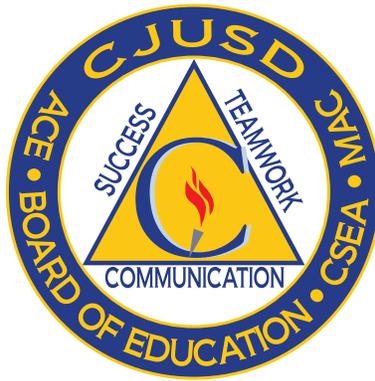


COLTON JOINT UNIFIED SCHOOL DISTRICT
PROPOSED BUDGET
2020-2021

Presented to the Governing Board on June 11, 2020



2020-21 PROPOSED BUDGET

BOARD OF EDUCATION

MS. PATT HARO

President

MR. DAN FLORES

Vice-President

MS. BERTHA ARREGUIN

Clerk

MR. ISRAEL FUENTES

Board Member

MR. FRANK A. IBARRA

Board Member

MS. BERENICE SANDOVAL

Board Member

MS. JOANNE E. THORING-OJEDA

Board Member

ADMINISTRATION

DR. FRANK MIRANDA

Superintendent

AMANDA CORRIDAN

Assistant Superintendent, Student Services Division

RICK JENSEN

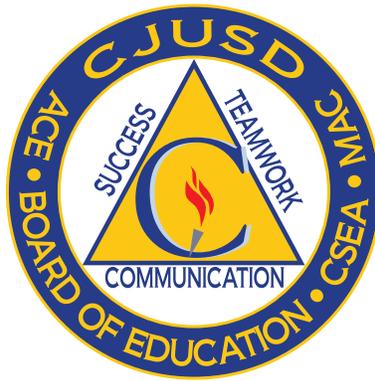
Assistant Superintendent, Business Services Division

INGRID MUNSTERMAN

Assistant Superintendent, Human Resources Division

DR. TINA PETERSEN

Assistant Superintendent, Educational Services Division



2020-21 PROPOSED BUDGET

TABLE OF CONTENTS

<i>Narrative</i>	1
<i>Multiyear Projection</i>	14
<i>School District Certification</i>	16
<i>Workers' Compensation Certification</i>	20
<i>Fund 01 - General Fund</i>	22
<i>Average Daily Attendance</i>	34
<i>Fund 11 - Adult Education</i>	35
<i>Fund 12 - Child Development Fund</i>	47
<i>Fund 13 - Nutrition Services Fund</i>	57
<i>Fund 14 - Deferred Maintenance</i>	67
<i>Fund 21 - Building Fund</i>	77
<i>Fund 25 - Capital Facilities Fund</i>	88
<i>Fund 35 - School Facility Fund</i>	98
<i>Fund 40 - Special Reserve Fund for Capital Outlay Projects</i>	109
<i>Fund 51 - Bond Interest and Redemption Fund</i>	120
<i>Fund 67 - Self Insurance Fund</i>	129
<i>Community Facilities District</i>	140
<i>Fund 49 - Capital Project Fund</i>	141
<i>Fund 52 - Debt Service Fund</i>	151
<i>Multiyear Projections</i>	159
<i>Criteria and Standards</i>	168
<i>Cashflow</i>	196
<i>Current Expense Formula</i>	201
<i>Interfund Activities</i>	203

Colton Joint Unified School District
2020-21 Proposed Budget Report and Multiyear Fiscal Projection
 Public Hearing/Adoption – June 11, 2020

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 the enacted State Budget makes material revisions necessary, the District will make available for public review within 45 days of adoption any changes the State Budget Act makes essential.

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 2020-21 through 2022-23 specific to the Colton Joint Unified School District.

Governor’s Revised State Budget Proposal “May Revision”

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2020-21 fiscal year. Due to the impact of the coronavirus pandemic, State General Fund revenues are projected to decline over \$41 billion during the current and 2020-21 budget years and COVID-19 related expenses are projected to reach \$13 billion for a total budget deficit of about \$54 billion.

As a result, the Administration is proposing a combination of actions to address the State deficit, including the following:

- Cancel \$6.1 billion in program expansions and spending increases, including redirecting \$2.4 billion in extraordinary payments to California Public Employees’ Retirement System (CalPERS) to temporarily offset the state’s obligations to CalPERS in 2020-21 and 2021-22.
- Spend down \$16.2 billion in the Budget Stabilization Account (Rainy Day Fund) over three fiscal years and allocate \$450 million from the Safety Net Reserve to offset increased health care costs in 2020-21.
- Borrow and transfer \$4.1 billion from special funds.
- Suspend net operating losses and temporarily limit to \$5 million the amount of credit a taxpayer can use in any given tax year, to generate new revenue of \$4.4 billion in 2020-21 to support schools and colleges, and maintain core state functions. The proposal could potentially generate \$3.3 billion in 2021-22 and \$1.5 billion in 2022-23.
- Utilize \$8.3 billion in federal CARES Act.

For 2020-21, the Proposition 98 guarantee declines by \$19 billion from the Governor’s January Budget. Recognizing that public education could not withstand such a reduction in funding, the Governor proposes to provide supplemental appropriations in order to avoid a drastic drop in the funding or a permanent drop in the Proposition 98 minimum guarantee.

LCFF Cost-of-Living-Adjustment (COLA): The Governor proposes a reduction in LCFF funding by 10% (\$6.5 billion), including the elimination of the 2.31% cost of living adjustment, for a net overall decrease of 7.92% from 2019-2020. However, the Governor also indicates that if

federal funding is sufficient, the 10% reduction could be backfilled. The statutory cost of living adjustment is also suspended for all other programs.

Deferrals: To address a current and anticipated cash shortage, the Governor proposes several deferrals. The first comes immediately, deferring \$1.9 billion of LCFF apportionment from 2019–20 to 2020–21. In 2020–21, the Administration proposes deferrals in April, May, and June totaling \$3.4 billion to 2021–22.

Learning Loss Mitigation: The Governor proposes one-time funding of \$4.4 billion in federal funds (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor’s Emergency Education Relief Fund) for mitigation of students’ learning loss during school closures. The funds will be allocated to local educational agencies (LEAs) that offer instruction, and prioritizes students most heavily impacted by school closures, and may be used as follows:

- Summer programs
- Extending the instructional school year
- Providing additional academic services for students (e.g. materials and devices)
- Counseling or mental health services
- Professional development opportunities
- Access to school breakfast and lunch programs

California also received \$1.6 billion in federal Elementary and Secondary School Emergency Relief (ESSER) funds, of which 90 percent will be distributed to LEAs according to Title I-A funding for COVID-19 related costs. The May Revision proposes to use the remaining \$164.7 million (10%) in the following manner:

- \$100 million: Grants to county offices of education to support developing networks of community schools, mental health services, and addressing barriers to high-need students
- \$63.2 million for training and professional development
- \$1.5 million for the Dept of Education for operational costs due to COVID-19

Previously Proposed Budget Augmentations: The May Revision rescinds the Governor’s January budget proposals, including the following:

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CCEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000

Special Education: The Governor maintains the January budget commitment to improve funding for Special Education. Despite suspension of the COLA, the Governor proposes to increase base rates by 15% to \$645 per pupil based on a three-year rolling average of daily attendance. Funding outside AB 602 will be frozen at this time.

In addition, the May Revise includes \$15 million in federal Individuals with Disabilities Education Act (IDEA) funds for the Golden State Teacher Scholarship Program to support increasing the teacher pipeline and \$7 million to assist LEAs with developing different dispute resolution services and mediation services for cases arising from COVID-19 distance learning service delivery models.

The May Revise also keeps the two work groups as provided in the January proposal but replaces the \$1.1 million that was originally proposed from Proposition 98 General Fund and uses federal IDEA funds instead. Two new workgroups are created to 1) study cost of out-of-home care and 2) develop an IEP addendum for distance learning. These two new workgroups will be funded by an additional \$600,000 received by federal IDEA funds.

K-12 Categorical Programs: The Governor proposes \$352.9 million in reductions to the following categorical programs:

- \$100 million: After School Education and Safety
- \$79.4 million: K-12 Strong Workforce Program
- \$77.4 million: Career Technical Education Incentive Grant Program
- \$66.7 million: Adult Education Block Grant
- \$9.4 million: California Partnership Academies
- \$7.7 million: Career Technical Education Initiative
- \$3.5 million: Exploratorium
- \$3 million: Online Resource Subscriptions for Schools
- \$2.4 million: Specialized Secondary Program
- \$2.1 million: Agricultural Career Technical Education Incentive Grant
- \$1.3 million: Clean Technology Partnership

Proposed Pension Relief. There is some good news, as the Governor proposes to reallocate \$2.3 billion from payment for long-term unfunded liabilities to reduction of employer contribution rates for 2020-21 and 2021-22. This reallocation would result in the following rates.

	2019-20 Current	2020-21 Proposed	2021-22 Proposed
STRS	17.10%	16.15%	16.02%
PERS	19.721%	20.70%	22.84%

Note: Previously proposed STRS rates: 2020-21 at 18.4%; 2021-22 at 18.2%
Previously proposed PERS rates: 2020-21 at 22.67%; 2021-22 at 25.0%

Flexibility Proposals

To assist local educational agencies (LEAs) facing the potential 10% LCFF reduction, the Administration proposes to work with the Legislature and education stakeholders on options to

minimize the impact of reduced funding. In addition, the May Revise offers the following flexibilities:

- Exemptions for LEAs if apportionment deferrals create a documented hardship.
- Authority for LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.
- Subject to public hearing, increases on LEA internal inter-fund borrowing limits to help mitigate the impacts of apportionment deferrals.
- Authority to use proceeds from the sale of surplus property for one-time general fund purposes.
- Options for specified special education staff to utilize technology-based options to serve students.
- Extension of the deadline for transitional kindergarten teachers to obtain 24 college units of early childhood education, from August 1, 2020 to August 1, 2021.

Routine Restricted Maintenance Account:

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts had taken advantage of multiple flexibility provisions over the past decade, beginning in 2019-20 school districts must comply with the 3% contribution provision. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Important: As noted above the May Revise Flexibility Proposal offers to allow LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance

Therefore, in order to ensure the Colton Joint Unified School District is in compliance with the above provisions, the District has budgeted the 3% contribution minimum.

Other Budget Issues

- **Local Property Tax Adjustments**—An increase of \$84.5 million Proposition 98 General Fund in 2019-20 and \$727 million Proposition 98 General Fund in 2020-21 for school districts, special education local plan areas, and county offices of education as a result of lower offsetting property tax revenues in both years.
- **Full-Day Kindergarten Facilities**—A decrease of \$300 million one-time non-Proposition 98 General Fund for construction of new, or retrofit of existing, facilities for full-day kindergarten programs. This is roughly the amount that is unexpended from \$400 million provided for this purpose in the 2018 and 2019 Budget Acts. The May Revision proposes sweeping these unexpended program funds to facilitate.
- **AB 1840 Adjustments**—An increase of \$5.8 million one-time Proposition 98 General Fund for Inglewood Unified School District and \$16 million one-time Proposition 98 General Fund for Oakland Unified School District, amounting to 50 percent of the operating deficit of these districts, pursuant to Chapter 426, Statutes of 2018 (AB 1840).

- **Categorical Program Growth**—A decrease of \$10.9 million Proposition 98 General Fund for selected categorical programs, based on updated estimates of average daily attendance.

Early Education Programs

The May Revision proposes to utilize \$350.3 million of federal CARES Act for COVID-19 related child care expenses as follows:

- \$144.3 million for state costs associated with SB 89 expenses, family fee waivers, and provider payment protection.
- \$125 million for one-time stipends for state-subsidized child care providers offering care during the pandemic.
- \$73 million for increased access to child care services for at-risk children and children of essential workers.
- \$8 million to extend family fee waivers until June 30, 2020.

The May Revision continues to propose to consolidate the state's early learning and child care programs under the Department of Social Services, which maintains \$2 million General Fund in 2020-21 to support this proposal.

State Preschool

Absent additional federal funds to mitigate these fiscal decisions, the state will reduce the following programs:

- \$159.4 million General Fund to eliminate 10,000 slots scheduled to begin April 1, 2020 and 10,000 additional slots scheduled to begin April 1, 2021.
- \$130 million Proposition 98 General Fund and \$67.3 million General Fund to reflect a 10 percent decrease in State Preschool daily reimbursement rate.
- \$20.5 million Proposition 98 General Fund and \$11.6 million General Fund to reflect suspension of a 2.31 percent cost of living adjustment.
- \$3.3 million Proposition 98 General Fund and \$3 million General Fund to eliminate a 1 percent add-on to the full-day State Preschool reimbursement rate.

