070.00	0.00%	4,670,070.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(460,846.00)	351.31%	(2,079,862.00)	-13.79%	(1,793,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,058,277.00	1.26%	4,109,443.00	1.27%	4,161,631.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		404,175,283.00	-13.54%	349,445,668.00	-2.81%	339,615,454.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(40,051,126.00)		(10,240,633.00)		(20,165,767.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		83,031,606.24		42,980,480.24		32,739,847.24
2. Ending Fund Balance (Sum lines C and D1)		42,980,480.24		32,739,847.24		12,574,080.24
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740	2,567,085.46		2,212,434.46		1,580,962.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,113,094.78		19,869,012.78		629,617.78
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		42,980,480.24		32,739,847.24		12,574,080.24
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,125,300.00		10,483,400.00		10,188,500.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		18,626.09		18,217.91		17,827.77
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		404,175,283.00		349,445,668.00		339,615,454.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		404,175,283.00		349,445,668.00		339,615,454.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,125,258.49		10,483,370.04		10,188,463.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,125,258.49		10,483,370.04		10,188,463.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

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

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

18,626.09

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	20,936	20,945		
	Charter School				
	Total ADA	20,936	20,945	N/A	Met
Second Prior Year (2020-21)	District Regular	20,340	20,339		
	Charter School				
	Total ADA	20,340	20,339	0.0%	Met
First Prior Year (2021-22)	District Regular	20,339	20,339		
	Charter School		0		
	Total ADA	20,339	20,339	0.0%	Met
Budget Year (2022-23)	District Regular	19,506			
	Charter School	0			
	Total ADA	19,506			

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

18,626.1

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	21,702	21,469		
	Charter School				
	Total Enrollment	21,702	21,469	1.1%	Not Met
Second Prior Year (2020-21)	District Regular	21,098	20,550		
	Charter School				
	Total Enrollment	21,098	20,550	2.6%	Not Met
First Prior Year (2021-22)	District Regular	20,361	19,985		
	Charter School				
	Total Enrollment	20,361	19,985	1.8%	Not Met

Budget Year (2022-23)	
District Regular	19,597
Charter School	
Total Enrollment	19,597

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

Due to the pandemic, enrollment decreased more than anticipated.

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

Explanation:

(required if NOT met)

Due to the pandemic, enrollment decreased more than anticipated.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	20,339	21,469	94.7%
	Charter School		0	
	Total ADA/Enrollment	20,339	21,469	
Second Prior Year (2020-21)	District Regular	20,339	20,550	99.0%
	Charter School	0		
	Total ADA/Enrollment	20,339	20,550	
First Prior Year (2021-22)	District Regular	17,840	19,985	89.3%
	Charter School			
	Total ADA/Enrollment	17,840	19,985	
Historical Average Ratio:				94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

94.8%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	18,626	19,597	95.0%	Not Met
	Charter School	0			
	Total ADA/Enrollment	18,626	19,597		
1st Subsequent Year (2023-24)	District Regular	18,218	19,167	95.0%	Not Met
	Charter School				
	Total ADA/Enrollment	18,218	19,167		
2nd Subsequent Year (2024-25)	District Regular	17,828	18,756	95.1%	Not Met
	Charter School				
	Total ADA/Enrollment	17,828	18,756		

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

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

1a.

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

The District experienced a significant drop in ADA during the 21-22 school year due to the effects of the Covid-19 pandemic which cause our three year average to decrease. The District anticipates returning to historical ADA rates in the budget year and the out years.

4.

CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,384.16	19,551.21	18,980.34	18,273.41
b. Prior Year ADA (Funded)		20,384.16	19,551.21	18,980.34
c. Difference (Step 1a minus Step 1b)		(832.95)	(570.87)	(706.93)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.09%)	(2.92%)	(3.72%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		260,783,200.00	262,623,608.00	265,071,496.00
b1. COLA percentage		9.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		24,930,873.92	14,129,150.11	10,655,874.14
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.5%	2.5%	0.3%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.47% to 6.47%	1.46% to 3.46%	-0.70% to 1.30%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,327,302.00	15,031,494.00	15,031,494.00	15,031,494.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	248,647,509.00	260,783,200.00	262,623,608.00	265,071,496.00
District's Projected Change in LCFF Revenue:		4.88%	.71%	.93%
LCFF Revenue Standard		4.47% to 6.47%	1.46% to 3.46%	-0.70% to 1.30%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a.

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

Explanation:

(required if NOT met)

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

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	182,425,251.55	213,452,246.43		85.5%
Second Prior Year (2020-21)	171,243,785.47	194,451,125.14		88.1%
First Prior Year (2021-22)	194,228,690.00	228,997,749.00		84.8%
	Historical Average Ratio:			86.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	202,702,923.00	246,574,169.00	82.2%	Not Met
1st Subsequent Year (2023-24)	207,025,241.00	242,689,578.00	85.3%	Met
2nd Subsequent Year (2024-25)	214,219,726.00	254,100,866.00	84.3%	Met

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

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

1a.

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

Explanation:

(required if NOT met)

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

6.

CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.47%	2.46%	.30%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.53% to 15.47%	-7.54% to 12.46%	-9.70% to 10.30%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.47% to 10.47%	-2.54% to 7.46%	-4.70% to 5.30%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	30,558,530.00		
Budget Year (2022-23)	62,909,698.00	105.87%	Yes

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1st Subsequent Year (2023-24)	38,226,316.00	(39.24%)	Yes
2nd Subsequent Year (2024-25)	16,175,756.00	(57.68%)	Yes

Explanation:

(required if Yes)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2022-23.

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

First Prior Year (2021-22)	42,184,640.00		
Budget Year (2022-23)	27,414,821.00	(35.01%)	Yes
1st Subsequent Year (2023-24)	25,338,673.00	(7.57%)	Yes
2nd Subsequent Year (2024-25)	25,185,997.00	(.60%)	No

Explanation:

(required if Yes)

The decreased revenue is a result of the one time Expanded Learning Opportunity Grant and the LCFF Prop 98 funding for COVID-19 that was recognized in 21-22.

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

First Prior Year (2021-22)	13,245,841.00		
Budget Year (2022-23)	13,016,438.00	(1.73%)	Yes
1st Subsequent Year (2023-24)	13,016,438.00	0.00%	No
2nd Subsequent Year (2024-25)	13,016,438.00	0.00%	No

Explanation:

(required if Yes)

Decreases in rentals/leases and Medi-Cal Billing revenue.

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

First Prior Year (2021-22)	25,201,606.00		
Budget Year (2022-23)	73,310,144.00	190.89%	Yes
1st Subsequent Year (2023-24)	29,403,327.00	(59.89%)	Yes
2nd Subsequent Year (2024-25)	27,570,682.00	(6.23%)	Yes

Explanation:

(required if Yes)

Due to the one-time expenditure of COVID-19 funding.

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

First Prior Year (2021-22)	39,473,619.00		
Budget Year (2022-23)	44,069,724.00	11.64%	Yes
1st Subsequent Year (2023-24)	32,721,161.00	(25.75%)	Yes
2nd Subsequent Year (2024-25)	27,331,161.00	(16.47%)	Yes

Explanation:

(required if Yes)

Due to the one-time expenditure of COVID-19 funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2021-22)	85,989,011.00		
Budget Year (2022-23)	103,340,957.00	20.18%	Not Met
1st Subsequent Year (2023-24)	76,581,427.00	(25.89%)	Not Met
2nd Subsequent Year (2024-25)	54,378,191.00	(28.99%)	Not Met

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

First Prior Year (2021-22)	64,675,225.00		
Budget Year (2022-23)	117,379,868.00	81.49%	Not Met
1st Subsequent Year (2023-24)	62,124,488.00	(47.07%)	Not Met
2nd Subsequent Year (2024-25)	54,901,843.00	(11.63%)	Not Met

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

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

1a.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The increase in revenue is a result of one-time restricted funding and carry over funds that are being budgeted in 2022-23.

Explanation:

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

The decreased revenue is a result of the one time Expanded Learning Opportunity Grant and the LCFF Prop 98 funding for COVID-19 that was recognized in 21-22.

Explanation:

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

Decreases in rentals/leases and Medi-Cal Billing revenue.

1b.

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

Explanation:

Books and Supplies
(linked from 6B)

Due to the one-time expenditure of COVID-19 funding.

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if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Due to the one-time expenditure of COVID-19 funding.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	343,108,500.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	343,108,500.00	10,293,255.00	10,609,980.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	8,922,100.00	9,846,700.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,863,100.40	0.00	15,351,264.58
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(4,185,864.61)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,677,235.79	8,922,100.00	25,197,964.58
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	296,431,120.70	297,402,841.07	328,220,855.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	296,431,120.70	297,402,841.07	328,220,855.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	1.6%	3.0%	7.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

.5%	1.0%	2.6%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	(1,527,087.31)	218,219,758.75	.7%	Not Met
Second Prior Year (2020-21)	18,069,206.42	196,749,415.44	N/A	Met
First Prior Year (2021-22)	(5,537,780.00)	234,042,665.00	2.4%	Met
Budget Year (2022-23) (Information only)	(14,939,496.00)	250,632,446.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 18,672

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	34,107,325.65	44,348,551.67	N/A	Met
Second Prior Year (2020-21)	39,393,089.93	42,821,464.36	N/A	Met
First Prior Year (2021-22)	31,000,707.16	60,890,670.78	N/A	Met
Budget Year (2022-23) (Information only)	55,352,890.78			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

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

Explanation:

(required if NOT met)

10. CRITERION: ReservesSTANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	18,626	18,218	17,828

Subsequent Years, Form MYP, Line F2, if available.)

