# PROPOSED BUDGET 2022-2023

Presented to the Governing Board on June 23, 2022



### 2022-23 PROPOSED BUDGET

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# **2022-23 PROPOSED BUDGET**

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

Public Hearing – June 9, 2022 Adoption – June 23, 2022

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

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

#### **Changes Since Second Interim Reporting:**

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

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

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

#### **General Planning Factors**

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

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

#### **Revenue Assumptions**

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

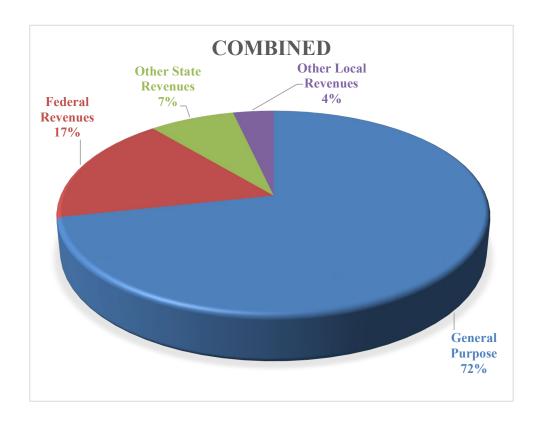
#### 2022-23 Colton Joint Unified School District Primary Budget Components

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

#### **General Fund Revenue Components**

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

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



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

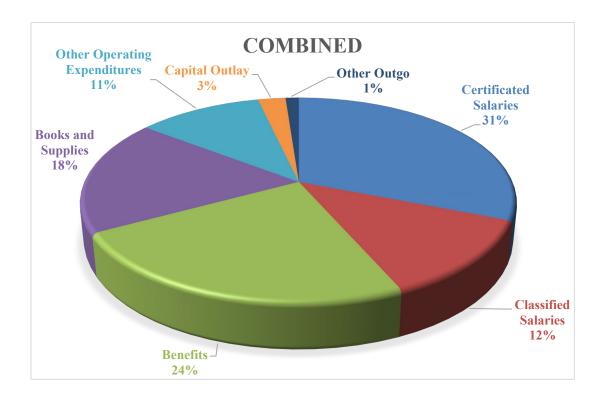
Education Protection Account (EPA) Budget 2022-23 Fiscal Year		
Description	Amount	
BEGINNING BALANCE	\$0	
BUDGETED EPA REVENUES:  Estimated EPA Funds  BUDGETED EPA EXPENDITURES:	\$50,796,486	
Certificated Instructional Salaries Certificated Instructional Benefits	\$41,963,485 \$8,833,001	
TOTAL	\$50,796,486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

#### **Operating Expenditure Components**

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

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

Following is a graphical representation of expenditures by percentage:



#### **General Fund Contributions to Restricted Programs**

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

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

#### **Expenditure Assumptions**

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

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

#### **Estimated Ending Fund Balances**

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

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

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

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

#### **Cash Flow**

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

#### **Fund Summaries**

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

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

#### **Conclusion**

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

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

36676860000000 Form CB D8BGACNNBE(2022-23)

	ANNUAL BUDG	ET REPORT			
	July 1, 2022 Bu				
		Insert "X" in applicable boxe	es:		
х		necessary to implement the will be effective for the but	e Local Control and Acc dget year. The budget w	as filed and adopted subsec	ncludes the expenditures nnual update to the LCAP that quent to a public hearing by the 129, 42127, 52060, 52061, and
x		recommended reserve for	economic uncertainties,	nassigned ending fund balan at its public hearing, the sc agraph (2) of subdivision (a)	hool district complied with the
		Budget av ailable for inspec	tion at:	Public Hear	ing:
		Place:	1212 Valencia Dr. colton, CA 92324	Place:	18829 Orange St., Bloomington, CA 92316
		Date:	June 2, 2022 through June 9, 2022	Date:	June 09, 2022
				Time:	05:30 PM
		Adoption Date:	June 23, 2022		
		Signed:			
			Clerk/Secretary of the Governing Board		
			(Original signature required)		
		Contact person for addition	al information on the bu	udget 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	Av erage 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.	х	
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.		х
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.		х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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
<b>\$</b> 1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
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?	х	
S4	Contingent Rev enues	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 (continu	ed)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		×
S7a	Postemploy ment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	х	+
		If yes, do benefits continue beyond age 65?	х	T
		If yes, are benefits funded by pay-as- you-go?		;
S7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		;
S8	Status of Labor	Are salary and benefit negotiations still open for:		T
	Agreements	Certificated? (Section S8A, Line 1)		:
		Classified? (Section S8B, Line 1)		-
		Management/supervisor/confidential?     (Section S8C, Line 1)		7
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?		:
		Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2	2022
<b>S</b> 10	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?		2
ADDITIONAL FISCAL INDICAT	ORS		No	Ye
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?	х	$\top$
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		
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?	х	
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?	х	
ADDITIONAL FISCAL INDICAT	ORS (continued)		No	Υ
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employ er paid) health benefits for current or retired employ ees?		
А7	Independent Financial Sy stem	Is the district's financial system independent from the county office system?	x	
		-		

Colton Joint Unified San Bernardino County 2022-23 Budget, July 1 Budget Certification Budget Certifications

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?		х

#### Colton Joint Unified San Bernardino County

#### 2022-23 Budget, July 1 Workers' Compensation Certification

ANNUAL CERTIFICATION REGAR	RDING SELF-INSURED WORKE	ERS' COMPENSATION CLAIMS		
for workers' compensation claims, school district regarding the estima	the superintendent of the schoo ted accrued but unfunded cost of	ner individually or as a member of a joint p I district annually shall provide information of those claims. The governing board annu at it has decided to reserve in its budget fo	to the gove	rning board of the rtify to the
To the County Superintendent of Schools:				
x	Our district is self-insured for v 42141(a):	workers' compensation claims as defined in	n Education	Code Section
		Total liabilities actuarially determined:	\$	3,908,148.00
		Less: Amount of total liabilities reserved in budget:	\$	11,123,288.00
		Estimated accrued but unfunded liabilities:	\$	(7,215,140.00)
	This school district is self-insur following information:	red for workers' compensation claims throu	ugh a JPA, a	nd offers the
	This school district is not self-i	nsured for workers' compensation claims.		
Signed	•		Date of Meeting:	Jun 23, 2022
Clerk/Secretary of the	e Gov erning Board			
(Original signatu	ure required)			
For additional information on this c	ertification, please contact:			
Name:		Mariamanda Sarabia		
Title:		Director of Fiscal Services		
Telephone:		909-580-5000		
E-mail:		mariamanda_sarabia@cjusd.net		

# 01 GENERAL FUND

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



Colton Joint Unified San Bernardino County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

San Bernardino County				penditures by Object				D8BGAC	NNBE(2022-2
			20	21-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%
2) Federal Revenue		8100-8299	120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
3) Other State Revenue		8300-8599	4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
4) Other Local Revenue		8600-8799	1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.79
5) TOTAL, REVENUES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.89
B. EXPENDITURES  1) Certificated Salaries		1000-1999	103,362,314.00	19,576,106.00	122,938,420.00	102,229,368.00	21,880,668.00	124,110,036.00	1.09
Classified Salaries		2000-2999	33,459,266.00	10,877,342.00	44,336,608.00	37,130,474.00	12,622,417.00	49,752,891.00	12.29
3) Employ ee Benefits		3000-3999	57,407,110.00	26,897,774.00	84,304,884.00	63,343,081.00	31,598,080.00	94,941,161.00	12.69
4) Books and Supplies		4000-4999	13,446,032.00	11,755,574.00	25,201,606.00	23,501,786.00	49,808,358.00	73,310,144.00	190.99
5) Services and Other Operating Expenditures		5000-5999	19,314,483.00	20,159,136.00	39,473,619.00	17,964,200.00	26,105,524.00	44,069,724.00	11.69
6) Capital Outlay		6000-6999	1,109,747.00	1,659,541.00	2,769,288.00	3,120,625.00	6,603,201.00	9,723,826.00	251.19
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299 7400-7499	4,672,570.00	0.00	4,672,570.00	4,670,070.00	0.00	4,670,070.00	-0.19
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,773,773.00)	3,252,717.00	(521,056.00)	(5,385,435.00)	4,924,589.00	(460,846.00)	-11.69
9) TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323,175,939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,749,199.00	(14,288,736.00)	11,460,463.00	20,134,728.00	(56,127,577.00)	(35,992,849.00)	-414.19
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	0.09
b) Transfers Out		7600-7629	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses 3) Contributions		7630-7699 8980-8999	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.09
4) TOTAL, OTHER FINANCING		0300-0333	(20,242,003.00)	20,242,003.00	0.00	(31,013,947.00)	31,013,947.00	0.00	0.07
SOURCES/USES			(31,286,979.00)	26,242,063.00	(5,044,916.00)	(35,074,224.00)	31,015,947.00	(4,058,277.00)	-19.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,537,780.00)	11,953,327.00	6,415,547.00	(14,939,496.00)	(25,111,630.00)	(40,051,126.00)	-724.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.49
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0705	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.49
d) Other Restatements     e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00 60,890,670.78	15,725,388.46	76,616,059.24	0.00 55,352,890.78	0.00 27,678,715.46	0.00 83,031,606.24	0.09
2) Ending Balance, June 30 (E + F1e)			55.352.890.78	27,678,715.46	83,031,606.24	40,413,394.78	2,567,085.46	42.980.480.24	-48.29
Components of Ending Fund Balance			30,032,030.70	27,070,710.40	00,001,000.24	40,410,004.70	2,307,000.40	42,300,400.24	-40.27
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.09
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.09
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	27,678,715.46	27,678,715.46	0.00	2,567,085.46	2,567,085.46	-90.79
c) Committed		0750				_			
Stabilization Arrangements Other Commitments		9750 9760	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned		5,00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	29,979,926.20	0.00	29,979,926.20	28,113,094.78	0.00	28,113,094.78	-6.2%
Vehicle Replacement	0000	9780	2,600,000.00	5.50	2,600,000.00	., .,	2.30	0.00	1.27
Future Facility Needs	0000	9780	6,000,000.00		6,000,000.00			0.00	
Field Replacement	0000	9780	3,000,000.00		3,000,000.00			0.00	
Future Custodial Support	0000	9780	3,300,000.00		3,300,000.00			0.00	
Deficit Spending	0000	9780	14,939,496.00		14,939,496.00			0.00	
1100 Unrestricted Lottery	1100	9780	140,430.20		140,430.20			0.00	
Vehicle Replacement	0000	9780			0.00	2,600,000.10		2,600,000.10	
Future Facility Needs	0000	9780			0.00	6,000,000.00		6,000,000.00	
Field Replacement	0000	9780			0.00	3,000,000.00		3,000,000.00	
Future Custodial Support	0000	9780 9780			0.00	3,300,000.00		3,300,000.00	
Deficit Spending 1100 Unrestricted Lottery	1100	9780 9780			0.00	11,865,520.48 1,347,574.20		11,865,520.48 1,347,574.20	
e) Unassigned/Unappropriated	1100	5700			0.00	1,547,574.20		1,547,574.20	
Reserve for Economic Uncertainties		9789	9,846,700.00	0.00	9,846,700.00	12,125,300.00	0.00	12,125,300.00	23.1
California Department of Education			,			II		: 6/15/2022 12:4	

San Bernardino County				penditures by Object				DODOAG	NNBE(2022-23
			20	21-22 Estimated Actual			2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Unassigned/Unappropriated Amount		9790	15,351,264.58	0.00	15,351,264.58	0.00	0.00	0.00	-100.0%
G. ASSETS			İ						
1) Cash									
a) in County Treasury		9110	55,352,890.78	27,678,715.46	83,031,606.24				
Fair Value Adjustment to Cash in		0444							
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		0010	55,352,890.78	27,678,715.46	83,031,606.24				
·			55,352,090.78	21,010,110.40	00,001,000.24				
H. DEFERRED OUTFLOWS OF RESOURCES		0400	_	_	_				
Deferred Outflows of Resources     TOTAL DEFERRED OUTFLOWS		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Pay able		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			55,352,890.78	27,678,715.46	83,031,606.24				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	450 050 000 00	0.00	450 050 000 00	404.055.000.00	0.00	404.055.000.00	00.40/
Education Protection Account State Aid - Current		0011	158,359,622.00	0.00	158,359,622.00	194,955,220.00	0.00	194,955,220.00	23.1%
Year		8012	52,960,585.00	0.00	52,960,585.00	50,796,486.00	0.00	50,796,486.00	-4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	132,169.00	0.00	132,169.00	132,169.00	0.00	132,169.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029							0.0%
County & District Taxes		3020	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
•		9044	47.000.000	2	47.000.007	47.000.00=	2	47.000.007	
Secured Roll Taxes		8041	17,968,307.00	0.00	17,968,307.00	17,968,307.00	0.00	17,968,307.00	0.0%
Unsecured Roll Taxes		8042	559,422.00	0.00	559,422.00	559,422.00	0.00	559,422.00	0.0%
Prior Years' Taxes		8043	13,455.00	0.00	13,455.00	13,455.00	0.00	13,455.00	0.0%
Supplemental Taxes		8044	751,201.00	0.00	751,201.00	751,201.00	0.00	751,201.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,843,333.00)	0.00	(4,843,333.00)	(4,843,333.00)	0.00	(4,843,333.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,746,081.00	0.00	22,746,081.00	450,273.00	0.00	450,273.00	-98.0%
Penalties and Interest from Delinquent Taxes		8048							
		JU40	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		0001							
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			248,647,509.00	0.00	248,647,509.00	260,783,200.00	0.00	260,783,200.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property		8096							
Taxes			(118.00)	0.00	(118.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

San Bernardino County			EX	penditures by Object				D8BGAC	NNBE(2022-23
			202	21-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,013,840.00	4,013,840.00	0.00	4,013,840.00	4,013,840.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,274,288.00	1,274,288.00	0.00	333,324.00	333,324.00	-73.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,925,416.56	7,925,416.56		7,397,681.81	7,397,681.81	-6.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		845,890.00	845,890.00		805,972.00	805,972.00	-4.7%
Title III, Part A, Immigrant Student Program	4201	8290		(1.03)	(1.03)		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		571,390.00	571,390.00		535,377.00	535,377.00	-6.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,	8290			0.400.400.00			0.44.000	0.70
Corner and Technical Education	5630	9200		2,482,140.00	2,482,140.00		2,414,806.00	2,414,806.00	-2.7%
Career and Technical Education  All Other Federal Revenue	3500-3599 All Other	8290 8290	120,000,00	171,984.00 13,153,582.47	171,984.00	120,000,00	199,115.00	199,115.00	15.8% 255.7%
TOTAL, FEDERAL REVENUE	All Other	0290	120,000.00		13,273,582.47	120,000.00	47,089,582.19	47,209,582.19	
			120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	856,123.00	0.00	856,123.00	808,893.00	0.00	808,893.00	-5.5%
Lottery - Unrestricted and Instructional Materials  Tax Relief Subventions  Restricted Levies - Other		8560	3,070,105.00	1,224,275.00	4,294,380.00	3,171,002.00	1,264,510.00	4,435,512.00	3.3%
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		0.5							
State Sources	2012	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,861,440.00	2,861,440.00		2,907,526.66	2,907,526.66	1.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act  Career Technical Education Incentive Grant  Program	6230 6387	8590 8590		0.00 568,774.41	0.00 568,774.41		0.00 342,000.00	0.00 342,000.00	-39.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	85,000.00	33,518,922.59	33,603,922.59	85,000.00	18,835,889.34	18,920,889.34	-43.7%
TOTAL, OTHER STATE REVENUE		,	4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
OTHER LOCAL REVENUE			1,511,220.00	30, 0, 412.00	.2,101,040.00	1,00 1,000.00	25,515,520.00	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	33.076
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	0.09
Secured Roll Unsecured Roll								0.00	
		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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%

San Bernardino County			Ex	penditures by Object				D8BGAC	NNBE(2022-23)
			20	21-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	.53	.53	New
Penalties and Interest from Delinquent Non-		8629							
LCFF Taxes Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,113,002.25	12,859.00	1,125,861.25	959,002.00	11,580.00	970,582.00	-13.8%
Interest		8660	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue  Plus: Miscellaneous Funds Non-LCFF (50  Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,326.75	425,000.00	825,326.75	326,800.00	425,000.47	751,800.47	-8.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,839,653.00	10,839,653.00		10,839,055.00	10,839,055.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.7%
TOTAL, REVENUES  CERTIFICATED SALARIES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.8%
Certificated Salaries  Certificated Teachers' Salaries		1100	85,214,524.87	13,761,348.00	98,975,872.87	82,830,361.00	16,329,579.00	99,159,940.00	0.2%
Certificated Pupil Support Salaries		1200	6,913,432.00	3,914,372.00	10,827,804.00	7,557,351.00	3,714,563.00	11,271,914.00	4.1%
Certificated Supervisors' and Administrators'			0,313,432.00	5,514,572.00	10,027,004.00	7,007,001.00	3,714,300.00	11,211,314.00	4.170
Salaries		1300	10,002,044.00	474,854.00	10,476,898.00	10,634,961.00	472,971.00	11,107,932.00	6.0%
Other Certificated Salaries		1900	1,232,313.13	1,425,532.00	2,657,845.13	1,206,695.00	1,363,555.00	2,570,250.00	-3.3%
TOTAL, CERTIFICATED SALARIES			103,362,314.00	19,576,106.00	122,938,420.00	102,229,368.00	21,880,668.00	124,110,036.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,484,189.77	4,216,896.00	5,701,085.77	2,837,244.00	5,466,378.00	8,303,622.00	45.6%
Classified Support Salaries		2200	17,426,127.90	4,426,377.90	21,852,505.80	18,989,682.12	4,559,190.00	23,548,872.12	7.8%
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2300 2400	4,463,628.00	876,457.00	5,340,085.00	4,780,600.00	880,830.00	5,661,430.00	6.0%
Other Classified Salaries		2900	9,015,127.83 1,070,192.50	1,288,996.76	10,304,124.59	9,449,348.88	1,609,886.00	11,059,234.88	7.3%
TOTAL, CLASSIFIED SALARIES		2000	33,459,266.00	68,614.34 10,877,342.00	1,138,806.84 44,336,608.00	1,073,599.00 37,130,474.00	12,622,417.00	1,179,732.00 49,752,891.00	12.2%
EMPLOYEE BENEFITS			55, 155,256.00	.0,0.,042.00	. 1,000,000.00	0.,100,414.00	72,022,717.00	10,1 02,001.00	.2.270
STRS		3101-3102	17,290,404.77	16,795,668.74	34,086,073.51	19,537,440.00	18,330,343.87	37,867,783.87	11.1%
PERS		3201-3202	6,900,293.83	2,482,304.75	9,382,598.58	9,293,203.52	3,197,084.00	12,490,287.52	33.1%
OASDI/Medicare/Alternative		3301-3302	3,942,424.11	1,152,314.15	5,094,738.26	4,286,762.19	1,315,592.14	5,602,354.33	10.0%
Health and Welfare Benefits		3401-3402	25,886,781.39	5,843,259.77	31,730,041.16	28,224,874.96	7,981,275.44	36,206,150.40	14.1%
Unemployment Insurance		3501-3502	447,271.36	621,634.90	1,068,906.26	694,823.33	773,784.55	1,468,607.88	37.4%
Workers' Compensation		3601-3602	56,874.54	2,591.69	59,466.23	0.00	0.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Colton Joint Unified General San Bernardino County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Object

San Bernardino County			EX	penditures by Object				Dobgac	NNBE(2022-23
			20:	21-22 Estimated Actual	s		2022-23 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Employee Benefits		3901-3902	2,883,060.00	0.00	2,883,060.00	1,305,977.00	0.00	1,305,977.00	-54.7%
TOTAL, EMPLOYEE BENEFITS			57,407,110.00	26,897,774.00	84,304,884.00	63,343,081.00	31,598,080.00	94,941,161.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,175,199.20	1,218,999.00	2,394,198.20	400,000.00	1,101,510.00	1,501,510.00	-37.3%
Books and Other Reference Materials		4200	310,156.37	446,618.69	756,775.06	686,432.00	503,483.00	1,189,915.00	57.2%
Materials and Supplies		4300	8,338,457.44	7,328,756.28	15,667,213.72	21,605,570.59	42,388,928.70	63,994,499.29	308.5%
Noncapitalized Equipment		4400	3,621,718.99	2,761,200.03	6,382,919.02	808,783.41	5,814,436.30	6,623,219.71	3.8%
Food		4700	500.00	0.00	500.00	1,000.00	0.00	1,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			13,446,032.00	11,755,574.00	25,201,606.00	23,501,786.00	49,808,358.00	73,310,144.00	190.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,398,460.00	5,398,460.00	0.00	4,538,520.00	4,538,520.00	-15.9%
Travel and Conferences		5200	345,022.89	240,022.93	585,045.82	529,428.00	2,727,358.18	3,256,786.18	456.7%
Dues and Memberships		5300	75,634.93	3,188.00	78,822.93	94,042.00	0.00	94,042.00	19.3%
Insurance		5400 - 5450	265,000.00	0.00	265,000.00	602,829.00	0.00	602,829.00	127.5%
Operations and Housekeeping Services		5500	5,403,009.34	10,458.00	5,413,467.34	5,662,967.00	10,100.00	5,673,067.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized		5600	2 220 526 40	4 444 245 64	6 640 741 74	2 222 446 00	6 702 207 02	0 404 252 92	27.40/
Improvements Transfers of Direct Costs		5710	2,229,526.10 (300,942.26)	4,411,215.61 300,942.26	6,640,741.71	2,322,146.00 (267,279.00)	6,782,207.82 267,279.00	9,104,353.82	37.1% 0.0%
Transfers of Direct Costs  Transfers of Direct Costs - Interfund		5710	(300,942.26)	1,500.00	(35,432.00)	(41,564.00)	500.00	(41,064.00)	15.9%
Professional/Consulting Services and Operating			(30,932.00)	1,500.00	(35,432.00)	(41,364.00)	500.00	(41,004.00)	15.9%
Expenditures		5800	9,387,130.74	9,787,900.20	19,175,030.94	8,204,198.00	10,817,959.00	19,022,157.00	-0.8%
Communications		5900	1,947,033.26	5,449.00	1,952,482.26	857,433.00	961,600.00	1,819,033.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,314,483.00	20,159,136.00	39,473,619.00	17,964,200.00	26,105,524.00	44,069,724.00	11.6%
CAPITAL OUTLAY Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	199.45	31,500.00	31,699.45	8,500.01	1,005,000.00	1,013,500.01	3,097.2%
Buildings and Improvements of Buildings		6200	0.00	759,237.56	759,237.56	25,500.00	2,005,000.00	2,030,500.00	167.4%
Books and Media for New School Libraries or		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.09/
Major Expansion of School Libraries Equipment		6400	1,109,547.55	0.00 868,803.44	1,978,350.99	3,086,624.99	0.00 3,593,201.00	6,679,825.99	237.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,109,747.00	1,659,541.00	2,769,288.00	3,120,625.00	6,603,201.00	9,723,826.00	251.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)	:		, .,	,,,,,,	,,	, ,,	7,337,33	., .,.	
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,500.00	0.00	82,500.00	80,000.00	0.00	80,000.00	-3.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues			$\Box$				T		
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  Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Apportionments  To Districts or Charter Schools	6500	7221							
To Districts or Charter Schools				0.00	0.00		0.00	0.00	0.0%
To County Offices	6500 6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs  ROC/P Transfers of Apportionments	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	0.00
To County Offices	6360	7221		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	00101	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			0.00	0.00	0.00	0.00	0.00	0.00	0.076
Debt Service - Interest		7438	368,544.00	0.00	368,544.00	368,544.00	0.00	368,544.00	0.0%
Other Debt Service - Principal		7439	803,526.00	0.00	803,526.00	803,526.00	0.00	803,526.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,672,570.00	0.00	4,672,570.00	4,670,070.00	0.00	4,670,070.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,252,717.00)	3,252,717.00	0.00	(4,924,589.00)	4,924,589.00	0.00	0.0%
Califomia Department of Education		1					Printed:	6/15/2022 12:4	5.42 PM

				21-22 Estimated Actuals			2022 22 5		
			20:	21-22 Estimated Actuals			2022-23 Budget		1
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	(521,056.00)	0.00	(521,056.00)	(460,846.00)	0.00	(460,846.00)	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,773,773.00)	3,252,717.00	(521,056.00)	(5,385,435.00)	4,924,589.00	(460,846.00)	-11.69
TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323, 175, 939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.89
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									ł
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	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6
(b) TOTAL, INTERFUND TRANSFERS OUT			5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6
OTHER SOURCES/USES									
SOURCES									ł
State Apportionments									ł
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									ĺ
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			i						
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									1
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES									

2022-23 Budget, July 1
Colton Joint Unified General Fund / County School Service Fund
San Bernardino County Expenditures by Function