Child Care

The May Revision proposes to reduce the following programs, which would be mitigated if the federal government provides sufficient funds to restore them:

- \$363 million one-time General Fund and \$45 million one-time federal Child Care and Development Block Grant funds from the 2019 Budget Act for child care workforce and infrastructure.
- \$223.8 million General Fund to reflect a 10 percent decrease in the Standard Reimbursement Rate and the Regional Market Rate.
- \$35.9 million General Fund to reflect lower caseload estimates in CalWORKs Stage 2 and 3 child care.
- \$25.3 million General Fund to reflect suspension of the 2.31% cost of living adjustment.
- \$10 million one-time General Fund from the 2019 Budget Act for child care data systems.

- \$4.4 million one-time General Fund to reduce resources available for the Early Childhood Policy Council, leaving \$2.2 million available for 2020-21 and 2021-22.
- \$13.4 million in federal funds is appropriated through the Health and Human Services Agency to reflect the state's 2020 Preschool Development Grant award.

BROADBAND EXPANSION

The COVID-19 pandemic requires significant numbers of Californians to telework, learn via distance education, and receive healthcare through telehealth. The drive toward these technology platforms highlights the state's inequities in access to computers, technology tools, and connectivity. In response, the California Public Utilities Commission (Commission) acted in April to help bridge this digital divide by making \$25 million available from the California Teleconnect Fund for hotspots and Internet service for student households, prioritizing rural, small, and medium-sized school districts. The Commission also made \$5 million available from the California Advanced Services Fund Adoption Account to help cover the cost of computing and hotspot devices. The Commission coordinated with the California Department of Education and this funding will be prioritized toward low-income communities and communities with high percentages of residents with limited English proficiency.

To identify which areas of the state lack sufficient access to broadband, the May Revision includes \$2.8 million and 3 positions in additional resources from the Public Utilities Commission Utilities Reimbursement Account for the Commission to enhance its broadband mapping activities.

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

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

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

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

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

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

The district reserve cap is not activated for 2019-20 since all four above provisions were not met in 2018-19. While all four provisions illustrated above are expected to be met in 2019-20, a cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

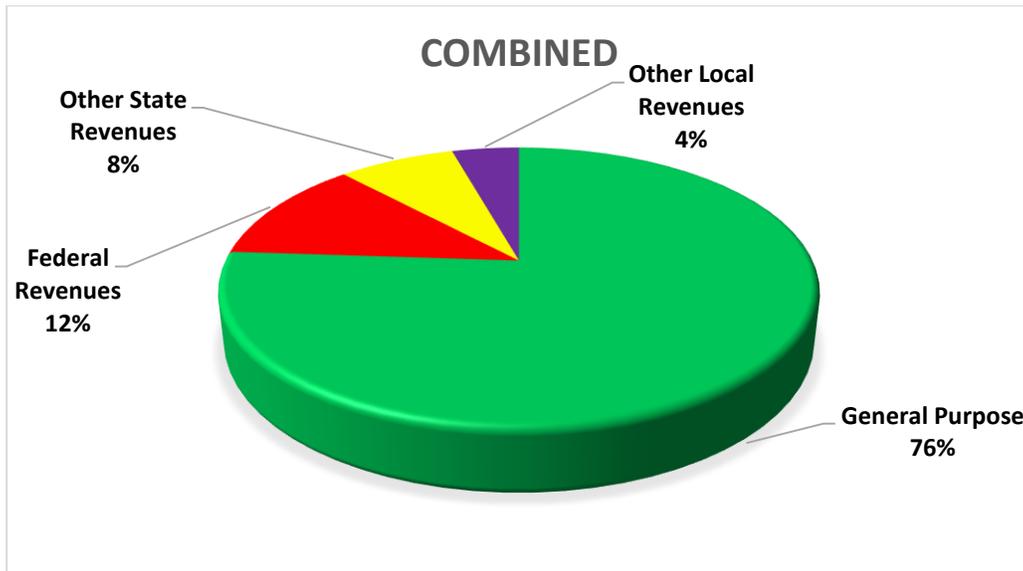
2020-21 Colton Joint Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 20,340.45 (excludes COE ADA of 67.37).
 - Due to declining enrollment the funded ADA will be based on the prior year ADA of 20,408.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 81.41%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$210,460,797	\$210,460,797
Federal Revenues	\$120,000	\$33,135,932
Other State Revenues	\$4,300,648	\$21,028,767
Other Local Revenues	\$1,936,302	\$12,071,170
TOTAL	\$216,817,747	\$276,696,666



Education Protection Account

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

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

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

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

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

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

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

**Education Protection Account (EPA) Budget
2020-21 Fiscal Year**

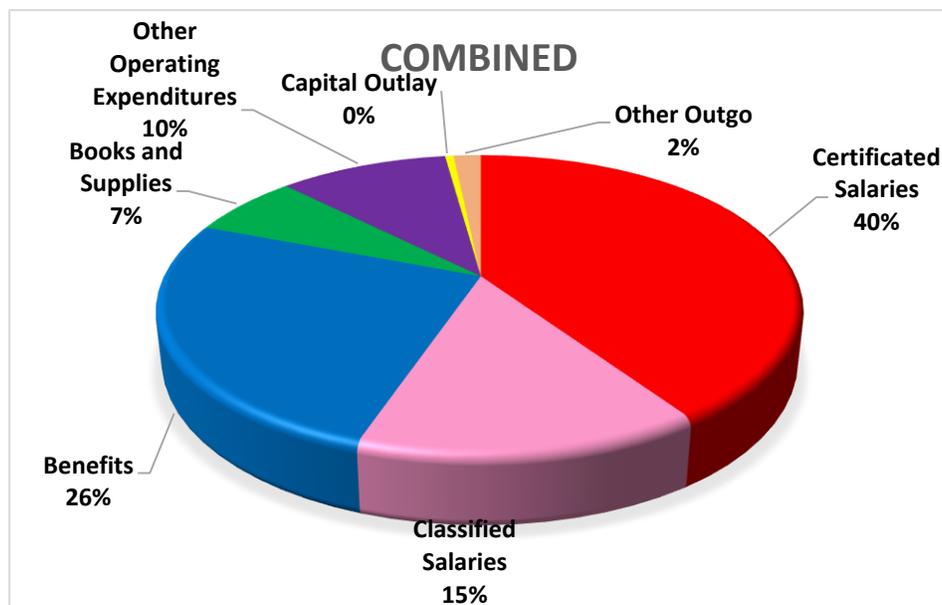
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$25,748,462
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$21,885,646
<i>Certificated Instructional Benefits</i>	\$3,862,816
TOTAL	\$25,748,462
ENDING BALANCE	\$0

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 83% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$87,744,632	\$114,128,128
Classified Salaries	\$31,272,092	\$41,155,529
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$48,006,354	\$72,291,580
Books and Supplies	\$13,440,103	\$18,863,762
Other Operating Expenditures	\$15,066,814	\$28,793,776
Capital Outlay	\$1,183,654	\$1,454,654
Other Outgo	\$3,123,295	\$4,610,732
TOTAL	\$199,836,944	\$281,298,161

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	Unrestricted
Special Education, Various Programs	\$19,593,782
Restricted Maintenance Account	\$8,700,000
Medical	\$184,842
Special Reserve for Capital Outlay Projects	\$1,744,064
OPEB Contribution	\$1,500,000
Child Development Fund	\$438,572
Cafeteria Fund	\$1,607,928
Deferred Maintenance	\$333,577
Capital Facilities/Redevelopment Agency Funds	\$1,500,000
TOTAL CONTRIBUTIONS	\$35,602,765

General Fund Summary

The District's 2020-21 General Fund projects a total operating deficit of \$11M resulting in an estimated ending fund balance of \$34.9M. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$152.5K; restricted programs - \$13.8M; economic uncertainty - \$8.6M; assigned - \$12.3M; unassigned - \$0. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2020-21 and 2021-22 school years. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations. At this time we do not anticipate having to borrow for cash flow purposes.

Fund Summaries

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

Description	2019-20	Est. Net Change	2020-21
General Fund	\$46,342,340	(\$11,392,059)	\$34,950,281
Adult Education Fund	\$229,670	(\$71,928)	\$157,742
Child Development Fund	\$34,371	(\$0)	\$34,371
Cafeteria Fund	\$1,296,201	(\$1,346)	\$1,294,856
Deferred Maintenance Fund	\$301,239	(\$301,238)	\$1
Building Fund	\$7,224,997	(\$7,224,995)	\$2
Capital Facilities Fund	\$14,966,400	(\$13,693,973)	\$1,272,427
County School Facilities Fund	\$11,205,139	(\$11,045,644)	\$159,495
Special Reserve for Capital Outlay Fund	\$16,867,831	(\$16,867,831)	\$0
Bond Interest & Redemption Fund	\$20,553,168	\$1	\$20,553,169
Community Facilities District Funds	\$4,963,553	\$189,800	\$5,153,353
Self Insurance Fund	\$17,911,599	(\$239,327)	\$17,672,272
TOTAL	\$141,896,509	(\$60,648,540)	\$81,247,969

Multyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal revenue decrease is associated with removal of Mitigation of Learning and CARES Act funds. Local revenue is estimated to remain relatively constant for the subsequent years. State revenue is expected to remain relatively constant for the subsequent years.

<i>Planning Factor</i>	2019-20	2020-21	2021-22	2022-23
Dept of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%
Effective Deficit Factor	-	-7.92%	-10.00%	-10.00%
SSC Recommended Funded COLA	-	0.00%	0.00%	0.00%
STRS Employer Rates (Governor's Proposed Rates)	17.10%	16.15%	16.02%	18.10%
PERS Employer Rates (Governor's Proposed Rates)	19.72%	20.70%	22.84%	25.50%
Lottery – Unrestricted per ADA	\$153	\$153	\$153	\$153
Lottery – Prop. 20 per ADA	\$54	\$54	\$54	\$54
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87

Expenditure Assumptions:

Certificated and classified step and column costs are expected to increase by 1.3% each year. Also, minimum wage for classified employees are expected to increase.

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

Unrestricted supplies are estimated to decrease due to removal of the vehicle/athletics/field renovation/student technology refresh. Restricted supplies are estimated to decrease primarily due

to program adjustments. Operating expenditures are estimated to remain relatively constant for unrestricted and restricted resources. decrease for 2019-20 primarily due to program adjustments. Capital outlay and other-outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2019-20 due to program adjustments noted above. Transfers out are expected to decrease from 2020-21 to 2021-22 due to program adjustments and remain relatively constant subsequent years. Contributions to restricted programs are expected to increase due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2019-20, the District estimates that the General Fund is projected to deficit spend by \$4.9M resulting in an unrestricted ending General Fund balance of approximately \$39.3M.

During 2020-21, the District estimates that the General Fund is projected to deficit spend by \$18.2M resulting in an unrestricted ending General Fund balance of \$21.1M.