District's Reserve Standard Percentage Level:

3%	3%	3%
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10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	404,175,283.00	349,445,668.00	339,615,454.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	404,175,283.00	349,445,668.00	339,615,454.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	12,125,258.49	10,483,370.04	10,188,463.62
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	12,125,258.49	10,483,370.04	10,188,463.62

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,125,300.00	10,483,400.00	10,188,500.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	12,125,300.00	10,483,400.00	10,188,500.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		12,125,258.49	10,483,370.04	10,188,463.62
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or
-\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(26,242,063.00)			
Budget Year (2022-23)	(31,015,947.00)	4,773,884.00	18.2%	Not Met
1st Subsequent Year (2023-24)	(31,636,266.00)	620,319.00	2.0%	Met
2nd Subsequent Year (2024-25)	(32,268,991.00)	632,725.00	2.0%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	5,044,916.00			
Budget Year (2022-23)	4,058,277.00	(986,639.00)	(19.6%)	Not Met
1st Subsequent Year (2023-24)	4,109,443.00	51,166.00	1.3%	Met
2nd Subsequent Year (2024-25)	4,161,631.00	52,188.00	1.3%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Contribution for Special Education decreased in 21-22 due to one-time grant funding.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Decrease in the contribution to Fund 12 and Fund 67

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	16	01-8650	01-0000-7438/7439	6,231,420
Certificates of Participation	0			
General Obligation Bonds	25	51-9051-8XXX	51-9051-7400	235,661,594
Supp Early Retirement Program	3		01-393X	3,917,931
State School Building Loans				
Compensated Absences		01-XXXX	01-XXXX	

Other Long-term Commitments (do not include OPEB):

TOTAL:				245,810,945

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	507,622	507,622	507,622	507,622
Certificates of Participation				
General Obligation Bonds	12,617,231	13,505,241	13,854,217	14,226,085
Supp Early Retirement Program	1,366,879	1,305,977	1,305,977	1,305,977
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	14,491,732	15,318,840	15,667,816	16,039,684
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

The annual payments increased due to the scheduled increases in bond payments according to established debt service schedules.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental
Fund

2,173,542

0

4. OPEB Liabilities

a. Total OPEB liability

78,087,775.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

78,087,775.00

d. Is total OPEB liability based on the district's estimate

or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date
of the OPEB valuation

Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	7,907,895.00	7,907,895.00	7,907,895.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,110,000.00	3,110,000.00	3,110,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,091,370.00	3,091,370.00	3,091,370.00
d. Number of retirees receiving OPEB benefits	220.00	220.00	220.00

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

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

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

Yes

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

Self Insured Worker's Compensation Program.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

3,908,148.00

0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	3,049,960.00	3,049,960.00	3,049,960.00
b. Amount contributed (funded) for self-insurance programs	11,123,288.00	11,123,288.00	11,123,288.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1160.	1134.2	1134.2	1134.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:
- | | Budget Year | 1st Subsequent Year | 2nd
Subsequent
Year |
|---|-------------|---------------------|---------------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1244303

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Yes	Yes	Yes
20906881	21952225	23049836
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Yes	Yes	Yes
1720067	1745868	1772056
1.5%	1.5%	1.5%

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are savings from attrition included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	794.8	804.4	804.4	804.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2022-23 negotiations have not been settled.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:							
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
	If Yes, date of Superintendent and CBO certification:							
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?							
	If Yes, date of budget revision board adoption:							
4.	Period covered by the agreement:	Begin Date: End Date:						
5.	Salary settlement:	<table> <tr> <th>Budget Year</th> <th>1st Subsequent Year</th> <th>2nd Subsequent Year</th> </tr> <tr> <td>(2022-23)</td> <td>(2023-24)</td> <td>(2024-25)</td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule
from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

482516

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Yes	Yes	Yes
12634631	13266363	13929681
100.0%	100.0%	100.0%
5.0%	5.0%	

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments

Yes	Yes	Yes
680039	690240	700593

3. Percent change in step & column over prior year

1.5%	1.5%	1.5%
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are savings from attrition included in the budget and MYPs?

Yes

Yes

Yes

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

Yes

Yes

Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	132.8	132.7	132.7	132.7

Management/Supervisor/Confidential**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multiyear

projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

--

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Step and Column Adjustments

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

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:

(optional)

The District has had an interim CBO since November 2021. A new CBO is expected to be hired in July 2022