San Bernardino County			Exp	penditures by Function				DUDGAO	NNBE(2022-2
			20	021-22 Estimated Actual	s		2022-23 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	248,647,391.00	0.00	248,647,391.00	260,783,200.00	0.00	260,783,200.00	4.9%
2) Federal Revenue		8100-8299	120,000.00	30,438,530.00	30,558,530.00	120,000.00	62,789,698.00	62,909,698.00	105.9%
3) Other State Revenue		8300-8599	4,011,228.00	38,173,412.00	42,184,640.00	4,064,895.00	23,349,926.00	27,414,821.00	-35.0%
4) Other Local Revenue		8600-8799	1,968,329.00	11,277,512.00	13,245,841.00	1,740,802.00	11,275,636.00	13,016,438.00	-1.7%
5) TOTAL, REVENUES			254,746,948.00	79,889,454.00	334,636,402.00	266,708,897.00	97,415,260.00	364,124,157.00	8.89
B. EXPENDITURES (Objects 1000-7999)	4000 4000								
1) Instruction	1000-1999		129,382,749.86	53,601,734.41	182,984,484.27	139,573,066.47	93,484,157.42	233,057,223.89	27.4%
Instruction - Related Services     Pupil Services	2000-2999 3000-3999		23,892,935.01	5,849,082.96 13,093,262.15	29,742,017.97 35,497,726.39	24,860,048.59	10,766,322.58	35,626,371.17 37,863,333.00	19.8%
4) Ancillary Services	4000-4999		2,431,821.07	29,681.00	2,461,502.07	1,263,542.00	1,875.00	1,265,417.00	-48.6%
5) Community Services	5000-5999		0.00	0.00	0.00	325,909.00	0.00	325,909.00	Nev
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,956,817.17	5,194,718.00	24,151,535.17	20,589,389.57	11,230,226.00	31,819,615.57	31.7%
8) Plant Services	8000-8999		26,598,391.65	16,409,711.48	43,008,103.13	30,719,881.37	24,769,185.00	55,489,066.37	29.0%
9) Other Outgo	9000-9999	Except 7600-							
· ·	0000 0000	7699	5,330,570.00	0.00	5,330,570.00	4,670,070.00	0.00	4,670,070.00	-12.4%
10) TOTAL, EXPENDITURES			228,997,749.00	94,178,190.00	323,175,939.00	246,574,169.00	153,542,837.00	400,117,006.00	23.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,749,199.00	(14,288,736.00)	11,460,463.00	20,134,728.00	(56,127,577.00)	(35,992,849.00)	-414.19
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	0.09
b) Transfers Out		7600-7629	5,044,916.00	0.00	5,044,916.00	4,058,277.00	0.00	4,058,277.00	-19.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,242,063.00)	26,242,063.00	0.00	(31,015,947.00)	31,015,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,286,979.00)	26,242,063.00	(5,044,916.00)	(35,074,224.00)	31,015,947.00	(4,058,277.00)	-19.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,537,780.00)	11,953,327.00	6,415,547.00	(14,939,496.00)	(25,111,630.00)	(40,051,126.00)	-724.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		0704							
a) As of July 1 - Unaudited     b) Audit Adjustments		9791 9793	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,890,670.78	15,725,388.46	76,616,059.24	55,352,890.78	27,678,715.46	83,031,606.24	8.4%
2) Ending Balance, June 30 (E + F1e)			55,352,890.78	27,678,715.46	83,031,606.24	40,413,394.78	2,567,085.46	42,980,480.24	-48.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores					10,000.00			75,000.00	
Prepaid Items		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		9712 9713	100,000.00	0.00					
All Others					100,000.00	100,000.00	0.00	100,000.00	0.0%
		9713	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
All Others		9713 9719	0.00	0.00	100,000.00 0.00 0.00	100,000.00 0.00 0.00	0.00 0.00 0.00	100,000.00 0.00 0.00	0.0%
All Others b) Restricted		9713 9719	0.00	0.00	100,000.00 0.00 0.00	100,000.00 0.00 0.00	0.00 0.00 0.00	100,000.00 0.00 0.00	0.0% 0.0% -90.7%
All Others b) Restricted c) Committed		9713 9719 9740	0.00 0.00 0.00	0.00 0.00 27,678,715.46	100,000.00 0.00 0.00 27,678,715.46	100,000.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46	100,000.00 0.00 0.00 2,567,085.46	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned		9713 9719 9740 9750	0.00 0.00 0.00	0.00 0.00 27,678,715.46	100,000.00 0.00 0.00 27,678,715.46	100,000.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46	100,000.00 0.00 0.00 2,567,085.46	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object)		9713 9719 9740 9750 9760	0.00 0.00 0.00 0.00 0.00 29,979,926.20	0.00 0.00 27,678,715.46	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20	100,000.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement	0000	9713 9719 9740 9750 9760 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00	100,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs	0000	9713 9719 9740 9750 9760 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20 2,600,000.00 6,000,000.00	100,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00	0.0% 0.0% 0.0% -90.7% 0.0% -6.2%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement	0000	9713 9719 9740 9750 9760 9780 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00	100,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support	0000 0000 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00	100,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending	0000 0000 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	100,000.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery	0000 0000 0000 0000 1100	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00 140,430.20	100,000.00 0.00 0.00 0.00 0.00 28,113,094.78	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery Vehicle Replacement	0000 0000 0000 0000 1100 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00 3,000,000.00 14,939,496.00 140,430.20 0.00	100,000.00 0.00 0.00 0.00 0.00 28,113,094.78	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00 2,600,000.10	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery Vehicle Replacement Future Facility Needs	0000 0000 0000 0000 1100 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780 978	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00 3,000,000.00 14,939,496.00 140,430.20 0.00	100,000.00 0.00 0.00 0.00 0.00 28,113,094.78	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.09 0.09 -90.79 0.09
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery Vehicle Replacement Future Facility Needs Field Replacement	0000 0000 0000 0000 1100 0000 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780 978	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00 3,000,000.00 14,939,496.00 140,430.20 0.00 0.00 0.00	100,000.00 0.00 0.00 0.00 0.00 0.00 28,113,094.78 2,600,000.10 6,000,000.00 3,000,000.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery Vehicle Replacement Future Facility Needs Field Replacement Future Facility Needs Field Replacement Future Facility Needs Field Replacement Future Custodial Support	0000 0000 0000 1100 0000 0000 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780 978	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00 3,000,000.00 14,939,496.00 140,430.20 0.00 0.00 0.00 0.00	100,000.00 0.00 0.00 0.00 0.00 0.00 28,113,094.78 2,600,000.10 6,000,000.00 3,000,000.00 3,300,000.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0% 0.0% -90.7% 0.0%
All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Vehicle Replacement Future Facility Needs Field Replacement Future Custodial Support Deficit Spending 1100 Unrestricted Lottery Vehicle Replacement Future Facility Needs Field Replacement	0000 0000 0000 0000 1100 0000 0000	9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9780 978	0.00 0.00 0.00 0.00 0.00 29,979,926.20 2,600,000.00 6,000,000.00 3,000,000.00 14,939,496.00	0.00 0.00 27,678,715.46 0.00	100,000.00 0.00 27,678,715.46 0.00 0.00 29,979,926.20 2,600,000.00 3,000,000.00 14,939,496.00 140,430.20 0.00 0.00 0.00	100,000.00 0.00 0.00 0.00 0.00 0.00 28,113,094.78 2,600,000.10 6,000,000.00 3,000,000.00	0.00 0.00 0.00 2,567,085.46 0.00	100,000.00 0.00 0.00 2,567,085.46 0.00 0.00 28,113,094.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0% 0.0% -90.7% 0.0%

Colton Joint Unified San Bernardino County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Expenditures by Function

			20	021-22 Estimated Actua	s		2022-23 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Reserve for Economic Uncertainties		9789	9,846,700.00	0.00	9,846,700.00	12,125,300.00	0.00	12,125,300.00	23.1%
Unassigned/Unappropriated Amount		9790	15,351,264.58	0.00	15,351,264.58	0.00	0.00	0.00	-100.0%

Colton Joint Unified San Bernardino County

#### 2022-23 Budget, July 1 General Fund / County School Service Fund Restricted Detail

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

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

				1		
	2021-22 Estimated Actuals			2022-23 Bu	dget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,839.87	17,839.87	20,338.71	18,626.09	18,626.09	19,505.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,839.87	17,839.87	20,338.71	18,626.09	18,626.09	19,505.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	39.33	39.33	39.33	39.33	39.33	39.33
c. Special Education- NPS/LCI						
<ul><li>d. Special Education</li><li>Extended Year</li></ul>	2.88	2.88	2.88	2.88	2.88	2.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.24	3.24	3.24	3.24	3.24	3.24
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	45.45	45.45	45.45	45.45	45.45	45.45

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

Colton Joint Unified San Bernardino County

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

2022-23 Budget, July 1 Average Daily Attendance B. COUNTY OFFICE ADA

	2021-22 Estimated Actuals	2021-22 Estimated Actuals					
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
B. COUNTY OFFICE OF EDUCAT	ION			•			
1. County Program Alternative Education Grant ADA							
<ul> <li>a. County Group Home and Institution Pupils</li> </ul>							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]							
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00	
2. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00	
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00	
4. Adults in Correctional Facilities							
5. County Operations Grant ADA							
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

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

Colton Joint Unified San Bernardino County

	2021-22 Estimated Actuals			2022-23 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
C. CHARTER SCHOOL ADA							
Authorizing LEAs reporting charter			•				
Charter schools reporting SACS f	inancial data separately from the	neir authorizing LEAs in Fund 01	or Fund 62 use this worksheet t	o report their	ADA.		
FUND 01: Charter School ADA co	orresponding to SACS finand	cial data reported in Fund 01.	г				
1. Total Charter School Regular ADA							
2. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juv enile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00	
3. Charter School Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a				0.00	0.00	0.00	
through C3e) 4. TOTAL CHARTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	
ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00	
FUND 09 or 62: Charter School A	ADA corresponding to SACS	financial data reported in Fu	nd 09 or Fund 62.				
5. Total Charter School Regular ADA							
6. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]							

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

36676860000000 Form A D8BGACNNBE(2022-23)

Colton Joint Unified San Bernardino County

	2021-22 Estimated Actuals			2022-23 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
<ul><li>b. Special Education-Special</li><li>Day Class</li></ul>						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

# 08 STUDENT ACTIVITY SPECIAL REVENUE FUND

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



Colton Joint Unified San Bernardino County

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	899,758.00	950,000.00	0.0%
5) TOTAL, REVENUES			899,758.00	950,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	758,020.00	800,000.00	5.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			758,020.00	800,000.00	5.5%
D. OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			141,738.00	150,000.00	5.8%
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	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,738.00	150,000.00	5.89
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	694,692.62	836,430.62	20.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			694,692.62	836,430.62	20.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			694,692.62	836,430.62	20.49
2) Ending Balance, June 30 (E + F1e)			836,430.62	986,430.62	17.99
Components of Ending Fund Balance					

Colton Joint Unified San Bernardino County

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Differenc
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	836,430.62	986,430.62	17.9
c) Committed					
Stabilization Arrangeme	nts	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/Unappropriat	ed				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropri Amount	ated	9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	836,430.62		
Fair Value Adjustment Cash in County Treasury	to	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Accor	unt	9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Dep	psit	9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Governn	nent	9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			836,430.62		
H. DEFERRED OUTFLOWS O RESOURCES	F				
1) Deferred Outflows of Reso	urces	9490	0.00		
2) TOTAL, DEFERRED OUTF	LOWS		0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governmer	ts	9590	0.00		
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00	1	
5) Unearned Revenues		9650	0.00	1	
6) TOTAL, LIABILITIES			0.00	1	

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

<u> </u>	P	antaroo by object			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resource	es	9690	0.00		
2) TOTAL, DEFERRED INFLO	ws		0.00	1	
K. FUND EQUITY				1	
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			836,430.62		
REVENUES					
Sale of Equipment and Supplie	s	8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Value of Investments	Fair	8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	899,758.00	950,000.00	5.6%
TOTAL, REVENUES			899,758.00	950,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salarie	s	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 SALARI	ES		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Sa	laries	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 Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	758,020.00	800,000.00	5.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Colton Joint Unified San Bernardino County

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

an Bernardino County	Expenditures by Object			D8BGACNNBE(2022-2		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
TOTAL, BOOKS AND SUPPLIES			758,020.00	800,000.00	5.5%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Dues and Memberships		5300	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and						
Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			758,020.00	800,000.00	5.5%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Transfers from Funds of						
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from						
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
			1	1		

Colton Joint Unified San Bernardino County

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Rev enues		8980	0.00	0.00	0.0%
Contributions from Restricted Rev enues		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

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

36676860000000 Form 08 D8BGACNNBE(2022-23)

Expenditures by Function				Dobgacnnbe(2022-2			
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	899,758.00	950,000.00	0.0%		
5) TOTAL, REVENUES			899,758.00	950,000.00	0.0%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		0.00	0.00	0.0%		
4) Ancillary Services	4000-4999		758,020.00	800,000.00	5.5%		
5) Community Services	5000-5999		0.00	0.00	0.0%		
6) Enterprise	6000-6999		0.00	0.00	0.0%		
7) General Administration	7000-7999		0.00	0.00	0.0%		
8) Plant Services	8000-8999		0.00	0.00	0.09		
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%		
10) TOTAL, EXPENDITURES			758,020.00	800,000.00	5.59		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND			141,738.00	150,000.00	5.8		
USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			141,700.00	100,000.00	0.0		
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.09		
b) Transfers Out		7600-7629	0.00	0.00	0.09		
2) Other Sources/Uses		, 555 , 525	0.00	0.00	0.0		
a) Sources		8930-8979	0.00	0.00	0.09		
b) Uses		7630-7699	0.00	0.00	0.09		
3) Contributions		8980-8999	0.00	0.00	0.09		
4) TOTAL, OTHER FINANCING		3333 3333	0.00	0.00	0.07		
SOURCES/USES			0.00	0.00	0.09		
E. NET INCREASE (DECREASE) IN FUND							
BALANCE (C + D4)			141,738.00	150,000.00	5.89		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	694,692.62	836,430.62	20.49		
b) Audit Adjustments		9793	0.00	0.00	0.09		
c) As of July 1 - Audited (F1a + F1b)			694,692.62	836,430.62	20.49		
d) Other Restatements		9795	0.00	0.00	0.09		
e) Adjusted Beginning Balance (F1c + F1d)			694,692.62	836,430.62	20.4%		
			•				

Colton Joint Unified San Bernardino County

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			836,430.62	986,430.62	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	836,430.62	986,430.62	17.9%
c) Committed					
Stabilization Arrangement	s	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	i				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriat Amount	ed	9790	0.00	0.00	0.0%

Colton Joint Unified San Bernardino County

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

36676860000000 Form 08 D8BGACNNBE(2022-23)

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

# 11 ADULT EDUCATION

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



2022-23 Budget, July 1 Adult Education Fund Expenditures by Object

San Bernardino County	Expenditures by O	bject			D8BGACNNBE(2022-23)
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,358.00	106,358.00	0.0%
3) Other State Revenue		8300-8599	767,949.00	767,949.00	0.0%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			877,331.00	877,331.00	0.0%
B. EXPENDITURES				<u> </u>	
1) Certificated Salaries		1000-1999	438,373.00	412,572.00	-5.9%
2) Classified Salaries		2000-2999	139,881.00	126,092.00	-9.9%
3) Employ ee Benefits		3000-3999	221,691.65	230,598.00	4.0%
4) Books and Supplies		4000-4999	39,256.60	52,855.00	34.6%
5) Services and Other Operating Expenditures		5000-5999	55,590.75	55,214.00	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			894,793.00	877,331.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			004,700.00	077,001.00	2.070
FINANCING SOURCES AND USES (A5 - B9)			(17,462.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,462.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,740.28	181,278.28	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,740.28	181,278.28	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,740.28	181,278.28	-8.8%
2) Ending Balance, June 30 (E + F1e)			181,278.28	181,278.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	180,204.28	180,204.28	0.0%
c) Committed			100,20 1.20	100,201.20	0.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		3700	0.00	0.00	0.076
Other Assignments		9780	1.074.00	1 074 00	0.00/
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,074.00	1,074.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
		8180	0.00	0.00	0.0%
G. ASSETS					
1) Cash		2442			
a) in County Treasury		9110	181,278.28		
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		
California Danastment of Education					0000 10:47:06 DM

Colton Joint Unified San Bernardino County	2022-23 Budget, July 1 Adult Education Fund Expenditures by Object			3667686000000 Form 11 D8BGACNNBE(2022-23		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			181,278.28			
H. DEFERRED OUTFLOWS OF RESOURCES			101,210.20			
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES			0.00			
1) Accounts Payable		9500	0.00			
Due to Grantor Governments		9590	0.00			
		9610				
3) Due to Other Funds			0.00			
4) Current Loans		9640				
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
(G9 + H2) - (I6 + J2)			181,278.28			
LCFF SOURCES						
LCFF Transfers						
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%	
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			0.00	0.00	0.0%	
FEDERAL REVENUE						
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%	
Pass-Through Revenues from						
Federal Sources		8287	0.00	0.00	0.0%	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	106,358.00	106,358.00	0.0%	
TOTAL, FEDERAL REVENUE			106,358.00	106,358.00	0.0%	
OTHER STATE REVENUE						
Other State Apportionments						
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%	
Adult Education Program	6391	8590	738,262.00	738,262.00	0.0%	
All Other State Revenue	All Other	8590	29,687.00	29,687.00	0.0%	
TOTAL, OTHER STATE REVENUE			767,949.00	767,949.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Leases and Rentals		8650	0.00	0.00	0.0%	
Interest		8660	3,024.00	3,024.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%	
Fees and Contracts		5552	0.00	0.00	0.0%	
		0671	2.5	2.55		
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%	

		-	1		,
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,024.00	3,024.00	0.0%
TOTAL, REVENUES			877,331.00	877,331.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	165,148.32	136,582.00	-17.3%
Certificated Pupil Support Salaries		1200	119,313.16	122,097.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	153,911.52	153,893.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			438,373.00	412,572.00	-5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	58,133.78	44,651.00	-23.2%
Classified Supervisors' and Administrators' Salaries		2300	22,452.95	22,446.00	0.0%
Clerical, Technical and Office Salaries		2400	59,294.27	52,495.00	-11.5%
Other Classified Salaries		2900	0.00	6,500.00	New
TOTAL, CLASSIFIED SALARIES			139,881.00	126,092.00	-9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	97,591.46	97,985.00	0.4%
PERS		3201-3202	30,540.85	30,087.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	16,994.60	16,570.00	-2.5%
Health and Welfare Benefits		3401-3402	72,662.76	83,263.00	14.6%
Unemployment Insurance		3501-3502	2,660.98	2,693.00	1.2%
Workers' Compensation		3601-3602	1,241.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,691.65	230,598.00	4.0%
BOOKS AND SUPPLIES			·		
Approved Textbooks and Core Curricula Materials		4100	450.00	500.00	11.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,806.60	46,370.00	19.5%
Noncapitalized Equipment		4400	0.00	5,985.00	New
TOTAL, BOOKS AND SUPPLIES			39,256.60	52,855.00	34.6%
SERVICES AND OTHER OPERATING EXPENDITURES			55,255.55	02,000.00	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200		5,000.00	.,
Dues and Memberships		5300	195.48	0.00	-100.0%
Insurance		5400-5450	0.00		0.0%
Operations and Housekeeping Services		5500		0.00	
		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs		5710	400.00	3,424.00	756.0%
			0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	528.00	515.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	54,467.27	46,275.00	-15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,590.75	55,214.00	-0.7%
CAPITAL OUTLAY					ı
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)			1		
Tuition					

Colton Joint Unified San Bernardino County

an Bernardino County	Expenditures by Object			DODGACNNDE(2022-2-			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%		
Payments to County Offices		7142	0.00	0.00	0.0%		
Payments to JPAs		7143	0.00	0.00	0.0%		
Other Transfers Out							
Transfers of Pass-Through Revenues							
To Districts or Charter Schools		7211	0.00	0.00	0.0%		
To County Offices		7212	0.00	0.00	0.0%		
To JPAs		7213	0.00	0.00	0.0%		
Debt Service							
Debt Service - Interest		7438	0.00	0.00	0.0%		
Other Debt Service - Principal		7439	0.00	0.00	0.0%		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%		
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%		
TOTAL, EXPENDITURES			894,793.00	877,331.00	-2.0%		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%		
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%		
INTERFUND TRANSFERS OUT							
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%		
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%		
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%		
Proceeds from Leases		8972	0.00	0.00	0.0%		
All Other Financing Sources		8979	0.00	0.00	0.0%		
(c) TOTAL, SOURCES			0.00	0.00	0.0%		
USES							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%		
All Other Financing Uses		7699	0.00	0.00	0.0%		
(d) TOTAL, USES			0.00	0.00	0.0%		
CONTRIBUTIONS							
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09		
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09		

Sail Bernarding County Experiments by Function					DOBGACNINE(2022-2	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	106,358.00	106,358.00	0.0%	
3) Other State Revenue		8300-8599	767,949.00	767,949.00	0.0%	
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%	
5) TOTAL, REVENUES			877,331.00	877,331.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		228,941.50	185,525.00	-19.0%	
2) Instruction - Related Services	2000-2999		266,537.70	281,442.00	5.6%	
3) Pupil Services	3000-3999		386,017.80	410,114.00	6.2%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		13,296.00	250.00	-98.1%	
9) Other Outgo	9000-9999	Except 7600-7699				
10) TOTAL, EXPENDITURES	9000-9999	Ехсері 7000-7099	0.00	0.00	0.0%	
	IED.		894,793.00	877,331.00	-2.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTH FINANCING SOURCES AND USES (A5 - B10)	IEK		(17,462.00)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,462.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(11,102.00)	0.00	100.0%	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	198,740.28	181,278.28	-8.8%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		0700	198,740.28		-8.8%	
		9795		181,278.28		
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			198,740.28	181,278.28	-8.8%	
2) Ending Balance, June 30 (E + F1e)			181,278.28	181,278.28	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	180,204.28	180,204.28	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	1,074.00	1,074.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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

Colton Joint Unified San Bernardino County 36676860000000 Form 11 D8BGACNNBE(2022-23)

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

## 12 CHILD DEVELOPMENT FUND

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



2022-23 Budget, July 1 Child Development Fund Expenditures by Object

San Bernardino County	Expenditures by O	bject			D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,320,031.23	1,111,483.67	-15.8%
3) Other State Revenue		8300-8599	2,182,517.00	2,182,517.00	0.0%
4) Other Local Revenue		8600-8799	121,798.30	0.00	-100.0%
5) TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,039,825.00	1,038,340.00	-0.1%
2) Classified Salaries		2000-2999	1,297,554.00	1,321,099.00	1.8%
3) Employ ee Benefits		3000-3999	1,218,302.20	1,344,381.00	10.3%
4) Books and Supplies		4000-4999	108,217.83	173,535.42	60.4%
5) Services and Other Operating Expenditures		5000-5999	368,942.50	164,390.00	-55.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,409.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(485,904.00)	(747,744.75)	53.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	585,810.00	578,891.00	-1.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			585,810.00	578,891.00	-1.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,906.00	(168,853.75)	-269.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,946.44	593,852.44	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			493,946.44	593,852.44	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,946.44	593,852.44	20.2%
2) Ending Balance, June 30 (E + F1e)			593,852.44	424,998.69	-28.4%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	358,606.39	189,752.64	-47.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	235,246.05	235,246.05	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS			. 75		
1) Cash					
a) in County Treasury		9110	593,852.44		
The County Treasury  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		

Colton Joint Unified San Bernardino County	2022-23 Budget, July 1 Child Development Fund Expenditures by Object			3667686000000 Form 12 D8BGACNNBE(2022-23		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			593,852.44			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Pay able		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	5.30			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES			0.00			
Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		5555	0.00			
K. FUND EQUITY			0.00			
(G9 + H2) - (I6 + J2)			593,852.44			
FEDERAL REVENUE			393,632.44			
		8220	0.00	0.00	0.09/	
Child Nutrition Programs  Interagency Contracts Between LEAs		8285		0.00	0.0%	
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%	
	All Other	8290	1,320,031.23	1,111,483.67	-15.8%	
TOTAL, FEDERAL REVENUE			1,320,031.23	1,111,483.67	-15.8%	
OTHER STATE REVENUE		9520		2.22	0.00/	
Child Nutrition Programs		8520	0.00	0.00	0.0%	
Child Development Apportionments		8530	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%	
State Preschool	6105	8590	2,068,835.00	2,068,835.00	0.0%	
All Other State Revenue	All Other	8590	113,682.00	113,682.00	0.0%	
TOTAL, OTHER STATE REVENUE			2,182,517.00	2,182,517.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Food Service Sales		8634	0.00	0.00	0.0%	
Interest		8660	4,035.00	0.00	-100.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,195.00)	0.00	-100.0%	
Fees and Contracts						
Child Development Parent Fees		8673	0.00	0.00	0.0%	
Interagency Services		8677	0.00	0.00	0.0%	
All Other Fees and Contracts		8689	0.00	0.00	0.0%	
Other Local Revenue						
All Other Local Revenue		8699	119,958.30	0.00	-100.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			121,798.30	0.00	-100.0%	
TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%	
CERTIFICATED SALARIES						
Certificated Teachers' Salaries		1100	1,039,825.00	1,038,340.00	-0.1%	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			1,039,825.00	1,038,340.00	-0.
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	683,961.00	705,345.00	3.
Classified Support Salaries		2200	213,807.00	221,393.00	3.:
Classified Supervisors' and Administrators' Salaries		2300	265,188.00	268,542.00	1.
Clerical, Technical and Office Salaries		2400	134,598.00	125,819.00	-6.
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			1,297,554.00	1,321,099.00	1.
EMPLOYEE BENEFITS			1,211,01111	.,,	
STRS		3101-3102	289,042.00	315,277.00	9.
PERS		3201-3202	270,898.00	325,333.00	20.
OASDI/Medicare/Alternative		3301-3302	107,587.00	109,896.00	2.
Health and Welfare Benefits		3401-3402	546,057.00	582,446.00	6.
Unemploy ment Insurance		3501-3502	4,718.20	11,429.00	142.
Workers' Compensation		3601-3602	0.00	0.00	0.
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employees Benefits		3901-3902			
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00 1,218,302.20	0.00 1,344,381.00	0. 10.
BOOKS AND SUPPLIES			1,216,302.20	1,344,361.00	10.
		4100		0.00	
Approved Textbooks and Core Curricula Materials			0.00	0.00	0.
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	57,506.71	173,535.42	201.
Noncapitalized Equipment		4400	50,711.12	0.00	-100.
Food		4700	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			108,217.83	173,535.42	60.
SERVICES AND OTHER OPERATING EXPENDITURES		5400			_
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	3,093.00	3,920.00	26.
Dues and Memberships		5300	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	37,833.00	37,000.00	-2.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,735.00	5,020.00	-91.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	118,330.00	96,000.00	-18.
Professional/Consulting Services and Operating Expenditures		5800	144,682.50	17,300.00	-88
Communications		5900	5,269.00	5,150.00	-2.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,942.50	164,390.00	-55.
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0
Equipment		6400	0.00	0.00	0
Equipment Replacement		6500	0.00	0.00	0
Lease Assets		6600	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.
			1		
Other Debt Service - Principal		7439	0.00	0.00	0

Colton Joint Unified San Bernardino County	2022-23 Budget, Ju Child Development Expenditures by Ob	Fund			36676860000000 Form 12 D8BGACNNBE(2022-23	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Transfers of Indirect Costs - Interfund		7350	77,409.00	0.00	-100.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,409.00	0.00	-100.0%	
TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund		8911	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	585,810.00	578,891.00	-1.2%	
(a) TOTAL, INTERFUND TRANSFERS IN			585,810.00	578,891.00	-1.2%	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			585,810.00	578,891.00	-1.2%	