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

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:				
Objects 9780/9789/9790:				
	2020-21 Budget	2021-22 MYP	2022-23 MYP	
Fund 01: General Fund (3% REU and Non-Spendable reserves)	\$8,795,200	\$8,381,400	\$8,102,500	
Fund 01: Assigned and Unassigned Fund Balance	\$26,155,081	\$15,764,542	\$17,700,926	
Total Assigned and Unassigned Ending Fund Balances	\$34,950,281	\$24,145,942	\$25,803,426	
District Standard Reserve Level (Form CS Line 108-4)	3%	3%	3%	
General Fund Combined Expenses and Financing Uses (MYP Line 11)	\$288,088,725	\$274,294,244	\$264,998,221	
Less District Minimum Reserve for Economic Uncertainties	\$8,642,700	\$8,228,900	\$7,950,000	
Remaining Balance to Substantiate Need	\$26,307,581	\$15,917,042	\$17,853,426	
Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:				
Fund	Description of Reason	2020-21 Budget	2021-22 MYP	2022-23 MYP
01	Non-spendable reserves	\$152,500	\$152,500	\$152,500
01	850/900 Washington improvements/relocation	\$3,356,700	\$0	\$0
01	Cover 2020-21 Projected Deficit Spending	\$10,804,339		
01	Cover 2021-22 Projected Deficit Spending		\$0	
01	Cover 2022-23 Projected Deficit Spending			\$0
01	Vehicle/Athletics/Field Renovation/Student Technology Refresh	\$0	\$0	\$0
01	Restricted Programs	\$13,845,576	\$15,764,542	\$17,700,926
01	Additional reserve for salary and benefit increases, budget stability	\$0	\$0	\$0
Total of Substantiated Needs		\$28,159,115	\$15,917,042	\$17,853,426

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current year and the two subsequent years due to the ability to meet the 3% reserve requirement. The financial status of the Proposed District Budget is similar to a “Positive Certification” that occurs during interim / mid-year financial reports. The County Office has three options in approving our budget; approved, conditionally approved, and disapproved. We anticipate that the San Bernardino County Superintendent of Schools will approve the budget as submitted. Administration is confident that the District will be able to adequately address the future deficits, maintain a minimum reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

**Colton Joint Unified School District
2020-21 Proposed Budget
Multiyear Projection**

	2020-21			2021-22			2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	210,460,797	0	210,460,797	213,967,703	0	213,967,703	217,133,503	0	217,133,503
Federal Revenue	120,000	33,015,932	33,135,932	120,000	16,302,265	16,422,265	120,000	16,302,265	16,422,265
State Revenue	4,300,648	16,728,119	21,028,767	4,300,648	16,728,119	21,028,767	4,300,648	16,728,119	21,028,767
Local Revenue	1,936,302	10,134,868	12,071,170	1,936,302	10,134,868	12,071,170	1,936,302	10,134,868	12,071,170
Total Revenue	216,817,747	59,878,919	276,696,666	220,324,653	43,165,252	263,489,905	223,490,453	43,165,252	266,655,705
Expenditures									
Certificated Salaries	87,744,632	26,383,496	114,128,128	88,885,332	17,791,944	106,677,276	90,040,832	18,023,244	108,064,076
Classified Salaries	31,272,092	9,883,437	41,155,529	31,778,592	10,011,937	41,790,529	32,191,692	10,142,137	42,333,829
Benefits	48,006,354	24,285,226	72,291,580	49,682,503	23,165,807	72,848,310	49,786,152	24,057,268	73,843,420
Books and Supplies	13,440,103	5,423,659	18,863,762	12,440,103	3,923,659	16,363,762	12,440,103	3,923,659	16,363,762
Other Services & Oper. Expenses	15,066,814	13,726,962	28,793,776	15,066,814	13,726,962	28,793,776	15,066,814	13,726,962	28,793,776
Capital Outlay	1,183,654	271,000	1,454,654	0	0	0	0	0	0
Other Outgo 7xxx	4,672,570	0	4,672,570	4,672,570	0	4,672,570	4,672,570	0	4,672,570
Transfer of Indirect 73xx	(1,549,275)	1,487,437	(61,838)	(1,549,275)	1,468,726	(80,549)	(1,549,275)	1,451,307	(97,968)
Unidentified Cuts				(3,024,350)		(3,024,350)	(15,228,164)		(15,228,164)
Total Expenditures	199,836,944	81,461,217	281,298,161	197,952,289	70,089,035	268,041,324	187,420,724	71,324,577	258,745,301
Deficit/Surplus	16,980,803	(21,582,298)	(4,601,495)	22,372,364	(26,923,783)	(4,551,419)	36,069,729	(28,159,325)	7,910,404
Other Sources/(uses)	0	0	0	0	0	0	0	0	0
Transfers in/(out)	(6,790,564)	0	(6,790,564)	(6,174,564,00)	(78,356)	(6,252,920)	(6,174,564)	(78,356)	(6,252,920)
Contributions to Restricted	(28,478,624)	28,478,624	0	(28,921,105)	28,921,105	0	(30,174,065)	30,174,065	0
Net increase (decrease) in Fund Balance	(18,288,385)	6,896,326	(11,392,059)	(12,723,305)	1,918,966	(10,804,339)	(278,900)	1,936,385	1,657,484
Beginning Balance	39,393,090	6,949,250	46,342,340	21,104,705	13,845,576	34,950,281	8,381,400	15,764,542	24,145,942
Ending Balance	21,104,705	13,845,576.20	34,950,281	8,381,400	15,764,542	24,145,942	8,102,500	17,700,926	25,803,426
Ending Balance % of Total Expenditures	9.0%		12.1%	0		8.8%	3.6%		9.7%
Reserve for Econ Uncertainty (3%)	8,642,700		8,642,700	8,228,900		8,228,900	7,950,000		7,950,000
Revolving/Stores/Prepays	152,500		152,500	152,500		152,500	152,500		152,500
Deficit Spending 2020-21			0						0
Deficit Spending 2021-22	8,950,548		8,950,548						0
Deficit Spending 2022-23						0			0
EPA	2,257		2,257						0
Facility relocation costs	3,356,700		3,356,700						0
Vehicle/Athletics/Field									
Renovation/Student Technology 1.1			0						0
Refresh									
Restricted Programs		13,845,576	13,845,576		15,764,542	15,764,542		17,700,926	17,700,926
Future Operational Budget		0	0		0	0		0	0
Unappropriated Fund Balance	(0)	0	(0)	0	0	0	(0)	0	(0)
<i>Unappropriated Percent</i>			0.0%			0.0%			0.0%

**Colton Joint Unified School District
2020-21 Proposed Budget
Multiyear Projection**

Notes:

1. Project on-going declining enrollment
2. Includes estimated cost of step & column and minimum wage increases for classified
3. Fixed benefits adjusted accordingly
4. Includes changes to pension contributions and 5% average increase for Health and Welfare
5. Removal of one time cost related to field renovation

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. [REDACTED]
[REDACTED] The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, [REDACTED].

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

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Dr, Colton, CA 92324
Date: June 8 - June 11, 2020

Place: Virtual Teleconference Meeting
Date: June 11, 2020
Time: 05:30 PM

Adoption Date: June 11, 2020

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

Contact person for additional information on the budget reports:

Name: Mariamanda Sarabia Telephone: (909) 580-5000
Title: Director of Fiscal Services E-mail: Mariamanda_Sarabia@CJUSD.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 	X	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 11, 2020

For additional information on this certification, please contact:

Name: Mariamanda Sarabia

Title: Director of Fiscal Services

Telephone: (909) 580-5000

E-mail: Mariamanda_Sarabia@CJUSD.net

01 GENERAL FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	234,705,411.00	0.00	234,705,411.00	210,460,797.00	0.00	210,460,797.00	-10.3%
2) Federal Revenue		8100-8299	229,566.00	15,692,608.00	15,922,174.00	120,000.00	33,015,932.00	33,135,932.00	108.1%
3) Other State Revenue		8300-8599	6,355,101.00	20,239,358.00	26,594,459.00	4,300,648.00	16,728,119.00	21,028,767.00	-20.9%
4) Other Local Revenue		8600-8799	2,422,721.00	9,003,944.50	11,426,665.50	1,936,302.00	10,134,868.00	12,071,170.00	5.6%
5) TOTAL, REVENUES			243,712,799.00	44,935,910.50	288,648,709.50	216,817,747.00	59,878,919.00	276,696,666.00	-4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	99,248,873.00	16,908,089.00	116,156,962.00	87,744,632.00	26,383,496.00	114,128,128.00	-1.7%
2) Classified Salaries		2000-2999	29,466,900.00	9,187,998.00	38,654,898.00	31,272,092.00	9,883,437.00	41,155,529.00	6.5%
3) Employee Benefits		3000-3999	51,095,398.36	24,864,220.00	75,959,618.36	48,006,354.00	24,285,226.00	72,291,580.00	-4.8%
4) Books and Supplies		4000-4999	10,354,032.51	7,729,728.89	18,083,761.40	13,440,103.00	5,423,659.00	18,863,762.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	17,996,796.87	10,964,875.00	28,961,671.87	15,066,814.00	13,726,962.00	28,793,776.00	-0.6%
6) Capital Outlay		6000-6999	2,912,669.00	2,374,956.89	5,287,625.89	1,183,654.00	271,000.00	1,454,654.00	-72.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,527,667.00	0.00	4,527,667.00	4,672,570.00	0.00	4,672,570.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,044,450.00)	1,008,365.00	(36,085.00)	(1,549,275.00)	1,487,437.00	(61,838.00)	71.4%
9) TOTAL, EXPENDITURES			214,557,886.74	73,038,232.78	287,596,119.52	199,836,944.00	81,461,217.00	281,298,161.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			29,154,912.26	(28,102,322.28)	1,052,589.98	16,980,803.00	(21,582,298.00)	(4,601,495.00)	-537.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,527,816.00	997,102.00	8,524,918.00	6,790,564.00	0.00	6,790,564.00	-20.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,582,558.00)	26,582,558.00	0.00	(28,478,624.00)	28,478,624.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,110,374.00)	25,585,456.00	(8,524,918.00)	(35,269,188.00)	28,478,624.00	(6,790,564.00)	-20.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,955,461.74)	(2,516,866.28)	(7,472,328.02)	(18,288,385.00)	6,896,326.00	(11,392,059.00)	52.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
2) Ending Balance, June 30 (E + F1e)			39,393,089.93	6,949,250.20	46,342,340.13	21,104,704.93	13,845,576.20	34,950,281.13	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	52,500.00	0.00	52,500.00	52,500.00	0.00	52,500.00	0.0%
Stores		9712	851,681.00	0.00	851,681.00	100,000.00	0.00	100,000.00	-88.3%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,949,250.20	6,949,250.20	0.00	13,845,576.20	13,845,576.20	99.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	29,605,209.00	0.00	29,605,209.00	12,309,505.00	0.00	12,309,505.00	-58.4%
Deficit spending 2021-22	0000	9780				8,950,548.00		8,950,548.00	
Facility relocation costs	0000	9780				3,356,700.00		3,356,700.00	
EPA	1400	9780				2,257.00		2,257.00	
Deficit Spending 2020-21	0000	9780	11,392,059.00		11,392,059.00				
Facility relocation costs	0000	9780	2,815,000.00		2,815,000.00				
Vehicle/Athletics/Field Renovation/Stude	0000	9780	3,000,000.00		3,000,000.00				
Future Operational Budget	0000	9780	12,395,893.00		12,395,893.00				
EPA	1400	9780	2,257.00		2,257.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,883,699.93	0.00	8,883,699.93	8,642,699.93	0.00	8,642,699.93	-2.7%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	185,535,739.00	0.00	185,535,739.00	171,968,807.00	0.00	171,968,807.00	-7.3%
Education Protection Account State Aid - Current Year		8012	26,514,124.00	0.00	26,514,124.00	25,748,462.00	0.00	25,748,462.00	-2.9%
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	126,244.00	0.00	126,244.00	126,244.00	0.00	126,244.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	15,115,967.00	0.00	15,115,967.00	15,115,967.00	0.00	15,115,967.00	0.0%
Unsecured Roll Taxes		8042	481,794.00	0.00	481,794.00	481,794.00	0.00	481,794.00	0.0%
Prior Years' Taxes		8043	301.00	0.00	301.00	301.00	0.00	301.00	0.0%
Supplemental Taxes		8044	784,964.00	0.00	784,964.00	784,964.00	0.00	784,964.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,769,217.00)	0.00	(3,769,217.00)	(3,769,217.00)	0.00	(3,769,217.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,615,629.00	0.00	11,615,629.00	337,052.00	0.00	337,052.00	-97.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			236,405,545.00	0.00	236,405,545.00	210,794,374.00	0.00	210,794,374.00	-10.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,700,000.00)		(1,700,000.00)	(333,577.00)		(333,577.00)	-80.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(134.00)	0.00	(134.00)	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			234,705,411.00	0.00	234,705,411.00	210,460,797.00	0.00	210,460,797.00	-10.3%
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	4,007,420.00	4,007,420.00	0.00	4,007,420.00	4,007,420.00	0.0%
Special Education Discretionary Grants		8182	0.00	351,020.00	351,020.00	0.00	349,319.00	349,319.00	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,121,366.00	8,121,366.00		8,048,060.00	8,048,060.00	-0.9%
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		820,896.00	820,896.00		859,994.00	859,994.00	4.8%
Title III, Part A, Immigrant Student Program	4201	8290		9,739.00	9,739.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		559,348.00	559,348.00		465,837.00	465,837.00	-16.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,267,396.00	1,267,396.00		1,946,318.00	1,946,318.00	53.6%
Career and Technical Education	3500-3599	8290		130,423.00	130,423.00		200,317.00	200,317.00	53.6%
All Other Federal Revenue	All Other	8290	229,566.00	425,000.00	654,566.00	120,000.00	17,138,667.00	17,258,667.00	2536.7%
TOTAL, FEDERAL REVENUE			229,566.00	15,692,608.00	15,922,174.00	120,000.00	33,015,932.00	33,135,932.00	108.1%
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	857,244.00	0.00	857,244.00	856,123.00	0.00	856,123.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,430,796.00	1,159,326.00	4,590,122.00	3,359,525.00	1,135,242.00	4,494,767.00	-2.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,511,989.00	2,511,989.00		2,537,108.00	2,537,108.00	1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		133,350.00	133,350.00		133,350.00	133,350.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,067,061.00	16,434,693.00	18,501,754.00	85,000.00	12,922,419.00	13,007,419.00	-29.7%
TOTAL, OTHER STATE REVENUE			6,355,101.00	20,239,358.00	26,594,459.00	4,300,648.00	16,728,119.00	21,028,767.00	-20.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,425,057.00	1,425,057.00	0.00	1,500,000.00	1,500,000.00	5.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,188.00	0.00	2,188.00	5,000.00	0.00	5,000.00	128.5%
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	1,105,398.00	12,859.00	1,118,257.00	1,319,202.00	12,859.00	1,332,061.00	19.1%
Interest		8660	745,094.00	0.00	745,094.00	450,000.00	0.00	450,000.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	570,041.00	11,588.50	581,629.50	162,100.00	0.00	162,100.00	-72.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,554,440.00	7,554,440.00		8,622,009.00	8,622,009.00	14.1%
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			2,422,721.00	9,003,944.50	11,426,665.50	1,936,302.00	10,134,868.00	12,071,170.00	5.6%
TOTAL, REVENUES			243,712,799.00	44,935,910.50	288,648,709.50	216,817,747.00	59,878,919.00	276,696,666.00	-4.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,894,214.00	12,047,741.00	93,941,955.00	69,929,158.00	21,548,564.00	91,477,722.00	-2.6%
Certificated Pupil Support Salaries		1200	6,128,453.00	3,240,062.00	9,368,515.00	6,433,392.00	3,193,414.00	9,626,806.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,939,280.00	416,141.00	10,355,421.00	10,191,196.00	426,394.00	10,617,590.00	2.5%
Other Certificated Salaries		1900	1,286,926.00	1,204,145.00	2,491,071.00	1,190,886.00	1,215,124.00	2,406,010.00	-3.4%
TOTAL, CERTIFICATED SALARIES			99,248,873.00	16,908,089.00	116,156,962.00	87,744,632.00	26,383,496.00	114,128,128.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,414,986.00	4,525,362.00	5,940,348.00	1,193,036.00	5,120,785.00	6,313,821.00	6.3%
Classified Support Salaries		2200	15,552,647.00	2,699,429.00	18,252,076.00	16,629,195.00	2,805,555.00	19,434,750.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	4,055,584.00	721,545.00	4,777,129.00	4,405,180.00	743,031.00	5,148,211.00	7.8%
Clerical, Technical and Office Salaries		2400	7,602,293.00	1,074,113.00	8,676,406.00	8,145,799.00	1,157,440.00	9,303,239.00	7.2%
Other Classified Salaries		2900	841,390.00	167,549.00	1,008,939.00	898,882.00	56,626.00	955,508.00	-5.3%
TOTAL, CLASSIFIED SALARIES			29,466,900.00	9,187,998.00	38,654,898.00	31,272,092.00	9,883,437.00	41,155,529.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,734,252.00	17,077,187.00	33,811,439.00	13,980,627.00	15,782,006.00	29,762,633.00	-12.0%
PERS		3201-3202	5,448,156.00	1,833,974.00	7,282,130.00	6,247,222.00	2,291,286.00	8,538,508.00	17.3%
OASDI/Medicare/Alternative		3301-3302	3,590,553.00	942,355.00	4,532,908.00	3,696,342.00	1,159,663.00	4,856,005.00	7.1%
Health and Welfare Benefits		3401-3402	23,083,779.36	4,566,552.00	27,650,331.36	23,995,512.00	4,979,972.00	28,975,484.00	4.8%
Unemployment Insurance		3501-3502	63,493.00	12,723.00	76,216.00	60,127.00	17,796.00	77,923.00	2.2%
Workers' Compensation		3601-3602	2,131,813.00	431,429.00	2,563,242.00	26,524.00	54,503.00	81,027.00	-96.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,352.00	0.00	43,352.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			51,095,398.36	24,864,220.00	75,959,618.36	48,006,354.00	24,285,226.00	72,291,580.00	-4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,105,608.00	3,471,364.89	6,576,972.89	3,281,250.00	753,000.00	4,034,250.00	-38.7%
Books and Other Reference Materials		4200	410,771.00	143,256.00	554,027.00	39,517.00	206,072.00	245,589.00	-55.7%
Materials and Supplies		4300	5,182,912.51	3,095,692.00	8,278,604.51	9,616,286.00	3,617,348.00	13,233,634.00	59.9%
Noncapitalized Equipment		4400	1,653,741.00	1,019,416.00	2,673,157.00	497,550.00	847,239.00	1,344,789.00	-49.7%
Food		4700	1,000.00	0.00	1,000.00	5,500.00	0.00	5,500.00	450.0%
TOTAL, BOOKS AND SUPPLIES			10,354,032.51	7,729,728.89	18,083,761.40	13,440,103.00	5,423,659.00	18,863,762.00	4.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,659,350.00	3,659,350.00	0.00	4,886,248.00	4,886,248.00	33.5%
Travel and Conferences		5200	568,741.00	442,988.00	1,011,729.00	422,311.00	626,033.00	1,048,344.00	3.6%
Dues and Memberships		5300	79,405.00	0.00	79,405.00	74,925.00	1,000.00	75,925.00	-4.4%
Insurance		5400 - 5450	1,498,330.00	0.00	1,498,330.00	1,622,788.00	0.00	1,622,788.00	8.3%
Operations and Housekeeping Services		5500	5,151,212.00	89,435.00	5,240,647.00	5,149,795.00	9,100.00	5,158,895.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,304,946.00	675,751.00	2,980,697.00	2,476,507.00	709,749.00	3,186,256.00	6.9%
Transfers of Direct Costs		5710	(290,301.00)	290,301.00	0.00	(240,728.00)	240,728.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,296.13)	1,425.00	(41,871.13)	(30,860.00)	3,650.00	(27,210.00)	-35.0%
Professional/Consulting Services and Operating Expenditures		5800	8,112,460.00	5,803,480.00	13,915,940.00	5,023,650.00	7,239,254.00	12,262,904.00	-11.9%
Communications		5900	615,300.00	2,145.00	617,445.00	568,426.00	11,200.00	579,626.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,996,796.87	10,964,875.00	28,961,671.87	15,066,814.00	13,726,962.00	28,793,776.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,519,470.00	0.00	1,519,470.00	125,000.00	0.00	125,000.00	-91.8%
Buildings and Improvements of Buildings		6200	137,290.00	1,878,265.89	2,015,555.89	154,652.00	200,000.00	354,652.00	-82.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,255,909.00	496,691.00	1,752,600.00	904,002.00	71,000.00	975,002.00	-44.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,912,669.00	2,374,956.89	5,287,625.89	1,183,654.00	271,000.00	1,454,654.00	-72.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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	35,598.00	0.00	35,598.00	82,500.00	0.00	82,500.00	131.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,320,000.00	0.00	3,320,000.00	3,403,000.00	0.00	3,403,000.00	2.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	368,544.00	0.00	368,544.00	368,544.00	0.00	368,544.00	0.0%
Other Debt Service - Principal		7439	803,525.00	0.00	803,525.00	803,526.00	0.00	803,526.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,527,667.00	0.00	4,527,667.00	4,672,570.00	0.00	4,672,570.00	3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,008,365.00)	1,008,365.00	0.00	(1,487,437.00)	1,487,437.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(36,085.00)	0.00	(36,085.00)	(61,838.00)	0.00	(61,838.00)	71.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,044,450.00)	1,008,365.00	(36,085.00)	(1,549,275.00)	1,487,437.00	(61,838.00)	71.4%
TOTAL, EXPENDITURES			214,557,886.74	73,038,232.78	287,596,119.52	199,836,944.00	81,461,217.00	281,298,161.00	-2.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,379,168.00	0.00	1,379,168.00	1,607,928.00	0.00	1,607,928.00	16.6%
Other Authorized Interfund Transfers Out		7619	6,148,648.00	997,102.00	7,145,750.00	5,182,636.00	0.00	5,182,636.00	-27.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,527,816.00	997,102.00	8,524,918.00	6,790,564.00	0.00	6,790,564.00	-20.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,582,558.00)	26,582,558.00	0.00	(28,478,624.00)	28,478,624.00	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			(26,582,558.00)	26,582,558.00	0.00	(28,478,624.00)	28,478,624.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(34,110,374.00)	25,585,456.00	(8,524,918.00)	(35,269,188.00)	28,478,624.00	(6,790,564.00)	-20.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	234,705,411.00	0.00	234,705,411.00	210,460,797.00	0.00	210,460,797.00	-10.3%
2) Federal Revenue		8100-8299	229,566.00	15,692,608.00	15,922,174.00	120,000.00	33,015,932.00	33,135,932.00	108.1%
3) Other State Revenue		8300-8599	6,355,101.00	20,239,358.00	26,594,459.00	4,300,648.00	16,728,119.00	21,028,767.00	-20.9%
4) Other Local Revenue		8600-8799	2,422,721.00	9,003,944.50	11,426,665.50	1,936,302.00	10,134,868.00	12,071,170.00	5.6%
5) TOTAL REVENUES			243,712,799.00	44,935,910.50	288,648,709.50	216,817,747.00	59,878,919.00	276,696,666.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		122,484,403.00	45,322,324.89	167,806,727.89	109,347,512.00	52,430,670.00	161,778,182.00	-3.6%
2) Instruction - Related Services	2000-2999		22,560,994.51	5,255,728.00	27,816,722.51	20,943,291.00	6,147,267.00	27,090,558.00	-2.6%
3) Pupil Services	3000-3999		18,985,436.36	11,801,362.00	30,786,798.36	20,188,001.00	12,448,656.00	32,636,657.00	6.0%
4) Ancillary Services	4000-4999		1,909,193.00	91,667.00	2,000,860.00	2,258,825.00	81,709.00	2,340,534.00	17.0%
5) Community Services	5000-5999		197,917.00	0.00	197,917.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	5,999.00	5,999.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		18,363,844.87	1,289,445.00	19,653,289.87	18,508,046.00	1,716,107.00	20,224,153.00	2.9%
8) Plant Services	8000-8999		25,528,431.00	9,271,706.89	34,800,137.89	23,918,699.00	8,636,808.00	32,555,507.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	4,527,667.00	0.00	4,527,667.00	4,672,570.00	0.00	4,672,570.00	3.2%
10) TOTAL EXPENDITURES			214,557,886.74	73,038,232.78	287,596,119.52	199,836,944.00	81,461,217.00	281,298,161.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,154,912.26	(28,102,322.28)	1,052,589.98	16,980,803.00	(21,582,298.00)	(4,601,495.00)	-537.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,527,816.00	997,102.00	8,524,918.00	6,790,564.00	0.00	6,790,564.00	-20.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,582,558.00)	26,582,558.00	0.00	(28,478,624.00)	28,478,624.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(34,110,374.00)	25,585,456.00	(8,524,918.00)	(35,269,188.00)	28,478,624.00	(6,790,564.00)	-20.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,955,461.74)	(2,516,866.28)	(7,472,328.02)	(18,288,385.00)	6,896,326.00	(11,392,059.00)	52.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,348,551.67	9,466,116.48	53,814,668.15	39,393,089.93	6,949,250.20	46,342,340.13	-13.9%
2) Ending Balance, June 30 (E + F1e)			39,393,089.93	6,949,250.20	46,342,340.13	21,104,704.93	13,845,576.20	34,950,281.13	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	52,500.00	0.00	52,500.00	52,500.00	0.00	52,500.00	0.0%
Stores		9712	851,681.00	0.00	851,681.00	100,000.00	0.00	100,000.00	-88.3%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,949,250.20	6,949,250.20	0.00	13,845,576.20	13,845,576.20	99.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	29,605,209.00	0.00	29,605,209.00	12,309,505.00	0.00	12,309,505.00	-58.4%
Deficit spending 2021-22	0000	9780				8,950,548.00		8,950,548.00	
Facility relocation costs	0000	9780				3,356,700.00		3,356,700.00	
EPA	1400	9780				2,257.00		2,257.00	
Deficit Spending 2020-21	0000	9780	11,392,059.00		11,392,059.00				
Facility relocation costs	0000	9780	2,815,000.00		2,815,000.00				
Vehicle/Athletics/Field Renovation/Study	0000	9780	3,000,000.00		3,000,000.00				
Future Operational Budget	0000	9780	12,395,893.00		12,395,893.00				
EPA	1400	9780	2,257.00		2,257.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,883,699.93	0.00	8,883,699.93	8,642,699.93	0.00	8,642,699.93	-2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,337.63	20,337.63	20,948.64	20,054.16	20,054.16	20,340.45
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,337.63	20,337.63	20,948.64	20,054.16	20,054.16	20,340.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	59.24	59.24	59.24	59.24	59.24	59.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.74	2.74	2.74	2.74	2.74	2.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.39	5.39	5.39	5.39	5.39	5.39
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)	67.37	67.37	67.37	67.37	67.37	67.37
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,405.00	20,405.00	21,016.01	20,121.53	20,121.53	20,407.82
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