End of School District Budget Criteria and Standards Review

CASHFLOW



BEST NET CONSORTIUM
Cash Flow Report
2022-23 Adopted Budget

0	Major Range Description	Beginning Balance 7/1/2022	Month 7/31/2022	Month 8/31/2022	Month 9/30/2022	Month 10/31/2022	Month 11/30/2022	Month 12/31/2022	Month 1/31/2023
	Fund 01 GENERAL FUND								
	Fund Summary								
	Balance Sheet								
	Beginning Month Cash	-	94,903,443.62	82,869,721.01	70,166,173.52	103,508,517.41	94,343,205.33	85,046,838.84	96,133,738.72
	Balance Sheet								
	Revenue								
	LCFF Principal Apportionment (8010 to 8019)	-	9,830,068.00	9,830,068.00	29,981,708.00	17,694,123.00	17,694,123.00	29,981,708.00	17,694,123.00
	LCFF Property Taxes (8020 to 8079)	-	657,994.27	(41,268.98)	-	10,912.53	956,308.46	6,836,294.26	261,796.54
	LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
	Federal Revenue (8100 to 8299)	-	229,216.90	2,024,997.85	31,047,253.61	(3,456,794.43)	161,174.19	1,259,364.80	1,816,794.90
	Other State Revenue (8300 to 8599)	-	94,640.00	-	3,003,589.09	145,797.76	691,950.38	1,662,473.11	(156,942.55)
	Other Local Revenue (8600 to 8799)	-	247,713.53	379,417.48	1,197,226.19	443,955.53	905,589.43	2,088,049.46	700,967.20
	Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
	All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
	Total Revenue	-	11,059,632.71	12,193,214.35	65,229,776.89	14,837,994.38	20,409,145.46	41,827,889.63	20,316,739.09
	Expenditure								
	Certificated Salary (1000 to 1999)	-	6,297.88	9,657,008.25	9,711,179.26	9,854,304.85	9,772,271.95	10,005,065.68	9,750,600.33
	Classified Salary (2000 to 2999)	-	2,672,071.67	3,774,880.58	3,902,283.52	4,215,312.33	4,111,567.71	4,053,777.27	3,850,103.39
	Employee Benefit (3000 to 3999)	-	1,658,142.95	6,250,193.55	6,288,797.63	6,336,957.82	6,332,322.13	6,366,895.35	6,293,788.33
	Books and Supplies (4000 to 4999)	-	115,605.48	1,396,318.26	2,716,088.64	1,426,716.10	3,517,520.69	6,304,250.61	4,944,440.82
	Services and Operating Expenditures (5000 to 5999)	-	2,675,761.69	2,061,435.72	5,906,119.04	3,480,449.65	4,572,074.67	3,033,364.82	2,289,643.66
	Capital Outlay (6000 to 6999)	-	14,608.21	529,219.39	235,039.11	1,393,880.23	28,214.81	71,739.08	3,301,714.71
	Other Outgo (7100 to 7499)	-	17,604.34	160,945.44	163,515.80	274,651.05	302,335.77	556,638.54	573,619.00
	Interfund Transfers Out (7600 to 7629)	-	-	-	-	(0.12)	1,268,663.48	-	2,320,862.53
	Total Expenditure	-	7,160,092.22	23,830,001.19	28,903,023.00	26,982,271.91	29,904,971.22	30,391,731.35	33,324,772.76
	Revenue Less Expense	-	3,899,540.49	(11,636,786.84)	36,326,753.89	(12,144,277.53)	(9,495,825.76)	11,436,158.28	(13,008,033.67)
	Balance Sheet								
	Assets								
	Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
	Accounts Receivable (9200 to 9299)	31,758,028.46	-	-	20,716.09	30,281,154.72	555.18	-	-
	Deferral Repayment	-	-	-	-	-	-	-	-
	DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
	Stores (9320 to 9329)	-	-	-	-	-	-	-	-
	PREPAID EXPENDITURES (9330)	1,280,528.62	589,492.40	-	-	(49,554.16)	-	-	-
	Total Assets	33,038,557.08	589,492.40	-	20,716.09	30,231,600.56	555.18	-	-
	Liabilities								
	Accounts Payables (9500 to 9559,9590 to 9599)	44,910,394.46	15,941,205.11	519,306.38	1,028,615.83	26,373,623.39	-	-	1,027,687.99
	DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
	Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
	DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
	Total Liabilities	44,910,394.46	15,941,205.11	519,306.38	1,028,615.83	26,373,623.39	-	-	1,027,687.99
	Non Operating								
	Suspense Accounts (9560 to 9589)	-	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40	385,002.95
	Total Non Operating	-	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40	385,002.95
	Balance Sheet								
	(15,933,263.11)	(15,933,263.11)	(1,066,760.65)	(2,984,409.99)	(2,978,965.45)	(349,258.40)	(349,258.40)	(1,412,690.94)	(1,412,690.94)
	Net Increase/Decrease	(12,033,722.61)	(12,703,547.49)	33,342,343.90	(9,165,312.08)	(9,296,366.49)	(9,296,366.49)	11,086,899.88	(14,420,724.61)
	Total Ending Cash Balance	82,869,721.01	70,166,173.52	103,508,517.41	94,343,205.33	85,046,838.84	96,133,738.72	81,713,014.11	