San Bernardino County	Expenditures by Fu		D8BGACNNBE(2022-23)		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,320,031.23	1,111,483.67	-15.8%
3) Other State Revenue		8300-8599	2,182,517.00	2,182,517.00	0.0%
4) Other Local Revenue		8600-8799	121,798.30	0.00	-100.0%
5) TOTAL, REVENUES			3,624,346.53	3,294,000.67	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,884,416.12	2,862,996.67	-0.7%
2) Instruction - Related Services	2000-2999		635,800.13	672,059.75	5.7%
3) Pupil Services	3000-3999		374,305.00	378,318.00	1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		77,409.00	0.00	-100.0%
8) Plant Services	8000-8999		138,320.28	128,371.00	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,110,250.53	4,041,745.42	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTH FINANCING SOURCES AND USES (A5 - B10)	ER		(485,904.00)	(747,744.75)	53.9%
D. OTHER FINANCING SOURCES/USES			(485,904.00)	(141,144.13)	33.9 //
1) Interfund Transfers					
a) Transfers In		8900-8929	585,810.00	578,891.00	-1.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7029	0.00	0.00	0.0 %
		8930-8979	0.00	0.00	0.00/
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%
			585,810.00	578,891.00	-1.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES			99,906.00	(168,853.75)	-269.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,946.44	593,852.44	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	493,946.44	593,852.44	20.2%
d) Other Restatements		9795			0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9195	0.00	0.00	
2) Ending Balance, June 30 (E + F1e)			493,946.44	593,852.44	20.2%
Components of Ending Fund Balance			593,852.44	424,998.69	-28.4%
a) Nonspendable		9711			0.00/
Revolving Cash			0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	358,606.39	189,752.64	-47.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	235,246.05	235,246.05	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

2022-23 Budget, July 1 3667686000000
Colton Joint Unified Child Development Fund Form 12
San Bernardino County Restricted Detail D8BGACNNBE(2022-23)

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

## 13 NUTRITION SERVICES FUND

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



2022-23 Budget, July 1
Colton Joint Unified Cafeteria Special Revenue Fund
San Bernardino County Expenditures by Object

36676860000000 Form 13 D8BGACNNBE(2022-23)

San Bernardino County	Expenditures by O	bject		D8BGACNNBE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,269,103.00	12,518,938.00	-12.3%
3) Other State Revenue		8300-8599	899,879.00	833,023.00	-7.4%
4) Other Local Revenue		8600-8799	132,414.00	91,555.00	-30.9%
5) TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,640,524.03	5,082,607.00	9.5%
3) Employ ee Benefits		3000-3999	2,636,316.50	2,941,377.00	11.6%
4) Books and Supplies		4000-4999	4,358,926.42	4,509,742.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	362,329.62	343,441.00	-5.2%
6) Capital Outlay		6000-6999	47,409.15	60,000.00	26.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	443,647.00	460,846.00	3.9%
9) TOTAL, EXPENDITURES			12,489,152.72	13,398,013.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				45,503.00	-98.4%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			2,812,243.28	45,503.00	-90.4%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00/
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
		9020 9070	0.00	0.00	0.00/
a) Sources		8930-8979 7630-7699	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,812,243.28	45,503.00	-98.4%
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance					
		9791	000 545 70	0.040.700.07	1,361.6%
a) As of July 1 - Unaudited     b) Audit Adjustments		9793	206,545.79	3,018,789.07	
,		9193	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0705	206,545.79	3,018,789.07	1,361.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,545.79	3,018,789.07	1,361.6%
2) Ending Balance, June 30 (E + F1e)			3,018,789.07	3,064,292.07	1.5%
Components of Ending Fund Balance					
a) Nonspendable		0744			
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,007,689.57	3,053,192.57	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,099.50	11,099.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,018,789.07		
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		

	Colton Joint Unified San Bernardino County
	Description
- 1	

an Bernardino County	Expenditures by Ob	oject			D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,018,789.07		
H. DEFERRED OUTFLOWS OF RESOURCES			0,010,700.07		
Deferred Outflows of Resources		9490	0.00		
		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			3,018,789.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,690,506.00	11,968,938.00	-12.6%
Donated Food Commodities		8221	572,783.00	550,000.00	-4.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,269,103.00	12,518,938.00	-12.3%
OTHER STATE REVENUE			14,200,100.00	12,010,000.00	12.570
Child Nutrition Programs		8520	900 970 00	922 022 00	7.40/
-			899,879.00	833,023.00	-7.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			899,879.00	833,023.00	-7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	20,878.00	3,000.00	-85.6%
Food Service Sales		8634	102,092.00	77,100.00	-24.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,355.00	6,355.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,089.00	5,100.00	65.1%
TOTAL, OTHER LOCAL REVENUE			132,414.00	91,555.00	-30.9%
TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%
CERTIFICATED SALARIES			15,551,550.00	10,770,010.00	-12.1/0
		1300	0.00	0.00	0.000
Certificated Supervisors' and Administrators' Salaries			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			0.00	0.00	0.0%
		2200	0.00 3,852,983.03	4,251,950.00	
CLASSIFIED SALARIES		2200 2300			10.4%
CLASSIFIED SALARIES Classified Support Salaries			3,852,983.03	4,251,950.00	0.0% 10.4% 6.3% 4.2%

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,640,524.03	5,082,607.00	9.5
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	931,767.00	1,075,135.00	15.4
OASDI/Medicare/Alternative		3301-3302	326,175.00	337,776.00	3.6
Health and Welfare Benefits		3401-3402	1,365,574.50	1,505,865.00	10.3
Unemploy ment Insurance		3501-3502	12,800.00	22,601.00	76.
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS			2,636,316.50	2,941,377.00	11.
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	395,995.35	373,692.00	-5.
Noncapitalized Equipment		4400	66,401.13	20,000.00	-69.
Food		4700	3,896,529.94	4,116,050.00	5.
TOTAL, BOOKS AND SUPPLIES			4,358,926.42	4,509,742.00	3.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	4,800.00	16,722.00	248.
Dues and Memberships		5300	3,079.17	3,100.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	367,336.49	308,000.00	-16.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	(86,243.00)	(55,451.00)	-35.
Professional/Consulting Services and Operating Expenditures		5800	62,856.96	60,570.00	-3.
Communications		5900	10,500.00	10,500.00	-3.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000			
CAPITAL OUTLAY			362,329.62	343,441.00	-5.
Buildings and Improvements of Buildings		6200	0.00	0.00	0
		6400	0.00	0.00	0.
Equipment Perlacement		6500	47,409.15	50,000.00	5.
Equipment Replacement		6600	0.00	10,000.00	N
Lease Assets		6600	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			47,409.15	60,000.00	26.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7400			
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	443,647.00	460,846.00	3.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			443,647.00	460,846.00	3.
TOTAL, EXPENDITURES			12,489,152.72	13,398,013.00	7.
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Colton Joint Unified San Bernardino County

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

36676860000000 Form 13 D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

	Expenditures by Fu				DOBGACNNBE(2022-23)	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	14,269,103.00	12,518,938.00	-12.3%	
3) Other State Revenue		8300-8599	899,879.00	833,023.00	-7.4%	
4) Other Local Revenue		8600-8799	132,414.00	91,555.00	-30.9%	
5) TOTAL, REVENUES			15,301,396.00	13,443,516.00	-12.1%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		12,045,505.72	12,937,167.00	7.4%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		443,647.00	460,846.00	3.9%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		·	12,489,152.72	13,398,013.00	7.3%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHE	R					
FINANCING SOURCES AND USES (A5 - B10)			2,812,243.28	45,503.00	-98.4%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,812,243.28	45,503.00	-98.4%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	206,545.79	3,018,789.07	1,361.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			206,545.79	3,018,789.07	1,361.6%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			206,545.79	3,018,789.07	1,361.6%	
2) Ending Balance, June 30 (E + F1e)			3,018,789.07	3,064,292.07	1.5%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	3,007,689.57	3,053,192.57	1.5%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned			]	2.30	2.070	
Other Assignments (by Resource/Object)		9780	11,099.50	11,099.50	0.0%	
e) Unassigned/Unappropriated			. 1,555.50	. 1,555.50	3.370	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Colton Joint Unified San Bernardino County 2022-23 Budget, July 1 Cafeteria Special Revenue Fund Restricted Detail 36676860000000 Form 13 D8BGACNNBE(2022-23)

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

## 14 DEFERRED MAINTENANCE

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



2022-23 Budget, July 1
Colton Joint Unified Deferred Maintenance Fund
San Bernardino County Expenditures by Object

36676860000000 Form 14 D8BGACNNBE(2022-23)

A. REVENUES	A REVENUES	## Actuals  ## Actuals  ## ## ## ## ## ## ## ## ## ## ## ## ##			
100-100-100-100-100-100-100-100-100-100	1) LCFF Sources	8100-8299         0.00           8300-8599         10,000.00           1000-1999         10,000.00           2000-2999         0.00           3000-3999         0.00           5000-5999         835,092.00           6000-6999         0.00           -7299,7400-7499         0.00           7300-7399         0.00           8930-8929         0.00           7600-7629         0.00           8980-8999         0.00           8980-8999         0.00           9791         825,092.00           9793         0.00           825,092.47         0.00           9795         0.00           9712         0.00           9713         0.00           9750         0.00           9750         0.00           9780         0.00           9789         0.00           9780         0.00           9790         0.00	2022-23 Budget	Percent Difference	
2 February   2 F	2) Fortrain Revenue	8100-8299         0.00           8300-8599         10,000.00           1000-1999         10,000.00           2000-2999         0.00           3000-3999         0.00           5000-5999         835,092.00           6000-6999         0.00           -7299,7400-7499         0.00           7300-7399         0.00           8930-8929         0.00           7600-7629         0.00           8980-8999         0.00           8980-8999         0.00           9791         825,092.00           9793         0.00           825,092.47         0.00           9795         0.00           9712         0.00           9713         0.00           9750         0.00           9750         0.00           9780         0.00           9789         0.00           9780         0.00           9790         0.00			
3) Other State Reviews	3) Other State Revenue	8300-8599	0.00	0.0%	
	A) Other Local Revenue	8600-8799	0.00	0.0%	
D. DOWN-REVENUES   10,000.00   0.00   1.00	B. EXPENDITURES	1000-1999	0.00	0.0%	
D. CHENDITURES   1,000   1	1) Certificated Staries	1000-1999	0.00	-100.0%	
1) Centificated Salarias 1000-1009 1) Energy we Bertifie 3000-3009 1, 0000 1, 0000 1) Energy we Bertifie 3000-3009 1, 0000 1,	1) Cettificated Salaries 2) Citisariles Sauries 2) Citisariles Sauries 2000-2999 3) Employee Benefits 4000-4999 4) Books and Supplies 4) Books and Supplies 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Coulting 70 Citapital Coulting 7100-7299, 7400-7499 7) Cither Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7) Cither Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7) Cither Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7) CITHER FINANCINO SOURCESIUSES 7000-7629 7) CITHER FINANCINO SOURCESIUSES 7000-7629 7) Uses 7000-7629 7)	2000-2999	0.00	-100.0%	
2) Classified Salaries	2) Classified Salaries	2000-2999			
\$   Description of Description   Description	3) Employee Benefits	3000-3999 0.00 4000-4999 0.00 5000-5999 835,092.00 6000-6999 0.00 -7299,7400-7499 0.00 835,092.00  8900-8929 0.00 7600-7629 0.00 8980-8999 0.00 6825,092.00  9791 825,092.47 9793 0.00 825,092.47 9793 0.00 825,092.47 9711 0.00 9712 0.00 9712 0.00 9713 0.00 9714 0.00 9750 0.00 9750 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9789 0.00 9790 0.00 9110 0.47 9111 0.00 9110 0.00	0.00	0.0%	
4) Books and Supplies	4) Books and Supplies	4000-4999	0.00	0.0%	
Signature and Other Operating Expenditures	S. Services and Other Operating Expenditures   5000-5999   6) Capital Outlay   5000-5999   6) Capital Outlay   5000-5999   7107-7299,7400-7499   7107-72	5000-5999         835,092.00           6000-6999         0.00           -7299,7400-7499         0.00           7300-7399         0.00           835,092.00         835,092.00           8900-8929         0.00           7630-7629         0.00           8980-8999         0.00           8980-8999         0.00           9791         825,092.47           9793         0.00           825,092.47         .47           9711         0.00           9712         0.00           9713         0.00           9750         0.00           9750         0.00           9780         0.00           9789         0.00           9789         0.00           9710         0.00           9711         0.00           9750         0.00           9780         0.00           9789         0.00           9710         0.00	0.00	0.09	
6) Capital Outsay	6) Capital Outlay 6000-6999 7 (1) Other Outgo (excluding Transfers of Indirect Costs) 7 (1007-2298,74007-499) 8 (1) Other Outgo - Transfers of Indirect Costs 7 (1007-2398,74007-399) 9 (1) OTTAL, EXPENDITURES 8 (1) Other County One Revenues Over EXPENDITURES 8 (1) Other Residence of Indirect Costs 8 (1) Other Residence of Indirect Other Residence of Indirect Other Residence of Indirect Other Residence of	6000-6999	0.00	0.09	
0   Capital Outlay	7) Other Outgo (excluding Transfers of Indirect Costs 7300-7399 8) Other Outgo - Transfers of Indirect Costs 7300-7399 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As - 89) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	6000-6999	0.00	-100.0%	
7) Other Cutgo (exclusing Transfers of Indirect Costs) 7100 7299 7400 7409 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	7) Other Outgo (excluding Transfers of Indirect Costs 7300-7399   8) Other Outgo - Transfers of Indirect Costs 7300-7399   9) TOTAL, EXPENDITURES   C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As. 189)   D. OTHER FINANCING SOURCES/USES   1) Interfund Transfers   8900-8029   1) Transfers from   8900-8029   1) Transfers from   8900-8029   1) Transfers from   8900-8029   1) Other Sources/Uses   8930-8979   1) Uses   8930-8999   3) Contributions   8990-8999   4) TOTAL, OTHER FINANCING SOURCES/USES   E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   F. FUND BALANCE, RESERVES   1) Beginning Fund Balance   2) As of July 1 - Unaudited   97791   2) Audit Adjustments   9793   2) And July 1 - Audited (F1s + F1b)   d) Other Restatements   9795   2) Ending Balance (P1c + F1d)   2) Ending Balance , June 30 (E + F1e)   Components of Ending Fund Balance   Revolving Cash   9711   Stores   9712   Prepald Items   9719   b) Restricted   9719   b) Restricted   9719   c) Components of Ending Fund Balance   3) And Others   9710   b) Restricted   9710   c) Committed   9710   c) Asserts   9710   c) Incounty Treasury   9111   c) In Banks   9110   c) In Banks   9110   c) In Banks   9110   c) In Banks   9110   c) In Banks   9120	-7299,7400-7499 0.00 7300-7399 0.00 835,092.00  8900-8929 0.00 7600-7629 0.00 8980-8999 0.00 8980-8999 0.00 825,092.47 9791 825,092.47 9793 0.00 825,092.47 9795 0.00 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9789 0.00 9789 0.00 9789 0.00 9790 0.00 9110 0.47 9111 0.00 9110 0.00			
5) Other Outgo - Transfers of Indirect Costs	8) Other Outgo - Transfers of Indirect Costs 7000-7399 9) TOTAL EXPENDITURES C. EXCESS (DECIDENCY) OR REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES 1) Interfund Transfers	7300-7399			
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) or REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As - 89)  D. OTHER FINANCING SOURCESUSES  1) Interful and Transfers  a) Transfers In	0) TOTAL, EMPENDITURES	835,092.00  (825,092.00  (825,092.00  8900-8929  0.00  8930-8979  0.00  (825,092.00  9791  825,092.47  9793  0.00  825,092.47  9795  0.00  825,092.47  9711  0.00  9712  0.00  9713  0.00  9719  0.00  9750  9760  0.00  9780  9780  9780  9780  9790  0.00  9780  9790  0.00  9110  447  9111  0.00  9110  0.00  0.00			
C. EXCESS POSTICIENCY TO FREVENUES OVER EXPENDITURES BEFORE OTHER   FINANCING SOURCES AND USES (As -89)	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER   PINANCING SOURCES AND USES (AS - 189)	8900-8929			
D. OTHER FINANCING SOURCES/USES   1   Interfund Trainsfers   1   Interfun	D. OTHER FINANCING SOURCES/USES   1   Interfund Transfers   2   2   2   2   2   2   2   2   2	8900-8929 0.00 7600-7629 0.00 8930-8979 0.00 8980-8999 0.00 8980-8999 0.00 825,092.47 9793 0.00 825,092.47 9795 0.00 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9789 0.00 9790 0.00			
1) Interfund Transfers a) Transfers Nut	1) Interfund Transfers a) Transfers In 88900-8828 b) Transfers Cut 7600-7829 2) Chlore Sources/Uses a) Sources 8930-8879 b) Uses 7630-7899 3) Contributions 8980-8899 4) 1OTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Audited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items 9713 Al Others JI Cherry Committed Stabilization Arrangements 9750 Other Committed Stabilization Arrangements 9750 Other Committed 4) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Amount 9790 G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	7600-7629 0.00  8930-8979 0.00  8980-8999 0.00  (825,092.00)  9791 825,092.47  9793 0.00  825,092.47  9795 0.00  9711 0.00  9712 0.00  9719 0.00  9740 0.00  9750 0.00  9760 0.00  9780 0.00  9789 0.00  9789 0.00  9790 0.00  9110 0.47  9111 0.00  9110 0.00	0.00	-100.0%	
a) Transfers In 8800 8829	a) Transfers In 8900-8929 b) Transfers Out 7600-7629 c) b) Transfers Out 7600-7629 c) c) Cher Sources Uses 7600-7629 c) c) Cher Sources Uses 7600-7629 c) c) Uses 7600-7629 c) Uses 1000-7629 c) Us	7600-7629 0.00  8930-8979 0.00  8980-8999 0.00  (825,092.00)  9791 825,092.47  9793 0.00  825,092.47  9795 0.00  9711 0.00  9712 0.00  9719 0.00  9740 0.00  9750 0.00  9760 0.00  9780 0.00  9789 0.00  9789 0.00  9790 0.00  9110 0.47  9111 0.00  9110 0.00			
b) Transfers Out 7600-7629 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) Transfers Out 7600-7629 2) Other Sources/Uses a) Sources BS00-8979 b) Uses 7630-7699 3) Contributions 8980-8999 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9712 Prepaid Items 9713 All Others Stores 9712 Prepaid Items 9713 All Others b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9760 d) Assigned Other Assignments 97790 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790 G. ASSETS 1) Cash a) in County Treasury 9110 b) in Banks 9120	7600-7629 0.00  8930-8979 0.00  8980-8999 0.00  (825,092.00)  9791 825,092.47  9793 0.00  825,092.47  9795 0.00  9711 0.00  9712 0.00  9719 0.00  9740 0.00  9750 0.00  9760 0.00  9780 0.00  9789 0.00  9789 0.00  9790 0.00  9110 0.47  9111 0.00  9110 0.00			
2) Other Sources   Uses   S830-8979   0.00	2) Other Sources   8930-8979   b) Uses   7630-7699   c) Uses   7630-7699   c) Other Restatements   7630-7699   c) Other Restatements   7630-7699   c) Other Uses   7630-7699   c) Other Committed   7630-7699   c	8930-8979 0.00 7630-7699 0.00 8980-8999 0.00 (825,092.00  9791 825,092.47 9793 0.00 825,092.47 9795 0.00 9712 0.00 9712 0.00 9713 0.00 9719 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9789 0.00 9799 0.00 9110 0.00	0.00	0.0%	
a) Sources 9930-9979 0.00 0.00   b) Uses 7830-7899 0.00 0.00	a) Sources b) Uses 7630-7699 3) Contributions 3890-8999 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9793 c) As of July 1 - Audited (F1a + F1d) 2) Ending Balance, June 30 (E + F1d) 2) Ending Balance, June 30 (E + F1d) 2) Ending Balance, June 30 (E + F1d) 3) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items All Others 9719 b) Restricted c) Committed Stabilization Arrangements 9760 d) Assigned Other Commitments 9760 d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties e) Unassigned/Unappropriated Amount  G. ASSETS 1) Cash a) in County Treasury 9110 b) in Banks 9120	7630-7699 0.00 8980-8999 0.00 (825,092.00)  9791 825,092.47 9793 0.00 825,092.47 9795 0.00 9712 0.00 9712 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9789 0.00 9789 0.00 9790 0.00	0.00	0.0%	
Display	b) Uses 7630-7689   3) Contributions 8880-8999   4) TOTAL, OTHER FINANCING SOURCES/USES   5. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   7. FUND BALANCE, RESERVES   1) Beginning Fund Balance   3) As of July 1 - Unaudited   9791   5. As of July 1 - Unaudited   9791   7. As of July 1 - Audited (F1a + F1b)   7. As of July 1 - Audited (F1a + F1b)   7. As of July 1 - Audited (F1a + F1b)   7. As of July 1 - Audited (F1a + F1b)   7. As of July 1 - Audited (F1a + F1d)   7. As of Jul	7630-7699 0.00 8980-8999 0.00 (825,092.00)  9791 825,092.47 9793 0.00 825,092.47 9795 0.00 9712 0.00 9712 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9789 0.00 9789 0.00 9790 0.00			
3) Contributions	3) Contributions 8980-8999 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	8980-8999         0.00           (825,092.00)         (825,092.00)           9791         825,092.47           9793         0.00           825,092.47         .47           9795         0.00           9712         0.00           9713         0.00           9740         0.00           9760         0.00           9789         0.00           9790         0.00           9110         .47           9111         0.00           9120         0.00	0.00	0.09	
1 TOTAL, OTHER FINANCING SOURCES/USES	### BEST   THE FINANCING SOURCES/USES    E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	9791 825,092.47 9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9713 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00	0.00	0.09	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Junaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9713 All Others 9710 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9750 Other Commitments 9760 d) Assigned Other Assignments 9789 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks	9791 825,092.47 9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9713 0.00 9719 0.00 9760 0.00 9780 0.00 9780 0.00 9780 0.00 9789 0.00 9789 0.00 9790 0.00	0.00	0.0%	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited (F1a + F1b) d) Other Restatements 9793 0,00 0,00 0,00 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0,00 0,00 Prepaid Items 9713 0,00 0,00 Prepaid Items 9713 0,00 0,00 All Others 9719 0,00 0,00 All Others 9719 0,00 0,00 Committed Statisted 0; Committed Statistication Arrangements 9760 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	### F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  a) Norspendable  Rev olving Cash  Stores  9712  Prepaid Items  All Others  9719  b) Restricted  c) Committed  Stabilization Arrangements  9760  d) Assigned  Other Commitments  9760  d) Assigned  Other Assignments  e) Unassigned/Unappropriated Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount  9760  G. ASSETS  1) Cash  a) in County Treasury  9110  1) Fair Value Adjustment to Cash in County Treasury  9110  9111  b) in Banks	9791 825,092.47 9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9713 0.00 9719 0.00 9760 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00	0.00	0.0%	
1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 825,092.47 .47 .47 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 825,092.47 .47 .47 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 825,092.47 .47 .47 2) Ending Balance, June 30 (E + F1e) .47 .47 2) Ending Balance, June 30 (E + F1e) .47 .47 2) Ending Balance (F1c + F1d) .47 .47 2) Ending Balance (F1c + F1d) .47 .47 2) Ending Balance 30 (E + F1e) .47 .47 2) Ending Balance 30 (E + F1e) .47 .47 2) Ending Balance 30 (E + F1e) .47 .47 2) Ending Balance 30 (E + F1e) .49 .47 .47 2) Ending Balance 30 (E + F1e) .49 .49 .40 .00 .00  Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted .9710 0.00 0.00 c) Committed Stabilization Arangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 d) Assigned Other Assignments 9780 .47 .47 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00	1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev diving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9760 d) Assigned Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  C. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9793	9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00	0.00	-100.0%	
a) As of July 1 - Unaudited 9791 825,092.47 .47 .47 .41 .41 .41 .41 .41 .41 .41 .41 .41 .41	a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Assignments 9760 d) Assigned Other Assignments 9760 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9712	9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00			
b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 825,092.474747 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 825,092.474747 2) Ending Balance, June 30 (E + F1e)4747  Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 Prepaid Items 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 end of the Assignments 9780 0.00 0.00 end of the Commitments 9780 0.00 0.00 end of the Assignments 9780 0.00 0.00 end of the Assignment 9780 0.00 end of th	b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9793 0.00 825,092.47 9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00			
c) As of July 1 - Audited (F1a + F1b)	c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9760 d) Assigned Other Assignments 9 1760 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9 3790  G. ASSETS 1) Cash a) in County Treasury 9 110 1) Fair Value Adjustment to Cash in County Treasury 9 112	9795 0.00 9711 0.00 9712 0.00 9713 0.00 9740 0.00 9750 0.00 9760 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00 9780 0.00	.47	-100.0%	
d) Other Restatements	d) Other Restatements	9795 0.00 825,092.47 .47  9711 0.00 9712 0.00 9713 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00 9120 0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable  Rev olving Cash Stores  9711 0.00 0.00  Prepaid Items 9713 0.00 0.00  All Others 9719 0.00 0.00  b) Restricted 9740 0.00 0.00  c) Committed  Stabilization Arrangements 9750 0.00 0.00  Other Commitments 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  a) Nonspendable  Revolving Cash Stores 9711  Stores 9713  All Others 9719 b) Restricted c) Committed  Stabilization Arrangements 9760  Other Commitments 9760  d) Assigned Other Assignments 9780  e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9110 b) In Banks	9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00	.47	-100.0%	
2) Ending Balance, June 30 (E + F1e)	2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  a) Nonspendable  Rev olving Cash  Stores  9712  Prepaid Items  All Others  9719  b) Restricted  c) Committed  Stabilization Arrangements  9760  Other Commitments  9760  d) Assigned  Other Assignments  9780  e) Unassigned/Unappropriated Reserve for Economic Uncertainties  9789  Unassigned/Unappropriated Amount  9790  G. ASSETS  1) Cash  a) in County Treasury  9110  1) Fair Value Adjustment to Cash in County Treasury  9110  9111  b) in Banks	9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00	0.00	0.09	
Components of Ending Fund Balance       a) Nonspendable         Rev olving Cash       9711       0.00       0.00         Stores       9712       0.00       0.00         Prepaid Items       9713       0.00       0.00         All Others       9719       0.00       0.00         b) Restricted       9740       0.00       0.00         c) Committed       9750       0.00       0.00         Other Commitments       9760       0.00       0.00         d) Assigned       9780       .47       .47         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00	Components of Ending Fund Balance  a) Nonspendable  Rev olving Cash  Stores  9712  Prepaid Items  All Others  9719  b) Restricted  c) Committed  Stabilization Arrangements  9760  Other Commitments  9760  d) Assigned  Other Assignments  9780  e) Unassigned/Unappropriated Reserve for Economic Uncertainties  9789  Unassigned/Unappropriated Amount  9790  G. ASSETS  1) Cash  a) in County Treasury  9110  1) Fair Value Adjustment to Cash in County Treasury  9120	9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00	.47	-100.0%	
a) Nonspendable  Rev olving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 0.00	a) Nonspendable Rev olving Cash 9711 Stores 9712 Prepaid Items 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks	9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00	.47	0.0%	
Rev olving Cash       9711       0.00       0.00         Stores       9712       0.00       0.00         Prepaid Items       9713       0.00       0.00         All Others       9719       0.00       0.00         b) Restricted       9740       0.00       0.00         c) Committed       9750       0.00       0.00         Other Commitments       9760       0.00       0.00         d) Assigned       9780       .47       .47         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00	Rev olving Cash   9711   Stores   9712   Prepaid Items   9713   All Others   9719   Districted   9740   Prepaid Items   9750   Prepaid Items   9750   Prepaid Items   9750   Prepaid Items   9760   Prepaid	9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00			
Stores       9712       0.00       0.00         Prepaid Items       9713       0.00       0.00         All Others       9719       0.00       0.00         b) Restricted       9740       0.00       0.00         c) Committed       Stabilization Arrangements       9750       0.00       0.00         Other Commitments       9760       0.00       0.00         d) Assigned       0ther Assignments       9780       .47       .47         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00	Stores       9712         Prepaid Items       9713         All Others       9719         b) Restricted       9740         c) Committed       9750         Stabilization Arrangements       9750         Other Commitments       9760         d) Assigned       9780         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789         Unassigned/Unappropriated Amount       9790         G. ASSETS       1) Cash         a) in County Treasury       9110         1) Fair Value Adjustment to Cash in County Treasury       9111         b) in Banks       9120	9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00			
Prepaid Items         9713         0.00         0.00           All Others         9719         0.00         0.00           b) Restricted         9740         0.00         0.00           c) Committed         Stabilization Arrangements         9750         0.00         0.00           Other Commitments         9760         0.00         0.00           d) Assigned         Other Assignments         9780         .47         .47           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00	Prepaid Items       9713         All Others       9719         b) Restricted       9740         c) Committed       9750         Stabilization Arrangements       9750         Other Commitments       9760         d) Assigned       9780         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789         Unassigned/Unappropriated Amount       9790         G. ASSETS       1) Cash         a) in County Treasury       9110         1) Fair Value Adjustment to Cash in County Treasury       9111         b) in Banks       9120	9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9789 0.00 9790 0.00 9110 .47 9111 0.00	0.00	0.0%	
All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00	All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9760 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9720	9719 0.00 9740 0.00 9750 0.00 9760 0.00 9789 0.00 9790 0.00 9110 .47 9111 0.00 9120 0.00	0.00	0.0%	
All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 0.00 0.00 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00	b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00	0.00	0.09	
b) Restricted 9740 0.00 0.00 c.) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9740 0.00 9750 0.00 9760 0.00 9780 .47 9789 0.00 9790 0.00  9110 .47 9111 0.00 9120 0.00			
c) Committed       9750       0.00       0.00         Stabilization Arrangements       9750       0.00       0.00         Other Commitments       9760       0.00       0.00         d) Assigned       0ther Assignments       9780       .47       .47         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00	c) Committed Stabilization Arrangements 9750 Other Commitments 9760 d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9750 0.00 9760 0.00  9780 .47  9789 0.00  9790 0.00  9110 .47  9111 0.00  9120 0.00			
Stabilization Arrangements         9750         0.00         0.00           Other Commitments         9760         0.00         0.00           d) Assigned         0ther Assignments         9780         .47         .47           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00	Stabilization Arrangements   9750     Other Commitments   9760     d) Assigned	9760 0.00  9780 .47  9789 0.00  9790 0.00  9110 .47  9111 0.00  9120 0.00	0.00	0.07	
Other Commitments         9760         0.00         0.00           d) Assigned         .47         .47           Other Assignments         9780         .47         .47           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00	Other Commitments 9760  d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9760 0.00  9780 .47  9789 0.00  9790 0.00  9110 .47  9111 0.00  9120 0.00	0.00	0.0%	
d) Assigned         9780         .47         .47           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00	d) Assigned Other Assignments 9780 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9780 .47 9789 0.00 9790 0.00 9110 .47 9111 0.00 9120 0.00			
Other Assignments         9780         .47         .47           e) Unassigned/Unappropriated Reserve for Economic Uncertainties         9789         0.00         0.00	Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount  G. ASSETS  1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9780	9789 0.00 9790 0.00 9110 .47 9111 0.00 9120 0.00	0.00	0.07	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00	e) Unassigned/Unappropriated Reserve for Economic Uncertainties  Unassigned/Unappropriated Amount  9789  G. ASSETS  1) Cash  a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks  9110	9789 0.00 9790 0.00 9110 .47 9111 0.00 9120 0.00		0.00	
	Unassigned/Unappropriated Amount 9790  G. ASSETS  1) Cash  a) in County Treasury 9110  1) Fair Value Adjustment to Cash in County Treasury 9111  b) in Banks 9120	9790 0.00 9110 .47 9111 0.00 9120 0.00			
Unassigned/Unappropriated Amount 9790 0.00 0.00	G. ASSETS  1) Cash  a) in County Treasury  9110  1) Fair Value Adjustment to Cash in County Treasury  9111  b) in Banks  9120	9110 .47 9111 0.00 9120 0.00			
0.400770	1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9111 0.00 9120 0.00	0.00	0.0%	
	a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9111 0.00 9120 0.00			
	1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120	9111 0.00 9120 0.00			
	b) in Banks 9120	9120 0.00			
	c) in Revolving Cash Account	9130 0.00			
c) in Rev olving Cash Account 9130 0.00	5, 5 S g Gastri recount	l l			
	d) with Fiscal Agent/Trustee 9135	9135 0.00	Drintod: 6/15		