11 ADULT EDUCATION

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,490.00	35,490.00	0.0%
3) Other State Revenue		8300-8599	887,875.00	767,366.00	-13.6%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			926,389.00	805,880.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	430,016.00	445,995.00	3.7%
2) Classified Salaries		2000-2999	138,780.00	133,515.00	-3.8%
3) Employee Benefits		3000-3999	197,486.00	179,753.00	-9.0%
4) Books and Supplies		4000-4999	41,023.00	49,659.00	21.1%
5) Services and Other Operating Expenditures		5000-5999	34,097.00	41,197.00	20.8%
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	27,689.00	New
9) TOTAL, EXPENDITURES			841,402.00	877,808.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,987.00	(71,928.00)	-184.6%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,987.00	(71,928.00)	-184.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	144,683.29	229,670.29	58.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			144,683.29	229,670.29	58.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			144,683.29	229,670.29	58.7%
2) Ending Balance, June 30 (E + F1e)					
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	229,670.29	157,742.29	-31.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,490.00	35,490.00	0.0%
TOTAL, FEDERAL REVENUE			35,490.00	35,490.00	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	845,989.00	738,262.00	-12.7%
All Other State Revenue	All Other	8590	41,886.00	29,104.00	-30.5%
TOTAL, OTHER STATE REVENUE			887,875.00	767,366.00	-13.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Adult Education Fund
Expenditures by Object

36 67686 0000000
Form 11

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,024.00	3,024.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,024.00	3,024.00	0.0%
TOTAL, REVENUES			926,389.00	805,880.00	-13.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	175,000.00	184,000.00	5.1%
Certificated Pupil Support Salaries		1200	115,641.00	118,357.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	139,375.00	143,638.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			430,016.00	445,995.00	3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	32,354.00	34,816.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	19,480.00	20,984.00	7.7%
Clerical, Technical and Office Salaries		2400	54,210.00	49,225.00	-9.2%
Other Classified Salaries		2900	32,736.00	28,490.00	-13.0%
TOTAL, CLASSIFIED SALARIES			138,780.00	133,515.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	93,120.00	76,496.00	-17.9%
PERS		3201-3202	19,049.00	23,139.00	21.5%
OASDI/Medicare/Alternative		3301-3302	13,922.00	11,949.00	-14.2%
Health and Welfare Benefits		3401-3402	62,935.00	67,568.00	7.4%
Unemployment Insurance		3501-3502	287.00	191.00	-33.4%
Workers' Compensation		3601-3602	8,173.00	410.00	-95.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			197,486.00	179,753.00	-9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,523.00	37,159.00	30.3%
Noncapitalized Equipment		4400	12,500.00	12,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,023.00	49,659.00	21.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	0.0%
Dues and Memberships		5300	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	3,024.00	2,624.00	-13.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,025.00	1,025.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,048.00	27,548.00	37.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,097.00	41,197.00	20.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	27,689.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	27,689.00	New
TOTAL, EXPENDITURES			841,402.00	877,808.00	4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,490.00	35,490.00	0.0%
3) Other State Revenue		8300-8599	887,875.00	767,366.00	-13.6%
4) Other Local Revenue		8600-8799	3,024.00	3,024.00	0.0%
5) TOTAL, REVENUES			926,389.00	805,880.00	-13.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		181,802.00	178,952.00	-1.6%
2) Instruction - Related Services	2000-2999		326,704.00	333,787.00	2.2%
3) Pupil Services	3000-3999		332,896.00	337,380.00	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	27,689.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			841,402.00	877,808.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			84,987.00	(71,928.00)	-184.6%
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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,987.00	(71,928.00)	-184.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,683.29	229,670.29	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,683.29	229,670.29	58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,683.29	229,670.29	58.7%
2) Ending Balance, June 30 (E + F1e)			229,670.29	157,742.29	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			229,670.29	157,742.29	-31.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

12 CHILD DEVELOPMENT FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,105,314.00	1,076,420.00	-2.6%
3) Other State Revenue		8300-8599	2,104,001.00	2,099,719.00	-0.2%
4) Other Local Revenue		8600-8799	83,239.00	92,841.00	11.5%
5) TOTAL, REVENUES			3,292,554.00	3,268,980.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	993,508.00	979,221.00	-1.4%
2) Classified Salaries		2000-2999	1,212,130.00	1,254,654.00	3.5%
3) Employee Benefits		3000-3999	1,133,872.00	1,227,233.00	8.2%
4) Books and Supplies		4000-4999	102,047.00	97,935.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	121,774.00	114,360.00	-6.1%
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	36,085.00	34,149.00	-5.4%
9) TOTAL, EXPENDITURES			3,599,416.00	3,707,552.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(306,862.00)	(438,572.00)	42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,862.00	438,572.00	42.9%
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			306,862.00	438,572.00	42.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	34,371.47	34,371.47	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			34,371.47	34,371.47	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			34,371.47	34,371.47	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	34,371.47	34,371.47	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,105,314.00	1,076,420.00	-2.6%
TOTAL, FEDERAL REVENUE			1,105,314.00	1,076,420.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,988,267.00	1,988,267.00	0.0%
All Other State Revenue	All Other	8590	115,734.00	111,452.00	-3.7%
TOTAL, OTHER STATE REVENUE			2,104,001.00	2,099,719.00	-0.2%
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	493.00	493.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,746.00	92,348.00	11.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,239.00	92,841.00	11.5%
TOTAL, REVENUES			3,292,554.00	3,268,980.00	-0.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	961,508.00	979,221.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,000.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			993,508.00	979,221.00	-1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	643,981.00	662,182.00	2.8%
Classified Support Salaries		2200	203,039.00	204,339.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	203,149.00	244,603.00	20.4%
Clerical, Technical and Office Salaries		2400	161,961.00	143,530.00	-11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,212,130.00	1,254,654.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	276,175.00	292,934.00	6.1%
PERS		3201-3202	240,945.00	268,602.00	11.5%
OASDI/Medicare/Alternative		3301-3302	107,346.00	107,727.00	0.4%
Health and Welfare Benefits		3401-3402	466,624.00	512,038.00	9.7%
Unemployment Insurance		3501-3502	1,106.00	1,250.00	13.0%
Workers' Compensation		3601-3602	41,676.00	44,682.00	7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,133,872.00	1,227,233.00	8.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,620.00	97,935.00	-1.7%
Noncapitalized Equipment		4400	2,427.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,047.00	97,935.00	-4.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,615.00	6,200.00	-18.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,419.00	32,950.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,100.00	2,900.00	-29.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,550.00	60,645.00	11.2%
Professional/Consulting Services and Operating Expenditures		5800	14,960.00	6,750.00	-54.9%
Communications		5900	5,130.00	4,915.00	-4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,774.00	114,360.00	-6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,085.00	34,149.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,085.00	34,149.00	-5.4%
TOTAL, EXPENDITURES			3,599,416.00	3,707,552.00	3.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	306,862.00	438,572.00	42.9%
(a) TOTAL, INTERFUND TRANSFERS IN			306,862.00	438,572.00	42.9%
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 Capital 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)			306,862.00	438,572.00	42.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,105,314.00	1,076,420.00	-2.6%
3) Other State Revenue		8300-8599	2,104,001.00	2,099,719.00	-0.2%
4) Other Local Revenue		8600-8799	83,239.00	92,841.00	11.5%
5) TOTAL, REVENUES			3,292,554.00	3,268,980.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,532,127.00	2,618,194.00	3.4%
2) Instruction - Related Services	2000-2999		595,471.00	607,552.00	2.0%
3) Pupil Services	3000-3999		291,282.00	309,142.00	6.1%
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		36,085.00	34,149.00	-5.4%
8) Plant Services	8000-8999		144,451.00	138,515.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,599,416.00	3,707,552.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(306,862.00)	(438,572.00)	42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,862.00	438,572.00	42.9%
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			306,862.00	438,572.00	42.9%

Colton Joint Unified
San Bernardino County

July 1 Budget
Child Development Fund
Expenditures by Function

36 67686 000000
Form 12

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,371.47	34,371.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,371.47	34,371.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,371.47	34,371.47	0.0%
2) Ending Balance, June 30 (E + F1e)			34,371.47	34,371.47	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	34,371.47	34,371.47	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%

13 NUTRITION SERVICES FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,184,851.67	9,184,151.00	0.0%
3) Other State Revenue		8300-8599	716,047.20	565,816.00	-21.0%
4) Other Local Revenue		8600-8799	349,736.40	375,118.00	7.3%
5) TOTAL, REVENUES			10,250,635.27	10,125,085.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,610,986.21	5,038,114.00	9.3%
3) Employee Benefits		3000-3999	2,475,472.53	2,577,993.00	4.1%
4) Books and Supplies		4000-4999	4,291,824.05	3,917,791.00	-8.7%
5) Services and Other Operating Expenditures		5000-5999	230,177.37	185,460.00	-19.4%
6) Capital Outlay		6000-6999	22,689.11	15,000.00	-33.9%
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			11,631,149.27	11,734,358.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,380,514.00)	(1,609,273.00)	16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,379,168.00	1,607,928.00	16.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,379,168.00	1,607,928.00	16.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,346.00)	(1,345.00)	-0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,547.22	1,296,201.22	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,547.22	1,296,201.22	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,547.22	1,296,201.22	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,296,201.22	1,294,856.22	-0.1%
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			1,294,855.72	1,294,855.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,345.50	0.50	-100.0%
Cafeteria Fund	0000	9780		0.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 0000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,184,851.67	8,260,210.00	-10.1%
Donated Food Commodities		8221	0.00	923,941.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,184,851.67	9,184,151.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	716,047.20	565,816.00	-21.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			716,047.20	565,816.00	-21.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	25,500.20	0.00	-100.0%
Food Service Sales		8634	296,727.07	353,518.00	19.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	21,000.00	-16.0%
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	2,509.13	600.00	-76.1%
TOTAL, OTHER LOCAL REVENUE			349,736.40	375,118.00	7.3%
TOTAL, REVENUES			10,250,635.27	10,125,085.00	-1.2%

Colton Joint Unified
San Bernardino County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,872,559.62	4,227,037.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	460,306.04	511,981.00	11.2%
Clerical, Technical and Office Salaries		2400	278,120.55	299,096.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,610,986.21	5,038,114.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	818,332.94	949,407.00	16.0%
OASDI/Medicare/Alternative		3301-3302	329,873.40	336,193.00	1.9%
Health and Welfare Benefits		3401-3402	1,220,693.76	1,252,735.00	2.6%
Unemployment Insurance		3501-3502	11,380.00	10,093.00	-11.3%
Workers' Compensation		3601-3602	95,192.43	29,565.00	-68.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,475,472.53	2,577,993.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	319,053.16	409,800.00	28.4%
Noncapitalized Equipment		4400	87,985.57	133,000.00	51.2%
Food		4700	3,884,785.32	3,374,991.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			4,291,824.05	3,917,791.00	-8.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,875.26	7,000.00	-29.1%
Dues and Memberships		5300	3,076.45	3,500.00	13.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,584.00	10,020.00	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,944.55	118,500.00	-22.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,703.87)	(34,460.00)	151.5%
Professional/Consulting Services and Operating Expenditures		5800	63,800.98	76,400.00	19.7%
Communications		5900	3,600.00	4,500.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,177.37	185,460.00	-19.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,689.11	15,000.00	-33.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,689.11	15,000.00	-33.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,631,149.27	11,734,358.00	0.9%

Colton Joint Unified
San Bernardino County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

36 67686 000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,379,168.00	1,607,928.00	16.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,379,168.00	1,607,928.00	16.6%
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 Capital 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)			1,379,168.00	1,607,928.00	16.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,184,851.67	9,184,151.00	0.0%
3) Other State Revenue		8300-8599	716,047.20	565,816.00	-21.0%
4) Other Local Revenue		8600-8799	349,736.40	375,118.00	7.3%
5) TOTAL, REVENUES			10,250,635.27	10,125,085.00	-1.2%
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		11,620,565.27	11,724,338.00	0.9%
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		10,584.00	10,020.00	-5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,631,149.27	11,734,358.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,380,514.00)	(1,609,273.00)	16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,379,168.00	1,607,928.00	16.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,379,168.00	1,607,928.00	16.6%