BEST NET CONSORTIUM
Cash Flow Report
2022-23 Adopted Budget

Major Range Description	Month 2/28/2023	Month 3/31/2023	Month 4/30/2023	Month 5/31/2023	Month 6/30/2023	Accruals	Adjustments	Total
0								
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	81,713,014.11	71,382,956.45	55,050,424.41	45,717,796.83	41,921,003.89	-	-	-
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	17,694,123.00	29,981,708.00	17,694,123.00	17,694,123.00	12,287,585.00	17,694,123.00	-	245,751,706.00
LCFF Property Taxes (8020 to 8079)	257,177.21	149,569.73	1,876,429.58	386,090.24	3,680,190.17	-	-	15,031,494.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	934,441.82	776,470.63	(112,724.15)	43,433.17	15,385,340.58	12,800,728.13	-	62,909,698.00
Other State Revenue (8300 to 8599)	-	1,418,709.35	69,262.30	10,766,894.92	9,718,446.64	(0.00)	-	27,414,821.00
Other Local Revenue (8600 to 8799)	1,159,918.00	1,075,449.86	690,566.82	(1,211,386.52)	1,189,053.87	4,149,917.13	-	13,016,438.00
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue	20,045,660.04	33,401,907.58	20,217,657.55	27,679,154.81	42,260,616.26	34,644,768.26	-	364,124,157.00
Expenditure								
Certificated Salary (1000 to 1999)	9,745,494.72	9,846,415.59	9,891,184.22	10,021,190.51	14,253,517.44	11,595,505.31	-	124,110,036.00
Classified Salary (2000 to 2999)	3,970,358.43	3,982,835.58	4,032,444.24	4,940,956.71	5,455,073.72	791,225.84	-	49,752,891.00
Employee Benefit (3000 to 3999)	6,337,771.02	6,350,764.49	6,349,400.89	6,667,757.68	15,687,389.50	14,040,979.67	-	94,941,161.00
Books and Supplies (4000 to 4999)	5,396,429.70	24,511,636.28	5,402,718.51	5,627,042.28	2,737,496.92	9,213,879.72	-	73,310,144.00
Services and Operating Expenditures (5000 to 5999)	2,925,066.60	3,152,356.71	2,915,394.26	3,497,955.89	2,577,277.96	4,982,823.34	-	44,069,724.00
Capital Outlay (6000 to 6999)	2,460,749.96	1,153,803.80	-	147,082.66	337,280.78	50,493.26	-	9,723,826.00
Other Outgo (7100 to 7499)	2,779.29	569,196.09	577,938.68	249,292.66	567,835.19	192,872.16	-	4,209,224.00
Interfund Transfers Out (7600 to 7629)	-	-	-	-	401,743.44	67,007.68	-	4,058,277.00
Total Expenditure	30,838,649.72	49,567,008.54	29,169,080.79	31,151,278.38	42,017,614.94	40,934,786.98	-	404,175,283.00
Revenue Less Expense	(10,792,989.69)	(16,165,100.96)	(8,951,423.24)	(3,472,123.57)	243,001.32	(6,290,018.72)	-	(40,051,126.00)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	414.25	65,554.67	-	286.69	1,389,346.85	-	-	31,758,028.46
Deferral Repayment	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	414.25	65,554.67	28,553.12	19,983.34	692,053.91	-	-	1,280,528.62
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	-	-	(42.41)	-	19,998.18	-	-	44,910,394.46
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	-	-	(42.41)	-	19,998.18	-	-	44,910,394.46
Non Operating								
Suspense Accounts (9560 to 9589)	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	-	-	-
Total Non Operating	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	-	-	-
Balance Sheet	462,932.03	(167,431.08)	(381,204.34)	(324,669.38)	7,106,493.75	-	-	(11,871,837.38)
Net Increase/Decrease	(10,330,057.66)	(16,332,532.04)	(9,332,627.58)	(3,796,792.95)	7,349,495.07	(6,290,018.72)	-	(51,922,963.38)
Total Ending Cash Balance	71,382,956.45	55,050,424.41	45,717,796.83	41,921,003.89	49,270,498.96			

BEST NET CONSORTIUM
Cash Flow Report
2022-23 Adopted Budget

0	Major Range Description	Ending Cash plus Accruals and Adjustments	Budget
Fund 01 GENERAL FUND			
Fund Summary			
Balance Sheet			
	Beginning Month Cash	49,270,498.96	-
Balance Sheet			
Revenue			
	LCFF Principal Apportionment (8010 to 8019)	17,694,123.00	245,751,706.00
	LCFF Property Taxes (8020 to 8079)	-	15,031,494.00
	LCFF Miscellaneous Funds (8080 to 8099)	-	-
	Federal Revenue (8100 to 8299)	12,800,728.13	62,909,698.00
	Other State Revenue (8300 to 8599)	(0.00)	27,414,821.00
	Other Local Revenue (8600 to 8799)	4,149,917.13	13,016,438.00
	Interfund Transfers In (8900 to 8929)	-	-
	All Other Financing Sources (8930 to 8979)	-	-
	Total Revenue	34,644,768.26	364,124,157.00
Expenditure			
	Certificated Salary (1000 to 1999)	11,595,505.31	124,110,036.00
	Classified Salary (2000 to 2999)	791,225.84	49,752,891.00
	Employee Benefit (3000 to 3999)	14,040,979.67	94,941,161.00
	Books and Supplies (4000 to 4999)	9,213,879.72	73,310,144.00
	Services and Operating Expenditures (5000 to 5999)	4,982,823.34	44,069,724.00
	Capital Outlay (6000 to 6999)	50,493.26	9,723,826.00
	Other Outgo (7100 to 7499)	192,872.16	4,209,224.00
	Interfund Transfers Out (7600 to 7629)	67,007.68	4,058,277.00
	Total Expenditure	40,934,786.98	404,175,283.00
Revenue Less Expense			
	Balance Sheet	(6,290,018.72)	
Assets			
	Cash not in Treasury (9111 to 9199)	-	-
	Accounts Receivable (9200 to 9299)	-	-
	Deferral Repayment	-	-
	DUE FROM OTHER FUNDS (9310)	-	-
	Stores (9320 to 9329)	-	-
	PREPAID EXPENDITURES (9330)	-	-
	Total Assets	-	-
Liabilities			
	Accounts Payables (9500 to 9559,9590 to 9599)	-	-
	DUE TO OTHER FUNDS (9610)	-	-
	Current Loans (9640 to 9649)	-	-
	DEFERRED REVENUE (9650)	-	-
	Total Liabilities	-	-
Non Operating			
	Suspense Accounts (9560 to 9589)	-	-
	Total Non Operating	-	-
	Balance Sheet	(6,290,018.72)	
	Net Increase/Decrease	42,980,480.24	
	Total Ending Cash Balance	42,980,480.24	

