COLTON JOINT UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

2021-2022

Presented to the Governing Board on June 24, 2021

2021-22 ADOPTED BUDGET

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2021-22 ADOPTED BUDGET

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Colton Joint Unified School District
2021-22 Adopted Budget Report and Multiyear Fiscal Projection
Public Hearing – June 10, 2021
Adoption – June 24, 2021

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 2021-22 through 2023-24 specific to the Colton Joint Unified School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2021-22 fiscal year. The state's General Fund budget has recovered significantly reflecting a $75.7 billion surplus. As a result, the May Revision estimates that the Gann Limit could be exceeded for the 2020–21 and 2021–22 fiscal years by $16.2 billion. Since the Gann Limit limits the allowable growth in state and local government spending (including school districts), any amounts over the threshold limit must be evenly distributed between education and tax payer refunds. The May Revision allocates the whole $16.2 billion estimate by providing tax refunds through the Golden State Stimulus program, and allocating the balance of $8.1 billion to K–14 schools in 2022–23 as a supplement to Proposition 98 funds.

Proposition 98 funding is estimated to be $93.7 billion, which is an increase of $17.7 billion over January estimates. Additionally, Proposition 98 funding level for 2020-21 is estimated to increase from $82.8 billion to $92.8 billion.

LCFF Cost-of-Living-Adjustment (COLA): The Governor proposes an increase to the Local Control Funding Formula (LCFF) by 5.07% in the following manner:

- Increase the LCFF by the 2020-21 COLA of 2.31%
- Increase the LCFF by 2.76% (statutory 2021-22 COLA of 1.70% plus an additional 1% to address ongoing fiscal pressures, and compounding the sum by the 2020-21 2.31% COLA)
    - (1.70% + 1.00%) X 1.0231 = 2.76%

Other Program Cost-of-Living-Adjustment (COLA): The COLA relating to special education is proposed to increase by the 2020-21 COLA of 2.31% and 2021-22 COLA of 1.70%, resulting in a COLA of 4.05% after compounding. Other programs (i.e. mandated block grant, nutrition, state preschool) are projected to only receive the 2021-22 statutory COLA of 1.70%.

Deferrals: Due to the improved economy above January projections, the Governor proposes to further reduce the LCFF State and Apportionment deferrals by an additional $1.1 billion over January's proposal of $9.2 billion resulting in a 2021-22 fiscal year ending balance of $2.61 billion deferred. All deferrals are eliminated, except for the June 2022 to July 2022 deferral.

Additional May Revision Proposals: Additional components of the Governor's May Revision for 2021-22 provide for the following items. Please note that the items below are not in the District's 2021-22 budget, due to their uncertainty, timing, and/or the need to increase additional expenditures. Once amounts are known and measurable, they will be added to the budget.

Budget Component	Description
After School & Summer Programs	• $1B for 2021-22 growing to $5B for 2025-26 for providing afterschool and summer programs to LEAs with the greatest amount of low income, English learners and foster care students at no cost.
Behavioral Health Initiative	• $4B over five years to identify and treat behavioral health needs early
Broadband	• $35M of one-time funds in tandem with E-Rate funds to expand internet access to isolated and underserved communities
Child Care, Preschool, &Transitional Kindergarten (TK)	• 106,500 new subsidized child care slots • By 2024-25, provide universal access to TK for all children 4 yrs. old at a total cost of $2.7B • $740M for TK classroom ratio reduction • Repurpose the one-time $250M TK incentive grant to a TK expansion & facilities proposal beginning 2022-23
Community Schools	• $3B in one-time funding to convert schools in order for schools to service the community (i.e. health/social services)
Educator Workforce	• $3.3B for various programs relating to teacher recruitment, retention, and professional development
Proposition 98 Concentration Grant Funding Augmentation	• $1.1 billion augmentation to the LCFF in order to increase the number of personnel providing direct services to students • Funding factor would go from 50% to 65%, and the additional funds will need to be included in the LEA's LCAP
Student Learning	• Additional $2B of one-time funds for health and safety operations related to reopening schools • Additional $2.6B of federal flexible funding to provide interventions relating to accelerated learning
Student Nutrition	• $150M increase in the state reimbursement rate for schools participating in a federal universal meal provision • $100M of one-time funding for training and infrastructure upgrades

Federal Funds

Due to the passage of the $1.9 trillion America Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately $15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Initial estimates for the Colton Joint Unified School District is approximately $55,432,557.

The Governor's May Revision also contains an increase of approximately $278 million of one-time funding relating to the Individuals with Disabilities Act (IDEA). In addition, $15 million of one-time funds are proposed to assist LEAs to develop and administer a comprehensive individualized education program; $2.3 million to address complaints and better monitoring procedures; and $1.2 million to improve coordination between various agencies to support the transition from infant to preschool programs.

Routine Restricted Maintenance Account:

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:
    - State pension on-behalf payments
    - ESSER I, GEER I, Coronavirus Relief, & State LLM
    - State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e. ESSER II, In-Person, & Extended Learning) currently remain included in the calculation. Please note that the status of whether these funding sources remain included may change based on the enacted state budget; additionally, whether ESSER III is included has not yet been determined.

Therefore, in order to ensure the Colton Joint Unified School District is in compliance with the above provisions, the District has budgeted an additional $302,732 over the 3% contribution minimum in order to plan for the following:

- Likelihood of budgeting additional expenditures relating to unspent 2020-21 funds that are budgeted after the 2021-22 budget adoption
- Possibility of one-time expenditures (i.e. textbook adoption, capital costs, etc…)

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
    - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Based on the May Revision, the Public School System Stabilization Account (PSSSA) is projected to have a reserve of $4.6 billion. Since the reserve exceeds 3% of the Proposition 98 amount, LEAs will have the statutory reserve cap described above beginning 2022-23. Please note that amounts committed by formal Board Adoption do not count towards the reserve cap.

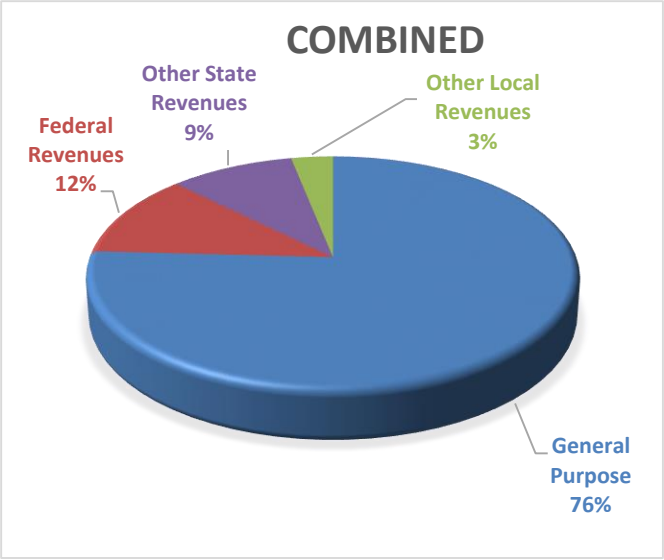
2021-22 Colton Joint Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 19,351.32 (excludes COE ADA of 70.26).
    - Due to declining enrollment the funded ADA will be based on the prior year ADA of 20,338.71.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 83.93%. The percentage will be revised based on actual data.
- Lottery revenue is estimated by SSC to be $150 per ADA for unrestricted purposes and $49 per ADA for restricted purposes.
- Mandated Cost Block Grant is $32.79 for K-8 ADA and $63.17 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	Combined
General Purpose Revenue (LCFF)	$243,745,702	$243,745,702
Federal Revenues	$163,708	$37,284,803
Other State Revenues	$3,940,974	$30,312,408
Other Local Revenues	$1,764,583	$10,085,584
TOTAL	**$249,614,968**	**$321,428,497**



Education Protection Account

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

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

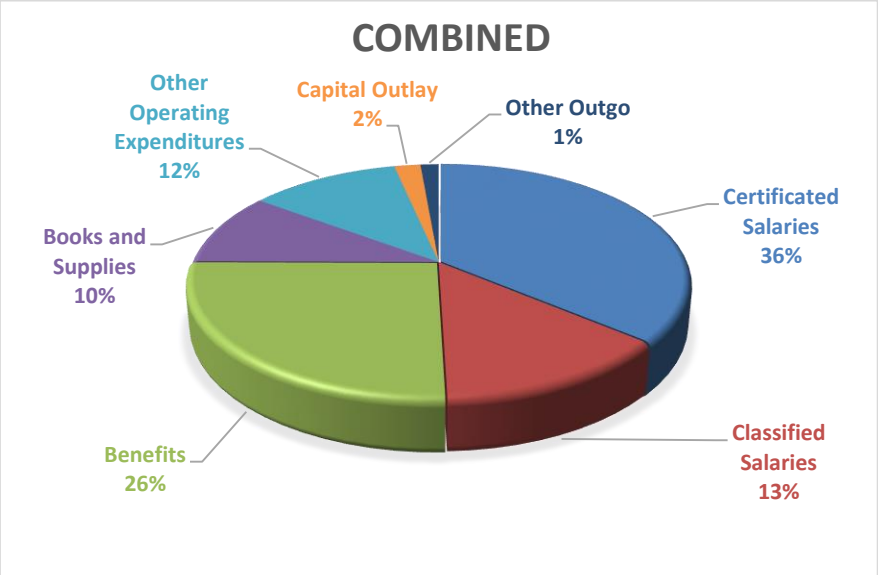
Education Protection Account (EPA) Budget *2021-22 Fiscal Year*	
Description	**Amount**
BEGINNING BALANCE	$0
BUDGETED EPA REVENUES:	
Estimated EPA Funds	$40,637,426
BUDGETED EPA EXPENDITURES:	
Certificated Instructional Salaries	$34,608,607
Certificated Instructional Benefits	$6,028,819
TOTAL	$40,637,426
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 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	$92,485,547	$119,839,868
Classified Salaries	$31,905,226	$44,651,719
Benefits (Payroll Taxes and Health & Welfare Contributions)	$52,632,673	$84,911,581
Books and Supplies	$18,603,577	$33,354,929
Other Operating Expenditures	$19,562,460	$38,172,987
Capital Outlay	$3,292,202	$6,621,935
Other Outgo	$3,055,024	$4,599,657
TOTAL	**$221,536,709**	**$332,152,676**

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 - Instruction	$22,106,810
Restricted Maintenance Account	$9,947,727
Medical	$217,345
OPEB Contribution	$1,500,000
Child Development Fund	$451,503
TOTAL CONTRIBUTIONS	**$34,223,385**

General Fund Summary

The District's 2021-22 General Fund projects a total operating deficit of $12,675,681million resulting in an estimated ending fund balance of $32,986,309 million. The components of the District's fund balance are as follows: economic uncertainty: $10,023,200; revolving cash & other nonspendables: $175,000; restricted programs: $8,130,728; commit to Fund 17-vehicle replacement/building improvements: $2,600,000; deficit spending in 2022-23: $5,003,714.91; facility relocation costs: $2,200,000; future operational budget: $842,391.61; 1100 lottery unrestricted: 4,011,274.47. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

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

FUND	2020-21	Est. Net Change	2021-22
GENERAL (UNRESTRICTED & RESTRICTED)	$45,661,990	($12,675,681)	$32,986,309
ADULT EDUCATION	$187,116	($17,462)	$169,654
CHILD DEVELOPMENT	$267,169	($224,354)	$42,815
CAFETERIA FUND	$1,881,025	$814,455	$2,695,480
DEFERRED MAINTENANCE	$587,560	($39,951)	$547,609
BUILDING FUND	$21,860,590	($21,860,590)	$0
CAPITAL FACILITIES FUND	$17,181,073	($17,181,070)	$3
COUNTY SCHOOL FACILITIES FUND	$16,792,589	($16,644,620)	$147,969
SPECIAL RESERVE FOR CAPITAL OUTLAY	$10,407,198	($8,907,198)	$1,500,000
BOND INTEREST & REDEMPTION FUND	$21,123,075	$0	$21,123,075
COMMUNITY FACILITIES DISTRICT FUNDS	$5,348,135	($5,348,028)	$107
SELF INSURANCE FUND	$16,135,610	($2,369,041)	$13,766,569
TOTAL	**$157,433,130**	($84,453,540)	**$72,979,590**

Multiyear Projection

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

Planning Factor	2020-21	2021-22	2022-23	2023-24
Dept of Finance Statutory COLA	2.31%	1.70%	2.48%	3.11%
Local Control Funding Formula COLA	0.00%	5.07%	2.48%	3.11%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Rates	20.70%	22.91%	26.10%	27.10%
SUI Employer Rates	0.05%	1.23%	0.20%	0.20%
Lottery – Unrestricted per ADA	$150	$150	$150	$150
Lottery – Prop. 20 per ADA	$49	$49	$49	$49
Mandate Block Grant for Districts: K-8 per ADA	$32.18	$32.79	$33.60	$34.64
Mandate Block Grant for Districts: 9-12 per ADA	$61.94	$63.17	$64.74	$66.75
State Preschool Full-Day Reimbursement Rate	$49.85	$50.70	$51.96	$53.57
State Preschool Part-Day Reimbursement Rate	$30.87	$31.39	$32.17	$33.17
General Child Care Daily Reimbursement Rate	$49.54	$50.38	$51.63	$53.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions. For Budget the STRS rate used was 15.92%. The May Revise added 1% which will be factored in at the 45-day budget revision

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 percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue decreases are due to the expiration of CARES Act funding. Local revenues are projected to remain relatively constant.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.3% each year. Unrestricted certificated salaries are expected to increase due to a 2% ongoing salary increase. Classified step costs are expected to increase by 1.3% each year. Classified salaries are expected to increase due to the addition of 45 custodial positions. Restricted certificated and classified expenditures are estimated to increase for 2020-21 due to program adjustments.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2021-22 primarily due COVID-

19 related expenses. Capital outlay and other outgo is expected to increase due to vehicle replacements. Indirect costs from restricted programs are expected to increase in 2021-22 due to program adjustments noted above, and remain constant thereafter. Transfers out are expected to decrease from 2020-21 to 2021-22 due to program adjustments, and are expected to remain constant thereafter. Contributions to restricted programs are expected to increase for 2021-22 due to program adjustments noted above, a 2% ongoing salary increase, and step 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 $2,633,492 resulting in an unrestricted ending General Fund balance of approximately $30,352,818 million.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by $8,216,512 million resulting in an unrestricted ending General Fund balance of $22,136,306.

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:

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:			
Objects 9780/9789/9790:	**2021-22 Budget**	**2022-23 MYP**	**2023-24 MYP**
Fund 01: General Fund (3% REU and Non-Spendable reserves)	$10,023,200	$9,506,900	$9,713,800
Fund 01: Assigned and Unassigned Fund Balance	$22,963,109	$20,845,918	$12,422,506
Total Assigned and Unassigned Ending Fund Balances	$32,986,309	$30,352,818	$22,136,306
District Standard Reserve Level (Form CS Line 108-4)	3%	3%	3%
General Fund Combined Expenses and Financing Uses (MYP Line 11)	$334,104,179	$316,894,874	$323,790,609
Less District Minimum Reserve for Economic Uncertainties	**$10,023,200**	**$9,506,900**	**$9,713,800**

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

Fund	Description of Reason	2021-22 Budget	2022-23 MYP	2023-24 MYP
01	Non-spendable reserves	$175,000	$175,000	$175,000
01	Restricted Programs	$8,130,728	$10,500,952	$12,022,857
01	Commit to Fund 17: Vehicle Replacement and Building Improvements	$2,600,000	$2,600,000	
01	Cover 2022-23 Projected Deficit Spending	$5,003,715		
01	850/900 Washington improvements/relocation	$2,200,000		
01	Future Operational Budget	$842,392	$3,602,834	$224,649
01	1100 Lottery Unrestricted	$4,011,274	$3,967,132	
	Total of Substantiated Needs	**$22,963,109**	**$20,845,918**	**$12,422,506**

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.