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2 Printed: 6/15/2022 12:48:34 PM Form Last Revised: 1/1/0001 12:00:00 AM +00:00 Submission Number: D8BGACNNBE

Colton Joint Unified San Bernardino County	2022-23 Budget, July 1 Deferred Maintenance Fund Expenditures by Object				36676860000000 Form 14 D8BGACNNBE(2022-23		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
e) Collections Awaiting Deposit		9140	0.00				
2) Investments		9150	0.00				
3) Accounts Receivable		9200	0.00				
4) Due from Grantor Government		9290	0.00				
5) Due from Other Funds		9310	0.00				
6) Stores		9320	0.00				
7) Prepaid Expenditures		9330	0.00				
8) Other Current Assets		9340	0.00				
9) TOTAL, ASSETS		55.15	.47				
H. DEFERRED OUTFLOWS OF RESOURCES							
1) Deferred Outflows of Resources		9490	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00				
I. LIABILITIES			0.00				
		0500	0.00				
1) Accounts Pay able		9500	0.00				
2) Due to Grantor Governments		9590	0.00				
3) Due to Other Funds		9610	0.00				
4) Current Loans		9640					
5) Unearned Revenue		9650	0.00				
6) TOTAL, LIABILITIES			0.00				
J. DEFERRED INFLOWS OF RESOURCES							
1) Deferred Inflows of Resources		9690	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00				
K. FUND EQUITY							
(G9 + H2) - (I6 + J2)			.47				
LCFF SOURCES							
LCFF Transfers							
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%		
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%		
TOTAL, LCFF SOURCES			0.00	0.00	0.0%		
OTHER STATE REVENUE							
All Other State Revenue		8590	0.00	0.00	0.0%		
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%		
OTHER LOCAL REVENUE			0.00	0.00	0.070		
Other Local Revenue							
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00/		
		0025	0.00	0.00	0.0%		
Sales							
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%		
Interest		8660	10,000.00	0.00	-100.0%		
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%		
Other Local Revenue							
All Other Local Revenue		8699	0.00	0.00	0.0%		
All Other Transfers In from All Others		8799	0.00	0.00	0.0%		
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%		
TOTAL, REVENUES			10,000.00	0.00	-100.0%		
CLASSIFIED SALARIES							
Classified Support Salaries		2200	0.00	0.00	0.0%		
Other Classified Salaries		2900	0.00	0.00	0.0%		
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%		
EMPLOYEE BENEFITS							
STRS		3101-3102	0.00	0.00	0.0%		
PERS		3201-3202	0.00	0.00	0.0%		
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%		
Health and Welfare Benefits		3401-3402					
			0.00	0.00	0.0%		
Unemployment Insurance		3501-3502	0.00	0.00	0.0%		
Workers' Compensation		3601-3602	0.00	0.00	0.0%		
OPEB, Allocated		3701-3702	0.00	0.00	0.0%		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	687,609.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	147,483.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			835,092.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			835,092.00	0.00	-100.0%
INTERFUND TRANSFERS			000,002.00	0.00	100.070
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			0.00	0.00	0.070
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		70.0	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.070
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0303	0.00	0.00	0.076
Proceeds from Leases		8972	0.00	0.00	0.09/
All Other Financing Sources		8979	0.00	0.00	0.0%
		0919	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		7054			
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%

San Bernardino County	Expenditures by Function				D8BGACNNBE(2022-23)	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%	
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		835,092.00	0.00	-100.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		•	835,092.00	0.00	-100.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 - B10)			(825,092.00)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers						
		8900-8929		0.00		
a) Transfers In			0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,092.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance		0704	205 200 47		400.00/	
a) As of July 1 - Unaudited		9791	825,092.47	.47	-100.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			825,092.47	.47	-100.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			825,092.47	.47	-100.0%	
2) Ending Balance, June 30 (E + F1e)			.47	.47	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	.47	.47	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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

Colton Joint Unified San Bernardino County 36676860000000 Form 14 D8BGACNNBE(2022-23)

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

## 21 BUILDING FUND

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



2022-23 Budget, July 1
Colton Joint Unified Building Fund
San Bernardino County Expenditures by Object

36676860000000 Form 21 D8BGACNNBE(2022-23)

Bernardino County Expenditures by Object					D8BGACNNBE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	305,324.00	215,124.00	-29.5%	
5) TOTAL, REVENUES			305,324.00	215,124.00	-29.5%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	198,291.00	195,686.00	-1.3%	
3) Employ ee Benefits		3000-3999	92,801.00	98,840.00	6.5%	
4) Books and Supplies		4000-4999	1,223.49	513,000.00	41,829.2%	
5) Services and Other Operating Expenditures		5000-5999	45,698.67	168,432.00	268.6%	
6) Capital Outlay		6000-6999	1,493,965.96	9,872,743.00	560.8%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			1,831,980.12	10,848,701.00	492.2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1,001,000.12	10,010,701.00	102.270	
FINANCING SOURCES AND USES (A5 - B9)			(1,526,656.12)	(10,633,577.00)	596.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,526,656.12)	(10,633,577.00)	596.5%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	22,061,642.32	20,534,986.20	-6.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			22,061,642.32	20,534,986.20	-6.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			22,061,642.32	20,534,986.20	-6.9%	
2) Ending Balance, June 30 (E + F1e)			20,534,986.20	9,901,409.20	-51.8%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	20,333,047.79	9,699,470.79	-52.3%	
c) Committed		27.12	20,000,011.10	0,000,110.10	02.070	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned		0700	0.00	0.00	0.0%	
Other Assignments		9780	201,938.41	201,938.41	0.0%	
		0700	201,936.41	201,930.41	0.076	
e) Unassigned/Unappropriated		0790	0.53	0.00	0.634	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	20,534,986.20			
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			
California Donartment of Education				D	0000 10:40:EE DM	

Colton Joint Unified San Bernardino County	2022-23 Budget, July 1 Building Fund Expenditures by Object			36676860000000 Form 21 D8BGACNNBE(2022-23)		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Gov ernment		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			20,534,986.20			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY			0.00			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,534,986.20			
FEDERAL REVENUE			20,334,900.20			
FEMA		8281	0.00	0.00	0.0%	
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.0%	
OTHER STATE REVENUE			0.00	0.00	0.070	
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		6590				
OTHER LOCAL REVENUE			0.00	0.00	0.0%	
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll		8615	0.00	0.00	0.0%	
		8616	0.00	0.00		
Unsecured Roll			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		0004				
Parcel Taxes		8621	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Leases and Rentals		8650	0.00	0.00	0.0%	
Interest		8660	305,324.00	215, 124.00	-29.5%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,324.00	215,124.00	-29.5%
TOTAL, REVENUES			305,324.00	215,124.00	-29.5%
CLASSIFIED SALARIES			·		
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,005.00	152,922.00	1.3%
Clerical, Technical and Office Salaries		2400	47,286.00	42,764.00	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			198,291.00	195,686.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,414.00	49,645.00	11.8%
OASDI/Medicare/Alternative		3301-3302	14,749.00	14,969.00	1.5%
Health and Welfare Benefits		3401-3402	28,875.00	33,247.00	15.1%
Unemploy ment Insurance		3501-3502	907.00	979.00	7.9%
Workers' Compensation		3601-3602	3,856.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,801.00	98,840.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	243,000.00	New
Noncapitalized Equipment		4400	1,223.49	270,000.00	21,968.0%
TOTAL, BOOKS AND SUPPLIES			1,223.49	513,000.00	41,829.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,496.17	13,500.00	-42.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,202.50	154,932.00	597.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,698.67	168,432.00	268.6%
CAPITAL OUTLAY					
Land		6100	417,200.00	0.00	-100.0%
Land Improvements		6170	58,659.00	360,350.00	514.3%
Buildings and Improvements of Buildings		6200	1,007,652.90	9,512,393.00	844.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,454.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,493,965.96	9,872,743.00	560.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,831,980.12	10,848,701.00	492.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
			1		

Colton Joint Unified Ian Bernardino County	2022-23 Budget, July 1 Building Fund Expenditures by Object				36676860000000 Form 21 D8BGACNNBE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources						
County School Bldg Aid		8961	0.00	0.00	0.0%	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%	

2022-23 Budget, July 1 Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,324.00	215,124.00	-29.5%
5) TOTAL, REVENUES			305,324.00	215,124.00	-29.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,831,980.12	10,848,701.00	492.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,831,980.12	10,848,701.00	492.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,526,656.12)	(10,633,577.00)	596.5%
D. OTHER FINANCING SOURCES/USES			( ) / - /	( 1/11/2	
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		0000 0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,526,656.12)	(10,633,577.00)	596.5%
F. FUND BALANCE, RESERVES			(1,020,000.12)	(10,000,011.00)	330.070
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,061,642.32	20,534,986.20	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,061,642.32	20,534,986.20	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2.22	22,061,642.32	20,534,986.20	-6.9%
2) Ending Balance, June 30 (E + F1e)			20,534,986.20	9,901,409.20	-51.8%
Components of Ending Fund Balance			20,004,000.20	3,301,403.20	01.070
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713			
All Others		9719	0.00	0.00	0.0%
			0.00	0.00	0.0%
b) Restricted		9740	20,333,047.79	9,699,470.79	-52.3%
c) Committed		0750			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0			
Other Assignments (by Resource/Object)		9780	201,938.41	201,938.41	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

2022-23 Budget, July 1 Building Fund Restricted Detail 36676860000000 Form 21 D8BGACNNBE(2022-23)

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

### 25 CAPITAL FACILITIES FUND

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



2022-23 Budget, July 1 Capital Facilities Fund Expenditures by Object

	Expenditures by C		,		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	699,500.00	463,500.00	-33.7%
5) TOTAL, REVENUES			699,500.00	463,500.00	-33.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	46,674.72	52,000.00	11.49
5) Services and Other Operating Expenditures		5000-5999	521,373.08	563,082.00	8.09
6) Capital Outlay		6000-6999	3,184,052.04	4,752,258.00	49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(3,052,599.84)	(4,903,840.00)	60.69
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(0,002,000.04)	(4,000,040.00)	00.07
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		0000 0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,052,599.84)	(4,903,840.00)	60.6%
F. FUND BALANCE, RESERVES			(1/11 //11 /	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,040,970.19	15,988,370.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,040,970.19	15,988,370.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2.22	19,040,970.19	15,988,370.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			15,988,370.35	11,084,530.35	-30.7%
Components of Ending Fund Balance			10,000,070.00	11,004,000.00	50.77
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00		0.09
Prepaid Items		9713		0.00	
			0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	15,988,370.35	11,084,530.35	-30.79
c) Committed		0750			
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS  1) Cash					
a) in County Treasury		9110	15,988,370.35		
		9111			
Fair Value Adjustment to Cash in County Treasury     Police			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account California Department of Education		9130	0.00	Printed: 6/15/2	

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2

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Colton Joint Unified San Bernardino County	Capital Facilities Fund Expenditures by Object			Form 2 D8BGACNNBE(2022-2			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
d) with Fiscal Agent/Trustee		9135	0.00				
e) Collections Awaiting Deposit		9140	0.00				
2) Investments		9150	0.00				
3) Accounts Receivable		9200	0.00				
4) Due from Grantor Government		9290	0.00				
5) Due from Other Funds		9310	0.00				
6) Stores		9320	0.00				
7) Prepaid Expenditures		9330	0.00				
8) Other Current Assets		9340	0.00				
9) TOTAL, ASSETS			15,988,370.35				
H. DEFERRED OUTFLOWS OF RESOURCES							
1) Deferred Outflows of Resources		9490	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00				
I. LIABILITIES							
1) Accounts Payable		9500	0.00				
2) Due to Grantor Governments		9590	0.00				
3) Due to Other Funds		9610	0.00				
4) Current Loans		9640	0.00				
5) Unearned Revenue		9650	0.00				
6) TOTAL, LIABILITIES			0.00				
J. DEFERRED INFLOWS OF RESOURCES							
1) Deferred Inflows of Resources		9690	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00				
K. FUND EQUITY							
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,988,370.35				
OTHER STATE REVENUE			.,,,				
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions		8575	0.00	0.00	0.0%		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%		
All Other State Revenue		8590	0.00	0.00	0.09		
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%		
OTHER LOCAL REVENUE			0.00	0.00	0.07		
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		55.5	0.00	0.00	0.07		
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		3020	0.00	0.00	0.07		
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%		
Interest		8660					
Net Increase (Decrease) in the Fair Value of Investments		8662	199,500.00	163,500.00 0.00	-18.09 0.09		
Fees and Contracts		0002	0.00	0.00	0.09		
		0604	F00 000 5	000 000 55	40 ==		
Mitigation/Developer Fees Other Legal Revenue		8681	500,000.00	300,000.00	-40.09		
Other Local Revenue		0000					
All Other Local Revenue		8699	0.00	0.00	0.0%		
All Other Transfers In from All Others		8799	0.00	0.00	0.0%		
TOTAL, OTHER LOCAL REVENUE			699,500.00	463,500.00	-33.7%		
TOTAL, REVENUES			699,500.00	463,500.00	-33.7%		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
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
Unemploy ment 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 Employ ee 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	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	11,173.50	23,000.00	105.8
Noncapitalized Equipment		4400	35,501.22	29,000.00	-18.3
TOTAL, BOOKS AND SUPPLIES			46,674.72	52,000.00	11.49
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,119.56	300,510.00	-22.6
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	2,817.00	0.00	-100.0
Professional/Consulting Services and Operating Expenditures		5800	130,436.52	262,572.00	101.39
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			521,373.08	563,082.00	8.09
CAPITAL OUTLAY			321,373.00	303,002.00	0.0
Land		6100	603,150.00	0.00	-100.09
Land Improvements		6170	116,968.82	129,975.00	11.19
Buildings and Improvements of Buildings		6200	2,441,926.36	4,622,283.00	89.3
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,441,926.36	4,622,283.00	0.0
		6400			
Equipment			22,006.86	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)			3,184,052.04	4,752,258.00	49.3
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.00
All Other Transfers Out to All Others  Debt Service		1233	0.00	0.00	0.0
		7/20	0.00	2.00	
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0

Colton Joint Unified
San Bernardino County

San Bernardino County	Expenditures by Object			D8BGACNNBE(2022-23)		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%	

			1		
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	699,500.00	463,500.00	-33.7%
5) TOTAL, REVENUES			699,500.00	463,500.00	-33.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,729.75	170,036.00	288.8%
8) Plant Services	8000-8999		3,708,370.09	5,197,304.00	40.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,752,099.84	5,367,340.00	43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)			(3,052,599.84)	(4,903,840.00)	60.6%
D. OTHER FINANCING SOURCES/USES				, , , , ,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,052,599.84)	(4,903,840.00)	60.6%
F. FUND BALANCE, RESERVES			(0,000,00000)	(1,000,01000)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,040,970.19	15,988,370.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,040,970.19	15,988,370.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,040,970.19	15,988,370.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			15,988,370.35	11,084,530.35	-30.7%
Components of Ending Fund Balance			10,000,070.00	11,004,000.00	00.7 %
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			0.0%
b) Restricted		9740	0.00	0.00 11,084,530.35	-30.7%
		9740	15,988,370.35	11,064,530.35	-30.7%
c) Committed Stabilization Arrangements		0750	0.00	0.00	0.000
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%
		9700	0.00	0.00	0.0%
d) Assigned  Other Assignments (by Recourse)(Object)		0790		_ ,	
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%

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

Colton Joint Unified San Bernardino County 36676860000000 Form 25 D8BGACNNBE(2022-23)

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

### 35 SCHOOL FACILITY FUND

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



2022-23 Budget, July 1
Colton Joint Unified County School Facilities Fund
San Bernardino County Expenditures by Object

36676860000000 Form 35 D8BGACNNBE(2022-23)

San Bernardino County Expenditures by Object D8B				D8BGACNNBE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,350.14	138,337.00	-28.5%
5) TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	338,400.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,295.00	2,574,000.00	5,017.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,295.00	2,912,400.00	5,690.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			00,200.00	2,012,100.00	5,555.575
FINANCING SOURCES AND USES (A5 - B9)			143,055.14	(2,774,063.00)	-2,039.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,055.14	(2,774,063.00)	-2,039.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,131,678.90	17,274,734.04	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,131,678.90	17,274,734.04	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,131,678.90	17,274,734.04	0.8%
2) Ending Balance, June 30 (E + F1e)			17,274,734.04	14,500,671.04	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,274,734.04	14,500,671.04	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,274,734.04		
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		
California Department of Education		5.700	0.00	D 2 11 1 6 22 5 2	 2022 12:40:44 DM

2022-23 Budget, July 1 County School Facilities Fund Expenditures by Object

Colton Joint Unified
San Bernardino County
1

San Bernarumo County	Expenditures by Or	уест	<u> </u>		D0BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,274,734.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
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		3030	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
		9090	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,274,734.04		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	193,350.14	138,337.00	-28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,350.14	138,337.00	-28.5%
TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			5.00	5.00	0.07
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202			0.09
			0.00	0.00	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	282,000.00	New
Noncapitalized Equipment		4400	0.00	56,400.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	338,400.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	282,000.00	New
Buildings and Improvements of Buildings		6200	50,295.00	2,292,000.00	4,457.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,295.00	2,574,000.00	5,017.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)			50,250.00	2,074,000.00	3,017.070
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			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00
			0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,295.00	2,912,400.00	5,690.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		2042			
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources			i		

2022-23 Budget, July 1 County School Facilities Fund Expenditures by Object

Colton Joint Unified San Bernardino County 36676860000000 Form 35 D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Experiments by Function					
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,350.14	138,337.00	-28.5%
5) TOTAL, REVENUES			193,350.14	138,337.00	-28.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,295.00	2,912,400.00	5,690.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,295.00	2,912,400.00	5,690.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OF FINANCING SOURCES AND USES(A5 -B10)	THER		143,055.14	(2,774,063.00)	-2,039.2%
D. OTHER FINANCING SOURCES/USES			143,033.14	(2,774,003.00)	-2,039.270
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		7000-7029	0.00	0.00	0.0%
		8930-8979	0.00	0.00	0.00/
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses 3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		9900-9999	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			143,055.14	(2,774,063.00)	-2,039.2%
F. FUND BALANCE, RESERVES			110,000.11	(2,771,000.00)	2,000.270
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,131,678.90	17,274,734.04	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,131,678.90	17,274,734.04	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	17,131,678.90	17,274,734.04	0.8%
2) Ending Balance, June 30 (E + F1e)			17,131,078.90	14,500,671.04	-16.1%
Components of Ending Fund Balance			17,274,734.04	14,500,071.04	-10.176
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.00/
		9711	0.00	0.00	0.0%
Stores Prepaid Items		9712	0.00	0.00	0.0%
•			0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,274,734.04	14,500,671.04	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Colton Joint Unified San Bernardino County 36676860000000 Form 35 D8BGACNNBE(2022-23)

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

# 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

36676860000000 Form 40 D8BGACNNBE(2022-23)

San Bernardino County Expenditures by Object				D8BGACN			
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	1,675,000.00	1,500,000.00	-10.4%		
5) TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%		
2) Classified Salaries		2000-2999	0.00	0.00	0.0%		
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%		
4) Books and Supplies		4000-4999	25,293.35	0.00	-100.0%		
5) Services and Other Operating Expenditures		5000-5999	64,630.98	0.00	-100.0%		
6) Capital Outlay		6000-6999	1,557,175.90	615,000.00	-60.5%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%		
9) TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1,047,100.20	010,000.00	02.170		
FINANCING SOURCES AND USES (A5 - B9)			27,899.77	885,000.00	3,072.1%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	0.00	0.00	0.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,899.77	885,000.00	3,072.1%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	10,722,205.18	10,750,104.95	0.3%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			10,722,205.18	10,750,104.95	0.3%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			10,722,205.18	10,750,104.95	0.3%		
2) Ending Balance, June 30 (E + F1e)			10,750,104.95	11,635,104.95	8.2%		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	10,750,104.95	11,635,104.95	8.2%		
c) Committed							
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments		9760	0.00	0.00	0.0%		
d) Assigned							
Other Assignments		9780	0.00	0.00	0.0%		
e) Unassigned/Unappropriated			3.30	5.50	3.370		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		
G. ASSETS		0.00	0.00	0.00	0.0%		
1) Cash							
		9110	10.750.404.05				
a) in County Treasury			10,750,104.95				
Peatre  1) Fair Value Adjustment to Cash in County Treasury  1) In Peatre  1) The Peatre  2) The Peatre  2		9111	0.00				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	0.00	D	0022 12:50:00 DM		