Colton Joint Unified
San Bernardino County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

36 67686 000000
Form 13

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,346.00)	(1,345.00)	-0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,547.22	1,296,201.22	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,547.22	1,296,201.22	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,547.22	1,296,201.22	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,296,201.22	1,294,856.22	-0.1%
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	1,294,855.72	1,294,855.72	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	1,345.50	0.50	-100.0%
Cafeteria Fund	0000	9780		0.50	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

14 DEFERRED MAINTENANCE

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,700,000.00	333,577.00	-80.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			1,710,000.00	343,577.00	-79.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	301,656.00	161,735.00	-46.4%
6) Capital Outlay		6000-6999	2,618,057.00	483,080.00	-81.5%
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			2,919,713.00	644,815.00	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,209,713.00)	(301,238.00)	-75.1%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,209,713.00)	(301,238.00)	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,510,951.64	301,238.64	-80.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,510,951.64	301,238.64	-80.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,510,951.64	301,238.64	-80.1%
2) Ending Balance, June 30 (E + F1e)			301,238.64	0.64	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	301,238.64	0.64	-100.0%
Deferred Maintenance Fund	0000	9780		0.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 0000000
Form 14

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,700,000.00	333,577.00	-80.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,700,000.00	333,577.00	-80.4%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			1,710,000.00	343,577.00	-79.9%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 000000
Form 14

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,521.00	81,600.00	-63.2%
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	80,135.00	80,135.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,656.00	161,735.00	-46.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,618,057.00	483,080.00	-81.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,618,057.00	483,080.00	-81.5%
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			2,919,713.00	644,815.00	-77.9%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

36 67686 000000
Form 14

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,700,000.00	333,577.00	-80.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			1,710,000.00	343,577.00	-79.9%
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		2,919,713.00	644,815.00	-77.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,919,713.00	644,815.00	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,209,713.00)	(301,238.00)	-75.1%
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%

Colton Joint Unified
San Bernardino County

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

36 67686 000000
Form 14

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,209,713.00)	(301,238.00)	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,510,951.64	301,238.64	-80.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,510,951.64	301,238.64	-80.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,510,951.64	301,238.64	-80.1%
2) Ending Balance, June 30 (E + F1e)			301,238.64	0.64	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	301,238.64	0.64	-100.0%
Deferred Maintenance Fund	0000	9780		0.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

21 BUILDING FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	138,589.33	115,477.00	-16.7%
5) TOTAL, REVENUES			138,589.33	115,477.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	200,657.90	195,592.00	-2.5%
3) Employee Benefits		3000-3999	83,953.47	78,639.00	-6.3%
4) Books and Supplies		4000-4999	0.00	146,624.00	New
5) Services and Other Operating Expenditures		5000-5999	71,192.50	115,000.00	61.5%
6) Capital Outlay		6000-6999	741,695.47	6,804,617.00	817.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,097,499.34	7,340,472.00	568.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(958,910.01)	(7,224,995.00)	653.5%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,910.01)	(7,224,995.00)	653.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,183,907.11	7,224,997.10	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,183,907.11	7,224,997.10	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,183,907.11	7,224,997.10	-11.7%
2) Ending Balance, June 30 (E + F1e)			7,224,997.10	2.10	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,224,158.97	1.97	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	838.13	0.13	-100.0%
Building Fund	0000	9780		0.13	
Building Fund	0000	9780	838.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	138,152.00	115,477.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	437.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138,589.33	115,477.00	-16.7%
TOTAL, REVENUES			138,589.33	115,477.00	-16.7%

Colton Joint Unified
San Bernardino County

July 1 Budget
Building Fund
Expenditures by Object

36 67686 0000000
Form 21

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	147,848.00	146,128.00	-1.2%
Clerical, Technical and Office Salaries		2400	52,809.90	49,464.00	-6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			200,657.90	195,592.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,310.00	44,360.00	10.0%
OASDI/Medicare/Alternative		3301-3302	14,968.80	14,963.00	0.0%
Health and Welfare Benefits		3401-3402	24,656.00	19,218.00	-22.1%
Unemployment Insurance		3501-3502	102.07	98.00	-4.0%
Workers' Compensation		3601-3602	3,916.60	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,953.47	78,639.00	-6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	60,000.00	New
Noncapitalized Equipment		4400	0.00	86,624.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	146,624.00	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	45,000.00	15,000.00	-66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	26,192.50	100,000.00	281.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,192.50	115,000.00	61.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	121,439.30	530,177.00	336.6%
Buildings and Improvements of Buildings		6200	620,256.17	6,274,440.00	911.6%
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%
TOTAL, CAPITAL OUTLAY			741,695.47	6,804,617.00	817.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,097,499.34	7,340,472.00	568.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	138,589.33	115,477.00	-16.7%
5) TOTAL, REVENUES			138,589.33	115,477.00	-16.7%
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		1,097,499.34	7,340,472.00	568.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,097,499.34	7,340,472.00	568.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(958,910.01)	(7,224,995.00)	653.5%
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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,910.01)	(7,224,995.00)	653.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,183,907.11	7,224,997.10	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,183,907.11	7,224,997.10	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,183,907.11	7,224,997.10	-11.7%
2) Ending Balance, June 30 (E + F1e)			7,224,997.10	2.10	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,224,158.97	1.97	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	838.13	0.13	-100.0%
Building Fund	0000	9780		0.13	
Building Fund	0000	9780	838.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

25 CAPITAL FACILITIES FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,935,212.18	1,899,584.00	-1.8%
5) TOTAL, REVENUES			1,935,212.18	1,899,584.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,049.96	375,711.00	1289.0%
5) Services and Other Operating Expenditures		5000-5999	360,381.47	855,510.00	137.4%
6) Capital Outlay		6000-6999	1,721,497.24	15,862,336.00	821.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,108,928.67	17,093,557.00	710.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,716.49)	(15,193,973.00)	8646.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,110,152.00	1,500,000.00	35.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,110,152.00	1,500,000.00	35.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			936,435.51	(13,693,973.00)	-1562.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,029,964.14	14,966,399.65	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,029,964.14	14,966,399.65	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,029,964.14	14,966,399.65	6.7%
2) Ending Balance, June 30 (E + F1e)			14,966,399.65	1,272,426.65	-91.5%
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			14,966,399.65	1,272,426.65	-91.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 0000000
Form 25

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	273,000.00	199,584.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,662,212.18	1,700,000.00	2.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,935,212.18	1,899,584.00	-1.8%
TOTAL, REVENUES			1,935,212.18	1,899,584.00	-1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,999.96	100,000.00	4900.1%
Noncapitalized Equipment		4400	25,050.00	275,711.00	1000.6%
TOTAL, BOOKS AND SUPPLIES			27,049.96	375,711.00	1289.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	310,788.75	365,510.00	17.6%
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	49,592.72	490,000.00	888.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,381.47	855,510.00	137.4%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	294,955.69	2,007,000.00	580.4%
Buildings and Improvements of Buildings		6200	1,423,839.87	13,845,336.00	872.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,701.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,721,497.24	15,862,336.00	821.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,108,928.67	17,093,557.00	710.5%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Object

36 67686 000000
Form 25

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,110,152.00	1,500,000.00	35.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,110,152.00	1,500,000.00	35.1%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,110,152.00	1,500,000.00	35.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,935,212.18	1,899,584.00	-1.8%
5) TOTAL, REVENUES			1,935,212.18	1,899,584.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		23,750.00	150,000.00	531.6%
8) Plant Services	8000-8999		2,085,178.67	16,943,557.00	712.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,108,928.67	17,093,557.00	710.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(173,716.49)	(15,193,973.00)	8646.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,110,152.00	1,500,000.00	35.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,110,152.00	1,500,000.00	35.1%

Colton Joint Unified
San Bernardino County

July 1 Budget
Capital Facilities Fund
Expenditures by Function

36 67686 000000
Form 25

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			936,435.51	(13,693,973.00)	-1562.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,029,964.14	14,966,399.65	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,029,964.14	14,966,399.65	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,029,964.14	14,966,399.65	6.7%
2) Ending Balance, June 30 (E + F1e)			14,966,399.65	1,272,426.65	-91.5%
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	14,966,399.65	1,272,426.65	-91.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

35 SCHOOL FACILITY FUND

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



Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	8,223,637.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	135,308.00	180,603.00	33.5%
5) TOTAL, REVENUES			8,358,945.00	180,603.00	-97.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	200,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,026,247.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	11,226,247.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,358,945.00	(11,045,644.00)	-232.1%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,358,945.00	(11,045,644.00)	-232.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,846,194.04	11,205,139.04	293.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,846,194.04	11,205,139.04	293.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,846,194.04	11,205,139.04	293.7%
2) Ending Balance, June 30 (E + F1e)			11,205,139.04	159,495.04	-98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,205,139.04	159,495.04	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	8,223,637.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,223,637.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	135,308.00	180,603.00	33.5%
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			135,308.00	180,603.00	33.5%
TOTAL, REVENUES			8,358,945.00	180,603.00	-97.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	50,000.00	New
Noncapitalized Equipment		4400	0.00	150,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	200,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,000.00	New
Buildings and Improvements of Buildings		6200	0.00	10,926,247.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	11,026,247.00	New
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			0.00	11,226,247.00	New

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Object

36 67686 0000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
County School Facilities Fund
Expenditures by Function

36 67686 000000
Form 35

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	8,223,637.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	135,308.00	180,603.00	33.5%
5) TOTAL, REVENUES			8,358,945.00	180,603.00	-97.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	11,226,247.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	11,226,247.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,358,945.00	(11,045,644.00)	-232.1%
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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,358,945.00	(11,045,644.00)	-232.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,846,194.04	11,205,139.04	293.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,846,194.04	11,205,139.04	293.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,846,194.04	11,205,139.04	293.7%
2) Ending Balance, June 30 (E + F1e)			11,205,139.04	159,495.04	-98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,205,139.04	159,495.04	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	398,000.00	175,000.00	-56.0%
5) TOTAL, REVENUES			398,000.00	175,000.00	-56.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	775,000.00	New
5) Services and Other Operating Expenditures		5000-5999	13,686.50	8,800.00	-35.7%
6) Capital Outlay		6000-6999	8,061,760.70	18,003,095.00	123.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,075,447.20	18,786,895.00	132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,677,447.20)	(18,611,895.00)	142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,228,736.00	1,744,064.00	-58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,228,736.00	1,744,064.00	-58.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,448,711.20)	(16,867,831.00)	389.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,316,542.61	16,867,831.41	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,316,542.61	16,867,831.41	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,316,542.61	16,867,831.41	-17.0%
2) Ending Balance, June 30 (E + F1e)			16,867,831.41	0.41	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,867,831.41	0.41	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 40

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	398,000.00	175,000.00	-56.0%
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			398,000.00	175,000.00	-56.0%
TOTAL, REVENUES			398,000.00	175,000.00	-56.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	775,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	775,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,536.00	3,800.00	7.5%
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	10,150.50	5,000.00	-50.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,686.50	8,800.00	-35.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,706,809.00	New
Buildings and Improvements of Buildings		6200	8,061,760.70	15,296,286.00	89.7%
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%
TOTAL, CAPITAL OUTLAY			8,061,760.70	18,003,095.00	123.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,075,447.20	18,786,895.00	132.6%

Colton Joint Unified
San Bernardino County

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

36 67686 000000
Form 40

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,228,736.00	1,744,064.00	-58.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,228,736.00	1,744,064.00	-58.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

36 67686 000000
Form 40

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital 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)			4,228,736.00	1,744,064.00	-58.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	398,000.00	175,000.00	-56.0%
5) TOTAL, REVENUES			398,000.00	175,000.00	-56.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,075,447.20	18,786,895.00	132.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,075,447.20	18,786,895.00	132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,677,447.20)	(18,611,895.00)	142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,228,736.00	1,744,064.00	-58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,228,736.00	1,744,064.00	-58.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,448,711.20)	(16,867,831.00)	389.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,316,542.61	16,867,831.41	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,316,542.61	16,867,831.41	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,316,542.61	16,867,831.41	-17.0%
2) Ending Balance, June 30 (E + F1e)			16,867,831.41	0.41	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,867,831.41	0.41	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