Colton Joint Unified School District
2021-22 Adopted Budget
Multi-year Projection

	Estimated Actuals 2020-21				Projection 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue													
General Purpose (8010-8099)	228,629,497	0	228,629,497.00	*1*	**243,745,702**	0	243,745,702	**238,872,498.00**	0	238,872,498	**240,185,213.00**	0	240,185,213
Federal Revenue (8100-8299)	120,000	47,786,266	47,906,266.43		163,708	37,121,095	37,284,803	163,708.38	43,372,599.50	43,536,308	163,708.38	43,372,600	43,536,308
State Revenue (8300-8599)	4,127,423	27,990,629	32,118,052.00		3,940,974	26,371,434	30,312,408	3,940,974.00	17,826,018.00	21,766,992	3,940,974.00	17,826,018	21,766,992
Local Revenue (8600-8799)	1,970,061	9,847,745	11,817,806.29		1,764,583	8,321,001	10,085,584	1,764,583.43	8,321,001.00	10,085,584	1,764,583.43	8,321,001	10,085,584
Total Revenue	**234,846,981**	**85,624,640**	**320,471,621.72**		**249,614,968**	**71,813,530**	**321,428,497.81**	**244,741,763.81**	**69,519,618.50**	**314,261,382**	**246,054,479**	**69,519,619**	**315,574,097**
Expenditures													
Certificated Salaries (1xxx)	95,895,918	25,975,549	121,871,467	*2,3*	92,485,547	27,354,321	119,839,868.00	89,303,847.00	27,709,921.00	117,013,768.00	88,964,847.00	28,070,121	117,034,968
Classified Salaries (2xxx)	31,407,350	10,685,408	42,092,758	*2,3*	31,905,226	12,746,493	44,651,719.00	32,320,026.00	11,740,813.00	44,060,839.00	32,840,226.00	11,893,413	44,733,639
Benefits (3xxx)	51,238,802	24,863,039	76,101,841	*3,4*	52,632,673	32,278,908	84,911,581.00	55,897,775.74	33,911,652.56	89,809,428.30	58,605,646.70	34,888,239	93,493,886
Books and Supplies (4xxx)	11,365,014	15,500,636	26,865,650		18,603,577	14,751,352	33,354,928.90	15,170,576.90	9,500,512.00	24,671,088.90	17,670,576.90	9,500,512	27,171,089
Other Services & Oper. Expenses (5xxx)	16,906,930	17,757,185	34,664,115		19,562,460	18,610,527	38,172,987.08	18,479,460.08	13,359,687.00	31,839,147.08	18,479,460.08	13,359,687	31,839,147
Capital Outlay (6xxx)	956,669	3,995,741	4,952,410	*5*	3,292,202	3,329,733	6,621,934.56	649,946.00	2,282,077.56	2,932,023.56	649,946.00	2,282,078	2,932,024
Other Outgo 71xx,72xx,74xx	4,672,570	0	4,672,570		4,672,570	0	4,672,570.00	4,672,570.00	0.00	4,672,570.00	4,672,570.00	0	4,672,570
Transfer of Indirect 73xx	(1,282,517)	1,196,851	(85,666)		(1,617,546)	1,544,633	(72,913.00)	(1,617,546.00)	1,562,052.00	(55,494.00)	(1,617,546.00)	1,579,330	(38,216)
Total Expenditures	**211,160,736**	**99,974,410**	**311,135,146**		**221,536,708.98**	**110,615,966.56**	**332,152,675.54**	**214,876,655.72**	**100,066,715.12**	**314,943,370.84**	**220,265,727**	**101,573,380**	**321,839,106**
Deficit/Surplus	23,686,245	(14,349,770)	9,336,476		28,078,258.83	(38,802,436.56)	(10,724,178)	29,865,108.09	(30,547,096.62)	(681,989)	25,788,752	(32,053,761)	(6,265,009)
Other Sources/(uses)	0	0	0		0	0.00	0	0.00	0	0	0	0	0
Transfers in/(out) (76xx)	(5,032,272)	(2,500,000)	(7,532,272)		(1,951,503)		(1,951,503)	(1,951,503.00)	0	(1,951,503)	(1,951,503)	0	(1,951,503)
Contributions to Restricted	(30,474,731)	30,474,731	0		(32,271,882)	32,271,882.00	0	(32,917,320.00)	32,917,320	0	(33,575,666)	33,575,666	0
Net increase (decrease) in Fund Balance	**(11,820,757)**	**13,624,962**	**1,804,204**		**(6,145,126.17)**	**(6,530,554.56)**	**(12,675,681)**	**(5,003,714.91)**	**2,370,223**	**(2,633,492)**	**(9,738,417)**	**1,521,905**	**(8,216,512)**
Beginning Balance	42,821,464	1,091,113	43,912,578		31,000,707.16	14,661,283.03	45,661,990	24,855,580.99	8,130,728	32,986,309	19,851,866	10,500,952	30,352,818
Other Restatements	0	(54,792)	(54,792)		0.00		0						
Ending Balance	**31,000,707.16**	**14,661,283**	**45,661,990.19**		**24,855,580.99**	**8,130,728.47**	**32,986,309**	**19,851,866.08**	**10,500,952**	**30,352,818**	**10,113,449.21**	**12,022,857**	**22,136,306**
Ending Balance % of Total Expenditures	*0*		*0*		*0*		*0*	*0*		*0*	*0*		*0*
Reserve for Econ Uncertainty (3%)	9,560,100.00		9,560,100		10,023,200.00		10,023,200	9,506,900.00		9,506,900	9,713,800		9,713,800
Revolving/Stores/Prepaids	75,000.00		75,000		75,000.00		75,000	75,000.00		75,000	75,000		75,000
Stores	1,021,633.68		1,021,634		100,000.00		100,000	100,000.00		100,000	100,000		100,000
Restricted		14,661,284	14,661,284			8,130,728	8,130,728		10,500,951.85	10,500,952		12,022,857	12,022,857
Commit to Fund 17: Vehicle Replacement, Building Improvements			0		2,600,000.00		2,600,000	2,600,000.00		2,600,000			0
Deficit Spending 2020-21			0				0			0			0
Deficit Spending 2021-22	6,145,126.17		6,145,126				0			0			0
Deficit Spending 2022-23					5,003,714.91		5,003,715			0			0
Deficit Spending 2023-24										0			0
Deficit Spending 2024-25													
Facility relocation costs	3,356,700.00		3,356,700		2,200,000.00		2,200,000			0			0
Future Operational Budget	6,786,730.84		6,786,731		842,391.61		842,392	3,602,834.00		3,602,834	224,649		224,649
1100 Lottery: Unrestricted	4,055,416.47		4,055,416		4,011,274.47		4,011,274	3,967,132.47		3,967,132			0
			0				0			0			0
Unappropriated Fund Balance	**0.00**	**(1.25)**	**(1.25)**		**0.00**	**0**	**0**	**0.00**	**0**	**(0)**	**0**	**0**	**0**
Unappropriated Percent			***(0)***				***0***			***(0)***			***0***

Colton Joint Unified School District
2021-22 Adopted Budget
Multi-year Projection

Notes:

1. Project on-going declining enrollment
2. Includes estimated cost of step & column and minimum wage increases for classified
3. Fixed benefits adjusted accordingly
4. Includes changes to pension contributions and 8% average increase for Health and Welfare

Colton Joint Unified
San Bernardino County

July 1 Budget
FINANCIAL REPORTS
2021-22 Budget
School District Certification

36 67686 0000000
Form CB

ANNUAL BUDGET REPORT:
July 1, 2021 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:

Place: 1212 Valencia Dr. Colton, CA 92324
Date: June 7-June 10, 2021

Public Hearing:

Place: Virtual Teleconference Meeting
Date: June 10, 2021
Time: 05:30 PM

Adoption Date: June 24, 2021

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@cjusd.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 (2020-21) 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)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 24, 2021	
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	

Colton Joint Unified
San Bernardino County

July 1 Budget
2021-22 Budget
Workers' Compensation Certification

36 67686 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC 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:

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

Total liabilities actuarially determined:	$ 9,215,570.00
Less: Amount of total liabilities reserved in budget:	$ 17,672,272.05
Estimated accrued but unfunded liabilities:	$ (8,456,702.05)

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

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

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

Date of Meeting: Jun 10, 2021

For additional information on this certification, please contact:

Name: Mariamanda Sarabia

Title: Director of Fiscal Sevices

Telephone: 909-580-5000

E-mail: Mariamanda_Sarabia@cjusd.net

01 GENERAL FUND

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	228,629,497.00	0.00	228,629,497.00	243,745,702.00	0.00	243,745,702.00	6.6%
2) Federal Revenue		8100-8299	120,000.00	47,786,266.43	47,906,266.43	163,708.38	37,121,095.00	37,284,803.38	-22.2%
3) Other State Revenue		8300-8599	4,127,423.00	27,990,629.00	32,118,052.00	3,940,974.00	26,371,434.00	30,312,408.00	-5.6%
4) Other Local Revenue		8600-8799	1,970,061.29	9,847,745.00	11,817,806.29	1,764,583.43	8,321,001.00	10,085,584.43	-14.7%
5) TOTAL, REVENUES			234,846,981.29	85,624,640.43	320,471,621.72	249,614,967.81	71,813,530.00	321,428,497.81	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	95,895,918.00	25,975,549.00	121,871,467.00	92,485,547.00	27,354,321.00	119,839,868.00	-1.7%
2) Classified Salaries		2000-2999	31,407,350.00	10,685,408.00	42,092,758.00	31,905,226.00	12,746,493.00	44,651,719.00	6.1%
3) Employee Benefits		3000-3999	51,238,802.00	24,863,039.37	76,101,841.37	52,632,673.00	32,278,908.00	84,911,581.00	11.6%
4) Books and Supplies		4000-4999	11,365,014.31	15,500,636.02	26,865,650.33	18,603,576.90	14,751,352.00	33,354,928.90	24.2%
5) Services and Other Operating Expenditures		5000-5999	16,906,929.50	17,757,185.40	34,664,114.90	19,562,460.08	18,610,527.00	38,172,987.08	10.1%
6) Capital Outlay		6000-6999	956,669.00	3,995,741.18	4,952,410.18	3,292,202.00	3,329,732.56	6,621,934.56	33.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,672,570.00	0.00	4,672,570.00	4,672,570.00	0.00	4,672,570.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,282,517.00)	1,196,851.00	(85,666.00)	(1,617,546.00)	1,544,633.00	(72,913.00)	-14.9%
9) TOTAL, EXPENDITURES			211,160,735.81	99,974,409.97	311,135,145.78	221,536,708.98	110,615,966.56	332,152,675.54	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,686,245.48	(14,349,769.54)	9,336,475.94	28,078,258.83	(38,802,436.56)	(10,724,177.73)	-214.9%
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	5,032,271.68	2,499,999.86	7,532,271.54	1,951,503.00	0.00	1,951,503.00	-74.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,474,731.00)	30,474,731.00	0.00	(32,271,882.00)	32,271,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,507,002.68)	27,974,731.14	(7,532,271.54)	(34,223,385.00)	32,271,882.00	(1,951,503.00)	-74.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,820,757.20)	13,624,961.60	1,804,204.40	(6,145,126.17)	(6,530,554.56)	(12,675,680.73)	-802.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,821,464.36	1,091,113.17	43,912,577.53	31,000,707.16	14,661,283.03	45,661,990.19	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,821,464.36	1,091,113.17	43,912,577.53	31,000,707.16	14,661,283.03	45,661,990.19	4.0%
d) Other Restatements		9795	0.00	(54,791.74)	(54,791.74)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,821,464.36	1,036,321.43	43,857,785.79	31,000,707.16	14,661,283.03	45,661,990.19	4.1%
2) Ending Balance, June 30 (E + F1e)			31,000,707.16	14,661,283.03	45,661,990.19	24,855,580.99	8,130,728.47	32,986,309.46	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	1,021,633.68	0.00	1,021,633.68	100,000.00	0.00	100,000.00	-90.2%
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	14,661,284.28	14,661,284.28	0.00	8,130,729.72	8,130,729.72	-44.5%
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	2,600,000.00	0.00	2,600,000.00	New
Fund 17: Vehicle Replacement/Building I	0000	9760				*2,600,000.00*		*2,600,000.00*	
d) Assigned									
Other Assignments		9780	20,343,973.48	0.00	20,343,973.48	12,057,380.99	0.00	12,057,380.99	-40.7%
To Offset Deficit Spending	0000	9780				*5,003,714.91*		*5,003,714.91*	
Facility Relocation Costs	0000	9780				*2,200,000.00*		*2,200,000.00*	
Future Operational Budget	0000	9780				*842,391.61*		*842,391.61*	
1100 Lottery Unrestricted	1100	9780				*4,011,274.47*		*4,011,274.47*	
To Offset Deficit Spending	0000	9780	*6,145,126.17*		*6,145,126.17*				
Facility Relocation Costs	0000	9780	*3,356,700.00*		*3,356,700.00*				
Future Operational Budget	0000	9780	*6,786,730.84*		*6,786,730.84*				
Future Operational Budget	1100	9780	*4,055,416.47*		*4,055,416.47*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,560,100.00	0.00	9,560,100.00	10,023,200.00	0.00	10,023,200.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	(1.25)	(1.25)	0.00	(1.25)	(1.25)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,000,707.16	14,661,283.03	45,661,990.19				
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			31,000,707.16	14,661,283.03	45,661,990.19				
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)			31,000,707.16	14,661,283.03	45,661,990.19				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	159,091,896.00	0.00	159,091,896.00	189,623,711.00	0.00	189,623,711.00	19.2%
Education Protection Account State Aid - Current Year		8012	40,640,210.00	0.00	40,640,210.00	40,637,426.00	0.00	40,637,426.00	0.0%
State Aid - Prior Years		8019	(2,427,661.00)	0.00	(2,427,661.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	124,736.00	0.00	124,736.00	124,736.00	0.00	124,736.00	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	15,956,394.00	0.00	15,956,394.00	15,956,394.00	0.00	15,956,394.00	0.0%
Unsecured Roll Taxes		8042	506,813.00	0.00	506,813.00	506,813.00	0.00	506,813.00	0.0%
Prior Years' Taxes		8043	22,261.00	0.00	22,261.00	22,261.00	0.00	22,261.00	0.0%
Supplemental Taxes		8044	644,536.00	0.00	644,536.00	644,536.00	0.00	644,536.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,137,724.00)	0.00	(4,137,724.00)	(4,137,724.00)	0.00	(4,137,724.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,180,140.00	0.00	18,180,140.00	367,690.00	0.00	367,690.00	-98.0%
Penalties and Interest from Delinquent Taxes		8048	28,042.00	0.00	28,042.00	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			228,629,643.00	0.00	228,629,643.00	243,745,843.00	0.00	243,745,843.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(146.00)	0.00	(146.00)	(141.00)	0.00	(141.00)	-3.4%
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			228,629,497.00	0.00	228,629,497.00	243,745,702.00	0.00	243,745,702.00	6.6%
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	3,995,531.00	3,995,531.00	0.00	4,007,420.00	4,007,420.00	0.3%
Special Education Discretionary Grants		8182	0.00	344,060.00	344,060.00	0.00	349,298.00	349,298.00	1.5%
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		7,190,448.00	7,190,448.00		7,363,707.00	7,363,707.00	2.4%
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		478,450.00	478,450.00		861,348.00	861,348.00	80.0%
Title III, Part A, Immigrant Student Program	4201	8290		24,389.00	24,389.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		488,476.00	488,476.00		467,896.00	467,896.00	-4.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,131,185.00	1,131,185.00		2,028,432.00	2,028,432.00	79.3%
Career and Technical Education	3500-3599	8290		152,289.00	152,289.00		200,317.00	200,317.00	31.5%
All Other Federal Revenue	All Other	8290	120,000.00	33,981,438.43	34,101,438.43	163,708.38	21,842,677.00	22,006,385.38	-35.5%
TOTAL, FEDERAL REVENUE			120,000.00	47,786,266.43	47,906,266.43	163,708.38	37,121,095.00	37,284,803.38	-22.2%
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	856,123.00	0.00	856,123.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,186,300.00	1,040,858.00	4,227,158.00	2,999,850.00	1,040,858.00	4,040,708.00	-4.4%
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		2,533,546.00	2,533,546.00		2,537,108.00	2,537,108.00	0.1%
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		210,970.00	210,970.00		306,000.00	306,000.00	45.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	85,000.00	24,205,255.00	24,290,255.00	85,001.00	22,487,468.00	22,572,469.00	-7.1%
TOTAL, OTHER STATE REVENUE			4,127,423.00	27,990,629.00	32,118,052.00	3,940,974.00	26,371,434.00	30,312,408.00	-5.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,000.00	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	1,319,202.00	12,859.00	1,332,061.00	1,113,002.00	12,859.00	1,125,861.00	-15.5%
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: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	195,859.29	451,068.00	646,927.29	196,581.43	425,000.00	621,581.43	-3.9%
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		7,883,818.00	7,883,818.00		7,883,142.00	7,883,142.00	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			1,970,061.29	9,847,745.00	11,817,806.29	1,764,583.43	8,321,001.00	10,085,584.43	-14.7%
TOTAL, REVENUES			234,846,981.29	85,624,640.43	320,471,621.72	249,614,967.81	71,813,530.00	321,428,497.81	0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,558,702.00	20,104,299.00	97,663,001.00	74,865,311.00	22,446,023.00	97,311,334.00	-0.4%
Certificated Pupil Support Salaries		1200	6,712,313.00	3,616,295.00	10,328,608.00	6,571,125.00	3,266,287.00	9,837,412.00	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,373,986.00	498,941.00	10,872,927.00	9,912,380.00	430,972.00	10,343,352.00	-4.9%
Other Certificated Salaries		1900	1,250,917.00	1,756,014.00	3,006,931.00	1,136,731.00	1,211,039.00	2,347,770.00	-21.9%
TOTAL, CERTIFICATED SALARIES			95,895,918.00	25,975,549.00	121,871,467.00	92,485,547.00	27,354,321.00	119,839,868.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,298,089.00	4,840,838.00	6,138,927.00	1,514,167.00	6,388,471.00	7,902,638.00	28.7%
Classified Support Salaries		2200	16,078,907.00	2,814,391.00	18,893,298.00	16,330,750.00	4,362,739.00	20,693,489.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	4,470,261.00	768,738.00	5,238,999.00	4,442,756.00	758,866.00	5,201,622.00	-0.7%
Clerical, Technical and Office Salaries		2400	8,485,733.00	1,199,311.00	9,685,044.00	8,631,022.00	1,183,488.00	9,814,510.00	1.3%
Other Classified Salaries		2900	1,074,360.00	1,062,130.00	2,136,490.00	986,531.00	52,929.00	1,039,460.00	-51.3%
TOTAL, CLASSIFIED SALARIES			31,407,350.00	10,685,408.00	42,092,758.00	31,905,226.00	12,746,493.00	44,651,719.00	6.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,566,273.00	15,198,423.37	29,764,696.37	14,087,849.00	16,655,139.00	30,742,988.00	3.3%
PERS		3201-3202	6,303,267.00	2,244,882.00	8,548,149.00	6,921,768.00	3,008,053.00	9,929,821.00	16.2%
OASDI/Medicare/Alternative		3301-3302	3,713,390.00	1,225,031.00	4,938,421.00	3,694,827.00	1,421,371.00	5,116,198.00	3.6%
Health and Welfare Benefits		3401-3402	25,003,811.00	6,169,547.00	31,173,358.00	24,683,910.00	8,397,527.00	33,081,437.00	6.1%
Unemployment Insurance		3501-3502	61,874.00	17,804.00	79,678.00	61,087.00	1,998,098.00	2,059,185.00	2484.4%
Workers' Compensation		3601-3602	6,108.00	7,352.00	13,460.00	286,900.00	798,720.00	1,085,620.00	7965.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,584,079.00	0.00	1,584,079.00	2,896,332.00	0.00	2,896,332.00	82.8%
TOTAL, EMPLOYEE BENEFITS			51,238,802.00	24,863,039.37	76,101,841.37	52,632,673.00	32,278,908.00	84,911,581.00	11.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,159,636.00	781,976.00	2,941,612.00	5,411,501.00	753,000.00	6,164,501.00	109.6%
Books and Other Reference Materials		4200	380,354.00	208,275.00	588,629.00	437,956.00	193,553.00	631,509.00	7.3%
Materials and Supplies		4300	6,929,201.31	11,985,133.24	18,914,334.55	10,579,844.90	8,048,585.00	18,628,429.90	-1.5%
Noncapitalized Equipment		4400	1,893,323.00	2,525,251.78	4,418,574.78	2,170,275.00	5,756,214.00	7,926,489.00	79.4%
Food		4700	2,500.00	0.00	2,500.00	4,000.00	0.00	4,000.00	60.0%
TOTAL, BOOKS AND SUPPLIES			11,365,014.31	15,500,636.02	26,865,650.33	18,603,576.90	14,751,352.00	33,354,928.90	24.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,783,928.00	5,783,928.00	0.00	4,775,777.00	4,775,777.00	-17.4%
Travel and Conferences		5200	271,818.00	291,941.00	563,759.00	720,634.00	704,619.00	1,425,253.00	152.8%
Dues and Memberships		5300	106,203.00	2,695.33	108,898.33	85,600.00	1,000.00	86,600.00	-20.5%
Insurance		5400 - 5450	2,010,060.63	0.00	2,010,060.63	2,015,500.00	0.00	2,015,500.00	0.3%
Operations and Housekeeping Services		5500	5,144,261.00	7,927.00	5,152,188.00	5,006,152.00	9,642.00	5,015,794.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,473,032.00	2,474,666.59	4,947,698.59	3,323,996.00	4,948,191.00	8,272,187.00	67.2%
Transfers of Direct Costs		5710	(725,570.00)	725,570.00	0.00	(367,829.00)	367,829.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,623.00)	1,500.00	(20,123.00)	9,664.00	1,650.00	11,314.00	-156.2%
Professional/Consulting Services and Operating Expenditures		5800	7,033,186.87	7,818,999.28	14,852,186.15	7,968,486.08	6,788,619.00	14,757,105.08	-0.6%
Communications		5900	615,561.00	649,958.20	1,265,519.20	800,257.00	1,013,200.00	1,813,457.00	43.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,906,929.50	17,757,185.40	34,664,114.90	19,562,460.08	18,610,527.00	38,172,987.08	10.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	65,000.00	0.00	65,000.00	391,580.00	0.00	391,580.00	502.4%
Buildings and Improvements of Buildings		6200	65,000.00	1,649,320.04	1,714,320.04	307,866.00	2,030,583.56	2,338,449.56	36.4%
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	826,669.00	2,346,421.14	3,173,090.14	2,592,756.00	1,299,149.00	3,891,905.00	22.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			956,669.00	3,995,741.18	4,952,410.18	3,292,202.00	3,329,732.56	6,621,934.56	33.7%
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	82,500.00	0.00	82,500.00	0.0%
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	4,672,570.00	0.00	4,672,570.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,196,851.00)	1,196,851.00	0.00	(1,544,633.00)	1,544,633.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(85,666.00)	0.00	(85,666.00)	(72,913.00)	0.00	(72,913.00)	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,282,517.00)	1,196,851.00	(85,666.00)	(1,617,546.00)	1,544,633.00	(72,913.00)	-14.9%
TOTAL, EXPENDITURES			211,160,735.81	99,974,409.97	311,135,145.78	221,536,708.98	110,615,966.56	332,152,675.54	6.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	5,032,271.68	999,999.86	6,032,271.54	1,951,503.00	0.00	1,951,503.00	-67.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,032,271.68	2,499,999.86	7,532,271.54	1,951,503.00	0.00	1,951,503.00	-74.1%
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	(30,474,731.00)	30,474,731.00	0.00	(32,271,882.00)	32,271,882.00	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			(30,474,731.00)	30,474,731.00	0.00	(32,271,882.00)	32,271,882.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,507,002.68)	27,974,731.14	(7,532,271.54)	(34,223,385.00)	32,271,882.00	(1,951,503.00)	-74.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	228,629,497.00	0.00	228,629,497.00	243,745,702.00	0.00	243,745,702.00	6.6%
2) Federal Revenue		8100-8299	120,000.00	47,786,266.43	47,906,266.43	163,708.38	37,121,095.00	37,284,803.38	-22.2%
3) Other State Revenue		8300-8599	4,127,423.00	27,990,629.00	32,118,052.00	3,940,974.00	26,371,434.00	30,312,408.00	-5.6%
4) Other Local Revenue		8600-8799	1,970,061.29	9,847,745.00	11,817,806.29	1,764,583.43	8,321,001.00	10,085,584.43	-14.7%
5) TOTAL, REVENUES			234,846,981.29	85,624,640.43	320,471,621.72	249,614,967.81	71,813,530.00	321,428,497.81	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		117,119,274.05	56,916,417.42	174,035,691.47	119,247,269.60	63,364,055.00	182,611,324.60	4.9%
2) Instruction - Related Services	2000-2999		22,940,784.00	5,865,150.25	28,805,934.25	23,541,226.00	4,693,010.00	28,234,236.00	-2.0%
3) Pupil Services	3000-3999		19,649,624.38	14,161,485.41	33,811,109.79	22,199,736.00	12,055,275.00	34,255,011.00	1.3%
4) Ancillary Services	4000-4999		2,022,444.00	81,709.00	2,104,153.00	2,399,229.00	0.00	2,399,229.00	14.0%
5) Community Services	5000-5999		3,429.00	0.00	3,429.00	230,306.00	0.00	230,306.00	6616.4%
6) Enterprise	6000-6999		0.00	67,687.00	67,687.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		19,992,527.88	9,417,336.10	29,409,863.98	22,046,587.38	8,720,448.00	30,767,035.38	4.6%
8) Plant Services	8000-8999		24,760,082.50	13,464,624.79	38,224,707.29	27,199,785.00	21,783,178.56	48,982,963.56	28.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,672,570.00	0.00	4,672,570.00	4,672,570.00	0.00	4,672,570.00	0.0%
10) TOTAL, EXPENDITURES			211,160,735.81	99,974,409.97	311,135,145.78	221,536,708.98	110,615,966.56	332,152,675.54	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,686,245.48	(14,349,769.54)	9,336,475.94	28,078,258.83	(38,802,436.56)	(10,724,177.73)	-214.9%
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	5,032,271.68	2,499,999.86	7,532,271.54	1,951,503.00	0.00	1,951,503.00	-74.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,474,731.00)	30,474,731.00	0.00	(32,271,882.00)	32,271,882.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,507,002.68)	27,974,731.14	(7,532,271.54)	(34,223,385.00)	32,271,882.00	(1,951,503.00)	-74.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,820,757.20)	13,624,961.60	1,804,204.40	(6,145,126.17)	(6,530,554.56)	(12,675,680.73)	-802.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,821,464.36	1,091,113.17	43,912,577.53	31,000,707.16	14,661,283.03	45,661,990.19	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,821,464.36	1,091,113.17	43,912,577.53	31,000,707.16	14,661,283.03	45,661,990.19	4.0%
d) Other Restatements		9795	0.00	(54,791.74)	(54,791.74)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,821,464.36	1,036,321.43	43,857,785.79	31,000,707.16	14,661,283.03	45,661,990.19	4.1%
2) Ending Balance, June 30 (E + F1e)			31,000,707.16	14,661,283.03	45,661,990.19	24,855,580.99	8,130,728.47	32,986,309.46	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	1,021,633.68	0.00	1,021,633.68	100,000.00	0.00	100,000.00	-90.2%
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	14,661,284.28	14,661,284.28	0.00	8,130,729.72	8,130,729.72	-44.5%
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	2,600,000.00	0.00	2,600,000.00	New
Fund 17: Vehicle Replacement/Building	0000	9760				*2,600,000.00*		*2,600,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,343,973.48	0.00	20,343,973.48	12,057,380.99	0.00	12,057,380.99	-40.7%
To Offset Deficit Spending	0000	9780				*5,003,714.91*		*5,003,714.91*	
Facility Relocation Costs	0000	9780				*2,200,000.00*		*2,200,000.00*	
Future Operational Budget	0000	9780				*842,391.61*		*842,391.61*	
1100 Lottery Unrestricted	1100	9780				*4,011,274.47*		*4,011,274.47*	
To Offset Deficit Spending	0000	9780	*6,145,126.17*		*6,145,126.17*				
Facility Relocation Costs	0000	9780	*3,356,700.00*		*3,356,700.00*				
Future Operational Budget	0000	9780	*6,786,730.84*		*6,786,730.84*				
Future Operational Budget	1100	9780	*4,055,416.47*		*4,055,416.47*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,560,100.00	0.00	9,560,100.00	10,023,200.00	0.00	10,023,200.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	(1.25)	(1.25)	0.00	(1.25)	(1.25)	0.0%

Colton Joint Unified
San Bernardino County

2021-22 July 1 Budget
AVERAGE DAILY ATTENDANCE

36 67686 0000000
Form A

Description	2020-21 Estimated Actuals			2021-22 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)	20,338.71	20,338.71	20,338.71	19,351.32	19,351.32	20,338.71
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)	20,338.71	20,338.71	20,338.71	19,351.32	19,351.32	20,338.71
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	61.53	61.53	61.53	61.53	61.53	61.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.44	3.44	3.44	3.44	3.44	3.44
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.29	5.29	5.29	5.29	5.29	5.29
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)	70.26	70.26	70.26	70.26	70.26	70.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,408.97	20,408.97	20,408.97	19,421.58	19,421.58	20,408.97
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

11 ADULT EDUCATION

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,560.00	92,560.00	0.0%
3) Other State Revenue		8300-8599	767,366.00	767,949.00	0.1%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			862,950.00	863,533.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	462,626.00	403,185.00	-12.8%
2) Classified Salaries		2000-2999	121,275.00	132,516.00	9.3%
3) Employee Benefits		3000-3999	193,642.00	211,140.00	9.0%
4) Books and Supplies		4000-4999	31,391.00	56,790.00	80.9%
5) Services and Other Operating Expenditures		5000-5999	42,424.00	40,451.00	-4.7%
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	36,913.00	New
9) TOTAL, EXPENDITURES			851,358.00	880,995.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,592.00	(17,462.00)	-250.6%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,592.00	(17,462.00)	-250.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,524.14	187,116.14	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,524.14	187,116.14	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,524.14	187,116.14	6.6%
2) Ending Balance, June 30 (E + F1e)			187,116.14	169,654.14	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	187,116.14	169,654.14	-9.3%
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	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

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,116.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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			187,116.14		
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					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			187,116.14		

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	92,560.00	92,560.00	0.0%
TOTAL, FEDERAL REVENUE			92,560.00	92,560.00	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	29,104.00	29,687.00	2.0%
TOTAL, OTHER STATE REVENUE			767,366.00	767,949.00	0.1%

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Adult Education Fund
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Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,024.00	3,024.00	0.0%
TOTAL, REVENUES			862,950.00	863,533.00	0.1%

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Adult Education Fund
Expenditures by Object

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Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	207,561.00	140,000.00	-32.5%
Certificated Pupil Support Salaries		1200	111,358.00	116,634.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	143,707.00	146,551.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			462,626.00	403,185.00	-12.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	51,336.00	51,252.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	20,984.00	21,402.00	2.0%
Clerical, Technical and Office Salaries		2400	48,955.00	49,147.00	0.4%
Other Classified Salaries		2900	0.00	10,715.00	New
TOTAL, CLASSIFIED SALARIES			121,275.00	132,516.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,867.00	80,024.00	-10.0%
PERS		3201-3202	22,352.00	27,783.00	24.3%
OASDI/Medicare/Alternative		3301-3302	13,735.00	17,583.00	28.0%
Health and Welfare Benefits		3401-3402	67,404.00	74,882.00	11.1%
Unemployment Insurance		3501-3502	487.00	266.00	-45.4%
Workers' Compensation		3601-3602	797.00	10,602.00	1230.2%
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			193,642.00	211,140.00	9.0%
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	31,391.00	49,090.00	56.4%
Noncapitalized Equipment		4400	0.00	7,700.00	New
TOTAL, BOOKS AND SUPPLIES			31,391.00	56,790.00	80.9%

Colton Joint Unified
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Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	4,812.00	New
Dues and Memberships		5300	379.00	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	541.00	541.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,104.00	31,674.00	-22.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,424.00	40,451.00	-4.7%
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					
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	36,913.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	36,913.00	New
TOTAL, EXPENDITURES			851,358.00	880,995.00	3.5%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Function