BEST NET CONSORTIUM
Cash Flow Report
2023-24 Budget Year

Major Range Description	Beginning Balance 7/1/2023	Month 7/31/2023	Month 8/31/2023	Month 9/30/2023	Month 10/31/2023	Month 11/30/2023	Month 12/31/2023
0							
Fund 01 GENERAL FUND							
Fund Summary							
Balance Sheet							
Beginning Month Cash	-	49,270,498.96	56,310,186.12	44,203,950.55	68,486,456.29	50,126,431.21	44,011,931.34
Balance Sheet							
Revenue							
LCFF Principal Apportionment (8010 to 8019)	-	9,903,685.00	9,903,685.00	30,206,238.00	17,826,632.00	17,826,632.00	30,206,238.00
LCFF Property Taxes (8020 to 8079)	-	657,994.27	(41,268.98)	-	10,912.53	956,308.46	6,836,294.26
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	139,280.88	1,230,465.41	18,865,487.60	(2,100,479.27)	97,935.55	765,237.77
Other State Revenue (8300 to 8599)	-	87,472.84	-	2,776,124.70	134,756.37	639,548.38	1,536,572.59
Other Local Revenue (8600 to 8799)	-	247,713.53	379,417.48	1,197,226.19	443,955.53	905,589.43	2,088,049.46
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-
Total Revenue	11,036,146.51	11,472,298.91	53,045,076.49	16,315,777.16	20,426,013.82	41,432,392.08	
Expenditure							
Certificated Salary (1000 to 1999)	-	6,300.56	9,528,962.70	9,582,415.43	9,723,643.27	9,642,698.07	9,872,405.11
Classified Salary (2000 to 2999)	-	2,828,263.85	3,995,535.89	4,130,386.00	4,461,712.46	4,351,903.60	4,290,735.10
Employee Benefit (3000 to 3999)	-	1,687,149.63	6,359,531.16	6,378,460.70	6,447,813.25	6,443,096.46	6,478,274.49
Books and Supplies (4000 to 4999)	-	46,367.20	560,037.12	1,089,372.33	572,229.13	1,410,811.73	2,528,516.96
Services and Operating Expenditures (5000 to 5999)	-	1,986,716.08	1,530,587.53	4,385,211.76	2,584,185.76	3,394,702.26	2,252,231.46
Capital Outlay (6000 to 6999)	-	13,361.38	484,049.89	214,978.24	1,274,910.91	25,806.64	65,616.06
Other Outgo (7100 to 7499)	-	10,833.09	99,040.15	100,621.86	169,010.57	186,046.77	342,535.72
Interfund Transfers Out (7600 to 7629)	-	-	-	-	(0.12)	1,284,658.55	-
Total Expenditure	6,578,991.78	22,557,744.45	25,881,446.31	25,233,505.23	26,739,724.08	25,830,314.90	
Revenue Less Expense	4,457,154.73	(11,085,445.54)	27,163,630.17	(8,917,728.07)	(6,313,710.27)	15,602,077.17	
Balance Sheet							
Assets							
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	34,644,768.26	17,694,123.00	-	32,945.38	15,475,663.13	306.32	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-
Total Assets	34,644,768.26	17,694,123.00	-	32,945.38	15,475,663.13	306.32	-
Liabilities							
Accounts Payables (9500 to 9559, 9590 to 9599)	40,934,786.98	14,530,040.16	473,335.77	937,559.57	24,038,948.40	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-
Total Liabilities	40,934,786.98	14,530,040.16	473,335.77	937,559.57	24,038,948.40	-	-
Non Operating							
Suspense Accounts (9560 to 9589)	-	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40
Total Non Operating	-	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40
Balance Sheet							
Net Increase/Decrease	2,582,532.44	(1,020,790.04)	(2,881,124.43)	(9,442,297.01)	199,210.40	(349,258.40)	
Total Ending Cash Balance	7,039,687.17	(12,106,235.58)	24,282,505.74	(18,360,025.08)	(6,114,499.87)	15,252,818.77	
	56,310,186.12	44,203,950.55	68,486,456.29	50,126,431.21	44,011,931.34	59,264,750.12	