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

36676860000000 Form 40 D8BGACNNBE(2022-23)

San Bernardino County Expenditures by Object				D8BGACNNBE(2022-2		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) TOTAL, ASSETS			10,750,104.95			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES		3030	0.00			
J. DEFERRED INFLOWS OF RESOURCES			0.00			
Deferred Inflows of Resources		9690	0.00			
		9090	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,750,104.95			
FEDERAL REVENUE		0004				
FEMA		8281	0.00	0.00	0.0%	
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%	
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%	
All Other State Revenue	All Other	8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	0.0%	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%	
Leases and Rentals		8650	0.00	0.00	0.0%	
Interest		8660	175,000.00	0.00	-100.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			1,675,000.00	1,500,000.00	-10.4%	
TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%	
EMPLOYEE BENEFITS			0.30	0.00	3.070	
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00		0.0%	
I LINO		J20 1-J202	0.00	0.00	0.0%	

#### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment 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 Employ ee 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	0.09
Materials and Supplies		4300	595.72	0.00	-100.09
Noncapitalized Equipment		4400	24,697.63	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			25,293.35	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,395.73	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	14,235.25	0.00	-100.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,630.98	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	8,160.00	0.00	-100.0
Buildings and Improvements of Buildings		6200	1,493,453.37	615,000.00	-58.89
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	55,562.53	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			1,557,175.90	615,000.00	-60.5
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7
INTERFUND TRANSFERS			1,047,100.25	010,000.00	-02.7
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		5515	0.00	0.00	0.0
INTERFUND TRANSFERS OUT			0.00	0.00	0.0
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	2.2
			0.00	0.00	0.0
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

36676860000000 Form 40 D8BGACNNBE(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### 2022-23 Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,675,000.00	1,500,000.00	-10.4%
5) TOTAL, REVENUES			1,675,000.00	1,500,000.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,647,100.23	615,000.00	-62.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,647,100.23	615,000.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			27,899.77	885,000.00	3,072.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			27,899.77	885,000.00	3,072.1%
F. FUND BALANCE, RESERVES				· · · · · · · · · · · · · · · · · · ·	<u> </u>
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,722,205.18	10,750,104.95	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,722,205.18	10,750,104.95	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,722,205.18	10,750,104.95	0.3%
2) Ending Balance, June 30 (E + F1e)			10,750,104.95	11,635,104.95	8.2%
Components of Ending Fund Balance			1, 11, 1	,,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,750,104.95	11,635,104.95	8.2%
c) Committed			10,7 00, 10 1100	11,000,101.00	0.270
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		5.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		2700	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

## 51 BOND INTEREST AND REDEMPTION FUND

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



### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

San Bernardino County Expenditures by Object						
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	85,942.00	85,942.00	0.0%	
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	0.0%	
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	0.0%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%	
6) Capital Outlay		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,022,773.63	15,022,773.63	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 - B9)			(604,453.63)	(604,453.63)	0.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,453.63)	(604,453.63)	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	25,114,697.54	24,510,243.91	-2.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			25,114,697.54	24,510,243.91	-2.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			25,114,697.54	24,510,243.91	-2.4%	
2) Ending Balance, June 30 (E + F1e)			24,510,243.91	23,905,790.28	-2.5%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	24,338,199.91	23,733,746.28	-2.5%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments		9780	172,044.00	172,044.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	24,510,243.91			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
California Donartment of Education				D : 0/45/	0022 12:51:00 DM	

an bernarumo county	Expenditures by Oi		1 1		
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,510,243.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,510,243.91		
FEDERAL REVENUE			21,010,210.01		
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0.00	0.07
Tax Relief Subventions					
Voted Indebtedness Levies		8571	05.040.00	05.040.00	
Homeowners' Exemptions			85,942.00	85,942.00	0.09
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			85,942.00	85,942.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,637,999.00	12,637,999.00	0.0
Unsecured Roll		8612	880,994.00	880,994.00	0.0
Prior Years' Taxes		8613	170,393.00	170,393.00	0.0
Supplemental Taxes		8614	445,554.00	445,554.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	128,410.00	128,410.00	0.0
Interest		8660	69,028.00	69,028.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			14,332,378.00	14,332,378.00	0.0
TOTAL, REVENUES			14,418,320.00	14,418,320.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
				7 300 000 00	0.0
Bond Redemptions		7433	7,390,000.00	7,390,000.00	0.0
Bond Redemptions  Bond Interest and Other Service Charges		7433 7434	7,390,000.00 7,632,773.63	7,632,773.63	
•					0.0

### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,022,773.63	15,022,773.63	0.0%
TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### 2022-23 Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

oan bernarumo county	ernardino County Expenditures by Function				D8BGACNNBE(2022-23)	
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	85,942.00	85,942.00	0.0%	
4) Other Local Revenue		8600-8799	14,332,378.00	14,332,378.00	0.0%	
5) TOTAL, REVENUES			14,418,320.00	14,418,320.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	15,022,773.63	15,022,773.63	0.0%	
10) TOTAL, EXPENDITURES			15,022,773.63	15,022,773.63	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES(A5 -B10)  D. OTHER FINANCING SOURCES/USES			(604,453.63)	(604,453.63)	0.0%	
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		7000 7020	0.00	0.00	0.070	
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		0000 0000	0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(604,453.63)	(604,453.63)	0.0%	
F. FUND BALANCE, RESERVES			(004,403.03)	(004,433.03)	0.076	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	25,114,697.54	24,510,243.91	-2.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			25,114,697.54	24,510,243.91	-2.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		0.00	25,114,697.54	24,510,243.91	-2.4%	
2) Ending Balance, June 30 (E + F1e)			24,510,243.91	23,905,790.28	-2.5%	
Components of Ending Fund Balance			24,510,243.91	23,903,790.20	-2.576	
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.00/	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9712		0.00		
All Others		9719	0.00	0.00	0.0%	
			0.00	0.00	0.0%	
b) Restricted		9740	24,338,199.91	23,733,746.28	-2.5%	
c) Committed		0750	2			
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		0700				
Other Assignments (by Resource/Object)		9780	172,044.00	172,044.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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

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

## **67 SELF INSURANCE FUND**

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



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

n Bernardino County Expenses by Object					D8BGACNNBE(2022-23)	
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	998,937.18	1,002,300.00	0.3%	
5) TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	287,451.00	310,292.00	7.9%	
3) Employ ee Benefits		3000-3999	3,267,706.00	3,282,210.00	0.4%	
4) Books and Supplies		4000-4999	53,700.00	95,255.00	77.4%	
5) Services and Other Operating Expenses		5000-5999	3,256,945.00	4,115,886.00	26.4%	
Depreciation and Amortization		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENSES			6,865,802.00	7,803,643.00	13.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 - B9)			(5,866,864.82)	(6,801,343.00)	15.9%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers		8900-8929	4 450 400 00	0.470.000.00		
a) Transfers In			4,459,106.00	3,479,386.00	-22.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		2002 2072				
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			4,459,106.00	3,479,386.00	-22.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,407,758.82)	(3,321,957.00)	136.0%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	15,268,795.87	13,861,037.05	-9.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			15,268,795.87	13,861,037.05	-9.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			15,268,795.87	13,861,037.05	-9.2%	
2) Ending Net Position, June 30 (E + F1e)			13,861,037.05	10,539,080.05	-24.0%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	13,861,037.05	10,539,080.05	-24.0%	
c) Unrestricted Net Position		9790	0.00	0.00	0.0%	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	13,861,037.05			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Fixed Assets			0.00			
a) Land		9410	0.00			
a) Lana		0 <del>-1</del> 10	0.00			

Colton Joint Unified San Bernardino County	2022-23 Budget, Ju Self-Insurance Fu Expenses by Obje	nd			36676860000000 Form 67 D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			13,861,037.05		
H. DEFERRED OUTFLOWS OF RESOURCES			1,71		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610			
,		9640	0.00		
4) Current Loans 5) Unearned Revenue			2.5		
		9650	0.00		
6) Long-Term Liabilities		0000			
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Pay able		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			13,861,037.05		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	143,300.00	142,300.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	255,437.18	360,000.00	40.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue			1.00	2.00	1.0%
All Other Local Revenue		8699	600,200.00	500,000.00	-16.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			998,937.18	1,002,300.00	0.3%
TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%
CERTIFICATED SALARIES			990,937.18	1,002,300.00	0.3%
Certificated Salaries  Certificated Pupil Support Salaries		1200	0.00	2.00	0.004
			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%

San Bernardino County	Expenses by Object				D8BGACNNBE(2022-23
Description R	esource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	114,579.00	126,324.00	10.3%
Clerical, Technical and Office Salaries		2400	172,872.00	183,968.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,451.00	310,292.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,999.00	78,721.00	19.3%
OASDI/Medicare/Alternative		3301-3302	24,176.00	23,738.00	-1.8%
Health and Welfare Benefits		3401-3402	60,349.00	68,199.00	13.0%
Unemployment Insurance		3501-3502	1,443.00	1,552.00	7.6%
Workers' Compensation		3601-3602	5,739.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,110,000.00	3,110,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0001 0002	3,267,706.00	3,282,210.00	0.4%
BOOKS AND SUPPLIES			3,207,700.00	3,262,210.00	0.47
		4200	0.00	0.00	0.00
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,700.00	62,500.00	33.89
Noncapitalized Equipment		4400	7,000.00	32,755.00	367.9%
TOTAL, BOOKS AND SUPPLIES			53,700.00	95,255.00	77.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	11,500.00	173.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,139,145.00	2,244,386.00	4.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	1,500.00	200.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,113,000.00	1,858,350.00	67.0%
Communications		5900	100.00	150.00	50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,256,945.00	4,115,886.00	26.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.09
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.09
TOTAL, EXPENSES			6,865,802.00	7,803,643.00	13.7%
INTERFUND TRANSFERS			1,000,000	.,,,	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,459,106.00	3,479,386.00	-22.0%
(a) TOTAL, INTERFUND TRANSFERS IN		55.15	4,459,106.00	3,479,386.00	-22.0%
INTERFUND TRANSFERS OUT			4,459,100.00	3,479,300.00	-22.07
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00
		7619	0.00	0.00	0.09
(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%

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

Colton Joint Unified San Bernardino County 36676860000000 Form 67 D8BGACNNBE(2022-23)

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	998,937.18	1,002,300.00	0.3%
5) TOTAL, REVENUES			998,937.18	1,002,300.00	0.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,865,802.00	7,803,643.00	13.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,865,802.00	7,803,643.00	13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,866,864.82)	(6,801,343.00)	15.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,459,106.00	3,479,386.00	-22.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,459,106.00	3,479,386.00	-22.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,407,758.82)	(3,321,957.00)	136.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,268,795.87	13,861,037.05	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,268,795.87	13,861,037.05	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,268,795.87	13,861,037.05	-9.2%
2) Ending Net Position, June 30 (E + F1e)			13,861,037.05	10,539,080.05	-24.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	13,861,037.05	10,539,080.05	-24.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

2022-23 Budget, July 1 Self-Insurance Fund Restricted Detail 36676860000000 Form 67 D8BGACNNBE(2022-23)

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

# COMMUNITY FACILITIES DISTRICT

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

### Fund 49 - Capital Project Fund for Blended Component Units

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

### Fund 52 - Debt Service Fund for Blended Component Units

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



# 2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

36676860000000 Form 49 D8BGACNNBE(2022-23)

San Bernardino County	Expenditures by C	bject			D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance			101.27	101.27	0.07
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		0.10	101.27	101.21	0.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		3700	0.00	0.00	0.07
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		3700	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790			
G. ASSETS		9130	0.00	0.00	0.0%
1) Cash					
		0110	404.0=		
a) in County Treasury		9110	101.27		
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		0000 10-50-04 DM

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#### 2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

36676860000000 Form 49 D8BGACNNBE(2022-23)

San Bernardino County	Expenditures by O	bject			D8BGACNNBE(2022-2
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			101.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			101.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE			0.00	0.00	0.07
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		6590	0.00	0.00	0.09
			0.00	0.00	0.09
OTHER LOCAL REVENUE Other Local Revenue					
County and District Taxes  Other Restricted Levies					
Secured Roll		0645	0.00	0.00	0.00
		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
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

# 2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

San Bernarumo County	Expenditures by O	DJect .	1		DOBGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee 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			0.00	0.00	0.0%
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450			0.0%
Operations and Housekeeping Services		5500	0.00	0.00	
		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements			0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
		7-33	0.00		
Debt Service - Interest		7438	0.00	0.00	0.0%
				0.00 0.00	0.0%

# 2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

36676860000000 Form 49 D8BGACNNBE(2022-23)

San Bernardino County	Expenditures by Ob	ject			D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### 2022-23 Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Colton Joint Unified San Bernardino County

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

36676860000000 Form 49 D8BGACNNBE(2022-23)

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

# 2022-23 Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

36676860000000 Form 52 D8BGACNNBE(2022-23)

San Bernarumo County	Expenditures by C				Dobgacnnbe(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	784,500.00	954,500.00	21.7%
5) TOTAL, REVENUES			784,500.00	954,500.00	21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	780,400.00	882,000.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			780,400.00	882,000.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,100.00	72,500.00	1,668.3%
D. OTHER FINANCING SOURCES/USES				·	<u> </u>
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	20,000.00	30,000.00	50.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(30,000.00)	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,900.00)	42,500.00	-367.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,339,074.49	5,323,174.49	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,339,074.49	5,323,174.49	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,339,074.49	5,323,174.49	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,323,174.49	5,365,674.49	0.8%
Components of Ending Fund Balance			5,525, 11115	5,555,51	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,323,174.49	5,365,674.49	0.8%
c) Committed		0.10	0,020,114.40	0,000,014.40	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790		0.00	
G. ASSETS		3130	0.00	0.00	0.0%
1) Cash					
a) in County Treasury		9110	5,323,174.49		
The county Treasury  1) Fair Value Adjustment to Cash in County Treasury		9111			
b) in Banks		9120	0.00		
			0.00		
c) in Revolving Cash Account  California Department of Education		9130	0.00	   Drintad: 6/15/2	022 12:51:36 PM

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Printed: 6/15/2022 12:51:36 PM Form Last Revised: 1/1/0001 12:00:00 AM +00:00 Submission Number: D8BGACNNBE

# 2022-23 Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

San Bernardino County	Expenditures by O	Dject			D8BGACNNBE(2022-23
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,323,174.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
		9090	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,323,174.49		
FEDERAL REVENUE		0000			
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	724,500.00	724,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	60,000.00	230,000.00	283.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	784,500.00	954,500.00	21.7%
TOTAL, REVENUES					
			784,500.00	954,500.00	21.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%

# 2022-23 Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

36676860000000 Form 52 D8BGACNNBE(2022-23)

			2021-22 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2022-23 Budget	Difference
Debt Service - Interest		7438	540,400.00	582,000.00	7.7%
Other Debt Service - Principal		7439	240,000.00	300,000.00	25.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			780,400.00	882,000.00	13.0%
TOTAL, EXPENDITURES			780,400.00	882,000.00	13.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	20,000.00	30,000.00	50.0%
(d) TOTAL, USES			20,000.00	30,000.00	50.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,000.00)	(30,000.00)	50.0%

#### 2022-23 Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Function

36676860000000 Form 52 D8BGACNNBE(2022-23)

San Bernardino County	Expenditures by Fu	nction			D8BGACNNBE(2022-23
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	784,500.00	954,500.00	21.7%
5) TOTAL, REVENUES			784,500.00	954,500.00	21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	780,400.00	882,000.00	13.0%
10) TOTAL, EXPENDITURES		•	780,400.00	882,000.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			100,100		
FINANCING SOURCES AND USES(A5 -B10)			4,100.00	72,500.00	1,668.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	20,000.00	30,000.00	50.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(30,000.00)	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(15,900.00)	42,500.00	-367.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,339,074.49	5,323,174.49	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,339,074.49	5,323,174.49	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,339,074.49	5,323,174.49	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,323,174.49	5,365,674.49	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,323,174.49	5,365,674.49	0.8%
c) Committed		-	.,	.,,	3.07.
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		2.00	0.00	0.00	0.076
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		3100	0.00	0.00	0.0%
		0790	0.00	0.00	6.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

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

36676860000000 Form 52 D8BGACNNBE(2022-23)

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

# **MULTIYEAR PROJECTIONS**



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

Projection 2021-22  Unrestricted Restricted Con 10:08:299) 248,647,391 0 24 100:8299) 120,000 30,438,530 3 40:8299) 254,746,948 79,889,454 33 40:8299) 254,746,948 79,889,454 33 459,266 10,877,342 4 20:47,407,110 26,897,744 8 13,446,032 11,775,512 11 20:47,407,110 26,897,744 8 13,446,032 11,775,514 2 20:47,407,110 26,897,744 8 13,446,032 11,755,574 2 20:47,407,110 26,897,744 8 13,446,032 11,755,574 2 20:47,407,110 26,897,744 8 1,109,747 1,659,541 2 25,749,199 (14,28,736) 11,559,541 2 25,749,199 (14,28,736) 1 25,749,099 (14,28,736) 1 25,749,099 (14,28,736) 1 25,749,099 (14,28,736) 1 25,749,099 (14,28,735) 1 26,242,063 25,352,891 27,678,715 8 2,500,000 27,678,715 2 31 2,500,000 6,000,000 27,678,715 2	ed Unrestricted 7,391 260,783,200 8,530 120,000 4,640 4,064,895 5,841 1,740,802 6,402 266,708,897 102,229,368.00 6,668 37,130,474.00 6,842 63,343,081.00	Projection 2022-23 Restricted C 26 62,789,698 6 23,349,926 2	Combined	Unrestricted	Projection 2023-24 Restricted	Combined	Unrestricted	Projection 2024-25 Postricted	:
Unrestricted   Restricted   Continue	100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 2 598 326	Combined	Unrestricted	Restricted	Combined	Unrestricted	Postulator	
nue    Revenue (800-809)   248,647,391   0   22   Revenue (8100-809)   120,000   30,438,530   31,000   30,438,530   31,000   30,438,530   31,000   30,438,530   31,000   30,438,530   31,000   32,746,948   79,889,454   31,000,400   32,746,948   79,889,454   31,000,400   32,767,100   26,897,774   31,446,032   11,25,574   31,446,032   11,000,474   1,055,574   31,446,032   11,000,474   1,059,41   31,446,032   11,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,474   1,059,41   31,000,410   31,000,000   31,000,000   31,000,000   31,000,300   31,000,000   31,000,300   31,000,300   31,000,000   31,000,300   31,	1	7						Kestricieu	Combined
Revenue (800-8299)   246,947,331   0   0   0   0   0   0   0   0   0	1	7	00 000	00 000 000	c		700	c	704 410 170
tevenue (8600-8799) 4,011,228 38,173,412 4,011,228 38,173,412 4,011,228 38,173,412 4,011,228 38,173,412 4,011,228 38,173,412 4,011,228 38,173,412 4,011,228 38,173,412 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4,011,012 4	1		200,783,200.00	262,623,608.00	0 200 80	262,623,606.00	205,071,496	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,U/1,496
revenue (8500-8599) 4,011,228 83,173,412  revenue (8600-8799) 1,968,329 11,277,512  revenue (8600-8799) 254,746,948 79,889,454 33  rated Salaries (1xxx) 33,459,266 10,877,342 61 83,459,266 10,877,342 61 83,459,266 10,877,342 61 83,459,266 10,877,342 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,755,574 61 83,469,322 11,059,470 11,059,41 61 82,400 11,050	H		62,909,696.00	120,000.00	36,100,310	36,226,316.00	120,000	10,033,730	10,173,730
revenue 254,746,948 79,889,454 33  rated Salaries (1xxx)		11.275.636 1	13.016.438.00	4,064,895.00	11.275.636	13.016.438.00	1.740.802	21,121,102	13.016,438
and Supplies (1xxx)	н		364,124,157	268,549,305.00	70,655,730	339,205,035	270,997,193	48,452,494	319,449,687
ared Salaries (1xxx)	Н								
ed Salaries (2xxx)  15,3xx7)  15,3xx7)  17,407,110  18,897,774  18,346,032  11,55,574  11,109,47  11,109,73  1			124,110,036.00	103,762,768.00	18,701,737.00	122,464,505.00	105,319,168	18,944,837	124,264,005
services & Oper. Expens			49,752,891.00	37,787,474.00	14,873,652.00	52,661,126.00	41,654,274	11,067,052	52,721,326
and Supplies (4xxx) and Supplies (4xxx) and Supplies (4xxx) Services & Oper. Expens Outgo (2xx,72xx,74xx) and foliater (73xx, 74xx) and foliater (73		-	94,941,161.00	65,474,999.00	31,127,013.00	96,602,012.00	67,246,284	29,600,059	96,846,343
Services & Oper. Expens 19,314,483 20,155,136 30,0143y (6xxx) 1,109,747 1,659,541 4,672,570 3,222,717 3,322,717 3,322,717 3,322,717 3,322,717 3,322,717 3,322,717 3,322,717 3,322,717 3,322,719 3,322,717 3,32			73,310,144.00	16,140,718.00	13,262,609.00	29,403,327.00	19,960,749	7,609,933	27,570,682
Outlay (6xxx) Outlay (6xxx) Outlay (6xxx) Outlay (2xx,72xx,74xx  **Ponditures **Pon		4	44,069,724.00	15,854,200.00	16,866,961.00	32,721,161.00	15,964,200	11,366,961	27,331,161
Sources/(uses) Source			9,723,826.00	3,120,625.00	5,773,261.00	8,893,886.00	3,120,625	722,701	3,843,326
Surplus   Surp	4,	0.00	4,670,070.00	4,670,070.00	0.00	4,670,070.00	4,670,070	0	4,670,070
Sources/(uses)         25,749,199         (14,288,736)           Sources/(uses)         0         0           ers in/(out) (76xx)         (5,044,916)         0           outions to Restricted         (26,242,063)         26,242,063           rease (decrease) in alance         (6,890,671         11,953,327           ing Balance         0         11,953,327           Restatements         0         55,352,891         27,678,715           eplacement         9,846,700         75,000           ing/Stores/Prepaids         75,000         100,000           ted         2,600,000         27,678,715           ted         2,600,000         6,000,000	(5,385,435) (5,385,435)	4,924,589	(460,846)	(4,121,2/6.00)	2,041,414	(2,0/9,862)	(3,834,504)	2,041,414	(1,/93,090)
Sources/(uses)         25,749,199         (14,288,736)           Sources/(uses)         0         0           outions to Restricted out (76xx)         (5,044,916)         26,242,063           rease (decrease) in alance ing Balance         60,890,671         11,953,327           Restatements         0         11,953,327           eplacement         55,352,891         27,678,715           e for Econ Uncertainty e for Econ Uncertainty         9,846,700           ing/Stores/Prepaids         75,000           ted         2,600,000           ted         2,600,000           Facility Needs         6,000,000		133,342,037	400,111,004	242,009,370,00	102,040,047	343,336,223	234,100,000	166,356,10	539,433,023
Sources/(uses)         0         0           ars in/(out) (76xx)         (5,044,916)         0           outions to Restricted         (26,242,063)         26,242,063           rease (decrease) in alance         (60,890,671         11,953,327           Restatements         0         0           Restatements         55,352,891         27,678,715           eplacement         9,846,700           ing/Stores/Prepaids         75,000           ted         2,600,000           2,600,000         27,678,715           Facility Needs         6,000,000	0,463 20,134,728	(56,127,577)	(35,992,849)	25,859,727.00	(31,990,917)	(6,131,190)	16,896,327	(32,900,463)	(16,004,136)
rease (decrease) in (5,044,916) 26,242,063 2	0	0	0	0.00	0	0	0	0	0
rease (decrease) in alance (5,537,780) 11,953,327 6,415,54 alance (60,890,671 15,725,388 76,616,05 (9,804,700 10,0	(4,058,27	0	(4,058,277)	(4,109,443.00)	0	(4,109,443)	(4,161,631)	0	(4,161,631)
ing Balance 60,890,671 15,725,388 7 Restatements 0 Balance 55,352,891 27,678,715 8 eplacement 6 for Econ Uncertainty 9,846,700 100,000 110,000	(31,015,947)	31,015,947	0	(31,636,266.00)	31,636,266	0	(32,268,991)	32,268,991	0
ing Balance 60,890,671 15,725,388 7 Restatements 0 Facility Needs 11,953,327  11,953,327  11,953,327  15,328  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,388  17,725,389  17,725,388  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,725,888  17,7									
ing Balance 60,890,671 15,725,388 7  Restatements 0  Balance 55,352,891 27,678,715 8  eplacement e for Econ Uncertainty 9,846,700 75,000 100,000 ats ted 2,600,000 6,000,000 6,000,000 6,000,000 6,000,000	.5,547 (14,939,496)	(25,111,630)	(40,051,126)	(9,885,982.00)	(354,651)	(10,240,633)	(19,534,295)	(631,472)	(20,165,767)
Feblacement by the palacement	.6,059 55,352,891	27,678,715	83,031,606	40,413,394.78	2,567,085	42,980,480	30,527,413	2,212,434	32,739,847
e for Econ Uncertainty 9,846,700 75,000 100,000 100,000 27,678,715 2 8 Replacement 2,600,000 6,000,000 6,000,000 100,0	1,606 40,413,395	2,567,085	42,980,480	30,527,412.78	2,212,434	32,739,847	10,993,118	1,580,962	12,574,080
e for Econ Uncertainty 9,846,700 9,846,700 100,000 100									
ing/Stores/Prepaids 75,000  ds 100,000 27,678,715 2  Replacement 2,600,000 6,000,000 6,000,000	.6,700 12,125,300		12,125,300	10,483,400		10,483,400	10,188,500		10,188,500
ted 27,678,715 2 ted 2,600,000 27,678,715 2 Facility Needs 6,000,000	5,000 75,000		75,000	75,000		75,000	75,000		75,000
27,678,715 2,600,000 6,000,000	100,000		100,000	100,000		100,000	100,000		100,000
2,600,000 6,000,000	8,715	2,567,085.46	2,567,085		2,212,434	2,212,434		1,580,962	1,580,962
6,000,000			2,600,000			0			0
000000			6,000,000			0 (			0 0
s, out, out sepiacement s, out, out 1100 Lottery: Unrestricted 140,430 140,430	0.430 3,000,000		3,000,000			<b>O</b> O			0 0
3,300,000			3,300,000			0 0			0 0
Reserve for Defiat Spending 14,939,496 14,939,496	9,496		11,865,521	19,869,013		19,869,013	629,617.70		629,618
	0		0			0			0
Unappropriated Fund Balance 15,351,265 0 15,351,265	1,265 0	0	0	0	0	0	0	0	0
									0

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

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

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,939,496.00)		(9,885,982.00)		(19,534,295.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		55,352,890.78		40,413,394.78		30,527,412.78
Ending Fund Balance (Sum lines C and D1)		40,413,394.78		30,527,412.78		10,993,117.78
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740		•		'	
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	28,113,094.78		19,869,012.78		629,617.78
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance					'	
(Line D3f must agree with line D2)		40,413,394.78		30,527,412.78		10,993,117.78
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,125,300.00		10,483,400.00		10,188,500.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789					
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,125,300.00		10,483,400.00		10,188,500.00

# F. ASSUMPTIONS

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

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

Description Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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2023-34 includes an increase of 100,000 in Classified Salaries due to increases in the minimum wage. 2024-25 includes and increase of 3.3 million in Classified Salaries due to the shift of custodial salaries from ESSER funds to unrestricted general fund.