36 67686 0000000
Form 11

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,560.00	92,560.00	0.0%
3) Other State Revenue		8300-8599	767,366.00	767,949.00	0.1%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			862,950.00	863,533.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		187,379.00	174,900.00	-6.7%
2) Instruction - Related Services	2000-2999		307,875.00	294,432.00	-4.4%
3) Pupil Services	3000-3999		356,104.00	374,750.00	5.2%
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	36,913.00	New
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			851,358.00	880,995.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,592.00	(17,462.00)	-250.6%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Function

36 67686 0000000
Form 11

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,592.00	(17,462.00)	-250.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,524.14	187,116.14	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,524.14	187,116.14	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,524.14	187,116.14	6.6%
2) Ending Balance, June 30 (E + F1e)			187,116.14	169,654.14	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	187,116.14	169,654.14	-9.3%
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	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%

12 CHILD DEVELOPMENT FUND

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Child Development Fund
Expenditures by Object

36 67686 0000000
Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,285,998.75	1,098,332.00	-14.6%
3) Other State Revenue		8300-8599	2,099,719.00	2,101,949.00	0.1%
4) Other Local Revenue		8600-8799	74,501.04	73,500.00	-1.3%
5) TOTAL, REVENUES			3,460,218.79	3,273,781.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	934,800.00	1,021,061.00	9.2%
2) Classified Salaries		2000-2999	1,225,435.00	1,251,730.00	2.1%
3) Employee Benefits		3000-3999	1,133,687.00	1,235,670.00	9.0%
4) Books and Supplies		4000-4999	146,583.00	328,781.75	124.3%
5) Services and Other Operating Expenditures		5000-5999	40,325.00	76,395.00	89.4%
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	85,666.00	36,000.00	-58.0%
9) TOTAL, EXPENDITURES			3,566,496.00	3,949,637.75	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,277.21)	(675,856.75)	535.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	263,245.00	451,503.00	71.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			263,245.00	451,503.00	71.5%

Colton Joint Unified
San Bernardino County

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Child Development Fund
Expenditures by Object

36 67686 0000000
Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,967.79	(224,353.75)	-242.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,201.43	267,169.22	142.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,201.43	267,169.22	142.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,201.43	267,169.22	142.4%
2) Ending Balance, June 30 (E + F1e)			267,169.22	42,815.47	-84.0%
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	264,122.63	39,768.88	-84.9%
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	3,046.59	3,046.59	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%

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Child Development Fund
Expenditures by Object

36 67686 0000000
Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	267,169.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting 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			267,169.22		
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					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			267,169.22		

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Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	1,285,998.75	1,098,332.00	-14.6%
TOTAL, FEDERAL REVENUE			1,285,998.75	1,098,332.00	-14.6%
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	1,988,267.00	1,988,267.00	0.0%
All Other State Revenue	All Other	8590	111,452.00	113,682.00	2.0%
TOTAL, OTHER STATE REVENUE			2,099,719.00	2,101,949.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,428.00	1,500.00	-38.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	72,073.04	72,000.00	-0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,501.04	73,500.00	-1.3%
TOTAL, REVENUES			3,460,218.79	3,273,781.00	-5.4%

Colton Joint Unified
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Child Development Fund
Expenditures by Object

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Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	934,800.00	1,021,061.00	9.2%
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			934,800.00	1,021,061.00	9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	633,453.00	679,021.00	7.2%
Classified Support Salaries		2200	210,952.00	199,153.00	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	237,597.00	238,928.00	0.6%
Clerical, Technical and Office Salaries		2400	143,433.00	134,628.00	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,225,435.00	1,251,730.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	274,871.00	276,452.00	0.6%
PERS		3201-3202	245,863.00	261,301.00	6.3%
OASDI/Medicare/Alternative		3301-3302	104,848.00	106,113.00	1.2%
Health and Welfare Benefits		3401-3402	506,569.00	545,523.00	7.7%
Unemployment Insurance		3501-3502	1,078.00	1,131.00	4.9%
Workers' Compensation		3601-3602	458.00	45,150.00	9758.1%
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			1,133,687.00	1,235,670.00	9.0%
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	93,044.00	324,281.75	248.5%
Noncapitalized Equipment		4400	53,539.00	4,500.00	-91.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,583.00	328,781.75	124.3%

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Child Development Fund
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Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	209.00	1,450.00	593.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,529.00	36,350.00	32.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,552.00	4,300.00	68.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,245.00	18,400.00	1377.9%
Professional/Consulting Services and Operating Expenditures		5800	4,006.00	10,850.00	170.8%
Communications		5900	4,784.00	5,045.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,325.00	76,395.00	89.4%
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					
Transfers of Indirect Costs - Interfund		7350	85,666.00	36,000.00	-58.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,666.00	36,000.00	-58.0%
TOTAL, EXPENDITURES			3,566,496.00	3,949,637.75	10.7%

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Child Development Fund
Expenditures by Object

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Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	263,245.00	451,503.00	71.5%
(a) TOTAL, INTERFUND TRANSFERS IN			263,245.00	451,503.00	71.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			263,245.00	451,503.00	71.5%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,285,998.75	1,098,332.00	-14.6%
3) Other State Revenue		8300-8599	2,099,719.00	2,101,949.00	0.1%
4) Other Local Revenue		8600-8799	74,501.04	73,500.00	-1.3%
5) TOTAL, REVENUES			3,460,218.79	3,273,781.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,490,810.00	2,908,368.00	16.8%
2) Instruction - Related Services	2000-2999		620,525.00	610,296.75	-1.6%
3) Pupil Services	3000-3999		248,066.00	268,415.00	8.2%
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		85,666.00	36,000.00	-58.0%
8) Plant Services	8000-8999		121,429.00	126,558.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,566,496.00	3,949,637.75	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,277.21)	(675,856.75)	535.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	263,245.00	451,503.00	71.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			263,245.00	451,503.00	71.5%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,967.79	(224,353.75)	-242.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,201.43	267,169.22	142.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,201.43	267,169.22	142.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,201.43	267,169.22	142.4%
2) Ending Balance, June 30 (E + F1e)			267,169.22	42,815.47	-84.0%
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	264,122.63	39,768.88	-84.9%
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	3,046.59	3,046.59	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%

13 NUTRITION SERVICES FUND

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

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Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,022,904.00	11,335,166.00	125.7%
3) Other State Revenue		8300-8599	227,083.00	791,057.00	248.4%
4) Other Local Revenue		8600-8799	96,177.00	736,730.00	666.0%
5) TOTAL, REVENUES			5,346,164.00	12,862,953.00	140.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,349,080.00	4,650,109.00	6.9%
3) Employee Benefits		3000-3999	2,400,999.00	2,821,800.00	17.5%
4) Books and Supplies		4000-4999	1,628,240.00	4,431,750.00	172.2%
5) Services and Other Operating Expenditures		5000-5999	208,550.00	132,839.00	-36.3%
6) Capital Outlay		6000-6999	128,324.00	12,000.00	-90.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,715,193.00	12,048,498.00	38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,369,029.00)	814,455.00	-124.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,499,999.86	0.00	-100.0%
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			2,499,999.86	0.00	-100.0%

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Cafeteria Special Revenue Fund
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Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(869,029.14)	814,455.00	-193.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,750,053.71	1,881,024.57	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,750,053.71	1,881,024.57	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,750,053.71	1,881,024.57	-31.6%
2) Ending Balance, June 30 (E + F1e)			1,881,024.57	2,695,479.57	43.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,881,024.07	2,695,479.07	43.3%
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	0.50	0.50	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%

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Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,881,024.57		
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			1,881,024.57		
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					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,881,024.57		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,847,904.00	10,660,166.00	119.9%
Donated Food Commodities		8221	175,000.00	675,000.00	285.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,022,904.00	11,335,166.00	125.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	227,083.00	791,057.00	248.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			227,083.00	791,057.00	248.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	714,580.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	20,000.00	33.3%
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	81,177.00	2,150.00	-97.4%
TOTAL, OTHER LOCAL REVENUE			96,177.00	736,730.00	666.0%
TOTAL, REVENUES			5,346,164.00	12,862,953.00	140.6%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	3,588,801.00	3,889,105.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	454,587.00	462,032.00	1.6%
Clerical, Technical and Office Salaries		2400	305,692.00	298,972.00	-2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,349,080.00	4,650,109.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	854,506.00	938,695.00	9.9%
OASDI/Medicare/Alternative		3301-3302	315,211.00	327,235.00	3.8%
Health and Welfare Benefits		3401-3402	1,228,331.00	1,465,710.00	19.3%
Unemployment Insurance		3501-3502	2,105.00	2,199.00	4.5%
Workers' Compensation		3601-3602	846.00	87,961.00	10297.3%
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			2,400,999.00	2,821,800.00	17.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	223,395.00	434,180.00	94.4%
Noncapitalized Equipment		4400	37,845.00	24,400.00	-35.5%
Food		4700	1,367,000.00	3,973,170.00	190.6%
TOTAL, BOOKS AND SUPPLIES			1,628,240.00	4,431,750.00	172.2%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	90.00	7,559.00	8298.9%
Dues and Memberships		5300	3,022.00	3,650.00	20.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	9,850.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,429.00	90,020.00	-13.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,946.00	(55,255.00)	-407.9%
Professional/Consulting Services and Operating Expenditures		5800	79,413.00	73,230.00	-7.8%
Communications		5900	3,650.00	3,785.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,550.00	132,839.00	-36.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	105,000.00	0.00	-100.0%
Equipment Replacement		6500	23,324.00	12,000.00	-48.6%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			128,324.00	12,000.00	-90.6%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,715,193.00	12,048,498.00	38.2%

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Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	999,999.86	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,499,999.86	0.00	-100.0%
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)			2,499,999.86	0.00	-100.0%

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July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

36 67686 0000000
Form 13

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,022,904.00	11,335,166.00	125.7%
3) Other State Revenue		8300-8599	227,083.00	791,057.00	248.4%
4) Other Local Revenue		8600-8799	96,177.00	736,730.00	666.0%
5) TOTAL, REVENUES			5,346,164.00	12,862,953.00	140.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,715,193.00	12,038,648.00	38.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	9,850.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,715,193.00	12,048,498.00	38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,369,029.00)	814,455.00	-124.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,499,999.86	0.00	-100.0%
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			2,499,999.86	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

36 67686 0000000
Form 13

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(869,029.14)	814,455.00	-193.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,750,053.71	1,881,024.57	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,750,053.71	1,881,024.57	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,750,053.71	1,881,024.57	-31.6%
2) Ending Balance, June 30 (E + F1e)			1,881,024.57	2,695,479.57	43.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,881,024.07	2,695,479.07	43.3%
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	0.50	0.50	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%

14 DEFERRED MAINTENANCE

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	246,025.00	49,951.00	-79.7%
6) Capital Outlay		6000-6999	48,785.00	0.00	-100.0%
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			294,810.00	49,951.00	-83.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(284,810.00)	(39,951.00)	-86.0%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(284,810.00)	(39,951.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,370.33	587,560.33	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,370.33	587,560.33	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,370.33	587,560.33	-32.6%
2) Ending Balance, June 30 (E + F1e)			587,560.33	547,609.33	-6.8%
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	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	587,560.33	547,609.33	-6.8%
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

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	587,560.33		
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			587,560.33		
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					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			587,560.33		

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

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Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	10,000.00	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			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	137,990.00	49,951.00	-63.8%
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	108,035.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,025.00	49,951.00	-79.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,785.00	0.00	-100.0%
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			48,785.00	0.00	-100.0%
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			294,810.00	49,951.00	-83.1%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

36 67686 0000000
Form 14

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	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		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		294,810.00	49,951.00	-83.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			294,810.00	49,951.00	-83.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(284,810.00)	(39,951.00)	-86.0%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

36 67686 0000000
Form 14

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(284,810.00)	(39,951.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,370.33	587,560.33	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,370.33	587,560.33	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,370.33	587,560.33	-32.6%
2) Ending Balance, June 30 (E + F1e)			587,560.33	547,609.33	-6.8%
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	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	587,560.33	547,609.33	-6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

21 BUILDING FUND

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	144,308.94	305,324.00	111.6%
5) TOTAL, REVENUES			144,308.94	305,324.00	111.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	203,415.68	192,791.00	-5.2%
3) Employee Benefits		3000-3999	88,252.12	91,919.00	4.2%
4) Books and Supplies		4000-4999	0.00	155,000.00	New
5) Services and Other Operating Expenditures		5000-5999	37,550.00	115,000.00	206.3%
6) Capital Outlay		6000-6999	17,440.00	21,611,204.04	123817.5%
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			346,657.80	22,165,914.04	6294.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,348.86)	(21,860,590.04)	10703.4%
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	14,789,421.92	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,789,421.92	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,587,073.06	(21,860,590.04)	-249.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,273,516.98	21,860,590.04	200.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,273,516.98	21,860,590.04	200.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,273,516.98	21,860,590.04	200.6%
2) Ending Balance, June 30 (E + F1e)			21,860,590.04	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,859,239.44	0.00	-100.0%
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	1,350.60	0.00	-100.0%
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

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,860,590.04		
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		
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			21,860,590.04		
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)			21,860,590.04		

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	144,308.94	305,324.00	111.6%
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			144,308.94	305,324.00	111.6%
TOTAL, REVENUES			144,308.94	305,324.00	111.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,973.12	151,005.00	-0.6%
Clerical, Technical and Office Salaries		2400	51,442.56	41,786.00	-18.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			203,415.68	192,791.00	-5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,134.40	44,342.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	15,566.72	14,749.00	-5.3%
Health and Welfare Benefits		3401-3402	26,253.00	28,875.00	10.0%
Unemployment Insurance		3501-3502	98.00	97.00	-1.0%
Workers' Compensation		3601-3602	200.00	3,856.00	1828.0%
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			88,252.12	91,919.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	70,000.00	New
Noncapitalized Equipment		4400	0.00	85,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	155,000.00	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	10,000.00	15,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

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Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	27,550.00	100,000.00	263.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,550.00	115,000.00	206.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	654,547.00	New
Buildings and Improvements of Buildings		6200	17,440.00	20,956,657.04	120064.3%
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			17,440.00	21,611,204.04	123817.5%
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			346,657.80	22,165,914.04	6294.2%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	14,789,421.92	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,789,421.92	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,789,421.92	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Function

36 67686 0000000
Form 21

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	144,308.94	305,324.00	111.6%
5) TOTAL, REVENUES			144,308.94	305,324.00	111.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		346,657.80	22,165,914.04	6294.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			346,657.80	22,165,914.04	6294.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(202,348.86)	(21,860,590.04)	10703.4%
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	14,789,421.92	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,789,421.92	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Function

36 67686 0000000
Form 21

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,587,073.06	(21,860,590.04)	-249.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,273,516.98	21,860,590.04	200.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,273,516.98	21,860,590.04	200.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,273,516.98	21,860,590.04	200.6%
2) Ending Balance, June 30 (E + F1e)			21,860,590.04	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,859,239.44	0.00	-100.0%
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	1,350.60	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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.