BEST NET CONSORTIUM
Cash Flow Report
2023-24 Budget Year

0	Major Range Description	Month 1/31/2024	Month 2/28/2024	Month 3/31/2024	Month 4/30/2024	Month 5/31/2024	Month 6/30/2024	Accruals
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash								
Revenue								
	LCFF Principal Apportionment (8010 to 8019)	59,264,750.12	49,626,528.25	43,044,557.98	42,055,216.97	36,858,730.67	36,448,517.73	-
	LCFF Property Taxes (8020 to 8079)	17,826,632.00	17,826,632.00	30,206,238.00	17,826,632.00	17,826,632.00	12,379,606.00	17,826,632.00
	LCFF Miscellaneous Funds (8080 to 8099)	261,796.54	257,177.21	149,569.73	1,876,429.58	386,090.24	3,680,190.17	-
	Federal Revenue (8100 to 8299)	1,103,953.42	567,802.25	471,812.97	(68,495.46)	26,391.64	9,348,715.85	7,778,207.40
	Other State Revenue (8300 to 8599)	(145,057.16)	-	1,311,269.27	64,017.01	9,951,508.70	8,982,460.31	(0.00)
	Other Local Revenue (8600 to 8799)	700,967.20	1,159,918.00	1,075,449.86	690,566.82	(1,211,386.52)	1,189,053.87	4,149,917.13
	Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-
	All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-
	Total Revenue	19,748,291.99	19,811,529.47	33,214,339.84	20,389,149.94	26,979,236.06	35,580,026.20	29,754,756.53
Expenditure								
	Certificated Salary (1000 to 1999)	9,621,313.80	9,616,275.89	9,715,858.62	9,760,033.65	9,888,316.13	14,064,525.20	11,441,756.56
	Classified Salary (2000 to 2999)	4,075,155.75	4,202,440.13	4,215,646.61	4,268,155.07	5,229,773.36	5,773,942.36	837,475.83
	Employee Benefit (3000 to 3999)	6,403,888.57	6,448,640.67	6,461,861.44	6,460,473.98	6,784,399.94	15,734,401.28	14,514,020.43
	Books and Supplies (4000 to 4999)	1,983,122.69	2,164,406.98	9,831,158.66	2,166,929.30	2,256,901.37	1,097,958.79	3,695,514.75
	Services and Operating Expenditures (5000 to 5999)	1,700,028.77	2,171,821.53	2,340,581.29	2,164,639.94	2,597,183.90	1,913,593.26	3,699,677.46
	Capital Outlay (6000 to 6999)	3,019,909.47	2,250,722.06	1,055,325.29	-	134,528.98	308,493.47	46,183.60
	Other Outgo (7100 to 7499)	352,984.90	1,710.28	350,263.20	355,643.08	153,405.91	349,425.75	118,686.73
	Interfund Transfers Out (7600 to 7629)	2,350,123.53	-	-	-	-	406,808.54	67,852.50
	Total Expenditure	29,506,527.49	26,856,017.52	33,970,695.10	25,175,875.02	27,044,509.59	39,649,148.65	34,421,167.86
	Revenue Less Expense	(9,758,235.49)	(7,044,488.05)	(756,355.26)	(4,786,725.08)	(65,273.54)	(4,069,122.45)	(4,666,411.33)
Balance Sheet								
Assets								
	Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-
	Accounts Receivable (9200 to 9299)	1,441,730.43	-	-	-	-	-	-
	DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-
	Stores (9320 to 9329)	-	-	-	-	-	-	-
	PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-
	Total Assets	1,441,730.43	-	-	-	-	-	-
Liabilities								
	Accounts Payables (9500 to 9559, 9590 to 9599)	936,713.86	-	-	(38.66)	-	18,227.88	-
	DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-
	Current Loans (9640 to 9649)	-	-	-	-	-	-	-
	DEFERRED REVENUE (9650)	-	-	-	-	-	-	-
	Total Liabilities	936,713.86	-	-	(38.66)	-	18,227.88	-
Non Operating								
	Suspense Accounts (9560 to 9589)	385,002.95	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	-
	Total Non Operating	385,002.95	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	-
	Balance Sheet	120,013.63	462,517.78	(232,985.75)	(409,761.21)	(344,939.41)	5,026,863.29	-
	Net Increase/Decrease	(9,638,221.87)	(6,581,970.27)	(969,341.01)	(5,196,486.29)	(410,212.95)	957,740.84	(4,666,411.33)
	Total Ending Cash Balance	49,626,528.25	43,044,557.98	42,055,216.97	36,858,730.67	36,448,517.73	37,406,258.57	-