51 BOND INTEREST AND REDEMPTION FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	65,000.00	65,000.00	0.0%
4) Other Local Revenue		8600-8799	13,022,028.00	13,022,028.00	0.0%
5) TOTAL, REVENUES			13,087,028.00	13,087,028.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,087,027.00	13,087,027.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,087,027.00	13,087,027.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1.00	1.00	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,553,167.00	20,553,168.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,553,167.00	20,553,168.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,553,167.00	20,553,168.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,553,168.00	20,553,169.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,553,168.00	20,553,169.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Colton Joint Unified
San Bernardino County

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

36 67686 0000000
Form 51

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	65,000.00	65,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,000.00	65,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,967,028.00	10,967,028.00	0.0%
Unsecured Roll		8612	975,000.00	975,000.00	0.0%
Prior Years' Taxes		8613	30,000.00	30,000.00	0.0%
Supplemental Taxes		8614	150,000.00	150,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	100,000.00	100,000.00	0.0%
Interest		8660	800,000.00	800,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,022,028.00	13,022,028.00	0.0%
TOTAL, REVENUES			13,087,028.00	13,087,028.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,693,634.00	5,693,634.00	0.0%
Bond Interest and Other Service Charges		7434	7,393,393.00	7,393,393.00	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)			13,087,027.00	13,087,027.00	0.0%
TOTAL, EXPENDITURES			13,087,027.00	13,087,027.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	65,000.00	65,000.00	0.0%
4) Other Local Revenue		8600-8799	13,022,028.00	13,022,028.00	0.0%
5) TOTAL, REVENUES			13,087,028.00	13,087,028.00	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	13,087,027.00	13,087,027.00	0.0%
10) TOTAL, EXPENDITURES			13,087,027.00	13,087,027.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1.00	1.00	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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,553,167.00	20,553,168.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,553,167.00	20,553,168.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,553,167.00	20,553,168.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,553,168.00	20,553,169.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,553,168.00	20,553,169.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

67 SELF INSURANCE FUND

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	4,028,289.00	4,025,750.00	-0.1%
5) TOTAL, REVENUES			4,028,289.00	4,025,750.00	-0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,829.00	265,886.00	5.6%
3) Employee Benefits		3000-3999	1,789,378.00	2,783,788.00	55.6%
4) Books and Supplies		4000-4999	42,874.00	80,600.00	88.0%
5) Services and Other Operating Expenses		5000-5999	1,768,092.00	2,634,803.00	49.0%
6) Depreciation		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			3,852,173.00	5,765,077.00	49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,116.00	(1,739,327.00)	-1087.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,676,116.00	(239,327.00)	-114.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,235,483.05	17,911,599.05	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,235,483.05	17,911,599.05	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,235,483.05	17,911,599.05	10.3%
2) Ending Net Position, June 30 (E + F1e)			17,911,599.05	17,672,272.05	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	17,911,599.05	17,672,272.05	-1.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	344,084.00	210,750.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,307,568.00	3,315,000.00	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	376,637.00	500,000.00	32.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,028,289.00	4,025,750.00	-0.1%
TOTAL, REVENUES			4,028,289.00	4,025,750.00	-0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,268.00	104,922.00	2.6%
Clerical, Technical and Office Salaries		2400	149,561.00	160,964.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,829.00	265,886.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,663.00	60,303.00	21.4%
OASDI/Medicare/Alternative		3301-3302	19,113.00	20,340.00	6.4%
Health and Welfare Benefits		3401-3402	50,567.00	53,013.00	4.8%
Unemployment Insurance		3501-3502	124.00	132.00	6.5%
Workers' Compensation		3601-3602	4,197.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,665,714.00	2,650,000.00	59.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,789,378.00	2,783,788.00	55.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,874.00	66,600.00	55.3%
Noncapitalized Equipment		4400	0.00	14,000.00	New
TOTAL, BOOKS AND SUPPLIES			42,874.00	80,600.00	88.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,197.00	6,000.00	401.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	65,553.00	223,953.00	241.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220.00	500.00	127.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,701,022.00	2,404,150.00	41.3%
Communications		5900	100.00	200.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,768,092.00	2,634,803.00	49.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,852,173.00	5,765,077.00	49.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	1,500,000.00	0.0%

Colton Joint Unified
San Bernardino County

July 1 Budget
Self-Insurance Fund
Expenses by Function

36 67686 000000
Form 67

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	4,028,289.00	4,025,750.00	-0.1%
5) TOTAL, REVENUES			4,028,289.00	4,025,750.00	-0.1%
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		3,852,173.00	5,765,077.00	49.7%
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			3,852,173.00	5,765,077.00	49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			176,116.00	(1,739,327.00)	-1087.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,676,116.00	(239,327.00)	-114.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,235,483.05	17,911,599.05	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,235,483.05	17,911,599.05	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,235,483.05	17,911,599.05	10.3%
2) Ending Net Position, June 30 (E + F1e)			17,911,599.05	17,672,272.05	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	17,911,599.05	17,672,272.05	-1.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

COMMUNITY FACILITIES DISTRICT

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

Fund 49 - Capital Project Fund for Blended Component Units

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

Fund 52 - Debt Service Fund for Blended Component Units

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

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

36 67686 000000
 Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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

36 67686 000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

36 67686 000000
Form 49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Colton Joint Unified
San Bernardino CountyJuly 1 Budget
Capital Project Fund for Blended Component Units
Expenditures by Function36 67686 000000
Form 49

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101.27	101.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101.27	101.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101.27	101.27	0.0%
2) Ending Balance, June 30 (E + F1e)			101.27	101.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101.27	101.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 000000
Form 52

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	803,290.00	803,600.00	0.0%
5) TOTAL, REVENUES			803,290.00	803,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	575,314.95	599,000.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			575,314.95	599,000.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			227,975.05	204,600.00	-10.3%
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	14,734.00	14,800.00	0.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,734.00)	(14,800.00)	0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,241.05	189,800.00	-11.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,750,210.69	4,963,451.74	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,750,210.69	4,963,451.74	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,750,210.69	4,963,451.74	4.5%
2) Ending Balance, June 30 (E + F1e)			4,963,451.74	5,153,251.74	3.8%
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			4,963,451.74	5,153,251.74	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	724,500.00	724,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	78,790.00	79,100.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			803,290.00	803,600.00	0.0%
TOTAL, REVENUES			803,290.00	803,600.00	0.0%

Colton Joint Unified
San Bernardino County

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

36 67686 0000000
Form 52

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	365,314.95	361,000.00	-1.2%
Other Debt Service - Principal		7439	210,000.00	238,000.00	13.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			575,314.95	599,000.00	4.1%
TOTAL, EXPENDITURES			575,314.95	599,000.00	4.1%

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

36 67686 000000
Form 52

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	14,734.00	14,800.00	0.4%
(d) TOTAL, USES			14,734.00	14,800.00	0.4%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,734.00)	(14,800.00)	0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	803,290.00	803,600.00	0.0%
5) TOTAL, REVENUES			803,290.00	803,600.00	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	575,314.95	599,000.00	4.1%
10) TOTAL, EXPENDITURES			575,314.95	599,000.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			227,975.05	204,600.00	-10.3%
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	14,734.00	14,800.00	0.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,734.00)	(14,800.00)	0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,241.05	189,800.00	-11.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,750,210.69	4,963,451.74	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,750,210.69	4,963,451.74	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,750,210.69	4,963,451.74	4.5%
2) Ending Balance, June 30 (E + F1e)			4,963,451.74	5,153,251.74	3.8%
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	4,963,451.74	5,153,251.74	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

MULTIYEAR PROJECTIONS



**Colton Joint Unified School District
2020-21 Proposed Budget
Multiyear Projection**

	2020-21			2021-22			2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	210,460,797	0	210,460,797	213,967,703	0	213,967,703	217,133,503	0	217,133,503
Federal Revenue	120,000	33,015,932	33,135,932	120,000	16,302,265	16,422,265	120,000	16,302,265	16,422,265
State Revenue	4,300,648	16,728,119	21,028,767	4,300,648	16,728,119	21,028,767	4,300,648	16,728,119	21,028,767
Local Revenue	1,936,302	10,134,868	12,071,170	1,936,302	10,134,868	12,071,170	1,936,302	10,134,868	12,071,170
Total Revenue	216,817,747	59,878,919	276,696,666	220,324,653	43,165,252	263,489,905	223,490,453	43,165,252	266,655,705
Expenditures									
Certificated Salaries	87,744,632	26,383,496	114,128,128	88,885,332	17,791,944	106,677,276	90,040,832	18,023,244	108,064,076
Classified Salaries	31,272,092	9,883,437	41,155,529	31,778,592	10,011,937	41,790,529	32,191,692	10,142,137	42,333,829
Benefits	48,006,354	24,285,226	72,291,580	49,682,503	23,165,807	72,848,310	49,786,152	24,057,268	73,843,420
Books and Supplies	13,440,103	5,423,659	18,863,762	12,440,103	3,923,659	16,363,762	12,440,103	3,923,659	16,363,762
Other Services & Oper. Expenses	15,066,814	13,726,962	28,793,776	15,066,814	13,726,962	28,793,776	15,066,814	13,726,962	28,793,776
Capital Outlay	1,183,654	271,000	1,454,654	0	0	0	0	0	0
Other Outgo 7xxx	4,672,570	0	4,672,570	4,672,570	0	4,672,570	4,672,570	0	4,672,570
Transfer of indirect 73xx	(1,549,275)	1,487,437	(61,838)	(1,549,275)	1,468,726	(80,549)	(1,549,275)	1,451,307	(97,968)
Unidentified Cuts				(3,024,350)		(3,024,350)	(15,228,164)		(15,228,164)
Total Expenditures	199,836,944	81,461,217	281,298,161	197,952,289	70,089,035	268,041,324	187,420,724	71,324,577	258,745,301
Deficit/Surplus	16,980,803	(21,582,298)	(4,601,495)	22,372,364	(26,923,783)	(4,551,419)	36,069,729	(28,159,325)	7,910,404
Other Sources/(uses)	0	0	0	0	0	0	0	0	0
Transfers in/(out)	(6,790,564)	0	(6,790,564)	(6,174,564,00)	(78,356)	(6,252,920)	(6,174,564)	(78,356)	(6,252,920)
Contributions to Restricted	(28,478,624)	28,478,624	0	(28,921,105)	28,921,105	0	(30,174,065)	30,174,065	0
Net increase (decrease) in Fund Balance	(18,288,385)	6,896,326	(11,392,059)	(12,723,305)	1,918,966	(10,804,339)	(278,900)	1,936,385	1,657,484
Beginning Balance	39,393,090	6,949,250	46,342,340	21,104,705	13,845,576	34,950,281	8,381,400	15,764,542	24,145,942
Ending Balance	21,104,705	13,845,576.20	34,950,281	8,381,400	15,764,542	24,145,942	8,102,500	17,700,926	25,803,426
Ending Balance % of Total Expenditures	9.0%		12.1%	0		8.8%	3.6%		9.7%
Reserve for Econ Uncertainty (3%)	8,642,700		8,642,700	8,228,900		8,228,900	7,950,000		7,950,000
Revolving/Stores/Prepays	152,500		152,500	152,500		152,500	152,500		152,500
Deficit Spending 2020-21			0						0
Deficit Spending 2021-22	8,950,548		8,950,548						0
Deficit Spending 2022-23						0			0
EPA	2,257		2,257						0
Facility relocation costs	3,356,700		3,356,700						0
Vehicle/Athletics/Field									
Renovation/Student Technology 1.1			0						0
Refresh									
Restricted Programs		13,845,576	13,845,576	15,764,542		15,764,542	17,700,926		17,700,926
Future Operational Budget		0	0	0		0	0		0
Unappropriated Fund Balance	(0)	0	(0)	0	0	0	(0)	0	(0)
<i>Unappropriated Percent</i>			0.0%			0.0%			0.0%

**Colton Joint Unified School District
2020-21 Proposed Budget
Multiyear Projection**

Notes:

1. Project on-going declining enrollment
2. Includes estimated cost of step & column and minimum wage increases for classified
3. Fixed benefits adjusted accordingly
4. Includes changes to pension contributions and 5% average increase for Health and Welfare
5. Removal of one time cost related to field renovation