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	140,999.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,440,299.65	699,500.00	-51.4%
5) TOTAL, REVENUES			1,581,299.15	699,500.00	-55.8%
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	75,733.39	957,211.00	1163.9%
5) Services and Other Operating Expenditures		5000-5999	474,053.03	3,347,782.00	606.2%
6) Capital Outlay		6000-6999	2,893,310.09	13,575,577.00	369.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,443,096.51	17,880,570.00	419.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,861,797.36)	(17,181,070.00)	822.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,524,962.68	0.00	-100.0%
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			1,524,962.68	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,834.68)	(17,181,070.00)	5000.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,517,907.39	17,181,072.71	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,517,907.39	17,181,072.71	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,517,907.39	17,181,072.71	-1.9%
2) Ending Balance, June 30 (E + F1e)			17,181,072.71	2.71	-100.0%
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	17,181,072.71	2.71	-100.0%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,181,072.71		
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			17,181,072.71		
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)			17,181,072.71		

Colton Joint Unified
San Bernardino County

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Capital Facilities Fund
Expenditures by Object

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Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	140,999.50	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			140,999.50	0.00	-100.0%
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	199,584.00	199,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,237,443.15	500,000.00	-59.6%
Other Local Revenue					
All Other Local Revenue		8699	3,272.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,440,299.65	699,500.00	-51.4%
TOTAL, REVENUES			1,581,299.15	699,500.00	-55.8%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	0.00	388,891.00	New
Noncapitalized Equipment		4400	75,733.39	568,320.00	650.4%
TOTAL, BOOKS AND SUPPLIES			75,733.39	957,211.00	1163.9%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	301,759.25	2,623,891.00	769.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	391.00	25,000.00	6293.9%
Professional/Consulting Services and Operating Expenditures		5800	171,902.78	698,891.00	306.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,053.03	3,347,782.00	606.2%
CAPITAL OUTLAY					
Land		6100	0.00	91,429.00	New
Land Improvements		6170	363,486.25	1,570,314.00	332.0%
Buildings and Improvements of Buildings		6200	2,388,824.34	11,913,834.00	398.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	140,999.50	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			2,893,310.09	13,575,577.00	369.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,443,096.51	17,880,570.00	419.3%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,524,962.68	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,524,962.68	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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)			1,524,962.68	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

36 67686 0000000
Form 25

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	140,999.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,440,299.65	699,500.00	-51.4%
5) TOTAL, REVENUES			1,581,299.15	699,500.00	-55.8%
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		26,668.00	150,000.00	462.5%
8) Plant Services	8000-8999		3,416,428.51	17,730,570.00	419.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,443,096.51	17,880,570.00	419.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,861,797.36)	(17,181,070.00)	822.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,524,962.68	0.00	-100.0%
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			1,524,962.68	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

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Form 25

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(336,834.68)	(17,181,070.00)	5000.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,517,907.39	17,181,072.71	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,517,907.39	17,181,072.71	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,517,907.39	17,181,072.71	-1.9%
2) Ending Balance, June 30 (E + F1e)			17,181,072.71	2.71	-100.0%
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	17,181,072.71	2.71	-100.0%
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%

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.

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	5,413,271.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	166,203.39	193,350.14	16.3%
5) TOTAL, REVENUES			5,579,474.39	193,350.14	-96.5%
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	253,955.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,800.00	16,584,015.00	345400.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,800.00	16,837,970.00	350691.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,574,674.39	(16,644,619.86)	-398.6%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,574,674.39	(16,644,619.86)	-398.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,217,914.18	16,792,588.57	49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,217,914.18	16,792,588.57	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,217,914.18	16,792,588.57	49.7%
2) Ending Balance, June 30 (E + F1e)			16,792,588.57	147,968.71	-99.1%
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	16,792,588.57	147,968.71	-99.1%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,792,588.57		
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			16,792,588.57		
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)			16,792,588.57		

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	5,413,271.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,413,271.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	166,203.39	193,350.14	16.3%
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			166,203.39	193,350.14	16.3%
TOTAL, REVENUES			5,579,474.39	193,350.14	-96.5%

Colton Joint Unified
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County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	50,000.00	New
Noncapitalized Equipment		4400	0.00	203,955.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	253,955.00	New

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	651,415.00	New
Buildings and Improvements of Buildings		6200	4,800.00	15,932,600.00	331829.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,800.00	16,584,015.00	345400.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,800.00	16,837,970.00	350691.0%

Colton Joint Unified
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County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Colton Joint Unified
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County School Facilities Fund
Expenditures by Object

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Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
(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%

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Function

36 67686 0000000
Form 35

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	5,413,271.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	166,203.39	193,350.14	16.3%
5) TOTAL, REVENUES			5,579,474.39	193,350.14	-96.5%
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		4,800.00	16,837,970.00	350691.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,800.00	16,837,970.00	350691.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,574,674.39	(16,644,619.86)	-398.6%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Function

36 67686 0000000
Form 35

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,574,674.39	(16,644,619.86)	-398.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,217,914.18	16,792,588.57	49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,217,914.18	16,792,588.57	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,217,914.18	16,792,588.57	49.7%
2) Ending Balance, June 30 (E + F1e)			16,792,588.57	147,968.71	-99.1%
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	16,792,588.57	147,968.71	-99.1%
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%

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.

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	162,488.33	1,675,000.00	930.8%
5) TOTAL, REVENUES			162,488.33	1,675,000.00	930.8%
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	429,342.66	359,911.00	-16.2%
5) Services and Other Operating Expenditures		5000-5999	46,589.00	273,800.00	487.7%
6) Capital Outlay		6000-6999	8,987,720.68	9,948,487.00	10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,463,652.34	10,582,198.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,301,164.01)	(8,907,198.00)	-4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,744,064.00	0.00	-100.0%
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			1,744,064.00	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,557,100.01)	(8,907,198.00)	17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,964,298.42	10,407,198.41	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,964,298.42	10,407,198.41	-42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,964,298.42	10,407,198.41	-42.1%
2) Ending Balance, June 30 (E + F1e)			10,407,198.41	1,500,000.41	-85.6%
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	10,407,198.41	1,500,000.41	-85.6%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,407,198.41		
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			10,407,198.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			10,407,198.41		

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	0.00	1,500,000.00	New
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	162,488.33	175,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			162,488.33	1,675,000.00	930.8%
TOTAL, REVENUES			162,488.33	1,675,000.00	930.8%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	2,363.88	0.00	-100.0%
Noncapitalized Equipment		4400	426,978.78	359,911.00	-15.7%
TOTAL, BOOKS AND SUPPLIES			429,342.66	359,911.00	-16.2%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	1,256.00	250,000.00	19804.5%
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	45,333.00	23,800.00	-47.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,589.00	273,800.00	487.7%
CAPITAL OUTLAY					
Land		6100	11,201.66	0.00	-100.0%
Land Improvements		6170	1,915,225.54	944,519.00	-50.7%
Buildings and Improvements of Buildings		6200	6,992,711.62	9,003,968.00	28.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	68,581.86	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			8,987,720.68	9,948,487.00	10.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,463,652.34	10,582,198.00	11.8%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,744,064.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,744,064.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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)			1,744,064.00	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

36 67686 0000000
Form 40

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	162,488.33	1,675,000.00	930.8%
5) TOTAL, REVENUES			162,488.33	1,675,000.00	930.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,463,652.34	10,582,198.00	11.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,463,652.34	10,582,198.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,301,164.01)	(8,907,198.00)	-4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,744,064.00	0.00	-100.0%
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			1,744,064.00	0.00	-100.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

36 67686 0000000
Form 40

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,557,100.01)	(8,907,198.00)	17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,964,298.42	10,407,198.41	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,964,298.42	10,407,198.41	-42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,964,298.42	10,407,198.41	-42.1%
2) Ending Balance, June 30 (E + F1e)			10,407,198.41	1,500,000.41	-85.6%
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	10,407,198.41	1,500,000.41	-85.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

51 BOND INTEREST AND REDEMPTION FUND

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	83,508.00	83,508.00	0.0%
4) Other Local Revenue		8600-8799	12,552,148.00	12,552,148.00	0.0%
5) TOTAL, REVENUES			12,635,656.00	12,635,656.00	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	12,635,656.00	12,635,656.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,635,656.00	12,635,656.00	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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	21,123,075.03	21,123,075.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,123,075.03	21,123,075.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,123,075.03	21,123,075.03	0.0%
2) Ending Balance, June 30 (E + F1e)			21,123,075.03	21,123,075.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,123,075.03	21,123,075.03	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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,123,075.03		
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			21,123,075.03		
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)			21,123,075.03		

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	83,508.00	83,508.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			83,508.00	83,508.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,053,494.00	11,053,494.00	0.0%
Unsecured Roll		8612	734,998.00	734,998.00	0.0%
Prior Years' Taxes		8613	93,309.00	93,309.00	0.0%
Supplemental Taxes		8614	229,080.00	229,080.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	39,748.00	39,748.00	0.0%
Interest		8660	401,519.00	401,519.00	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			12,552,148.00	12,552,148.00	0.0%
TOTAL, REVENUES			12,635,656.00	12,635,656.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,268,821.20	6,268,821.20	0.0%
Bond Interest and Other Service Charges		7434	6,366,834.80	6,366,834.80	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)			12,635,656.00	12,635,656.00	0.0%
TOTAL, EXPENDITURES			12,635,656.00	12,635,656.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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: 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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

36 67686 0000000
Form 51

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	83,508.00	83,508.00	0.0%
4) Other Local Revenue		8600-8799	12,552,148.00	12,552,148.00	0.0%
5) TOTAL, REVENUES			12,635,656.00	12,635,656.00	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	12,635,656.00	12,635,656.00	0.0%
10) TOTAL, EXPENDITURES			12,635,656.00	12,635,656.00	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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

36 67686 0000000
Form 51

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	21,123,075.03	21,123,075.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,123,075.03	21,123,075.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,123,075.03	21,123,075.03	0.0%
2) Ending Balance, June 30 (E + F1e)			21,123,075.03	21,123,075.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,123,075.03	21,123,075.03	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%

67 SELF INSURANCE FUND

The Self-Insurance Fund is used to separate moneys received for self-insurance activities from other operating funds.

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,272,402.64	2,198,424.00	72.8%
5) TOTAL, REVENUES			1,272,402.64	2,198,424.00	72.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	280,849.00	286,951.00	2.2%
3) Employee Benefits		3000-3999	2,784,988.00	2,803,061.00	0.6%
4) Books and Supplies		4000-4999	35,655.00	80,100.00	124.7%
5) Services and Other Operating Expenses		5000-5999	1,555,487.63	2,897,353.00	86.3%
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			4,656,979.63	6,067,465.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,384,576.99)	(3,869,041.00)	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	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			1,500,000.00	1,500,000.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,884,576.99)	(2,369,041.00)	25.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,020,186.58	16,135,609.59	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,020,186.58	16,135,609.59	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,020,186.58	16,135,609.59	-10.5%
2) Ending Net Position, June 30 (E + F1e)			16,135,609.59	13,766,568.59	-14.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,135,609.59	13,766,568.59	-14.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,135,609.59		
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		
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			16,135,609.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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) Capital 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)			16,135,609.59		

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	270,250.00	197,500.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	502,017.63	1,590,724.00	216.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500,135.01	410,200.00	-18.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,272,402.64	2,198,424.00	72.8%
TOTAL, REVENUES			1,272,402.64	2,198,424.00	72.8%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
Classified Supervisors' and Administrators' Salaries		2300	113,463.00	114,579.00	1.0%
Clerical, Technical and Office Salaries		2400	167,386.00	172,372.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			280,849.00	286,951.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,303.00	65,999.00	9.4%
OASDI/Medicare/Alternative		3301-3302	21,316.00	21,951.00	3.0%
Health and Welfare Benefits		3401-3402	53,013.00	59,229.00	11.7%
Unemployment Insurance		3501-3502	134.00	143.00	6.7%
Workers' Compensation		3601-3602	222.00	5,739.00	2485.1%
OPEB, Allocated		3701-3702	2,650,000.00	2,650,000.00	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			2,784,988.00	2,803,061.00	0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,555.00	66,600.00	87.3%
Noncapitalized Equipment		4400	100.00	13,500.00	13400.0%
TOTAL, BOOKS AND SUPPLIES			35,655.00	80,100.00	124.7%

Colton Joint Unified
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July 1 Budget
Self-Insurance Fund
Expenses by Object

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Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	531.00	9,000.00	1594.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	298,953.00	223,953.00	-25.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125.00	500.00	300.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,255,678.63	2,663,700.00	112.1%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,555,487.63	2,897,353.00	86.3%
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			4,656,979.63	6,067,465.00	30.3%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Object

36 67686 0000000
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	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%
(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)			1,500,000.00	1,500,000.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Function

36 67686 0000000
Form 67

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,272,402.64	2,198,424.00	72.8%
5) TOTAL, REVENUES			1,272,402.64	2,198,424.00	72.8%
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		4,656,979.63	6,067,465.00	30.3%
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			4,656,979.63	6,067,465.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,384,576.99)	(3,869,041.00)	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	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			1,500,000.00	1,500,000.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Function

36 67686 0000000
Form 67

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,884,576.99)	(2,369,041.00)	25.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,020,186.58	16,135,609.59	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,020,186.58	16,135,609.59	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,020,186.58	16,135,609.59	-10.5%
2) Ending Net Position, June 30 (E + F1e)			16,135,609.59	13,766,568.59	-14.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,135,609.59	13,766,568.59	-14.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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		
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		

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

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Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Function

36 67686 0000000
Form 49

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Function

36 67686 0000000
Form 49

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	803,600.00	784,500.00	-2.4%
5) TOTAL, REVENUES			803,600.00	784,500.00	-2.4%
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	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	406,590.64	4,278,152.00	952.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			406,590.64	4,278,152.00	952.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			397,009.36	(3,493,652.00)	-980.0%
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	14,800.00	1,854,376.00	12429.6%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,800.00)	(1,854,376.00)	12429.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			382,209.36	(5,348,028.00)	-1499.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,965,824.34	5,348,033.70	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,824.34	5,348,033.70	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,965,824.34	5,348,033.70	7.7%
2) Ending Balance, June 30 (E + F1e)			5,348,033.70	5.70	-100.0%
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	5,348,033.70	5.70	-100.0%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,348,033.70		
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			5,348,033.70		
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)			5,348,033.70		

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	79,100.00	60,000.00	-24.1%
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			803,600.00	784,500.00	-2.4%
TOTAL, REVENUES			803,600.00	784,500.00	-2.4%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	181,590.64	2,200,576.00	1111.8%
Other Debt Service - Principal		7439	225,000.00	2,077,576.00	823.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			406,590.64	4,278,152.00	952.2%
TOTAL, EXPENDITURES			406,590.64	4,278,152.00	952.2%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Object

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	14,800.00	1,854,376.00	12429.6%
(d) TOTAL, USES			14,800.00	1,854,376.00	12429.6%
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)			(14,800.00)	(1,854,376.00)	12429.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Function

36 67686 0000000
Form 52

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	803,600.00	784,500.00	-2.4%
5) TOTAL, REVENUES			803,600.00	784,500.00	-2.4%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	406,590.64	4,278,152.00	952.2%
10) TOTAL, EXPENDITURES			406,590.64	4,278,152.00	952.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			397,009.36	(3,493,652.00)	-980.0%
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	14,800.00	1,854,376.00	12429.6%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,800.00)	(1,854,376.00)	12429.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Debt Service Fund for Blended Component Units
Expenditures by Function

36 67686 0000000
Form 52

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			382,209.36	(5,348,028.00)	-1499.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,965,824.34	5,348,033.70	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,824.34	5,348,033.70	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,965,824.34	5,348,033.70	7.7%
2) Ending Balance, June 30 (E + F1e)			5,348,033.70	5.70	-100.0%
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	5,348,033.70	5.70	-100.0%
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%

MULTIYEAR PROJECTIONS

Colton Joint Unified School District
2021-22 Adopted Budget
Multi-year Projection