BEST NET CONSORTIUM
Cash Flow Report
2023-24 Budget Year

Major Range Description	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
0				
Fund 01 GENERAL FUND				
Fund Summary				
Balance Sheet				
Beginning Month Cash	-		37,406,258.57	-
Balance Sheet				
Revenue				
LCFF Principal Apportionment (8010 to 8019)	-	247,592,114.00	17,826,632.00	247,592,114.00
LCFF Property Taxes (8020 to 8079)	-	15,031,494.00	-	15,031,494.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-
Federal Revenue (8100 to 8299)	-	38,226,316.00	7,778,207.40	38,226,316.00
Other State Revenue (8300 to 8599)	-	25,338,673.00	(0.00)	25,338,673.00
Other Local Revenue (8600 to 8799)	-	13,016,438.00	4,149,917.13	13,016,438.00
Interfund Transfers In (8900 to 8929)	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-
Total Revenue	-	339,205,035.00	29,754,756.53	339,205,035.00
Expenditure				
Certificated Salary (1000 to 1999)	-	122,464,505.00	11,441,756.56	122,464,505.00
Classified Salary (2000 to 2999)	-	52,661,126.00	837,475.83	52,661,126.00
Employee Benefit (3000 to 3999)	-	96,602,012.00	14,514,020.43	96,602,012.00
Books and Supplies (4000 to 4999)	-	29,403,327.00	3,695,514.75	29,403,327.00
Services and Operating Expenditures (5000 to 5999)	-	32,721,161.00	3,699,677.46	32,721,161.00
Capital Outlay (6000 to 6999)	-	8,893,886.00	46,183.60	8,893,886.00
Other Outgo (7100 to 7499)	-	2,590,208.00	118,686.73	2,590,208.00
Interfund Transfers Out (7600 to 7629)	-	4,109,443.00	67,852.50	4,109,443.00
Total Expenditure	-	349,445,668.00	34,421,167.86	349,445,668.00
Revenue Less Expense	-	(10,240,633.00)	(4,666,411.33)	
Balance Sheet				
Assets				
Cash not in Treasury (9111 to 9199)	-	-	-	-
Accounts Receivable (9200 to 9299)	-	34,644,768.26	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-
Stores (9320 to 9329)	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-
Total Assets	-	34,644,768.26	-	-
Liabilities				
Accounts Payables (9500 to 9559, 9590 to 9599)	-	40,934,786.98	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-
Total Liabilities	-	40,934,786.98	-	-
Non Operating				
Suspense Accounts (9560 to 9589)	-	-	-	-
Total Non Operating	-	-	-	-
Balance Sheet	-	(6,290,018.72)	-	-
Net Increase/Decrease	-	(16,530,651.72)	(4,666,411.33)	
Total Ending Cash Balance			32,739,847.24	

CURRENT EXPENSE FORMULA



Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Current Expense Formula/Minimum Classroom Comp. - Budget
CEB

36676860000000
Form CEB
D8BGACNNBE(2022-23)

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	124,110,036.00	301	0.00	303	124,110,036.00	305	39,188.00	39,188.00	307	124,070,848.00	309
2000 - Classified Salaries	49,752,891.00	311	600.00	313	49,752,291.00	315	4,796,815.00	6,604,680.00	317	43,147,611.00	319
3000 - Employee Benefits	94,941,161.00	321	19,206.00	323	94,921,955.00	325	2,238,354.00	3,530,071.00	327	91,391,884.00	329
4000 - Books, Supplies Equip Replace. (6500)	73,310,144.00	331	1,514,441.40	333	71,795,702.60	335	3,330,548.48	28,452,157.48	337	43,343,545.12	339
5000 - Services. . . & 7300 - Indirect Costs	43,608,878.00	341	2,256,965.00	343	41,351,913.00	345	5,123,337.18	16,325,769.18	347	25,026,143.82	349
TOTAL					381,931,897.60	365	TOTAL			326,980,031.94	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	98,355,728.68 375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,303,621.00 380
3. STRS.	3101 & 3102	33,018,701.87 382
4. PERS.	3201 & 3202	2,252,049.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,180,743.14 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	20,871,742.44 385
7. Unemployment Insurance.	3501 & 3502	947,360.55 390
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	265,768.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		166,195,714.68 395
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.	166,195,714.68	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.	.51	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	0	

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	
2. Percentage spent by this district (Part II, Line 15)	.51	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.04	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	326,980,031.94	
5. Deficiency Amount (Part III, Line 3 times Line 4)	13,635,067.33	

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

Overrides are due to extraordinary costs wholly unrelated to instruction

INTERFUND ACTIVITIES



Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Summary of Interfund Activities - Budget

36676860000000
Form SIAB
D8BGACNNBE(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(41,064.00)	0.00	(460,846.00)				
Other Sources/Uses Detail					0.00	4,058,277.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	515.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	96,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					578,891.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,451.00)	460,846.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Colton Joint Unified
San Bernardino County2022-23 Budget, July 1
Summary of Interfund Activities - Budget36676860000000
Form SIAB
D8BGACNNBE(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Colton Joint Unified
San Bernardino County2022-23 Budget, July 1
Summary of Interfund Activities - Budget36676860000000
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35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Colton Joint Unified
San Bernardino County2022-23 Budget, July 1
Summary of Interfund Activities - Budget36676860000000
Form SIAB
D8BGACNNBE(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,479,386.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								

Colton Joint Unified
San Bernardino County

2022-23 Budget, July 1
Summary of Interfund Activities - Budget

36676860000000
Form SIAB
D8BGACNNBE(2022-23)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	96,515.00	(96,515.00)	460,846.00	(460,846.00)	4,058,277.00	4,058,277.00		