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

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

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(25,111,630.00)		(354,651.00)		(631,472.00)
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		27,678,715.46		2,567,085.46		2,212,434.46
Ending Fund Balance (Sum lines C and D1)		2,567,085.46		2,212,434.46		1,580,962.46
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,567,085.46		2,212,434.46		1,580,962.46
c. Committed			•		•	
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,567,085.46		2,212,434.46		1,580,962.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

# F. ASSUMPTIONS

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

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
22-23: Decrease of 3.2 mill	on in certificated expenses due to the	e one-time carry over in categoricals and on	e-time grant fund	ling Increase of 2	5 million is	due to

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

San Bernardino County	ricted_Restricted	D8BGACNNBE(2022-23)				
Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	260,783,200.00	0.71%	262,623,608.00	0.93%	265,071,496.00
2. Federal Revenues	8100-8299	62,909,698.00	-39.24%	38,226,316.00	-57.68%	16,175,756.00
3. Other State Revenues	8300-8599	27,414,821.00	-7.57%	25,338,673.00	-0.60%	25,185,997.00
4. Other Local Revenues	8600-8799	13,016,438.00	0.00%	13,016,438.00	0.00%	13,016,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		364,124,157.00	-6.84%	339,205,035.00	-5.82%	319,449,687.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				124,110,036.00		122,464,505.00
b. Step & Column Adjustment				1,817,800.00		1,799,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,463,331.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	124,110,036.00	-1.33%	122,464,505.00	1.47%	124,264,005.00
2. Classified Salaries						
a. Base Salaries				49,752,891.00		52,661,126.00
b. Step & Column Adjustment				721,100.00		760,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,187,135.00		(700,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,752,891.00	5.85%	52,661,126.00	0.11%	52,721,326.00
3. Employ ee Benefits	3000-3999	94,941,161.00	1.75%	96,602,012.00	0.25%	96,846,343.00
4. Books and Supplies	4000-4999	73,310,144.00	-59.89%	29,403,327.00	-6.23%	27,570,682.00
5. Services and Other Operating Expenditures	5000-5999	44,069,724.00	-25.75%	32,721,161.00	-16.47%	27,331,161.00
6. Capital Outlay	6000-6999	9,723,826.00	-8.54%	8,893,886.00	-56.79%	3,843,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,670,070.00	0.00%	4,670,070.00	0.00%	4,670,070.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(460,846.00)	351.31%	(2,079,862.00)	-13.79%	(1,793,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,058,277.00	1.26%	4,109,443.00	1.27%	4,161,631.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		404,175,283.00	-13.54%	349,445,668.00	-2.81%	339,615,454.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
alifornia Donartment of Education					0/45	0000 1.06.04 DM

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

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

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

36676860000000 Form MYP D8BGACNNBE(2022-23)

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

# **CRITERIA AND STANDARDS**



#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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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**

#### **CRITERION: Average Daily Attendance** 1.

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
4 and C4):	18,626.09	
evel:	1.0%	

District ADA (Form A, Estimated P-2 ADA column, lines A4

District's

s ADA Standard Percentage Level:	1.0%
C4):	18,626.09

# 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.

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

# 1B. Comparison of District ADA to the Standard

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

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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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 mo previous three years.	ore than the standard perc	entage level for two or more of the	
	Explanation:			
	(required if NOT met)			
2.	CRITERION: Enrollment			
	STANDARD: Projected enrollment has not been overestimated in 1) fiscal years	the first prior fiscal year	OR in 2) two or more of the previous three	
	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):			

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.

Lev el Enrollment (If Budget is greater Fiscal Year Budget **CBEDS Actual** than Actual, else N/A) Status Third Prior Year (2019-20) District Regular 21,702 21,469 Charter School **Total Enrollment** 21,702 21,469 1.1% Not Met Second Prior Year (2020-21) District Regular 21,098 20,550 Charter School **Total Enrollment** Not Met 21,098 20,550 2.6% First Prior Year (2021-22) District Regular 20,361 19,985 Charter School **Total Enrollment** 20.361 19,985 Not Met 1.8%

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**Enrollment Variance** 

1b.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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

# 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

Due to the pandemic, enrollment decreased more than anticipated.

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

Explanation:

(required if NOT met)

Due to the pandemic, enrollment decreased more than anticipated.

#### 3. CRITERION: ADA to Enrollment

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

Enrollment

# 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.

P-2 ADA

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

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

36676860000000
Form 01CS
D8BGACNNBE(2022-23)

.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94

# 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.

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

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal y ears. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

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

# 4. CRITERION: LCFF Revenue

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

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

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

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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

# 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

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

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

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

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

# 4C. Comparison of District LCFF Revenue to the Standard

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

STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent

1a. fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

 ${\bf Explanation:}$ 

(required if NOT met)

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

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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.

#### Estimated/Unaudited Actuals - Unrestricted

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
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):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

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

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

# Budget - Unrestricted

(Resources 0000-1999)

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

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

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

1a.

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

#### Explanation:

(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

years. All other data are extracted or calculated.

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

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)

Budget Year (2022-23)

California Department of Education SACS Web System System Version: SACS V1 Form Version: 2 62,909,698.00 105.87% Yes Printed: 6/15/2022 12:53:32 F

30,558,530.00

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1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

38,226,316.00	(39.24%)	Yes
16,175,756.00	(57.68%)	Yes

Explanation:

(required if Yes)

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

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

42,184,640.00		
27,414,821.00	(35.01%)	Yes
25,338,673.00	(7.57%)	Yes
25,185,997.00	(.60%)	No

Explanation:

(required if Yes)

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

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

13,245,841.00		
13,016,438.00	(1.73%)	Yes
13,016,438.00	0.00%	No
13,016,438.00	0.00%	No

Explanation:

(required if Yes)

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

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

25,201,606.00		
73,310,144.00	190.89%	Yes
29,403,327.00	(59.89%)	Yes
27,570,682.00	(6.23%)	Yes

Explanation:

(required if Yes)

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

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

39,473,619.00		
44,069,724.00	11.64%	Yes
32,721,161.00	(25.75%)	Yes
27,331,161.00	(16.47%)	Yes

Explanation:

(required if Yes)

Due to the one-time expenditure of 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.

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Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

85,989,011.00		
103,340,957.00	20.18%	Not Met
76,581,427.00	(25.89%)	Not Met
54,378,191.00	(28.99%)	Not Met

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

64,675,225.00		
117,379,868.00	81.49%	Not Met
62,124,488.00	(47.07%)	Not Met
54,901,843.00	(11.63%)	Not Met

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

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

1a.

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

# Explanation:

Federal Revenue

(linked from 6B

if NOT met)

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

# **Explanation:**

Other State Revenue

(linked from 6B

if NOT met)

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

# ${\bf Explanation:}$

Other Local Revenue

(linked from 6B

if NOT met)

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

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:

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

Books and Supplies

(linked from 6B

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if NOT met)

# Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Due to the one-time expenditure of 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. Statute exludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of

the SELPA from the OMMA/RMA required minimum contribution calculation?

No

Met

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

343.108.500.00

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

343,108,500.00		
0.00	3% Required	Budgeted Contribution <sup>1</sup>
	Minimum	to the Openius and Maio

10.293.255.00

Contribution to the Ongoing and Major
(Line 2c times 3%) Maintenance Account Status

10.609.980.00

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-

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

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	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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

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

(Line 3 times 1/3):

<sup>1</sup>Av ailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

.5%

2.6%

1.0%

District's Deficit Spending Standard Percentage Levels

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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.

<sup>2</sup>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.

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

# 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:	
(required if NOT met)	

# 9. CRITERION: Fund Balance

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

Percentage Level 1	rcentage Level <sup>1</sup> District AD		A	
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.

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District Estimated P-2 AD	A (Form A Lines	A6 and C4).

18,672

District's Fund Balance Standard Percentage Level:

1.0%

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

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

Unrestricted General Fund Beginning Balance <sup>2</sup>

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	34,107,325.65	44,348,551.67	N/A	Met
Second Prior Year (2020-21)	39,393,089.93	42,821,464.36	N/A	Met
First Prior Year (2021-22)	31,000,707.16	60,890,670.78	N/A	Met
Budget Year (2022-23) (Information only)	55.352.890.78			

<sup>&</sup>lt;sup>2</sup> 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District AD	A
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400.001	and over

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

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- <sup>2</sup> 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.
- <sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	18,626	18,218	17,828
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

#### 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 pasmembers?	ss-through funds distributed to	SELPA	No
2.	If you are the SELPA AU and are excluding special education p	pass-through funds:		
	a. Enter the name(s) of the SELPA(s):			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	b. Special Education Pass-through Funds			
	(Fund 10, resources 3300-3499, 6500-6540 and 6546,	0.00		
	objects 7211-7213 and 7221-7223)		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

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
404,175,283.00	349,445,668.00	339,615,454.00
0.00	0.00	0.00
404,175,283.00	349,445,668.00	339,615,454.00
3%	3%	3%

**Colton Joint Unified** 

San Bernardino County

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

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

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

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

36676860000000 Form 01CS D8BGACNNBE(2022-23)

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?	
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?	
	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditure	res in
1b.	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	
4-	Does your district have projected revenues for the budget year or either of the two subsequent fiscal	
1a.	years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	
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:	
	experiminates reduced.	
S5.	Contributions	
<del>55</del> .	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.

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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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 G	01, Resources 0000-1999,	Object 8980)		
First Prior Year (2021-22)		(26,242,063.00)			
udget Year (2022-23)		(31,015,947.00)	4,773,884.00	18.2%	Not Met
st Subsequent Year (2023-24)		(31,636,266.00)	620,319.00	2.0%	Met
nd Subsequent Year (2024-25)		(32,268,991.00)	632,725.00	2.0%	Met
1b.	Transfers In, General Fund *				
irst Prior Year (2021-22)		0.00			
udget Year (2022-23)		0.00	0.00	0.0%	Met
st Subsequent Year (2023-24)		0.00	0.00	0.0%	Met
nd Subsequent Year (2024-25)		0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *				
irst Prior Year (2021-22)		5,044,916.00			
udget Year (2022-23)		4,058,277.00	(986,639.00)	(19.6%)	Not Met
st Subsequent Year (2023-24)		4,109,443.00	51,166.00	1.3%	Met
nd Subsequent Year (2024-25)		4,161,631.00	52,188.00	1.3%	Met
1d.	Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?					No

<sup>\*</sup> 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.

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

Explanation: (required if NOT met)

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

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

Explanation:

(required if NOT met)

1a.

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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:	Decrease in	n the contribution to Fund 12 and F	Fund 67		
4.1	(required if NOT met)					
1d.	NO - There are no capital projects	s that may in	mpact the general fund operational	budget.		
	Project Information:					
	(required if YES)					
S6.	Long-term Commitments					
				payments for the budget year and two s		
	long-term commitments will be re		y ments will be runded. Also explai	n how any decrease to funding sources	used to pay	
	<sup>1</sup> Include multiyear commitments	, multiy ear d	lebt agreements, and new program	s or contracts that result in long-term ol	oligations.	
S6A. Identification of the	District's Long-term Commitments					
DATA ENTRY: Click the ap	propriate button in item 1 and enter data	in all column	ns of item 2 for applicable long-term	m commitments; there are no extraction	s in this section.	
1.	Does your district have long-tern commitments?	n (multiy ear)				
	(If No, skip item 2 and Sections	S6B and S60	C) Yes	1		
	(II IVO, SKIP Item 2 and occitons	COD and COC	163			
	If Yes to item 1, list all new and	existina mult	ivear commitments and required a	nnual debt service amounts. Do not inc	lude long-term	
2.			ther than pensions (OPEB); OPEB		· · · · · · · · · · · · · · · · ·	
		# of Years	SACS Fund and 0	Object Codes Used For:	Principal Balance	
Туре	e of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23	
Leases		16	01-8650	01-0000-7438/7439	6,231,420	
Certificates of Participation	1	0				
General Obligation Bonds		25	51-9051-8XXX	51-9051-7400	235,661,594	
Supp Early Retirement Pro	gram	3		01-393X	3,917,931	
State School Building Loans						
Compensated Absences			01-XXXX	01-XXXX		
				1	-	
Other Long-term Commitm	ents (do not include OPEB):					
			<del>                                     </del>	<del>                                     </del>	1	

2022-23 Budget, July 1 Criteria and Standards Review

Colton Joint Unified

36676860000000 Form 01CS D8BGACNNBE(2022-23)

San Bernardino County	01CS		D8BGA	CNNBE(2022-23)
TOTAL:				245,810,945
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Pay ment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	507,622	507,622	507,622	507,622
Certificates of Participation				
General Obligation Bonds	12,617,231	13,505,241	13,854,217	14,226,085
Supp Early Retirement Program	1,366,879	1,305,977	1,305,977	1,305,977
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):	-			
Total Annual Payr	ments: 14,491,732	15,318,840	15,667,816	16,039,684
Has total annual payment increased	d over prior year (2021-22)?	Yes	Yes	Yes
	!			

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

annual payments)

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

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

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

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?

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

2.	No - Funding sources will not decrease or expire prior to the end of the long-term commitment annual payments.	commitment period,	and one-time f	unds are not b	eing used for
	Explanation:				
	(required if Yes)				
<b>S</b> 7.	Unfunded Liabilities				
	Estimate the unfunded liability for postemployment benefits other than other method; identify or estimate the actuarially determined contribution as-you-go, amortized over a specific period, etc.).				
	Estimate the unfunded liability for self-insurance programs such as wor or other method; identify or estimate the required contribution; and indicapproach, etc.).				
S7A. Identification of the Dist	rict's Estimated Unfunded Liability for Postemployment Benefits Oth	ner than Pensions	(OPEB)		
DATA ENTRY: Click the appropriate.	riate button in item 1 and enter data in all other applicable items; there are	no extractions in th	is section exce	pt the budget y	ear data on line
1	Does your district provide postemployment benefits other		7		
	than pensions (OPEB)? (If No, skip items 2-5)	Yes			
2.	For the district's OPEB:				
	a. Are they lifetime benefits?	No	]		
	_		_		
			1		
	b. Do benefits continue past age 65?	No			
	c. Describe any other characteristics of the district's OPEB program increquired to contribute toward their own benefits:	cluding eligibility crit	eria and amoun	its, if any, that	retirees are
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other metl	hod?		Pay-as-you-g	10
	b. Indicate any accumulated amounts earmarked for OPEB in a self-ins	surance or	Self-Insura	ance Fund	Gov ernmental Fund
	gov ernmental fund			2,173,542	0
4.	OPEB Liabilities				
₹.			70 007 775 00	l	
	a. Total OPEB liability		78,087,775.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	<u> </u>	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		78,087,775.00		
	d. Is total OPEB liability based on the district's estimate			l	

#### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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2nd

Subsequent

Year

2nd

Subsequent

Year

or an actuarial valuation?

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

Actuarial Jun 30, 2021

1st

Year

Subsequent

Budget

Year

of the OPEB valuation

5. **OPEB Contributions** a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

(2022- 23)		(2023-24)		(2024-25)
	7,907,895.00		7,907,895.00	7,907,895.00
	3,110,000.00		3,110,000.00	3,110,000.00
	3,091,370.00		3,091,370.00	3,091,370.00
	220.00		220.00	220.00

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

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

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

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

Self Insured Worker's Compensation Program.

- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

3,908,148.00
0.00

1st

Year

Subsequent

(2022-Self-Insurance Contributions 4. 23) a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

(2023-24)(2024-25)3,049,960.00 3.049.960.00 3.049.960.00 11,123,288.00 11,123,288.00 11,123,288.00

S8. Status of Labor Agreements

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

Budget

Year

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.

1

### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

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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.

88A. Cost Analysis of Dis	strict's Labor Agreements - Certificated	l (Non-management) E	Employees					
DATA ENTRY: Enter all app	plicable data items; there are no extraction	ns in this section.						
			ear (2nd rim)	Budge	t Year	1st Subsequ	uent Year	2nd Subsequent Year
		(202	1-22)	(202	2-23)	(2023-	-24)	(2024-25)
Number of certificated (nor positions	n-management) full - time - equivalent(FTE	≣)	1160.		1134.2		1134.2	1134.2
Certificated (Non-manage	ement) Salary and Benefit Negotiations							
1.	Are salary and benefit negotiations	s settled for the budget	y ear?			No		
		If Yes, and the correspondisclosure documents the COE, complete que	nave been fi	led with				
		If Yes, and the corresp disclosure documents had with the COE, complete	nav e not bee	en filed				
		If No, identify the unsecomplete questions 6 a	-	ations inclu	ding any pri	or y ear unsettle	ed negotiation	s and then
	Γ							
Negotiations Settled	L							
2a.	Per Government Code Section 354 meeting:	17.5(a), date of public of	lisclosure bo	pard				
2b.	Per Government Code Section 354	17.5(b), was the agreem	nent certified	t				
	by the district superintendent and o	chief business official?	•					
		If Yes, date of Superin certification:	tendent and	СВО				
3.	Per Government Code Section 354	17.5(c), was a budget re	evision adop	ted				
	to meet the costs of the agreemen	nt?						
		If Yes, date of budget adoption:	revision boa	ard				
4.	Period covered by the agreement:	Begin Date:				End Date:		
5.	Salary settlement:			Budge	t Year	1st Subsequ	uent Year	2nd Subsequent Year
	Is the cost of salary settlement inc	cluded in the budget		(202	2-23)	(2023-	-24)	(2024-25)
	projections (MYPs)?							
		One Year	Agreement	:				
	-	Total cost of salary set	tlement					
		% change in salary sch from prior year	nedule					

**Multiyear Agreement** 

### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

		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 commitmen	nts:
Negotiations Not Settled					
6.	Cost of a one percent increase in	salary and statutory benefits	1244303		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative	e salary schedule increases	0	0	0
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management)	) Health and Welfare (H&W) Bend	efits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit change MYPs?	es included in the budget and	Yes	Yes	Yes
2.	Total cost of H&W benefits		20906881	21952225	23049836
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W	cost over prior year	5.0%	5.0%	5.0%
Certificated (Non-management)	Prior Year Settlements				
Are any new costs from prior year	ar settlements included in the budge	et?	No		
	If Yes, amount of new costs incli	uded in the budget and MYPs			
	If Yes, explain the nature of the	new costs:			
			Budget Year	1st Subsequent Year	2nd
Certificated (Non- management) Step and Column Adjustments			Badget 1 cal	iot cascoque.ii i cai	Subsequent Year
•			(2022-23)	(2023-24)	
1.	Are step & column adjustments in	ncluded in the budget and MYPs?	-		Year
·	Are step & column adjustments in Cost of step & column adjustmen	-	(2022-23)	(2023-24)	Year (2024-25)
1.	•	nts	(2022-23) Yes	(2023-24) Yes	Year (2024-25) Yes
1. 2.	Cost of step & column adjustmen	nts	(2022-23)  Yes  1720067	(2023-24) Yes 1745868	Year (2024-25) Yes 1772056
1. 2. 3.	Cost of step & column adjustmen	over prior year	(2022-23)  Yes  1720067  1.5%	(2023-24)  Yes  1745868  1.5%	Year (2024-25)  Yes 1772056 1.5% 2nd Subsequent
1. 2. 3.	Cost of step & column adjustmer Percent change in step & column	over prior year	(2022-23)  Yes  1720067  1.5%  Budget Year	(2023-24)  Yes  1745868  1.5%  1st Subsequent Year	Year (2024-25)  Yes 1772056 1.5% 2nd Subsequent Year

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

2	Are additional H&W benefits for the included in the budget and MYPs?		r retired employees	Yes	Y	es	Yes
•	n-management) - Other						
List other signifi	cant contract changes and the cost impact of each of	change (i.e., cl	lass size, hours of e	mploy ment, leav	e of absence, bonus	es, etc.):	
	-						
	_						
	_						
	-						
	-						
	-						
	_						
S8B. Cost Ana	ysis of District's Labor Agreements - Classified	(Non-manage	ment) Employees				
DATA ENTRY: E	nter all applicable data items; there are no extraction	ns in this section	on.				
			Prior Year (2nd Interim)	Budget Ye	ar 1st Subsec	quent Year	2nd Subsequent Year
			(2021-22)	(2022-23)	(202	3-24)	(2024-25)
Number of class	ified(non - management) FTE positions		794.8		804.4	804.4	804.4
Classified (No	-management) Salary and Benefit Negotiations						
1	, ,				No	ı	
		If Yes, and th questions 2 ar		lic disclosure do	cuments have been f	iled with the C	OE, complete
		If Yes, and th complete ques		lic disclosure dod	cuments have not be	en filed with th	e COE,
		If No, identify complete ques	-	iations including	any prior year unsett	led negotiation	s and then
		2022-23 negot	tiations have not bee	en settled			
				oottiou.			
Negotiations Se	<u>tled</u>			_		ı	
2		47.5(a), date o	f public disclosure				
	board meeting:						
2			-	d			
	by the district superintendent and					I	
		certification:	f Superintendent and	J CBO			
3	Per Government Code Section 354	47.5(c), was a	budget revision ado	oted			
	to meet the costs of the agreemen	nt?				_	
		If Yes, date o adoption:	f budget revision bo	ard			
4	Period covered by the agreement:		Begin Date:		End Date:		
5	Salary settlement:			Budget Ye	ar 1st Subsec	quent Year	2nd Subsequent Year
				(2022-23)	(202	3-24)	(2024-25)

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

	Is the cost of salary settlement i and multiyear	ncluded in the budget			
	projections (MYPs)?			1	
		One Year Agreement	t		
		Total cost of salary settlement			
		% change in salary schedule from prior year			
		or			
		Multiyear Agreemen	t		
		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 commitmer	nts:
Negotiations Not Settled					-
6.	Cost of a one percent increase in	salary and statutory benefits	482516		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentativ	e salary schedule increases	0	0	0
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management)	Health and Welfare (H&W) Benef	îts	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit change MYPs?	es included in the budget and	Yes	Yes	Yes
2.	Total cost of H&W benefits		12634631	13266363	13929681
3.	Percent of H&W cost paid by em		100.0%	100.0%	100.0%
4.	Percent projected change in H&W	/ cost over prior year	5.0%	5.0%	
Classified (Non-management)					
Are any new costs from prior ye	ear settlements included in the budg		No	1	
	If Yes, amount of new costs incl	- 1			
	If Yes, explain the nature of the	new costs.			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management)	Step and Column Adjustments		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments in	ncluded in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustmen	nts	680039	690240	700593

### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

·····,						
3.	Percent change in step & column	over prior year		1.5%	1.5%	1.5%
				Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)				(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition include	ed in the budget a	nd MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for tincluded in the budget and MYPs		etired employees	Yes	Yes	Yes
Classified (Non-management) - List other significant contract cha	- Other anges and the cost impact of each	change (i.e., hou	ırs of employment,	leave of absence, bor	nuses, etc.):	
S8C. Cost Analysis of District'	s Labor Agreements - Managem	ent/Supervisor/	Confidential Empl	ovees		
	e data items; there are no extraction			-,		
			Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, superv	isor, and confidential FTE positions	3	132.8	132.7	132.7	132.7
Management/Supervisor/Confi	dential					
Salary and Benefit Negotiation	s					
1.	Are salary and benefit negotiation	ns settled for the	budget year?		No	
		If Yes, complet	e question 2.			
		If No, identify to complete question		ations including any pri	or year unsettled negotiation	s and then
		If n/a skin the	remainder of Section	on S8C		
Negotiations Settled		If n/a, skip the	remainder of Sectio	on S8C.		
Negotiations Settled		If n/a, skip the	remainder of Sectio	on S8C.		2nd
Negotiations Settled 2.	Salary settlement:	If n/a, skip the	remainder of Sectio	on S8C. Budget Year	1st Subsequent Year	Subsequent
	Salary settlement:	If n/a, skip the	remainder of Sectio		1st Subsequent Year (2023-24)	