	Estimated Actuals 2020-21				Projection 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue													
General Purpose (8010-8099)	228,629,497	0	228,629,497.00	*1*	**243,745,702**	0	243,745,702	**238,872,498.00**	0	238,872,498	**240,185,213.00**	0	240,185,213
Federal Revenue (8100-8299)	120,000	47,786,266	47,906,266.43		163,708	37,121,095	37,284,803	163,708.38	43,372,599.50	43,536,308	163,708.38	43,372,600	43,536,308
State Revenue (8300-8599)	4,127,423	27,990,629	32,118,052.00		3,940,974	26,371,434	30,312,408	3,940,974.00	17,826,018.00	21,766,992	3,940,974.00	17,826,018	21,766,992
Local Revenue (8600-8799)	1,970,061	9,847,745	11,817,806.29		1,764,583	8,321,001	10,085,584	1,764,583.43	8,321,001.00	10,085,584	1,764,583.43	8,321,001	10,085,584
Total Revenue	**234,846,981**	**85,624,640**	**320,471,621.72**		**249,614,968**	**71,813,530**	**321,428,497.81**	**244,741,763.81**	**69,519,618.50**	**314,261,382**	**246,054,479**	**69,519,619**	**315,574,097**
Expenditures													
Certificated Salaries (1xxx)	95,895,918	25,975,549	121,871,467	*2,3*	92,485,547	27,354,321	119,839,868.00	89,303,847.00	27,709,921.00	117,013,768.00	88,964,847.00	28,070,121	117,034,968
Classified Salaries (2xxx)	31,407,350	10,685,408	42,092,758	*2,3*	31,905,226	12,746,493	44,651,719.00	32,320,026.00	11,740,813.00	44,060,839.00	32,840,226.00	11,893,413	44,733,639
Benefits (3xxx)	51,238,802	24,863,039	76,101,841	*3,4*	52,632,673	32,278,908	84,911,581.00	55,897,775.74	33,911,652.56	89,809,428.30	58,605,646.70	34,888,239	93,493,886
Books and Supplies (4xxx)	11,365,014	15,500,636	26,865,650		18,603,577	14,751,352	33,354,928.90	15,170,576.90	9,500,512.00	24,671,088.90	17,670,576.90	9,500,512	27,171,089
Other Services & Oper. Expenses (5xxx)	16,906,930	17,757,185	34,664,115		19,562,460	18,610,527	38,172,987.08	18,479,460.08	13,359,687.00	31,839,147.08	18,479,460.08	13,359,687	31,839,147
Capital Outlay (6xxx)	956,669	3,995,741	4,952,410	*5*	3,292,202	3,329,733	6,621,934.56	649,946.00	2,282,077.56	2,932,023.56	649,946.00	2,282,078	2,932,024
Other Outgo 71xx,72xx,74xx	4,672,570	0	4,672,570		4,672,570	0	4,672,570.00	4,672,570.00	0.00	4,672,570.00	4,672,570.00	0	4,672,570
Transfer of Indirect 73xx	(1,282,517)	1,196,851	(85,666)		(1,617,546)	1,544,633	(72,913.00)	(1,617,546.00)	1,562,052.00	(55,494.00)	(1,617,546.00)	1,579,330	(38,216)
Total Expenditures	**211,160,736**	**99,974,410**	**311,135,146**		**221,536,708.98**	**110,615,966.56**	**332,152,675.54**	**214,876,655.72**	**100,066,715.12**	**314,943,370.84**	**220,265,727**	**101,573,380**	**321,839,106**
Deficit/Surplus	23,686,245	(14,349,770)	9,336,476		28,078,258.83	(38,802,436.56)	(10,724,178)	29,865,108.09	(30,547,096.62)	(681,989)	25,788,752	(32,053,761)	(6,265,009)
Other Sources/(uses)	0	0	0		0	0.00	0	0.00	0	0	0	0	0
Transfers in/(out) (76xx)	(5,032,272)	(2,500,000)	(7,532,272)		(1,951,503)		(1,951,503)	(1,951,503.00)	0	(1,951,503)	(1,951,503)	0	(1,951,503)
Contributions to Restricted	(30,474,731)	30,474,731	0		(32,271,882)	32,271,882.00	0	(32,917,320.00)	32,917,320	0	(33,575,666)	33,575,666	0
Net increase (decrease) in Fund Balance	**(11,820,757)**	**13,624,962**	**1,804,204**		**(6,145,126.17)**	**(6,530,554.56)**	**(12,675,681)**	**(5,003,714.91)**	**2,370,223**	**(2,633,492)**	**(9,738,417)**	**1,521,905**	**(8,216,512)**
Beginning Balance	42,821,464	1,091,113	43,912,578		31,000,707.16	14,661,283.03	45,661,990	24,855,580.99	8,130,728	32,986,309	19,851,866	10,500,952	30,352,818
Other Restatements	0	(54,792)	(54,792)		0.00		0						
Ending Balance	**31,000,707.16**	**14,661,283**	**45,661,990.19**		**24,855,580.99**	**8,130,728.47**	**32,986,309**	**19,851,866.08**	**10,500,952**	**30,352,818**	**10,113,449.21**	**12,022,857**	**22,136,306**
Ending Balance % of Total Expenditures	*0*		*0*		*0*		*0*	*0*		*0*	*0*		*0*
Reserve for Econ Uncertainty (3%)	9,560,100.00		9,560,100		10,023,200.00		10,023,200	9,506,900.00		9,506,900	9,713,800		9,713,800
Revolving/Stores/Prepaids	75,000.00		75,000		75,000.00		75,000	75,000.00		75,000	75,000		75,000
Stores	1,021,633.68		1,021,634		100,000.00		100,000	100,000.00		100,000	100,000		100,000
Restricted		14,661,284	14,661,284			8,130,728	8,130,728		10,500,951.85	10,500,952		12,022,857	12,022,857
Commit to Fund 17: Vehicle Replacement, Building Improvements			0		2,600,000.00		2,600,000	2,600,000.00		2,600,000			0
Deficit Spending 2020-21			0				0			0			0
Deficit Spending 2021-22	6,145,126.17		6,145,126				0			0			0
Deficit Spending 2022-23					5,003,714.91		5,003,715			0			0
Deficit Spending 2023-24										0			0
Deficit Spending 2024-25													
Facility relocation costs	3,356,700.00		3,356,700		2,200,000.00		2,200,000			0			0
Future Operational Budget	6,786,730.84		6,786,731		842,391.61		842,392	3,602,834.00		3,602,834	224,649		224,649
1100 Lottery: Unrestricted	4,055,416.47		4,055,416		4,011,274.47		4,011,274	3,967,132.47		3,967,132			0
			0				0			0			0
Unappropriated Fund Balance	**0.00**	**(1.25)**	**(1.25)**		**0.00**	**0**	**0**	**0.00**	**0**	**(0)**	**0**	**0**	**0**
Unappropriated Percent			***(0)***				***0***			***(0)***			***0***

Colton Joint Unified School District
2021-22 Adopted Budget
Multi-year Projection

Notes:

1. Project on-going declining enrollment
2. Includes estimated cost of step & column and minimum wage increases for classified
3. Fixed benefits adjusted accordingly
4. Includes changes to pension contributions and 8% average increase for Health and Welfare

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	243,745,702.00	-2.00%	238,872,498.00	0.55%	240,185,213.00
2. Federal Revenues	8100-8299	163,708.38	0.00%	163,708.38	0.00%	163,708.38
3. Other State Revenues	8300-8599	3,940,974.00	0.00%	3,940,974.00	0.00%	3,940,974.00
4. Other Local Revenues	8600-8799	1,764,583.43	0.00%	1,764,583.43	0.00%	1,764,583.43
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	(32,271,882.00)	2.00%	(32,917,320.00)	2.00%	(33,575,666.00)
6. Total (Sum lines A1 thru A5c)		217,343,085.81	-2.54%	211,824,443.81	0.31%	212,478,812.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,485,547.00		89,303,847.00
b. Step & Column Adjustment				1,202,300.00		1,161,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,384,000.00)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,485,547.00	-3.44%	89,303,847.00	-0.38%	88,964,847.00
2. Classified Salaries						
a. Base Salaries				31,905,226.00		32,320,026.00
b. Step & Column Adjustment				414,800.00		420,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,905,226.00	1.30%	32,320,026.00	1.61%	32,840,226.00
3. Employee Benefits	3000-3999	52,632,673.00	6.20%	55,897,775.74	4.84%	58,605,646.70
4. Books and Supplies	4000-4999	18,603,576.90	-18.45%	15,170,576.90	16.48%	17,670,576.90
5. Services and Other Operating Expenditures	5000-5999	19,562,460.08	-5.54%	18,479,460.08	0.00%	18,479,460.08
6. Capital Outlay	6000-6999	3,292,202.00	-80.26%	649,946.00	0.00%	649,946.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,672,570.00	0.00%	4,672,570.00	0.00%	4,672,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,617,546.00)	0.00%	(1,617,546.00)	0.00%	(1,617,546.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,951,503.00	0.00%	1,951,503.00	0.00%	1,951,503.00
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)		223,488,211.98	-2.98%	216,828,158.72	2.49%	222,217,229.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,145,126.17)		(5,003,714.91)		(9,738,416.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,000,707.16		24,855,580.99		19,851,866.08
2. Ending Fund Balance (Sum lines C and D1)		24,855,580.99		19,851,866.08		10,113,449.21
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	2,600,000.00		2,600,000.00		
d. Assigned	9780	12,057,380.99		7,569,966.08		224,649.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,023,200.00		9,506,900.00		9,713,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,855,580.99		19,851,866.08		10,113,449.21

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,023,200.00		9,506,900.00		9,713,800.00
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					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,023,200.00		9,506,900.00		9,713,800.00

F. ASSUMPTIONS

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

22-23: Certificated savings are a result of a reduction in 40 positions due to declining enrollment and removal of one-time LCAP stipends
23-24: Certificated savings are a result of a reduction in 15 positions due to declining enrollment. Classified increases are due to an increase in the minimum wage.

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	37,121,095.00	16.84%	43,372,599.00	0.00%	43,372,599.00
3. Other State Revenues	8300-8599	26,371,434.00	-32.40%	17,826,018.00	0.00%	17,826,018.00
4. Other Local Revenues	8600-8799	8,321,001.00	0.00%	8,321,001.00	0.00%	8,321,001.00
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	32,271,882.00	2.00%	32,917,320.00	2.00%	33,575,666.00
6. Total (Sum lines A1 thru A5c)		104,085,412.00	-1.58%	102,436,938.00	0.64%	103,095,284.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,354,321.00		27,709,921.00
b. Step & Column Adjustment				355,600.00		360,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,354,321.00	1.30%	27,709,921.00	1.30%	28,070,121.00
2. Classified Salaries						
a. Base Salaries				12,746,493.00		11,740,813.00
b. Step & Column Adjustment				165,700.00		152,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,171,380.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,746,493.00	-7.89%	11,740,813.00	1.30%	11,893,413.00
3. Employee Benefits	3000-3999	32,278,908.00	5.06%	33,911,653.00	2.88%	34,888,239.00
4. Books and Supplies	4000-4999	14,751,352.00	-35.60%	9,500,512.00	0.00%	9,500,512.00
5. Services and Other Operating Expenditures	5000-5999	18,610,527.00	-28.21%	13,359,687.00	0.00%	13,359,687.00
6. Capital Outlay	6000-6999	3,329,732.56	-31.46%	2,282,077.00	0.00%	2,282,077.00
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	1,544,633.00	1.13%	1,562,052.00	1.11%	1,579,330.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		110,615,966.56	-9.54%	100,066,715.00	1.51%	101,573,379.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,530,554.56)		2,370,223.00		1,521,905.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,661,283.03		8,130,728.47		10,500,951.47
2. Ending Fund Balance (Sum lines C and D1)		8,130,728.47		10,500,951.47		12,022,856.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,130,729.72		10,500,951.47		12,022,856.47
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.25)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,130,728.47		10,500,951.47		12,022,856.47

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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.

22-23: Removal of Paraprofessional positions paid for throught the ELO Grant

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	243,745,702.00	-2.00%	238,872,498.00	0.55%	240,185,213.00
2. Federal Revenues	8100-8299	37,284,803.38	16.77%	43,536,307.38	0.00%	43,536,307.38
3. Other State Revenues	8300-8599	30,312,408.00	-28.19%	21,766,992.00	0.00%	21,766,992.00
4. Other Local Revenues	8600-8799	10,085,584.43	0.00%	10,085,584.43	0.00%	10,085,584.43
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)		321,428,497.81	-2.23%	314,261,381.81	0.42%	315,574,096.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				119,839,868.00		117,013,768.00
b. Step & Column Adjustment				1,557,900.00		1,521,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,384,000.00)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	119,839,868.00	-2.36%	117,013,768.00	0.02%	117,034,968.00
2. Classified Salaries						
a. Base Salaries				44,651,719.00		44,060,839.00
b. Step & Column Adjustment				580,500.00		572,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,171,380.00)		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,651,719.00	-1.32%	44,060,839.00	1.53%	44,733,639.00
3. Employee Benefits	3000-3999	84,911,581.00	5.77%	89,809,428.74	4.10%	93,493,885.70
4. Books and Supplies	4000-4999	33,354,928.90	-26.03%	24,671,088.90	10.13%	27,171,088.90
5. Services and Other Operating Expenditures	5000-5999	38,172,987.08	-16.59%	31,839,147.08	0.00%	31,839,147.08
6. Capital Outlay	6000-6999	6,621,934.56	-55.72%	2,932,023.00	0.00%	2,932,023.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,672,570.00	0.00%	4,672,570.00	0.00%	4,672,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(72,913.00)	-23.89%	(55,494.00)	-31.13%	(38,216.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,951,503.00	0.00%	1,951,503.00	0.00%	1,951,503.00
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)		334,104,178.54	-5.15%	316,894,873.72	2.18%	323,790,608.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,675,680.73)		(2,633,491.91)		(8,216,511.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,661,990.19		32,986,309.46		30,352,817.55
2. Ending Fund Balance (Sum lines C and D1)		32,986,309.46		30,352,817.55		22,136,305.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740	8,130,729.72		10,500,951.47		12,022,856.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,600,000.00		2,600,000.00		0.00
d. Assigned	9780	12,057,380.99		7,569,966.08		224,649.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,023,200.00		9,506,900.00		9,713,800.00
2. Unassigned/Unappropriated	9790	(1.25)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,986,309.46		30,352,817.55		22,136,305.68

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,023,200.00		9,506,900.00		9,713,800.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.25)		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)		10,023,198.75		9,506,900.00		9,713,800.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		19,351.32		19,026.68		18,331.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		334,104,178.54		316,894,873.72		323,790,608.68
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)		334,104,178.54		316,894,873.72		323,790,608.68
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,023,125.36		9,506,846.21		9,713,718.26
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)		10,023,125.36		9,506,846.21		9,713,718.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 19,351

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 Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	21,344	21,461		
Charter School				
Total ADA	**21,344**	**21,461**	**N/A**	**Met**
Second Prior Year (2019-20)				
District Regular	20,936	20,945		
Charter School				
Total ADA	**20,936**	**20,945**	**N/A**	**Met**
First Prior Year (2020-21)				
District Regular	20,340	20,339		
Charter School		0		
Total ADA	**20,340**	**20,339**	**0.0%**	**Met**
Budget Year (2021-22)				
District Regular	20,339			
Charter School	0			
Total ADA	**20,339**			

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): 19,351

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	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	22,280	22,013		
Charter School				
Total Enrollment	**22,280**	**22,013**	**1.2%**	**Not Met**
Second Prior Year (2019-20)				
District Regular	21,702	21,468		
Charter School				
Total Enrollment	**21,702**	**21,468**	**1.1%**	**Not Met**
First Prior Year (2020-21)				
District Regular	21,098	20,549		
Charter School				
Total Enrollment	**21,098**	**20,549**	**2.6%**	**Not Met**
Budget Year (2021-22)				
District Regular	20,361			
Charter School				
Total Enrollment	**20,361**			

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)

In the past couple of years the Disrict began experiencing declining enrollment faster than we were able to predict. We are currently working with an outside compnay to deterime the cause for the decline and to take the recent trends into account.