## 2022-23 Budget, July 1 Criteria and Standards Review 01CS

-				
	projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations Not Settled				
3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			
Management/Supervisor/Conf	idential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2022-23)	(2023-24)	(2024-25)
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/Conf	idential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments	s	(2022-23)	(2023-24)	(2024-25)
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/Conf	idential	Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonu	ses, etc.)	(2022-23)	(2023-24)	(2024-25)
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 LC	AP or an update to the	LCAP effective for the budg	get year.
	DATA ENTRY: Click the appropriate Yes or No button in item 1, and	enter the date in item 2	!. 	
	Did or will the school district's governing board adopt an LCAP or a year?	an update to the LCAP	effective for the budget	Yes
	Adoption date of the LCAP or an update to the LCAP.			Jun 23, 2022
S10.	LCAP Expenditures			'
	Confirm that the school district's budget includes the expenditures no	ecessary to implement	the LCAP or annual update t	o the LCAP.
	DATA ENTRY: Click the appropriate Yes or No button.			
	Does the school district's budget include the expenditures necessary update to the LCAP as described	to implement the LCAI	or annual	
	in the Local Control and Accountability Plan and Annual Update Temp	plate?		Yes

### 2022-23 Budget, July 1 Criteria and Standards Review 01CS

36676860000000 Form 01CS D8BGACNNBE(2022-23)

#### 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	No
	are expected to exceed the projected state funded cost-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
	retired employ ees?	Yes
A7.	Is the district's financial system independent of the county office system?	
		No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	Yes

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

our maioutoro, pieuco m	the term number approach to each comment.
Comments:	
(optional)	
	The District has had an interim CBO since November 2021. A new CBO is expected to be hired in July 2022

End of School District Budget Criteria and Standards Review

# **CASHFLOW**



		Beginning Balance	Month	Month	Month	Month	Month	Month	Mo
	Major Range Description	7/1/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/
0									
Fund	Fund 01 GENERAL FUND								
Fun	ld Summary								

BEST NET CONSORTIUM
Cash Flow Report
2022-23 Adopted Budget

Major Range Description	Beginning Balance 7/1/2022	Month 7/31/2022	Month 8/31/2022	Month 9/30/2022	Month 10/31/2022	Month 11/30/2022	Month 12/31/2022	Month 1/31/2023
Fund 01 GENERAL FUND Fund Summary								
Beginning Month Cash Balance Sheet	,	94,903,443.62	82,869,721.01	70,166,173.52	103,508,517.41	94,343,205.33	85,046,838.84	96,133,738.72
Revenue								
LCFF Principal Apportionment (8010 to 8019)	•	9,830,068.00	9,830,068.00	29,981,708.00	17,694,123.00	17,694,123.00	29,981,708.00	17,694,123.00
LCFF Property Taxes (8020 to 8079)	•	657,994.27	(41,268.98)	•	10,912.53	956,308.46	6,836,294.26	261,796.54
LCFF Miscellaneous Funds (8080 to 8099)		•	•	•		•	•	
Federal Revenue (8100 to 8299)		229,216.90	2,024,997.85	31,047,253.61	(3,456,794.43)	161,174.19	1,259,364.80	1,816,794.90
Other State Revenue (8300 to 8599)		94,640.00	1 07	3,003,589.09	145,797.76	691,950.38	1,662,473.11	(156,942.55)
Other Local Revenue (8600 to 8799)	•	247,713.53	3/9,41/.48	1,197,226.19	443,955.53	905,589.43	2,088,049.46	02.798,007
Interrund Transfers In (8900 to 8929) All Other Financing Sources (8930 to 8979)								
Total Revenue		11,059,632.71	12,193,214.35	65,229,776.89	14,837,994.38	20,409,145.46	41,827,889.63	20,316,739.09
Expenditure								
Certificated Salary (1000 to 1999)		6,297.88	9,657,008.25	9,711,179.26	9,854,304.85	9,772,271.95	10,005,065.68	9,750,600.33
Classified Salary (2000 to 2999)		2,672,071.67	3,774,880.58	3,902,283.52	4,215,312.33	4,111,567.71	4,053,777.27	3,850,103.39
Employee Benefit (3000 to 3999)	•	1,658,142.95	6,250,193.55	6,268,797.63	6,336,957.82	6,332,322.13	6,366,895.35	6,293,788.33
Books and Supplies (4000 to 4999)	•	115,605.48	1,396,318.26	2,716,088.64	1,426,716.10	3,517,520.69	6,304,250.61	4,944,440.82
Services and Operating Expenditures (5000 to 5999)	•	2,675,761.69	2,061,435.72	5,906,119.04	3,480,449.65	4,572,074.67	3,033,364.82	2,289,643.66
Capital Outlay (6000 to 6999)	•	14,608.21	529,219.39	235,039.11	1,393,880.23	28,214.81	71,739.08	3,301,714.71
Other Outgo (7100 to 7499)	•	17,604.34	160,945.44	163,515.80	274,651.05	302,335.77	556,638.54	573,619.00
Interfund Transfers Out (7600 to 7629)	I	•		•	(0.12)	1,268,663.48	•	2,320,862.53
Total Expenditure		7,160,092.22	23,830,001.19	28,903,023.00	26,982,271.91	29,904,971.22	30,391,731.35	33,324,772.76
Revenue Less Expense Balance Sheet		3,899,540.49	(11,636,786.84)	36,326,753.89	(12,144,277.53)	(9,495,825.76)	11,436,158.28	(13,008,033.67)
Assets								
Cash not in Treasury (9111 to 9199)		•	•	•	•	•	•	•
Accounts Receivable (9200 to 9299)	31,758,028.46	•	•	20,716.09	30,281,154.72	555.18	•	•
Deferral Repayment		•		•		•		
DUE FROM OTHER FUNDS (9310)		•	•	•		•	•	
Stores (9320 to 9329)	000	. 04.00	•	•	. 04	•	•	•
Total Assets	33.038.557.08	589,492.40		20.716.09	30.231.600.56	555.18		'   '
Liabilities		•			•			
Accounts Payables (9500 to 9559,9590 to 9599)	44,910,394.46	15,941,205.11	519,306.38	1,028,615.83	26,373,623.39	•		1,027,687.99
DUE TO OTHER FUNDS (9610)	•	•	•	•	•	•	•	•
Current Loans (9640 to 9649)	•	•	•	•	•	•	•	•
DEFERRED REVENUE (9650)	•	•	•	•	•	•	•	'
Total Liabilities	44,910,394.46	15,941,205.11	519,306.38	1,028,615.83	26,373,623.39	•	•	1,027,687.99
Non Operating		0.00	10 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 040 0	07 110 070	(400 004 00)	040 050 40	4000
Suspense Accounts (9560 to 9589)	•	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40	385,002.95
Total Non Operating	.1	581,550.40	547,454.27	1,976,510.25	879,011.73	(198,904.08)	349,258.40	385,002.95
Balance Sheet		(15,933,263.11)	(1,066,760.65)	(2,984,409.99)	2,978,965.45	199,459.26	(349,258.40)	(1,412,690.94)
Net increase/Decrease	ı	(12,033,722.01)	70.166.173.62	103 509 517 41	(9,165,312.06)	(9,290,300.49)	11,000,099.00	(14,420,724.01)
i otal Ending Cash Balance		02,808,721.01	10,100,113.32	14.710,000,001	94,040,200	10.000,010,000	30,133,138,12	11.410,017,10

2022-23 Adopted Budget **BEST NET CONSORTIUM** 

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Cash Flow Report

94,941,161.00 73,310,144.00 1,280,528.62 33,038,557.08 (11,871,837.38) 4,209,224.00 245,751,706.00 15,031,494.00 62,909,698.00 27,414,821.00 13,016,438.00 364,124,157.00 124,110,036.00 49,752,891.00 44,069,724.00 9,723,826.00 4,058,277.00 404,175,283.00 31,758,028.46 44,910,394.46 44,910,394.46 (40,051,126.00) Total Adjustments 17,694,123.00 12,800,728.13 (0.00)4,149,917.13 14,040,979.67 50,493.26 192,872.16 (6,290,018.72) 34,644,768.26 791,225.84 9,213,879.72 4,982,823.34 67,007.68 40,934,786.98 11,595,505.31 (6,290,018.72) Accruals (5,045,091.17) (5,045,091.17) 567,835.19 1,389,346.85 41,921,003.89 12,287,585.00 3,680,190.17 15,385,340.58 9,718,446.64 1,189,053.87 42,260,616.26 14,253,517.44 5,455,073.72 15,687,389.50 2,737,496.92 2,577,277.96 337,280.78 401,743.44 42,017,614.94 243,001.32 692,053.91 2,081,400.76 19,998.18 19,998.18 7,106,493.75 7,349,495.07 49,270,498.96 6/30/2023 Month 6,667,757.68 5,627,042.28 286.69 45,717,796.83 43,433.17 3,497,955.89 249,292.66 17,694,123.00 386,090.24 10,766,894.92 (1,211,386.52)147,082.66 31,151,278.38 19,983.34 344,939.41 27,679,154.81 20,270.03 344,939.41 (3,796,792.95) 10,021,190.51 4,940,956.71 (324,669.38)41,921,003.89 (3,472,123.57 5/31/2023 Month 55,050,424.41 1,876,429.58 (112,724.15) 20,217,657.55 29,169,080.79 (42.41)17,694,123.00 690,566.82 6,349,400.89 2,915,394.26 577,938.68 28,553.12 28,553.12 (42.41)(9,332,627.58)69,262.30 9,891,184.22 4,032,444.24 5,402,718.51 (8,951,423.24) 409,799.87 (381,204.34)45,717,796.83 409,799.87 4/30/2023 Month 232,985.75 232,985.75 (16,332,532.04) 55,050,424.41 71,382,956.45 149,569.73 33,401,907.58 24,511,636.28 29,981,708.00 776,470.63 ,418,709.35 1,075,449.86 9,846,415.59 3,982,835.58 6,350,764.49 3,152,356.71 1,153,803.80 569,196.09 49,567,008.54 65,554.67 65,554.67 (167,431.08) (16, 165, 100.96 3/31/2023 Month 414.25 81,713,014.11 17,694,123.00 1,159,918.00 3,970,358.43 6,337,771.02 5,396,429.70 2,925,066.60 2,460,749.96 2,779.29 30,838,649.72 414.25 257,177.21 934,441.82 20,045,660.04 9,745,494.72 (10,792,989.69) (462,517.78)(462,517.78) 462,932.03 (10,330,057.66) 71,382,956.45 2/28/2023 Month Services and Operating Expenditures (5000 to 5999) Accounts Payables (9500 to 9559,9590 to 9599) LCFF Principal Apportionment (8010 to 8019) All Other Financing Sources (8930 to 8979) LCFF Miscellaneous Funds (8080 to 8099) Interfund Transfers Out (7600 to 7629) LCFF Property Taxes (8020 to 8079) Interfund Transfers In (8900 to 8929) Other Local Revenue (8600 to 8799) Other State Revenue (8300 to 8599) Cash not in Treasury (9111 to 9199) Accounts Receivable (9200 to 9299) DUE FROM OTHER FUNDS (9310) Suspense Accounts (9560 to 9589) Books and Supplies (4000 to 4999) PREPAID EXPENDITURES (9330) Certificated Salary (1000 to 1999) Employee Benefit (3000 to 3999) Federal Revenue (8100 to 8299) DUE TO OTHER FUNDS (9610) Classified Salary (2000 to 2999) **DEFERRED REVENUE (9650)** Capital Outlay (6000 to 6999) Current Loans (9640 to 9649) Other Outgo (7100 to 7499) Total Ending Cash Balance Major Range Description Beginning Month Cash Revenue Less Expense Stores (9320 to 9329) Net Increase/Decrease **Deferral Repayment Total Non Operating** Total Expenditure **Fund 01 GENERAL FUND** Total Liabilities **Balance Sheet Total Revenue** Total Assets Non Operating Balance Sheet **Balance Sheet** Balance Sheet Expenditure **Fund Summary** iabilities Revenue Assets

124,110,036.00 73,310,144.00 245,751,706.00 15,031,494.00 62,909,698.00 94,941,161.00 44,069,724.00 9,723,826.00 4,209,224.00 4,058,277.00 404,175,283.00 27,414,821.00 13,016,438.00 364,124,157.00 49,752,891.00 Budget 14,040,979.67 9,213,879.72 (0.00) 192,872.16 17,694,123.00 4,149,917.13 34,644,768.26 50,493.26 12,800,728.13 4,982,823.34 67,007.68 49,270,498.96 11,595,505.31 791,225.84 40,934,786.98 (6,290,018.72)(6,290,018.72) and Adjustments Ending Cash plus Accruals Services and Operating Expenditures (5000 to 5999) Accounts Payables (9500 to 9559,9590 to 9599) LCFF Principal Apportionment (8010 to 8019) All Other Financing Sources (8930 to 8979) LCFF Miscellaneous Funds (8080 to 8099) Interfund Transfers Out (7600 to 7629) LCFF Property Taxes (8020 to 8079) Interfund Transfers In (8900 to 8929) Other Local Revenue (8600 to 8799) Other State Revenue (8300 to 8599) Cash not in Treasury (9111 to 9199) Accounts Receivable (9200 to 9299) DUE FROM OTHER FUNDS (9310) Employee Benefit (3000 to 3999) Books and Supplies (4000 to 4999) Suspense Accounts (9560 to 9589) PREPAID EXPENDITURES (9330) Certificated Salary (1000 to 1999) Federal Revenue (8100 to 8299) DUE TO OTHER FUNDS (9610) Classified Salary (2000 to 2999) DEFERRED REVENUE (9650) Capital Outlay (6000 to 6999) Current Loans (9640 to 9649) Other Outgo (7100 to 7499) Total Ending Cash Balance Major Range Description **Beginning Month Cash** Revenue Less Expense Stores (9320 to 9329) Net Increase/Decrease Deferral Repayment Total Non Operating Total Expenditure Fund 01 GENERAL FUND Total Liabilities Balance Sheet 2022-23 Adopted Budget Total Revenue Total Assets Non Operating **Balance Sheet Balance Sheet Balance Sheet** Expenditure **Fund Summary** Liabilities Revenue Assets 0

BEST NET CONSORTIUM

Cash Flow Report

SORTIUM	ort	et Year
BEST NET CONSORTIUM	Cash Flow Report	2023-24 Budget Year

Major Range Description	Beginning Balance 7/1/2023	Month 7/31/2023	Month 8/31/2023	Month 9/30/2023	Month 10/31/2023	Month 11/30/2023	Month 12/31/2023
Fund 01 GENERAL FUND							
Fund Summary							
Beginning Month Cash	•	49,270,498.96	56,310,186.12	44,203,950.55	68,486,456.29	50,126,431.21	44,011,931.34
Balance Sheet Revenie							
LCFF Principal Apportionment (8010 to 8019)	•	9.903.685.00	9.903.685.00	30,206,238,00	17.826.632.00	17,826,632,00	30,206,238,00
LCFF Property Taxes (8020 to 8079)	•	657,994.27	(41,268.98)	'	10,912.53	956,308.46	6,836,294.26
LCFF Miscellaneous Funds (8080 to 8099)	•	•		•		•	•
Federal Revenue (8100 to 8299)	•	139,280.88	1,230,465.41	18,865,487.60	(2,100,479.27)	97,935.55	765,237.77
Other State Revenue (8300 to 8599)	•	87,472.84	•	2,776,124.70	134,756.37	639,548.38	1,536,572.59
Other Local Revenue (8600 to 8799)	•	247,713.53	379,417.48	1,197,226.19	443,955.53	905,589.43	2,088,049.46
Interfund Transfers In (8900 to 8929)		•	•	•	•	•	•
All Other Financing Sources (8930 to 8979)							'
Total Revenue		11,036,146.51	11,472,298.91	53,045,076.49	16,315,777.16	20,426,013.82	41,432,392.08
Experimental Selection (4000)		0000	01 000 000	0 500 445 40	700 640 07	2000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Certificated Salary (1000 to 1999)	•	93,300,50	9,528,962.70	9,582,415.43	9,723,043.27	9,642,698.07	9,872,405.11
Classified Salary (2000 to 2999)	•	2,828,263.85	3,995,535.89	4,130,386.00	4,461,712.46	4,351,903.60	4,290,735.10
Employee Benefit (3000 to 3999)	•	1,687,149.63	6,359,531.16	6,378,460.70	6,447,813.25	0,443,096.46	6,478,274.49
Books and Supplies (4000 to 4999)	•	46,367.20	560,037.12	1,089,372.33	572,229.13	1,410,811.73	2,528,516.96
Services and Operating Expenditures (5000 to 5999)		1,986,716.08	1,530,587.53	4,385,211.76	2,584,185.76	3,394,702.26	2,252,231.46
Capital Outlay (6000 to 6999)	•	13,361.38	484,049.89	214,978.24	1,274,910.91	25,806.64	65,616.06
Other Outgo (7100 to 7499)	•	10,833.09	99,040.15	100,621.86	169,010.57	186,046.77	342,535.72
Interfund Transfers Out (7600 to 7629)	ļ		•	•	(0.12)	1,284,658.55	•
Total Expenditure		6,578,991.78	22,557,744.45	25,881,446.31	25,233,505.23	26,739,724.08	25,830,314.90
Revenue Less Expense Balance Sheet		4,457,154.73	(11,085,445.54)	27,163,630.17	(8,917,728.07)	(6,313,710.27)	15,602,077.17
Assets							
Cash not in Treasury (9111 to 9199)			•	•		•	•
Accounts Receivable (9200 to 9299)	34,644,768.26	17,694,123.00	•	32,945.38	15,475,663.13	306.32	•
DUE FROM OTHER FUNDS (9310)		•	•	•	•	•	•
Stores (9320 to 9329)		•	•	•	•	•	•
Total Assets	34.644.768.26	17.694.123.00		32.945.38	15.475.663.13	306.32	'   '
Liabilities							
Accounts Payables (9500 to 9559,9590 to 9599)	40,934,786.98	14,530,040.16	473,335.77	937,559.57	24,038,948.40	•	•
DUE TO OTHER FUNDS (9610)		•	•	•	•	•	•
Current Loans (9640 to 9649)		•	•	•	•	•	•
DEFERRED REVENUE (9650)							•
Total Liabilities	40,934,786.98	14,530,040.16	473,335.77	937,559.57	24,038,948.40	•	•
Suspense Accounts (9560 to 9589)	•	581 550 40	547 454 27	1976 510 25	879 011 73	(198 904 08)	349 258 40
Total Non Operating		581,550.40	547.454.27	1.976.510.25	879,011,73	(198,904,08)	349.258.40
Balance Sheet	l	2,582,532.44	(1,020,790.04)	(2,881,124.43)	(9,442,297.01)	199,210.40	(349,258.40)
Net Increase/Decrease	I	7,039,687.17	(12,106,235.58)	24,282,505.74	(18,360,025.08)	(6,114,499.87)	15,252,818.77
Total Ending Cash Balance		56,310,186.12	44,203,950.55	68,486,456.29	50,126,431.21	44,011,931.34	59,264,750.12
Total Ending Cash Balance		56,310,186.12	44,203,950.55	68,486,456.29	50,1	26,431.21	

BEST NET CONSORTIUM Cash Flow Report 2023-24 Budget Year							
Major Range Description	Month 1/31/2024	Month 2/28/2024	Month 3/31/2024	Month 4/30/2024	Month 5/31/2024	Month 6/30/2024	Accruals
0 Fund 01 GENERAL FUND							
Fund Summary Balance Sheet							
Beginning Month Cash	59,264,750.12	49,626,528.25	43,044,557.98	42,055,216.97	36,858,730.67	36,448,517.73	•
Balance Sheet Revenue							
LCFF Principal Apportionment (8010 to 8019)	17,826,632.00	17,826,632.00	30,206,238.00	17,826,632.00	17,826,632.00	12,379,606.00	17,826,632.00
LCFF Property Taxes (8020 to 8079)	261,796.54	257,177.21	149,569.73	1,876,429.58	386,090.24	3,680,190.17	•
LCFF Miscellaneous Funds (8080 to 8099)	•	•	•	•	•		•
Federal Revenue (8100 to 8299)	1,103,953.42	567,802.25	471,812.97	(68,495.46)	26,391.64	9,348,715.85	7,778,207.40
Other State Revenue (8300 to 8599)	(145,057.16)	. 00	1,311,269.27	64,017.01	9,951,508.70	8,982,460.31	(0.00)
Other Local Revenue (8600 to 8799)	700,967.20	1,159,918.00	1,075,449.86	690,566.82	(1,211,386.52)	1,189,053.87	4,149,917.13
Interfund Transfers In (8900 to 8929)	•	•	•	•	•	•	•
	19 748 291 99	19 811 529 47	33 214 339 84	20 389 149 94	26 979 236 06	35 580 026 20	29 754 756 53
Expenditure			1,000				
Certificated Salary (1000 to 1999)	9,621,313.80	9,616,275.89	9,715,858.62	9,760,033.65	9,888,316.13	14,064,525.20	11,441,756.56
Classified Salary (2000 to 2999)	4,075,155.75	4,202,440.13	4,215,646.61	4,268,155.07	5,229,773.36	5,773,942.36	837,475.83
Employee Benefit (3000 to 3999)	6,403,888.57	6,448,640.67	6,461,861.44	6,460,473.98	6,784,399.94	15,734,401.28	14,514,020.43
Books and Supplies (4000 to 4999)	1,983,122.69	2,164,406.98	9,831,158.66	2,166,929.30	2,256,901.37	1,097,958.79	3,695,514.75
Services and Operating Expenditures (5000 to 5999)	1,700,028.77	2,171,821.53	2,340,581.29	2,164,639.94	2,597,183.90	1,913,593.26	3,699,677.46
Capital Outlay (6000 to 6999)	3,019,909.47	2,250,722.06	1,055,325.29	•	134,528.98	308,493.47	46,183.60
Other Outgo (7100 to 7499)	352,984.90	1,710.28	350,263.20	355,643.08	153,405.91	349,425.75	118,686.73
Total Expenditure	29 506 527 49	26 856 017 52	33 970 695 10	25 175 875 02	27 044 509 59	39 649 148 65	34 421 167 86
Revenue   Sevenue	(9 758 235 49)	(7 044 488 05)	(756.355.26)	(4 786 725 08)	(65 273 54)	(4 069 122 45)	(4 666 411 33)
Balance Sheet	(2: :02-:02)	(20:00)	(21:00)	(2000)	(1000)	(2),(20),(1)	(0):
Assets							
Cash not in Treasury (9111 to 9199)	•	•	•	•	•	•	•
Accounts Receivable (9200 to 9299)	1,441,730.43	•	•		•	•	•
DUE FROM OTHER FUNDS (9310)	•	•	•	•	•	•	•
Stores (9320 to 9329)	•	•	•	•	•	•	•
Total Accete	1 441 730 43		.   .	.   .			' '
Liabilities	2						
Accounts Payables (9500 to 9559,9590 to 9599)	936,713.86	•	•	(38.66)	•	18,227.88	•
DUE TO OTHER FUNDS (9610)	•	•	•	•	•	•	•
Current Loans (9640 to 9649)	•	•	•	•	•	•	•
DEFERRED REVENUE (9650)	- 0000			' 60 00	•	- 00 07	
lotal Liabilities Non Operating	936,713.86	•	•	(38.66)	•	18,227.88	
Suspense Accounts (9560 to 9589)	385,002.95	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	•
Total Non Operating	385,002.95	(462,517.78)	232,985.75	409,799.87	344,939.41	(5,045,091.17)	
Balance Sheet	120,013.63	462,517.78	(232,985.75)	(409,761.21)	(344,939.41)	5,026,863.29	'
Net Increase/Decrease	(9,638,221.87)	(6,581,970.27)	(989,341.01)	(5,196,486.29)	(410,212.95)	957,740.84	(4,666,411.33)
Total Ending Cash Balance	49,020,020.20	45,044,007.90	42,000,210.91	10.00,1,000,00	50,440,011.15	16.002,004,16	

BEST NET CONSORTIUM Cash Flow Report 2023-24 Budget Year

rent (8010 to 8019) - 247,592,114,00	h Cash favor (6010 to 8079)	Maior Range Description	Adiustments	Total	Ending Cash plus Accruals and Adiustments	Budget
Apportionment (8010 to 8019) - 247.562,114.00 17.826,632.00    faces (9020 to 8079) - 15.031.494.00 17.778.207.40    erue (8020 to 8029) - 15.031.494.00 17.778.207.40    erue (8020 to 8029) - 15.031.6438.00 17.778.207.40    erue (8020 to 8029) - 13.016.438.00 17.778.207.40    formal (8020 to 8029) - 13.016.438.00 17.778.207.40    erue (8020 to 8029) - 13.016.438.00 17.4149.977.13    for (2000 to 2099) - 12.2464.505.00 11.441.756.56    for (2000 to 8029) - 12.2464.756.50    for (2000 to 8029) - 12.244.756.56    for (2000 to 8029) - 12.244.756.756    for (2000 to 8029) - 12.244.756.756    for (2000 to 8029)	h Cash favor (8020 to 8079)					
ting Month Cash  ing Month Cas	et fing Month Cash and Supplies (3000 to 8079)	id 01 GENERAL FUND				
Month Cash    Month Cash	incipal Apportionment (8010 to 8019) - 247,592,114.00  perly Taxes (8020 to 8079) - 15,031,484,00  cellaneous Funds (8080 to 8099) - 15,031,484,00  cellaneous Funds (8080 to 8099) - 15,031,484,00  cellaneous Funds (8080 to 8099) - 25,338,673.00  Itamicing Sources (830 to 8979) - 13,016,438.00  Transfers In (8000 to 8999) - 13,016,438.00  Itamicing Sources (830 to 8979) - 12,464,505.00  Salary (1000 to 1999) - 12,464,505.00  Salary (1000 to 1999) - 12,464,505.00  Salary (1000 to 2999) - 12,464,505.00  Salary (1000 to 6999) - 12,464,505.00  Itamicing Expenditures (5000 to 5999) - 12,464,505.00  Itamicing Cources (8330) - 12,464,505.00  Itamicing Expenditures (5000 to 5999) - 12,464,505.00  Itamicing Cource (8330) - 12,464,505.00  Itamicing Cource (8330) - 12,464,768.26  In Treasury (9111 to 9199) - 14,109,44,768.26  In There Funds (9300 to 9599) - 14,109,44,768.26  In There In Cource (9650) - 12,000,108,72)  In Cource (9650 to 9589) - 12,000,108,72)  In Cource (9650 to 9589) - 12,000,108,72)  In Cource (16,530,661,17)  In Cource (9650 to 9589) - 12,000,108,72)  In Cource (9650 to 95	and Summary				
Month Cash  Perty Taxes (8020 to 8019)  perty Taxes (8020 to 8099)  perty Taxes (8020 to 8099)  perty Taxes (8020 to 8099)  verene (\$100 to 8299)  Interpretation (\$200 to 8299)  Interpre	Month Cash	Balance Sheet				
repair Apportionment (8010 to 8019) - 247,592,114.00 17,826,632.00 collabority (8020 to 8029) - 15,031,494.00	icipal Apportionment (8010 to 8019)  perty Taxes (8020 to 8079)  evenue (8100 to 8299)  evenue (8300 to 8599)  if \$3226,316.00  if \$3326,336.00  if \$3326,336.0	Beginning Month Cash	•		37,406,258.57	•
cipal Apportionment (8010 to 8019) - 247,592,114,00 17,826,632,00 epity Taxes (8020 to 8079) - 15,031,494,00 17,778,207,40 elaneaus Funds (8080 to 8079) - 33,226,316,00 7,778,207,40 (0.00) al Revenue (8500 to 8799) - 25,336,73,00 7,778,207,40 (0.00) al Revenue (8500 to 8799) - 25,336,73,00 7,144,778,63 (0.00) al Revenue (8500 to 8929) - 25,261,126,00 29,754,756,53 (0.00) al Revenue (8500 to 8929) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 139,205,035,00 29,754,756,53 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,505,00 11,441,756,56 (0.00) al Revenue (8500 to 2999) - 12,2464,768,26 (0.00) al Revenue (8500 to 2999) - 12,2464,768,26 (0.00) al Revenue (9500 to 2999) - 12,2464,768,20 (0.00) al Revenue (9500 to 2999) - 12,2	icipal Apportionment (8010 to 8019) - 247,592,114,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,499,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,494,00 - 15,031,499,00 - 15,031,	Balance Sheet				
ciclae Apportionment (8010 to 8019) - 247,592,114,00 17,826,632,00 port/y zases (8020 to 8079) - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 15,031,494,00 - 12,038,673,00 - 10,00   10,00   10,000	roipal Apportionment (8010 to 8019) . 247,592,114,00 perty Taxes (8020 to 8079) . 15,031,494,00 cellaneous Funds (8080 to 8099) . 15,031,494,00 cellaneous Funds (8080 to 8099) . 25,338,673,00 al Revenue (8000 to 8299) . 25,338,673,00 al Revenue (8000 to 8799) . 13,016,438,00 Transfers in (8000 to 8999) . 25,338,673,00 and Operating Expenditures (8000 to 8999) . 122,464,505,00 and Operating Expenditures (5000 to 5999) . 29,403,327,00 and Operating Expenditures (5000 to 5999) . 34,447,66.20 as Expense  Payables (9500 to 9599) . 34,644,768,26 and OTHER FUNDS (9310) . 34,644,768,36 a	Revenue				
perty Taxes (8020 to 8079) perty Taxes (8020 to 8079) perty Taxes (8020 to 8079) perty Taxes (8020 to 8039) perty Taxes (8020 to	perty Taxes (8020 to 8079) - 15,031,494.00 cellaneous Funds (8080 to 8099) - 38,226,316.00 evenue (8100 to 8299) - 38,226,316.00 evenue (8300 to 8899) - 38,226,316.00 evenue (8300 to 8899) - 52,338,673.00 evenue (8300 to 8929) - 13,016,438.00 evenue (8000 to 2999) - 122,444,505.00 evenue (8000 to 2999) - 122,444,505.00 evenue (8000 to 6999) - 122,444,505.00 evenue (8000 to 6999) - 122,444,505.00 evenue (8000 to 6999) - 122,444,766.00 evenue (8000 to 6999) - 122,444,768.26 evenue (9000 to 9299) - 120,444,768.26 evenue (9000	LCFF Principal Apportionment (8010 to 8019)	•	247,592,114.00	17,826,632.00	247,592,114.00
everue (81010 ta 2999)  - serverue (8100 ta 8299)  - serverue (8100 ta 8100 t	cellaneous Funds (8080 to 8099)  te Revenue (8100 to 8299)  te Revenue (8100 to 8299)  te Revenue (8300 to 8899)  tal Revenue (8600 to 8999)  de Salary (1000 to 1999)  salary (2000 to 2999)  te	LCFF Property Taxes (8020 to 8079)	•	15,031,494.00	•	15,031,494.00
te Revenue (8100 to 8299)  te Revenue (8300 to 8599)  al Revenue (8300 to 8599)  al Revenue (8300 to 8929)  al Salany (2000 to 2999)  benefit (3000 to 2999)  al Salany (2000 to 2999)  benefit (3000 to 2999)  al Salany (2000 to 2999)  al Supplies (4000 to 4999)  al Supplies (4000 to 4999)  al Supplies (4000 to 6999)  benefit (4000 to 6999)  al Supplies (4000 to 6999)  benefit (4000 to 6999)  al Supplies (4000 to 6999)  benefit (4000 to 6999)  al Supplies (4000 to 6999)  benefit (4000 to 6999)  control to 6999)  benefit (4000 to 6999)  control to 6999)  control to 6999)  control to 6999	terenue (8100 to 8299)  te Revenue (8300 to 8599)  al Revenue (8300 to 8599)  Transfers in (8900 to 8829)  Transfers in (8900 to 8829)  de Salary (1000 to 1999)  Salary (2000 to 2999)  and Operating Expenditures (5000 to 5999)  and Operating Expenditures (5000 to 5999)  as Expense  Morther Pulvids (9310)  Transfers Out (7600 to 9299)  Transfers Out (7600 to 9299)  Brech (9200 to 9299)  Transfers Out (7600 to 9299)  Transfe	LCFF Miscellaneous Funds (8080 to 8099)	•	•	•	
te Revenue (8000 to 8599)  al Revenue (8000 to 8799)  bull (8000 to 8799)  al Salay (2000 to 2999)  bull (8000 to 2999)  control (8000 to 8799)  control (8000 to 879	treasury (1000 to 8599)  al Revenue (8600 to 8799)  Transfers In (8900 to 8929)  Transfers In (8900 to 8929)  Transfers In (8900 to 8929)  ad Salany (1000 to 1999)  Salany (2000 to 2999)  Benefit (3000 to 2999)  Salany (2000 to 2999)  Benefit (3000 to 2999)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 9299)  Transfers Out (76	Federal Revenue (8100 to 8299)	•	38 226 316 00	7 778 207 40	38 226 316 00
Intersection (9800 to 8799)  Transfers In (9800 to 8799)  Salary (1000 to 1999)  Salary (2000 to 2999)  Transfers Out (7800 to 7899)  Transfers Out (7800 to 2999)	al Revenue (800 to 9299)  Transfers in (800 to 1999)  Salary (2000 to 2999)  Assairy (2000 to 2999)  Salary (2000 to 2999)  Salary (2000 to 2999)  Salary (2000 to 2999)  Benefit (3000 to 2999)  Salary (2000 to 2999)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 9299)  MOTHER FUNDS (9310)  Salary (2000 to 9599)  An other salary (2000 to 9599)  Transfers Out (7600 to 9599)  An other salary (2000 to 9599)  An other salary (2	Other Otate Devents (9300 to 9500)		26.226,610.00	27: 101:	25 220 672 00
Transfers in (8000 to 8929)  Salary (2000 to 2999)  Salary (2000 to 2999)  Benefit (3000 to 2999)  Salary (2000 to 2999)  Salary (2000 to 2999)  Benefit (3000 to 6999)  Salary (2000 to 6999)  Salary (2000 to 6999)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 6999)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 7629)  Transfers Out (7600 to 6999)  Transfers Out (7600 to 7629)  Tran	an Area (1800 to 859)  and Area (1800 to 899)  and Salary (1000 to 1999)  and Operating Expenditures (5000 to 5999)  and Operating (9101 to 9199)  as Expense  Bery Expense  Bryables (9500 to 9599)  and Operating (9500 to 9599)  bryables (9500 to 9599)  and Operating (9500 to 9599)  and Operating (9500 to 9599)  bryables (9500 to 9599)  control (10,240,683.00)  control (10,240,683.00)  control (10,240,683.00)  control (9500 to 9599)  control (9	Other Lead Bound (8600 to 8200)	•	12 046 429 00	(0.00)	12 046 429 00
Infancing Sources (8330 to 8979)  Infancing Sources (8330 to 8974)  Infancing Sources (8330 to 8974)  Infancing Expenditures (5000 to 5999)  Infancing Sources (8330)  Infancing Expenditures (5000 to 5999)  Infancing Sources (9330)  Infancing Expenditures (9330)  Infancing Sources (9330)  Inf	Internating Sources (8930 to 8979)  International Sources (8930 to 89799)  International Sources (8970 to 897999)  International Sources (8970 to 89799)  International Sources (8970 to 89799	Officer Develope (9000 to 87.99)	•	0,00.00,400.00	4, 140,017	0,000,430.00
remaining Sources (8930 to 8919)  d Salary (1000 to 1999)  Salary (2000 to 2999)  MOTHER FUNDS (9310)  Salary (9111 to 9199)  Receivable (9200 to 9559,9590 to 9559)  Salary (9600 to 9559,9590 to 9559)  Salary (9600 to 9569,9590 to 9569)  Salary (9600 to 9669,9590 to 9569)  Salary (9600 to 9669,9590 to 9569)  Salary (9600 to 9669,9590 to 9669)  Salary (9600 to 9669)  Salary	rancing Sources (8930 to 8979)  de Salary (1000 to 1999)  Salary (2000 to 2999)  Salary (20	Interfund Transfers In (8900 to 8929)	•	•	•	
ue de Salary (1000 to 1999)	as Salary (1000 to 1999)  as Salary (2000 to 2999)  benefit (3000 to 2999)  cas Salary (2000 to 2999)  cas Expense	All Other Financing Sources (8930 to 8979)		•	•	
and Operating Expenditures (5000 to 5999)  as Salary (2000 to 2999)  be selected (3000 to 2999)  calculation (3000	darary (1000 to 1999)  c) Salary (2000 to 2999)  c) Salary (2000 to 2999)  daray (2000 to 2999)  daray (2000 to 2999)  e) Supplies (4000 to 4999)  daray (2000 to 4999)  daray (2000 to 4999)  daray (2000 to 4999)  do (7100 to 7499)  Transfers Out (7600 to 7629)  daray (2000 to 2999)  Transfers Out (7600 to 7629)  daray (2000 to 2999)  Transfers Out (7600 to 2999)  Transfers Out (7600 to 9299)  A (10,240,633.00)  Transfers Out (2000 to 9299)  Transfers O	Total Revenue	•	339,205,035.00	29,754,756.53	339,205,035.00
As Salary (1000 to 1999)  As Salary (2000 to 2999)  As Salary (2000 to 2999)  Bell (3000 to 3999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  As Supplies (4000 to 4999)  But Operating Expenditures (5000 to 5999)  But Operating Ex	ad Salary (1000 to 1999) and Salary (1000 to 1999) and Operating Expenditures (5000 to 5999) benefit (3000 to 3999) cutal (3000 to 3999) cutal (3000 to 3999) cutal (3000 to 3999) cutal (3000 to 4999) cutal (3000 to 4999) cutal (3000 to 6999) cutal (3000 to 6999	Expenditure				
Salary (2000 to 2999)  Salary (2000 to 2999)  Benefit (3000 to 2999)  Benefit (3000 to 2999)  Salary (2000 to 2999)  Benefit (3000 to 3999)  Salary (2000 to 2999)  MOTHER FUNDS (3310)  Salary (2000 to 2959)	Salary (2000 to 2999) - Banefit (3000 to 2999) - Banefit (3000 to 2999) - Supplies (4000 to 4999) - Supplies (4000 to 6999) - Supplies (4000 to 6999) - Supplies (4000 to 7629) - Supplies (4000 to 7629) - Supplies (4000 to 9299) - Supplies (4000 to 9299	Certificated Salary (1000 to 1999)	•	122,464,505.00	11,441,756.56	122,464,505.00
Penefit (3000 to 3999)   - 96 602,012.00	Supplies (4000 to 3999)	Classified Salary (2000 to 2999)		52.661.126.00	837.475.83	52.661.126.00
and Operating Expenditures (5000 to 5999)  and Operating Expense  and Operating Expenditures (5000 to 5999)  an	1 Supplies (4000 to 4999) 1 Supplies (5000 to 5999) 2 Supplies (5000 to 6999) 3 Supplies (6900 t	Employee Benefit (3000 to 3999)	•	96,602,012.00	14.514.020.43	96,602,012.00
and Operating Expenditures (5000 to 5999)  and Operating (5000 to 5999)  and Operating (5000 to 9599)  and Operating (5000 to	and Operating Expenditures (5000 to 5999)  and Operating Expenditures (5000 to 5999)  and Operating Expenditures (5000 to 5999)  by and Operating Expenditures (5000 to 5999)  and Operating Expenditures (5000 to 5999)  and Operating Expenditures (5000 to 5999)  by and Other Punds (9500 to 9599)  consistency (9111 to 9199)  consistency (9	Books and Supplies (4000 to 4000)		20 403 327 00	3 605 514 75	29 403 327 00
and Operating Expenditures (3000 to 3939)  - 2,171,101,00  - 2,690,208.00  - 1,109,443.00  - 2,690,208.00  - 1,109,443.00  - 1	and Operating Expenditures (3000 to 3999)  - 100 to 7499)  - 100 to 7499  - 100 to 749, 683.00  - 100 to 749, 768.26  - 100 to 769, 9899  - 100 to 7699  - 100	Doors and Outphies (4000 to 4939)	•	29,403,327.00	0,000,014.7.0	29,403,327.00
Interesting (9000 to 6999)  Interesting (9000 to 6999)  Interesting (9000 to 6999)  Interesting (9000 to 7629)  Interesting (9000 to 7629)  Interesting (9000 to 7629)  Interesting (9000 to 9699)  Interesting (9000 to 96999)  Interesting (9000 to 96999)  Interesting (9000 to 96999)	In Treasury (9111 to 9199)  In	Services and Operating Expenditures (5000 to 5999)		32,721,161.00	3,699,677.46	32,721,161.00
go (7100 to 7499)  Transfers Out (7600 to 7629)  It is services as Expense  ss	go (7100 to 7499)  Transfers Out (7600 to 7629)  SE Expense  SE Expense  SE Expense  In Treasury (9111 to 9199)  Treasury	Capital Outlay (6000 to 6999)	•	8,893,886.00	46,183.60	8,893,886.00
Transfers Out (7600 to 7629)  Transfers Out (7600 to 7629)  diture  s Expense  s Expense  -	Transfers Out (7600 to 7629)  cliture  ss Expense  st Expense  - 4,109,443.00  - 349,445,668.00  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,240,633.00)  - (10,344,768.26)  - (10,334,786.38)  - (10,330,681.72)	Other Outgo (7100 to 7499)	•	2,590,208.00	118,686.73	2,590,208.00
SEE Expense	SEE Expense	Interfund Transfers Out (7600 to 7629)	•	4,109,443.00	67,852.50	4,109,443.00
rin Treasury (9111 to 9199)  Receivable (9200 to 9299)  MA OTHER FUNDS (9310)  EXPENDITURES (9330)  Sol to 9329)  THER FUNDS (9610)  DTHER FUNDS (9610)  DARK (9640 to 9659)  THER FUNDS (9610)  DARK (9650)  DARK (9	reserve (9111 to 9199)  Receivable (9200 to 9299)  MOTHER FUNDS (9310)  EXPENDITURES (9330)  TEXPENDITURES (9300 to 9599)  TOTHER FUNDS (9610)  TOTHER FUNDS (9610)  TOTHER FUNDS (9650)  THER FUNDS (9650)	Total Expenditure	•	349,445,668.00	34,421,167.86	349,445,668.00
In Treasury (9111 to 9199)  Receivable (9200 to 9299)  MA OTHER FUNDS (9310)  E EXPENDITURES (9330)  Solution (9500 to 9559,9590 to 9599)  THER FUNDS (9610)  DTHER FUNDS (9610)  DARK (9640 to 9649)  ED REVENUE (9650)  Titles  Grants (9560 to 9589)  Accounts (9560 to 9589)  Accounts (9560 to 9589)  Deparating  Deparating  Control (16,530,018.72)	In Treasury (9111 to 9199)  Receivable (9200 to 9299)  MA OTHER FUNDS (9310)  EXPENDITURES (9330)  Solution (9500 to 9559, 9590 to 9599)  THER FUNDS (9610)  DATHER FUNDS (9610)	Revenue Less Expense		(10,240,633.00)	(4,666,411.33)	
- FROM OTHER FUNDS (9310) - 34,644,768.26 - 34,644,768.26 - 320 to 9299) - 34,644,768.26 - 34,644,768.38 - 34,644,768,768,768,768,768,768,768,768,768,768	bit not in Treasury (9111 to 9199)  counts Receivable (9200 to 9299)  E FROM OTHER FUNDS (9310)  res (9320 to 9329)  E PASSETS  es sounts Payables (9500 to 9559,9590 to 9599)  E TO OTHER FUNDS (9610)  rent Loans (9640 to 9649)  E TO OTHER PUNDS (9650)  Liabilities  erating  Non Operating  ce Sheet  ce She	Balance Sheet				
not in Treasury (9111 to 9199)  Ints Receivable (9200 to 9299)  IROM OTHER FUNDS (9310)  AD EXPENDITURES (9330)  Sets  Int Dans (9500 to 9559,9590 to 9599)  Int Loans (9640 to 9649)  IRRED REVENUE (9650)  Int Depreting  Inse Accounts (9560 to 9589)  In Depreting  In D	not in Treasury (9111 to 9199)  Ints Receivable (9200 to 9299)  IROM OTHER FUNDS (9310)  AD EXPENDITURES (9330)  Sets  Int Loans (9600 to 9559,9590 to 9599)  Int Loans (9640 to 9649)  IRRED REVENUE (9650)  Int Deprating  Int Apparating  I	Assets				
rits Receivable (9200 to 9299) - 34,644,768.26 - (9320 to 9329) 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.26 34,644,768.28 34,644,768.98 40,934,786.98 40,934,786.98 40,934,786.98 40,934,786.98 (6,290,018.72)	rrs Receivable (9200 to 9299)	Cash not in Treasury (9111 to 9199)	•	•	•	•
REDM OTHER FUNDS (9310)	REOM OTHER FUNDS (9310)	Accounts Receivable (9200 to 9299)	•	34.644.768.26	•	•
AID EXPENDITURES (9330)  sets  Int Payables (9500 to 9559,9590 to 9599)  Int Loans (9640 to 9649)  Int Loans (9640 to 9649)  Int Loans (9650 to 9659)  Int Loans (9650 to 9689)  Int Loans (9650 to 9689)  Int Loans (9660 to 9689	AID EXPENDITURES (9330)  sets  Interpolation (9500 to 9559,9590 to 9599)  Interpolation (9600 to 9659)  Interpolation (9600 to 9689)  Interpolation (9600 to	DUE FROM OTHER FUNDS (9310)	•			•
sets  Interpolation (1959)	sets  Interpolation (1950) to 9559, 9590 to 9599)  Interpolation (1965) to 9659, 9590 to 9599)  Interpolation (1965) to 9649)  Interpolation (1965) to 9649)  Interpolation (1965) to 9649)  Interpolation (1965) to 9649)  Interpolation (1965) to 9689)  Interpolation (1965) to 9689	Stores (0320) to 0320)				
ris Payables (9500 to 9559, 9590 to 9599)  rit Loans (9640 to 9649)  RRED REVENUE (9650)  rit Res Accounts (9560 to 9589)  rise Accounts (9560 to 9589)  rit Loans (9560 to 9589)	rate Sets  Interpolation (1959) - 34,644,768.26  Interpolation (1959) - 40,934,786.98  Interpolation (1959) - (16,590,018.72)  Interpolation (1959) - (16,590,018.72)	DREDAID EXPENDITIBES (9330)				'
rit Payables (9500 to 9559,9590 to 9599)  rit Loans (9640 to 9649)  RRED REVENUE (9650)	rits Payables (9500 to 9599) - 40,934,786.98  O OTHER FUNDS (9610) - 40,934,786.98  In Loans (9640 to 9649) - 40,934,786.98  RRED REVENUE (9650) - 40,934,786.98  In Operating - 40,934,786.98  In Operating - (6,290,018.72)  Sheet - (16,530,651.72)	Total Assats		34 644 768 26		
rits Payables (9500 to 9559,9590 to 9599)  O OTHER FUNDS (9610)  It Loans (9640 to 9649)  RRED REVENUE (9650)  In Delities  Ating  In Aperating  In Approximate the Polyton of Table 2010 (16,530,681.72)	rits Payables (9500 to 9559,9590 to 9599)  O OTHER FUNDS (9610)  It Loans (9640 to 9649)  RRED REVENUE (9650)  In Depirating  In Operating  Sheet  In Cash Ralance  In Cash Ralance  In Cash Ralance  In Cash Ralance  In Other Payar (16,530,661.72)  In Other Payar (16,530,661.72)	Lishilities		21,01,01		
Available (9500 to 9589) - 40,934,786.98  THER FUNDS (9610) - 40,934,786.98  Ins (9640 to 9649) - 40,934,786.98  Secounts (9560 to 9589) - 40,934,786.98  Easting - (6,290,018.72)  Contacts - (6,530,651.72)	Advisor to 9589, 19590 to 9599) - 40,934,786.98  THER FUNDS (9610) - 40,934,786.98  Ins (9640 to 9649) - 40,934,786.98  Secounts (9560 to 9589) - 40,934,786.98  Institute of the second			1		
rher FUNDS (9610)	THER FUNDS (9610)  Ins (9640 to 9649)  2 REVENUE (9650)  3 Accounts (9560 to 9589)  6 erating  Cach Ralance  1 (6,290,018.72)  Cach Ralance  1 (6,530,651.72)	Accounts Payables (9500 to 9559,9590 to 9599)	•	40,934,786.98		•
rns (9640 to 9649)	rns (9640 to 9649)	DUE TO OTHER FUNDS (9610)	•	•	•	•
PREVENUE (9650) - 40,934,786.98 - 40,934,786.9	- 40,934,786.98 - 40,934,786.98 - 6 counts (9560 to 9589) - (6,290,018.72) - 1,000 counts (9560 to 9589) - (9,200,018.72) - 1,000 counts (9560 to 9589) - (9,200,018.72) - (9,200,018.72) - (9,200,018.72) - (9,200,018.72) - (10,530,651.72) - (10,53	Current Loans (9640 to 9649)	•	•	•	•
as counts (9560 to 9589)  erating  tr  Coche Balance  10,934,786.98  - 40,934,786.98  (6,290,018.72)  Coche Balance  1 (6,530,651.72)	- 40,934,786.98 - 40,934,786.98 - coounts (9560 to 9589) - erating - (6,290,018.72) - (16,530,651.72) - Cash Balance	DEFERRED REVENUE (9650)	•	•		•
coounts (9560 to 9589)	coounts (9560 to 9589)	Total Liabilities		40,934,786.98		•
erating	- crounts (9560 to 9589)	Non Operating	•			
. (6,290,018.72) . (16,530,651.72)	. (6,290,018.72) . (16,530,651.72)	Suspense Accounts (9560 to 9589)	•	•	•	•
. (6,290,018.72) . (16,530,651.72)	. (6,290,018.72) . (16,530,651.72)	Total Non Operating			•	
(16,530,651.72)	(16,530,651.72)	Balance Shoot		(67 810 006 9)		
(10,00,000,000,000)	(7/1020,020,021)			(46 500 654 70)	(4,000,444,00)	
		Total Engine Cook Bolonoo	•	(27.169,056,01)	32 739 847 24	

## **CURRENT EXPENSE FORMULA**



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

36676860000000 Form CEB D8BGACNNBE(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	124,110,036.00	301	0.00	303	124,110,036.00	305	39,188.00	39,188.00	307	124,070,848.00	309
2000 - Classified Salaries	49,752,891.00	311	600.00	313	49,752,291.00	315	4,796,815.00	6,604,680.00	317	43,147,611.00	319
3000 - Employ ee Benefits	94,941,161.00	321	19,206.00	323	94,921,955.00	325	2,238,354.00	3,530,071.00	327	91,391,884.00	329
4000 - Books, Supplies Equip Replace. (6500)	73,310,144.00	331	1,514,441.40	333	71,795,702.60	335	3,330,548.48	28,452,157.48	337	43,343,545.12	339
5000 - Services & 7300 - Indirect Costs	43,608,878.00	341	2,256,965.00	343	41,351,913.00	345	5,123,337.18	16,325,769.18	347	25,026,143.82	349
	-	-	<u> </u>	TOTAL	381,931,897.60	365		-	TOTAL	326,980,031.94	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDF No.
1. Teacher Salaries as Per EC 41011	1100	98,355,728.68	375
2. Salaries of Instructional Aides Per EC 41011	2100	8,303,621.00	380
3. STRS	3101 & 3102	33,018,701.87	382
4. PERS	3201 & 3202	2,252,049.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,180,743.14	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	20,871,742.44	38
7. Unemploy ment Insurance	3501 & 3502	947,360.55	39
8. Workers' Compensation Insurance	3601 & 3602	0.00	39
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	265,768.00	39
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		166,195,714.68	39
12. Less: Teacher and Instructional Aide Salaries and			

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

Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)	.	396
	0.00	380
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	.	396
	0.00	555
14. TOTAL SALARIES AND BENEFITS.		397
	166,195,714.68	L
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372	.	
	.51	
16. District is exempt from EC 41372 because it meets the provisions		
and the second s		
of EC 41374. (If exempt, enter 'X')	0	
of EC 41374. (If exempt, enter 'X')	0	
	0	
		ınder
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		ınder
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 the provisions of EC 41374.		ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)		ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	and not exempt u	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55 .51	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	.55 .51	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	.55 .51 .04	under
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	.55 .51 .04	ınder
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 the provisions of EC 41374.  1. Minimum percentage required (60% elementary, 55% unified, 50% high)  2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)  PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	.55 .51 .04	ınder

## **INTERFUND ACTIVITIES**



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

36676860000000 Form SIAB D8BGACNNBE(2022-23)

Colton Joint Unified San Bernardino County

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

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

Colton Joint Unified San Bernardino County 36676860000000 Form SIAB D8BGACNNBE(2022-23)

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			-		0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND						Printed: 6/1		

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

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

Colton Joint Unified San Bernardino County 366768600000000 Form SIAB D8BGACNNBE(2022-23)

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