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)

In the past couple of years the Disrict began experiencing declining enrollment faster than we were able to predict. We are currently working with an outside compnay to deterime the cause for the decline and to take the recent trends into account.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	20,936	22,013	
Charter School		0	
Total ADA/Enrollment	**20,936**	**22,013**	**95.1%**
Second Prior Year (2019-20)			
District Regular	20,339	21,468	
Charter School			
Total ADA/Enrollment	**20,339**	**21,468**	**94.7%**
First Prior Year (2020-21)			
District Regular	20,339	20,549	
Charter School	0		
Total ADA/Enrollment	**20,339**	**20,549**	**99.0%**
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.8%**

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 Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	19,351	20,361		
Charter School	0			
Total ADA/Enrollment	**19,351**	**20,361**	**95.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	19,027	20,019		
Charter School				
Total ADA/Enrollment	**19,027**	**20,019**	**95.0%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	18,332	19,287		
Charter School				
Total ADA/Enrollment	**18,332**	**19,287**	**95.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[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 COLA[1] 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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,408.97	20,408.97	19,421.58	19,096.94
b. Prior Year ADA (Funded)		20,408.97	20,408.97	19,421.58
c. Difference (Step 1a minus Step 1b)		0.00	(987.39)	(324.64)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-4.84%	-1.67%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		243,745,843.00	238,872,498.00	240,185,213.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		12,357,914.24	5,924,037.95	7,469,760.12
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	-2.36%	1.44%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**4.07% to 6.07%**	**-3.36% to -1.36%**	**.44% to 2.44%**

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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	31,325,198.00	13,484,706.00	13,484,706.00	13,484,706.00
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	231,057,304.00	243,745,843.00	238,872,498.00	240,185,213.00
District's Projected Change in LCFF Revenue:		5.49%	-2.00%	0.55%
LCFF Revenue Standard:		**4.07% to 6.07%**	**-3.36% to -1.36%**	**.44% to 2.44%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	177,178,809.03	204,064,777.03	86.8%
Second Prior Year (2019-20)	182,425,251.55	213,452,246.43	85.5%
First Prior Year (2020-21)	178,542,070.00	211,160,735.81	84.6%
		Historical Average Ratio:	85.6%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	**82.6% to 88.6%**	**82.6% to 88.6%**	**82.6% to 88.6%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2021-22)	177,023,446.00	221,536,708.98	79.9%	Not Met
1st Subsequent Year (2022-23)	177,521,648.74	214,876,655.72	82.6%	Met
2nd Subsequent Year (2023-24)	180,410,719.70	220,265,726.68	81.9%	Not 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 were primarily used for personal protective equipment, devices and infrastructure for distance learning, furniture/equipment for outdoorlearning spaces and HVAC replacement, which 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-2.36%	1.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.93% to 15.07%**	**-12.36% to 7.64%**	**-8.56% to 11.44%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-7.36% to 2.64%	-3.56% to 6.44%

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 (2020-21)	47,906,266.43		
Budget Year (2021-22)	37,284,803.38	-22.17%	Yes
1st Subsequent Year (2022-23)	43,536,307.38	16.77%	Yes
2nd Subsequent Year (2023-24)	43,536,307.38	0.00%	No

Explanation: (required if Yes)
The decreased revenue is a result of one time COVID -19 related funding. The first round of the CRF, ESSER I, and GEER funding was 10 million more than the ESSER II funding budgeted in 21-22. In the out years we are estimating an increase in ESSER III funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	32,118,052.00		
Budget Year (2021-22)	30,312,408.00	-5.62%	Yes
1st Subsequent Year (2022-23)	21,766,992.00	-28.19%	Yes
2nd Subsequent Year (2023-24)	21,766,992.00	0.00%	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.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	11,817,806.29		
Budget Year (2021-22)	10,085,584.43	-14.66%	Yes
1st Subsequent Year (2022-23)	10,085,584.43	0.00%	No
2nd Subsequent Year (2023-24)	10,085,584.43	0.00%	No

Explanation: (required if Yes)
Decreases in rentals/leases and moved budget for RDA Facilities pass through revenues to Fund 40.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	26,865,650.33		
Budget Year (2021-22)	33,354,928.90	24.15%	Yes
1st Subsequent Year (2022-23)	24,671,088.90	-26.03%	Yes
2nd Subsequent Year (2023-24)	27,171,088.90	10.13%	Yes

Explanation: (required if Yes)
Expenditure of one time COVD-19 funding.

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

First Prior Year (2020-21)	34,664,114.90		
Budget Year (2021-22)	38,172,987.08	10.12%	Yes
1st Subsequent Year (2022-23)	31,839,147.08	-16.59%	Yes
2nd Subsequent Year (2023-24)	31,839,147.08	0.00%	No

Explanation:
(required if Yes)

Expenditure of one time COVD-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 (2020-21)	91,842,124.72		
Budget Year (2021-22)	77,682,795.81	-15.42%	Not Met
1st Subsequent Year (2022-23)	75,388,883.81	-2.95%	Met
2nd Subsequent Year (2023-24)	75,388,883.81	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	61,529,765.23		
Budget Year (2021-22)	71,527,915.98	16.25%	Not Met
1st Subsequent Year (2022-23)	56,510,235.98	-21.00%	Not Met
2nd Subsequent Year (2023-24)	59,010,235.98	4.42%	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 decreased revenue is a result of one time COVID -19 related funding. The first round of the CRF, ESSER I, and GEER funding was 10 million more than the ESSER II funding budgeted in 21-22. In the out years we are estimating an increase in ESSER III funds.

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.

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

Decreases in rentals/leases and moved budget for RDA Facilities pass through revenues to Fund 40.

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

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

Expenditure of one time COVD-19 funding.

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

Expenditure of one time COVD-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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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, 3215, 3220, 5316, 7027, 7420, and 7690)	321,499,817.54			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	321,499,817.54	9,644,994.53	9,947,727.00	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)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in 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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,398,500.00	0.00	9,560,100.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,865,114.02	8,863,100.40	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(4,185,864.61)	(1.25)
e. Available Reserves (Lines 1a through 1d)	26,263,614.02	4,677,235.79	9,560,098.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	272,279,724.59	296,431,120.70	318,667,417.32
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)	272,279,724.59	296,431,120.70	318,667,417.32
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.6%	1.6%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.2%**	**0.5%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	9,873,760.13	208,720,983.97	N/A	Met
Second Prior Year (2019-20)	(1,527,087.31)	218,219,758.75	0.7%	Not Met
First Prior Year (2020-21)	(11,820,757.20)	216,193,007.49	5.5%	Not Met
Budget Year (2021-22) (Information only)	(6,145,126.17)	223,488,211.98		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit has increased due to the spending of carryover from prior years, increased STRS and PERS employer rates, increased local contribution for Special Education, ongoing salary enhancement of 2% and an increase in the Health & Welfare caps.

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): 19,422

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] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2018-19)	31,492,863.30	34,474,791.54	N/A	Met
Second Prior Year (2019-20)	34,107,325.65	44,348,551.67	N/A	Met
First Prior Year (2020-21)	39,393,089.93	42,821,464.36	N/A	Met
Budget Year (2021-22) (Information only)	31,000,707.16			

[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: Reserves

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

DATA ENTRY: 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 $71,000 (greater of)	0	to	300
4% or $71,000 (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	19,351	19,027	18,332
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

DATA ENTRY: For SELPA AUs, if Form 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):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	334,104,178.54	316,894,873.72	323,790,608.68
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)	334,104,178.54	316,894,873.72	323,790,608.68
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,023,125.36	9,506,846.21	9,713,718.26
6. Reserve Standard - by Amount ($71,000 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)**	**10,023,125.36**	**9,506,846.21**	**9,713,718.26**

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	10,023,200.00	9,506,900.00	9,713,800.00
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)	(1.25)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,023,198.75	9,506,900.00	9,713,800.00
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):	**10,023,125.36**	**9,506,846.21**	**9,713,718.26**
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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2020-21)	(30,474,731.00)			
Budget Year (2021-22)	(32,271,882.00)	1,797,151.00	5.9%	Met
1st Subsequent Year (2022-23)	(32,786,791.00)	514,909.00	1.6%	Met
2nd Subsequent Year (2023-24)	(33,442,527.00)	655,736.00	2.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2020-21)	7,532,271.54			
Budget Year (2021-22)	1,951,503.00	(5,580,768.54)	-74.1%	Not Met
1st Subsequent Year (2022-23)	1,951,503.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	1,951,503.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district is not planning to transfer funds from the General Fund to other special funds other than to Fund 67 and Fund 12.

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 commitments[1] 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 Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	17	01-8650	01-0000-7438/7439	6,145,416
Certificates of Participation	0	01-0000-8011	01-0000-7438/7439	0
General Obligation Bonds	26	51-9051-8XXX	51-9051-7400	217,687,772
Supp Early Retirement Program	1		01-3931	1,560,889
State School Building Loans				
Compensated Absences		01-XXXX	01-XXXX	2,225,880
Other Long-term Commitments (do not include OPEB):				
Supp Early Retirement Program	5	Unrestricted Revenues	01-3931	6,680,070
TOTAL:				234,300,027

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	557,347	557,347	557,347	557,347
Certificates of Participation	614,722	0	0	0
General Obligation Bonds	12,757,231	12,617,231	20,188,177	20,188,177
Supp Early Retirement Program	1,560,889	1,560,889		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Supp Early Retirement Program		1,336,014	1,336,014	1,336,014
Total Annual Payments:	15,490,189	16,071,481	22,081,538	22,081,538
Has total annual payment increased over prior year (2020-21)?		**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)

Annual payment for long-term commitments have increased due to the scheduled increase in bond payments according to established debt service schedules and a supplemental early retirement that was offered in 2020-21 with payments beginning in July of2021

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
2,203,437	0

4. OPEB Liabilities

a. Total OPEB liability	70,257,937.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	70,257,937.00
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, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,132,772.00	3,132,772.00	3,132,772.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,650,000.00	2,650,000.00	2,650,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,096,481.00	2,096,481.00	2,096,481.00
d. Number of retirees receiving OPEB benefits	202	202	202

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	9,215,570.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. Required contribution (funding) for self-insurance programs	2,772,137.00	2,772,137.00	2,772,137.00
b. Amount contributed (funded) for self-insurance programs	3,258,750.00	3,258,750.00	3,258,750.00

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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,158.1	1,162.0	1,122.0	1,107.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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: May 06, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Apr 28, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption: Jun 24, 2021

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

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	

		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	19,475,943	21,034,018	22,716,740
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	889,068		

If Yes, explain the nature of the new costs:

Beginning in 21-22, the budget included the increased benefit caps for Health and Welfare.

Certificated (Non-management) Step and Column Adjustments		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,583,600	1,557,900	1,521,200
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	753.5	799.8	799.8	799.8

Classified (Non-management) Salary and Benefit Negotiations

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

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: Apr 15, 2021

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

If Yes, date of Superintendent and CBO certification: Apr 09, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption: Jun 24, 2021

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

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,165,314	12,058,539	13,023,222
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	914,101		

If Yes, explain the nature of the new costs:

Beginning in 21-22, the budget included the increased benefit caps for Health and Welfare.

Classified (Non-management) Step and Column Adjustments	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments	547,200	580,500	572,800
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	134.9	133.9	133.9	133.9

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 Step and Column Adjustments	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 Other Benefits (mileage, bonuses, etc.)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 24, 2021

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 payroll 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?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

CASHFLOW

BEST NET CONSORTIUM
Cash Flow Report
2021-22 Adopted Budget

Major Range Description	Beginning Balance 7/1/2021	Month 7/31/2021	Month 8/31/2021	Month 9/30/2021	Month 10/31/2021	Month 11/30/2021	Month 12/31/2021	Month 1/31/2022	Month 2/28/2022
Fund 01 GENERAL FUND									
Fund Summary									
Balance Sheet									
Beginning Month Cash	-	52,133,390.50	37,303,461.65	28,800,718.67	44,875,199.67	43,530,160.27	46,885,431.81	62,251,590.53	46,434,922.72
Balance Sheet									
Revenue									
LCFF Principal Apportionment (8010 to 8019)	-	9,210,445.00	9,210,445.00	28,091,859.00	16,578,802.00	16,578,802.00	28,091,859.00	16,578,802.00	16,578,802.00
LCFF Property Taxes (8020 to 8079)	-	239,932.04	3,707.04	-	6,259.27	778,693.86	5,792,130.30	180,952.08	230,168.85
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	666,751.64	2,591.37	9,064,379.60	6,976,739.95	112,924.38	968,861.88	(5,898,254.58)	118,005.51
Other State Revenue (8300 to 8599)	-	3,595.09	639,434.21	1,963,001.58	(1,430,697.81)	2,971,501.09	2,145,087.85	14,065.75	-
Other Local Revenue (8600 to 8799)	-	277,218.75	697,315.90	1,140,903.05	158,188.26	623,052.87	2,153,231.55	860,989.83	761,323.20
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-	-
Total Revenue		10,397,942.52	10,553,493.53	40,260,143.23	22,289,291.67	21,064,974.20	39,151,170.58	11,736,555.08	17,688,299.56
Expenditure									
Certificated Salary (1000 to 1999)	-	-	9,867,106.44	9,764,730.55	9,359,995.13	9,884,699.13	9,942,911.68	9,767,303.20	9,709,765.29
Classified Salary (2000 to 2999)	-	2,374,013.44	3,608,708.24	3,675,674.12	3,554,802.52	3,982,882.04	3,794,595.70	3,714,835.34	3,705,131.30
Employee Benefit (3000 to 3999)	-	1,465,441.79	5,624,636.05	5,612,908.87	5,518,956.01	5,683,653.59	5,650,193.80	5,621,199.06	5,594,499.61
Books and Supplies (4000 to 4999)	-	191,131.55	2,069,262.76	1,627,175.28	963,842.68	1,385,249.23	821,855.52	2,072,798.05	2,099,363.54
Services and Operating Expenditures (5000 to 5999)	-	375,680.74	4,842,976.13	4,001,325.03	3,637,965.13	4,016,015.91	2,783,074.10	3,083,440.00	2,901,227.40
Capital Outlay (6000 to 6999)	-	3,346.61	178,116.50	551,340.45	31,646.23	59,881.88	129,350.16	904,382.59	558,800.27
Other Outgo (7100 to 7499)	-	-	986.44	340.15	644,654.71	314,561.77	592,462.46	610,515.23	318,595.72
Interfund Transfers Out (7600 to 7629)		-	-	53,888.71	850,528.10	-	-	-	-
Total Expenditure		4,409,614.12	26,191,792.57	25,287,383.16	24,562,390.51	25,326,943.55	23,714,443.42	25,774,473.47	24,887,383.14
Revenue Less Expense		5,988,328.40	(15,638,299.04)	14,972,760.07	(2,273,098.84)	(4,261,969.36)	15,436,727.16	(14,037,918.39)	(7,199,083.58)
Balance Sheet									
Assets									
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	25,496,597.47	-	6,923,650.63	-	-	6,716,670.19	-	-	-
Deferral Repayment	47,319,431.00	12,634,288.00	9,889,761.00	9,558,525.00	9,416,567.00	5,820,290.00			
DUE FROM OTHER FUNDS (9310)		-	-	-	-	-	-	-	-
Stores (9320 to 9329)		-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)		-	-	-	-	-	-	-	-
Total Assets	72,816,028.47	12,634,288.00	16,813,411.63	9,558,525.00	9,416,567.00	12,536,960.19	-	-	-
Liabilities									
Accounts Payables (9500 to 9559,9590 to 9599)	39,366,022.01	20,691,066.61	1,093,079.37	43,605.73	300,480.64	-	-	1,405,347.42	-
DUE TO OTHER FUNDS (9610)		-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	39,921,407.23	10,640,000.00	8,097,390.41	8,063,611.84	7,963,320.14	5,147,863.51	9,221.33	-	-
DEFERRED REVENUE (9650)		-	-	-	-	-	-	-	-
Total Liabilities	79,287,429.24	31,331,066.61	9,190,469.78	8,107,217.57	8,263,800.78	5,147,863.51	9,221.33	1,405,347.42	-
Non Operating									
Suspense Accounts (9560 to 9589)	-	2,121,478.64	487,385.78	349,586.50	224,706.77	(228,144.21)	61,347.11	373,402.01	(701,897.54)
Total Non Operating	-	2,121,478.64	487,385.78	349,586.50	224,706.77	(228,144.21)	61,347.11	373,402.01	(701,897.54)
Balance Sheet		(20,818,257.25)	7,135,556.06	1,101,720.93	928,059.45	7,617,240.89	(70,568.44)	(1,778,749.43)	701,897.54
Net Increase/Decrease		(14,829,928.85)	(8,502,742.98)	16,074,481.00	(1,345,039.39)	3,355,271.53	15,366,158.72	(15,816,667.81)	(6,497,186.04)
Total Ending Cash Balance		37,303,461.65	28,800,718.67	44,875,199.67	43,530,160.27	46,885,431.81	62,251,590.53	46,434,922.72	39,937,736.67

BEST NET CONSORTIUM
Cash Flow Report
2021-22 Adopted Budget

Major Range Description	Month 3/31/2022	Month 4/30/2022	Month 5/31/2022	Month 6/30/2022	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
Fund 01 GENERAL FUND									
Fund Summary									
Balance Sheet									
Beginning Month Cash	39,937,736.67	54,783,477.85	52,793,615.33	49,046,790.89	-	-		20,203,401.28	-
Balance Sheet									
Revenue									
LCFF Principal Apportionment (8010 to 8019)	28,091,859.00	16,578,802.00	16,578,802.00	-	28,091,858.00	-	230,261,137.00	28,091,858.00	230,261,137.00
LCFF Property Taxes (8020 to 8079)	61,432.35	1,453,427.77	2,758,633.58	1,979,227.84	-	-	13,484,565.00	-	13,484,565.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-	
Federal Revenue (8100 to 8299)	6,643,533.43	1,570,826.66	363,970.42	3,054,759.12	13,639,714.01	-	37,284,803.38	13,639,714.01	37,284,803.38
Other State Revenue (8300 to 8599)	1,348,836.46	2,144,678.51	-	18,242,088.92	2,270,816.35	-	30,312,408.00	2,270,816.35	30,312,408.00
Other Local Revenue (8600 to 8799)	867,987.64	1,162,523.58	1,851,063.83	936,003.21	(1,404,217.24)	-	10,085,584.43	(1,404,217.24)	10,085,584.43
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-	
Total Revenue	37,013,648.88	22,910,258.52	21,552,469.83	24,212,079.10	42,598,171.12	-	321,428,497.81	42,598,171.12	321,428,497.81
Expenditure									
Certificated Salary (1000 to 1999)	11,492,246.88	10,189,380.85	9,985,559.29	9,764,853.10	10,111,316.46	-	119,839,868.00	10,111,316.46	119,839,868.00
Classified Salary (2000 to 2999)	3,802,627.87	3,696,572.65	3,917,709.08	4,860,096.11	(35,929.40)	-	44,651,719.00	(35,929.40)	44,651,719.00
Employee Benefit (3000 to 3999)	5,979,675.14	5,532,760.16	5,555,380.76	25,130,967.83	1,941,308.34	-	84,911,581.00	1,941,308.34	84,911,581.00
Books and Supplies (4000 to 4999)	2,338,032.57	1,226,461.75	3,346,351.47	1,717,778.72	13,495,625.77	-	33,354,928.90	13,495,625.77	33,354,928.90
Services and Operating Expenditures (5000 to 5999)	2,865,138.70	1,724,165.91	3,094,957.09	2,479,760.96	2,367,259.97	-	38,172,987.08	2,367,259.97	38,172,987.08
Capital Outlay (6000 to 6999)	1,706,780.69	1,020,485.87	808,254.40	(317,887.27)	987,436.19	-	6,621,934.56	987,436.19	6,621,934.56
Other Outgo (7100 to 7499)	13,232.97	938,699.21	318,595.72	592,462.46	254,550.13	-	4,599,657.00	254,550.13	4,599,657.00
Interfund Transfers Out (7600 to 7629)	353,390.24	-	-	-	693,695.95	-	1,951,503.00	693,695.95	1,951,503.00
Total Expenditure	28,551,125.06	24,328,526.41	27,026,807.81	44,228,031.92	29,815,263.40	-	334,104,178.54	29,815,263.40	334,104,178.54
Revenue Less Expense	8,462,523.82	(1,418,267.89)	(5,474,337.99)	(20,015,952.82)	12,782,907.72	-	(12,675,680.73)	12,782,907.72	
Balance Sheet									
Assets									
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	6,302,790.86	-	5,553,485.79	-	-	-	25,496,597.47	-	-
Deferral Repayment									
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-	-
Total Assets	6,302,790.86	-	5,553,485.79	-	-	-	25,496,597.47	-	-
Liabilities									
Accounts Payables (9500 to 9559,9590 to 9599)	-	176,375.08	3,629,436.83	12,026,630.33	-	-	39,366,022.01	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	39,921,407.23	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-	-
Total Liabilities	-	176,375.08	3,629,436.83	12,026,630.33	-	-	79,287,429.24	-	-
Non Operating					-	-			
Suspense Accounts (9560 to 9589)	(80,426.49)	395,219.55	196,535.41	(3,199,193.53)	-	0.00	-	0.00	-
Total Non Operating	(80,426.49)	395,219.55	196,535.41	(3,199,193.53)	-	0.00	-	0.00	-
Balance Sheet	6,383,217.35	(571,594.63)	1,727,513.55	(8,827,436.80)	-	(0.00)	(53,790,831.77)	(0.00)	
Net Increase/Decrease	14,845,741.17	(1,989,862.52)	(3,746,824.43)	(28,843,389.62)	12,782,907.72	(0.00)	(66,466,512.50)	12,782,907.72	
Total Ending Cash Balance	54,783,477.85	52,793,615.33	49,046,790.89	20,203,401.28				$ 32,986,309.00	

BEST NET CONSORTIUM
Cash Flow Report
2022-23 Budget Year

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	Month 2/28/2023
Fund 01 GENERAL FUND									
Fund Summary									
Balance Sheet									
Beginning Month Cash	-	20,203,401.28	36,467,686.22	20,536,902.91	36,854,459.81	37,207,963.92	33,021,643.70	48,064,618.87	36,440,224.78
Balance Sheet									
Revenue									
LCFF Principal Apportionment (8010 to 8019)	-	9,015,512.00	9,015,512.00	27,497,311.00	16,227,921.00	16,227,921.00	27,497,311.00	16,227,921.00	16,227,921.00
LCFF Property Taxes (8020 to 8079)	-	239,934.55	3,707.08	-	6,259.34	778,702.00	5,792,190.87	180,953.98	230,171.26
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-	-
Federal Revenue (8100 to 8299)	-	778,545.20	3,025.86	10,584,194.77	8,146,522.73	131,858.29	1,131,309.95	(6,887,208.84)	137,791.37
Other State Revenue (8300 to 8599)	-	2,581.59	459,170.36	1,409,608.88	(1,027,367.66)	2,133,800.80	1,540,362.94	10,100.45	-
Other Local Revenue (8600 to 8799)	-	277,218.75	697,315.90	1,140,903.05	158,188.26	623,052.87	2,153,231.55	860,989.83	761,323.20
Interfund Transfers In (8900 to 8929)		-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)		-	-	-	-	-	-	-	-
Total Revenue		10,313,792.09	10,178,731.21	40,632,017.71	23,511,523.67	19,895,334.97	38,114,406.31	10,392,756.42	17,357,206.83
Expenditure									
Certificated Salary (1000 to 1999)	-	-	9,634,417.35	9,534,455.72	9,139,264.89	9,651,595.17	9,708,434.93	9,536,967.70	9,480,786.67
Classified Salary (2000 to 2999)	-	2,342,597.91	3,560,953.90	3,627,033.61	3,507,761.52	3,930,176.22	3,744,381.49	3,665,676.60	3,656,100.98
Employee Benefit (3000 to 3999)	-	1,549,971.01	5,949,074.81	5,936,671.19	5,837,298.97	6,011,496.59	5,976,106.78	5,945,439.57	5,917,200.06
Books and Supplies (4000 to 4999)	-	141,371.11	1,530,537.38	1,203,545.84	712,909.58	1,024,604.40	607,888.28	1,533,152.27	1,552,801.53
Services and Operating Expenditures (5000 to 5999)	-	313,346.04	4,039,406.95	3,337,406.53	3,034,336.99	3,349,659.82	2,321,293.47	2,571,821.26	2,419,842.22
Capital Outlay (6000 to 6999)	-	1,481.79	78,865.44	244,119.47	14,012.14	26,514.17	57,272.95	400,437.52	247,422.49
Other Outgo (7100 to 7499)	-	-	990.18	341.44	647,096.03	315,753.02	594,706.13	612,827.27	319,802.25
Interfund Transfers Out (7600 to 7629)		-	-	53,888.71	850,528.10	-	-	-	-
Total Expenditure		4,348,767.87	24,794,246.02	23,937,462.52	23,743,208.23	24,309,799.40	23,010,084.03	24,266,322.20	23,593,956.20
Revenue Less Expense		5,965,024.22	(14,615,514.81)	16,694,555.19	(231,684.56)	(4,414,464.43)	15,104,322.28	(13,873,565.78)	(6,236,749.38)
Balance Sheet									
Assets									
Cash not in Treasury (9111 to 9199)		-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	42,598,171.12	28,091,858.00	-	5,614.56	1,037,475.20	-	-	3,686,963.77	-
DUE FROM OTHER FUNDS (9310)		-	-	-	-	-	-	-	-
Stores (9320 to 9329)		-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)		-	-	-	-	-	-	-	-
Total Assets	42,598,171.12	28,091,858.00	-	5,614.56	1,037,475.20	-	-	3,686,963.77	-
Liabilities									
Accounts Payables (9500 to 9559,9590 to 9599)	29,815,263.40	15,671,118.63	827,882.72	33,026.35	227,579.75	-	-	1,064,390.08	-
DUE TO OTHER FUNDS (9610)		-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)		-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)		-	-	-	-	-	-	-	-
Total Liabilities	29,815,263.40	15,671,118.63	827,882.72	33,026.35	227,579.75	-	-	1,064,390.08	-
Non Operating									
Suspense Accounts (9560 to 9589)	-	2,121,478.64	487,385.78	349,586.50	224,706.77	(228,144.21)	61,347.11	373,402.01	(701,897.54)
Total Non Operating	-	2,121,478.64	487,385.78	349,586.50	224,706.77	(228,144.21)	61,347.11	373,402.01	(701,897.54)
Balance Sheet		10,299,260.73	(1,315,268.50)	(376,998.30)	585,188.68	228,144.21	(61,347.11)	2,249,171.68	701,897.54
Net Increase/Decrease		16,264,284.95	(15,930,783.31)	16,317,556.89	353,504.12	(4,186,320.22)	15,042,975.17	(11,624,394.10)	(5,534,851.84)
Total Ending Cash Balance		36,467,686.22	20,536,902.91	36,854,459.81	37,207,963.92	33,021,643.70	48,064,618.87	36,440,224.78	30,905,372.94

BEST NET CONSORTIUM
Cash Flow Report
2022-23 Budget Year

Major Range Description	Month 3/31/2023	Month 4/30/2023	Month 5/31/2023	Month 6/30/2023	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
Fund 01 GENERAL FUND									
Fund Summary									
Balance Sheet									
Beginning Month Cash	30,905,372.94	41,598,961.40	40,189,894.45	33,281,107.79	-	-		23,205,479.74	-
Balance Sheet									
Revenue									
LCFF Principal Apportionment (8010 to 8019)	27,497,311.00	16,227,921.00	16,227,921.00	11,269,390.00	16,227,919.00	-	225,387,792.00	16,227,919.00	225,387,792.00
LCFF Property Taxes (8020 to 8079)	61,432.99	1,453,442.97	2,758,662.43	1,979,248.53	-	-	13,484,706.00	-	13,484,706.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	-	-	-	-	-	
Federal Revenue (8100 to 8299)	7,757,447.82	1,834,205.54	424,996.96	3,566,947.43	15,926,670.78	-	43,536,307.88	15,926,670.78	43,536,307.88
Other State Revenue (8300 to 8599)	968,583.97	1,540,069.01	-	13,099,434.52	1,630,647.14	-	21,766,992.00	1,630,647.14	21,766,992.00
Other Local Revenue (8600 to 8799)	867,987.64	1,162,523.58	1,851,063.83	936,003.21	(1,404,217.24)	-	10,085,584.43	(1,404,217.24)	10,085,584.43
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-	
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-	
Total Revenue	37,152,763.43	22,218,162.10	21,262,644.22	30,851,023.69	32,381,019.68	-	314,261,382.31	32,381,019.68	314,261,382.31
Expenditure									
Certificated Salary (1000 to 1999)	11,221,233.24	9,949,091.79	9,750,076.81	9,534,575.39	9,872,868.33	-	117,013,768.00	9,872,868.33	117,013,768.00
Classified Salary (2000 to 2999)	3,752,307.37	3,647,655.59	3,865,865.70	4,795,782.04	(35,453.95)	-	44,060,839.00	(35,453.95)	44,060,839.00
Employee Benefit (3000 to 3999)	6,324,593.18	5,851,899.36	5,875,824.76	26,580,565.65	2,053,286.37	-	89,809,428.30	2,053,286.37	89,809,428.30
Books and Supplies (4000 to 4999)	1,729,333.90	907,156.69	2,475,140.48	1,270,560.99	9,982,086.43	-	24,671,088.90	9,982,086.43	24,671,088.90
Services and Operating Expenditures (5000 to 5999)	2,389,741.53	1,438,084.26	2,581,427.38	2,068,307.46	1,974,473.16	-	31,839,147.08	1,974,473.16	31,839,147.08
Capital Outlay (6000 to 6999)	755,718.91	451,845.09	357,874.41	(140,752.37)	437,211.54	-	2,932,023.56	437,211.54	2,932,023.56
Other Outgo (7100 to 7499)	13,283.08	942,254.09	319,802.25	594,706.13	255,514.12	-	4,617,076.00	255,514.12	4,617,076.00
Interfund Transfers Out (7600 to 7629)	353,390.24	-	-	-	693,695.95	-	1,951,503.00	693,695.95	1,951,503.00
Total Expenditure	26,539,601.46	23,187,986.88	25,226,011.79	44,703,745.30	25,233,681.95	-	316,894,873.84	25,233,681.95	316,894,873.84
Revenue Less Expense	10,613,161.97	(969,824.78)	(3,963,367.58)	(13,852,721.60)	7,147,337.73	-	(2,633,491.53)	7,147,337.73	
Balance Sheet									
Assets									
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	-	89,561.36	-	9,686,698.24	-	-	42,598,171.12	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-	-
Total Assets	-	89,561.36	-	9,686,698.24	-	-	42,598,171.12	-	-
Liabilities									
Accounts Payables (9500 to 9559,9590 to 9599)	-	133,583.97	2,748,883.67	9,108,798.21	-	-	29,815,263.40	-	-
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-	-
Total Liabilities	-	133,583.97	2,748,883.67	9,108,798.21	-	-	29,815,263.40	-	-
Non Operating					-	-			
Suspense Accounts (9560 to 9589)	(80,426.49)	395,219.55	196,535.41	(3,199,193.53)	-	0.00	-	0.00	-
Total Non Operating	(80,426.49)	395,219.55	196,535.41	(3,199,193.53)	-	0.00	-	0.00	-
Balance Sheet	80,426.49	(439,242.16)	(2,945,419.08)	3,777,093.55	-	(0.00)	12,782,907.72	(0.00)	
Net Increase/Decrease	10,693,588.46	(1,409,066.95)	(6,908,786.66)	(10,075,628.05)	7,147,337.73	(0.00)	10,149,416.20	7,147,337.73	
Total Ending Cash Balance	41,598,961.40	40,189,894.45	33,281,107.79	23,205,479.74				30,352,817.47	

CURRENT EXPENSE FORMULA

Colton Joint Unified
San Bernardino County

July 1 Budget
2021-22 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

36 67686 0000000
Form CEB

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	119,839,868.00	301	0.00	303	119,839,868.00	305	194,586.00	274,717.00	307	119,565,151.00	309
2000 - Classified Salaries	44,651,719.00	311	800.00	313	44,650,919.00	315	4,878,590.00	1,073,425.00	317	43,577,494.00	319
3000 - Employee Benefits	84,911,581.00	321	257.00	323	84,911,324.00	325	1,657,835.00	8,591,840.00	327	76,319,484.00	329
4000 - Books, Supplies Equip Replace. (6500)	33,354,928.90	331	2,504,000.00	333	30,850,928.90	335	3,633,132.00	4,993,132.00	337	25,857,796.90	339
5000 - Services. . . & 7300 - Indirect Costs	38,100,074.08	341	3,011,961.00	343	35,088,113.08	345	5,875,836.00	7,015,836.00	347	28,072,277.08	349
				TOTAL	315,341,152.98	365			TOTAL	293,392,202.98	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	95,380,565.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,643,596.00	380
3. STRS.	3101 & 3102	26,987,669.00	382
4. PERS.	3201 & 3202	1,862,269.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,022,293.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	20,097,289.00	385
7. Unemployment Insurance.	3501 & 3502	2,008,795.00	390
8. Workers' Compensation Insurance.	3601 & 3602	683,902.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,269,232.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		158,955,610.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,896.00	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.		158,955,610.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	54.18%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.82%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	293,392,202.98
5.	Deficiency Amount (Part III, Line 3 times Line 4)	2,405,816.06

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

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAB

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	11,314.00	0.00	0.00	(72,913.00)				
Other Sources/Uses Detail					0.00	1,951,503.00		
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	541.00	0.00	36,913.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,400.00	0.00	36,000.00	0.00				
Other Sources/Uses Detail					451,503.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,255.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	25,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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								

Colton Joint Unified
San Bernardino County

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67686 0000000
Form SIAB

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	55,255.00	(55,255.00)	72,913.00	(72,913.00)	1,951,503.00	1,951,503.00		