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	210,460,797.00	1.67%	213,967,703.00	1.48%	217,133,503.00
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	4,300,648.00	0.00%	4,300,648.00	0.00%	4,300,648.00
4. Other Local Revenues	8600-8799	1,936,302.00	0.00%	1,936,302.00	0.00%	1,936,302.00
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	(28,478,624.00)	1.55%	(28,921,105.00)	4.33%	(30,174,065.00)
6. Total (Sum lines A1 thru A5c)		188,339,123.00	1.63%	191,403,548.00	1.00%	193,316,388.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,744,632.00		88,885,332.00
b. Step & Column Adjustment				1,140,700.00		1,155,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,744,632.00	1.30%	88,885,332.00	1.30%	90,040,832.00
2. Classified Salaries						
a. Base Salaries				31,272,092.00		31,778,592.00
b. Step & Column Adjustment				406,500.00		413,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,272,092.00	1.62%	31,778,592.00	1.30%	32,191,692.00
3. Employee Benefits	3000-3999	48,006,354.00	3.49%	49,682,503.00	0.21%	49,786,152.00
4. Books and Supplies	4000-4999	13,440,103.00	-7.44%	12,440,103.00	0.00%	12,440,103.00
5. Services and Other Operating Expenditures	5000-5999	15,066,814.00	0.00%	15,066,814.00	0.00%	15,066,814.00
6. Capital Outlay	6000-6999	1,183,654.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,672,570.00	0.00%	4,672,570.00	0.00%	4,672,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,549,275.00)	0.00%	(1,549,275.00)	0.00%	(1,549,275.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,790,564.00	-9.07%	6,174,564.00	0.00%	6,174,564.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(3,024,350.00)		(15,228,164.00)
11. Total (Sum lines B1 thru B10)		206,627,508.00	-1.21%	204,126,853.00	-5.16%	193,595,288.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(18,288,385.00)		(12,723,305.00)		(278,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,393,089.93		21,104,704.93		8,381,399.93
2. Ending Fund Balance (Sum lines C and D1)		21,104,704.93		8,381,399.93		8,102,499.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	152,500.00		152,500.00		152,500.00
b. Restricted	9740					
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	12,309,505.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,642,699.93		8,228,899.93		7,949,999.93
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,104,704.93		8,381,399.93		8,102,499.93

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,642,699.93		8,228,899.93		7,949,999.93
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E 1a thru E2c)						
		8,642,699.93		8,228,899.93		7,949,999.93
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.						
The District is anticipating the need to do budget reductions. The District would need to reduce by approximately 48 certificated positions at \$100,000 to meet the required 3% reserve in Fiscal Year 2021-22. In 2022-23, the District would need to reduce an additional 110 certificated positions at \$100,000 and yet to be identified classified and management positions to end with a 3% reserve.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	33,015,932.00	-50.62%	16,302,265.00	0.00%	16,302,265.00
3. Other State Revenues	8300-8599	16,728,119.00	0.00%	16,728,119.00	0.00%	16,728,119.00
4. Other Local Revenues	8600-8799	10,134,868.00	0.00%	10,134,868.00	0.00%	10,134,868.00
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	28,478,624.00	1.55%	28,921,105.00	4.33%	30,174,065.00
6. Total (Sum lines A1 thru A5c)		88,357,543.00	-18.42%	72,086,357.00	1.74%	73,339,317.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,383,496.00		17,791,944.00
b. Step & Column Adjustment				343,000.00		231,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,934,552.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,383,496.00	-32.56%	17,791,944.00	1.30%	18,023,244.00
2. Classified Salaries						
a. Base Salaries				9,883,437.00		10,011,937.00
b. Step & Column Adjustment				128,500.00		130,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,883,437.00	1.30%	10,011,937.00	1.30%	10,142,137.00
3. Employee Benefits	3000-3999	24,285,226.00	-4.61%	23,165,807.00	3.85%	24,057,268.00
4. Books and Supplies	4000-4999	5,423,659.00	-27.66%	3,923,659.00	0.00%	3,923,659.00
5. Services and Other Operating Expenditures	5000-5999	13,726,962.00	0.00%	13,726,962.00	0.00%	13,726,962.00
6. Capital Outlay	6000-6999	271,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,487,437.00	-1.26%	1,468,726.00	-1.19%	1,451,307.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	78,356.00	0.00%	78,356.00
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)		81,461,217.00	-13.86%	70,167,391.00	1.76%	71,402,933.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		6,896,326.00		1,918,966.00		1,936,384.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,949,250.20		13,845,576.20		15,764,542.20
2. Ending Fund Balance (Sum lines C and D1)		13,845,576.20		15,764,542.20		17,700,926.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	13,845,576.20		15,764,542.20		17,700,926.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		13,845,576.20		15,764,542.20		17,700,926.20
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Removal of one-time Mitigation of Learning Funds for one-time certificated expenses.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	210,460,797.00	1.67%	213,967,703.00	1.48%	217,133,503.00
2. Federal Revenues	8100-8299	33,135,932.00	-50.44%	16,422,265.00	0.00%	16,422,265.00
3. Other State Revenues	8300-8599	21,028,767.00	0.00%	21,028,767.00	0.00%	21,028,767.00
4. Other Local Revenues	8600-8799	12,071,170.00	0.00%	12,071,170.00	0.00%	12,071,170.00
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)		276,696,666.00	-4.77%	263,489,905.00	1.20%	266,655,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,128,128.00		106,677,276.00
b. Step & Column Adjustment				1,483,700.00		1,386,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,934,552.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,128,128.00	-6.53%	106,677,276.00	1.30%	108,064,076.00
2. Classified Salaries						
a. Base Salaries				41,155,529.00		41,790,529.00
b. Step & Column Adjustment				535,000.00		543,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,155,529.00	1.54%	41,790,529.00	1.30%	42,333,829.00
3. Employee Benefits	3000-3999	72,291,580.00	0.77%	72,848,310.00	1.37%	73,843,420.00
4. Books and Supplies	4000-4999	18,863,762.00	-13.25%	16,363,762.00	0.00%	16,363,762.00
5. Services and Other Operating Expenditures	5000-5999	28,793,776.00	0.00%	28,793,776.00	0.00%	28,793,776.00
6. Capital Outlay	6000-6999	1,454,654.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,672,570.00	0.00%	4,672,570.00	0.00%	4,672,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(61,838.00)	30.26%	(80,549.00)	21.63%	(97,968.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,790,564.00	-7.92%	6,252,920.00	0.00%	6,252,920.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(3,024,350.00)		(15,228,164.00)
11. Total (Sum lines B1 thru B10)		288,088,725.00	-4.79%	274,294,244.00	-3.39%	264,998,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,392,059.00)		(10,804,339.00)		1,657,484.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,342,340.13		34,950,281.13		24,145,942.13
2. Ending Fund Balance (Sum lines C and D1)		34,950,281.13		24,145,942.13		25,803,426.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	152,500.00		152,500.00		152,500.00
b. Restricted	9740	13,845,576.20		15,764,542.20		17,700,926.20
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	12,309,505.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,642,699.93		8,228,899.93		7,949,999.93
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,950,281.13		24,145,942.13		25,803,426.13

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,642,699.93		8,228,899.93		7,949,999.93
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,642,699.93		8,228,899.93		7,949,999.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, 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)						
		20,054.16		19,670.22		18,931.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		288,088,725.00		274,294,244.00		264,998,221.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		288,088,725.00		274,294,244.00		264,998,221.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,642,661.75		8,228,827.32		7,949,946.63
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)		8,642,661.75		8,228,827.32		7,949,946.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	21,733	21,774		
Charter School	0			
Total ADA	21,733	21,774	N/A	Met
Second Prior Year (2018-19)				
District Regular	21,344	21,461		
Charter School	0			
Total ADA	21,344	21,461	N/A	Met
First Prior Year (2019-20)				
District Regular	20,936	20,949		
Charter School	0	0		
Total ADA	20,936	20,949	N/A	Met
Budget Year (2020-21)				
District Regular	20,340			
Charter School	0			
Total ADA	20,340			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	22,571	22,561		
Charter School	0	0		
Total Enrollment	22,571	22,561	0.0%	Met
Second Prior Year (2018-19)				
District Regular	22,280	22,013		
Charter School	0	0		
Total Enrollment	22,280	22,013	1.2%	Not Met
First Prior Year (2019-20)				
District Regular	21,702	21,469		
Charter School	0	0		
Total Enrollment	21,702	21,469	1.1%	Not Met
Budget Year (2020-21)				
District Regular	21,098			
Charter School	0			
Total Enrollment	21,098			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Boundary changes adversely impacted the previously used methodology. The district has updated the former methodology and does not anticipate variances outside the standard.

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

Explanation:
(required if NOT met)

In the past couple of years the District began experiencing declining enrollment faster than we were able to predict. Future projections will take these recent trends into account.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	21,452	22,561	
Charter School		0	
Total ADA/Enrollment	21,452	22,561	95.1%
Second Prior Year (2018-19)			
District Regular	20,936	22,013	
Charter School		0	
Total ADA/Enrollment	20,936	22,013	95.1%
First Prior Year (2019-20)			
District Regular	20,338	21,469	
Charter School	0	0	
Total ADA/Enrollment	20,338	21,469	94.7%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	20,054	21,098		
Charter School	0	0		
Total ADA/Enrollment	20,054	21,098	95.1%	Met
1st Subsequent Year (2021-22)				
District Regular	19,670	20,695		
Charter School	0	0		
Total ADA/Enrollment	19,670	20,695	95.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	18,932	19,920		
Charter School	0	0		
Total ADA/Enrollment	18,932	19,920	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	21,016.01	20,407.82	20,124.47	19,637.53
b. Prior Year ADA (Funded)		21,016.01	20,407.82	20,124.47
c. Difference (Step 1a minus Step 1b)		(608.19)	(283.35)	(486.94)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.89%	-1.39%	-2.42%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		210,794,374.00	214,301,280.00	217,467,080.00
b1. COLA percentage		0.00%	2.48%	3.26%
b2. COLA amount (proxy for purposes of this criterion)		0.00	5,314,671.74	7,089,426.81
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	2.48%	3.26%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-2.89%	1.09%	0.84%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.89% to -1.89%	.09% to 2.09%	-1.16% to 1.84%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	24,355,682.00	13,077,105.00	13,077,105.00	13,077,105.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	236,405,545.00	210,794,374.00	214,301,280.00	217,467,080.00
District's Projected Change in LCFF Revenue:		-10.83%	1.66%	1.48%
LCFF Revenue Standard:		-3.89% to -1.89%	.09% to 2.09%	-1.16% to 1.84%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Utilizing projected declining enrollment and FCMAT estimated COLA of 0% has resulted in projected LCFF revenue in excess of the standard.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	174,589,163.80	199,600,423.01	87.5%
Second Prior Year (2018-19)	177,178,809.03	204,064,777.03	86.8%
First Prior Year (2019-20)	179,811,171.36	214,557,886.74	83.8%
	Historical Average Ratio:		86.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	167,023,078.00	199,836,944.00	83.6%	Met
1st Subsequent Year (2021-22)	170,346,427.00	197,952,289.00	86.1%	Met
2nd Subsequent Year (2022-23)	172,018,676.00	187,420,724.00	91.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The 2020-21 budget year includes one-time expenditures include renovation of a high school field, increases in minimum wages, increase in PERS and reductions in STRS.

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.89%	1.09%	0.84%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.89% to 7.11%	-8.91% to 11.09%	-9.16% to 10.84%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.89% to 2.11%	-3.91% to 6.09%	-4.16% to 5.84%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	15,922,174.00		
Budget Year (2020-21)	33,135,932.00	108.11%	Yes
1st Subsequent Year (2021-22)	16,422,265.00	-50.44%	Yes
2nd Subsequent Year (2022-23)	16,422,265.00	0.00%	No

Explanation:
(required if Yes)

Carryover is not budgeted and as a result the 2020-21 federal revenues will increase and removal of one-time funds (Mitigation of Learning Funds and CARES Act).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	26,594,459.00		
Budget Year (2020-21)	21,028,767.00	-20.93%	Yes
1st Subsequent Year (2021-22)	21,028,767.00	0.00%	No
2nd Subsequent Year (2022-23)	21,028,767.00	0.00%	No

Explanation:
(required if Yes)

The decrease in Revenue is a result of One-Time Revenue received in budget year 2020-21 and not anticipated in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	11,426,665.50		
Budget Year (2020-21)	12,071,170.00	5.64%	Yes
1st Subsequent Year (2021-22)	12,071,170.00	0.00%	No
2nd Subsequent Year (2022-23)	12,071,170.00	0.00%	No

Explanation:
(required if Yes)

Increase per ADA for Special Education and in rentals/leases.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	18,083,761.40		
Budget Year (2020-21)	18,863,762.00	4.31%	Yes
1st Subsequent Year (2021-22)	16,363,762.00	-13.25%	Yes
2nd Subsequent Year (2022-23)	16,363,762.00	0.00%	No

Explanation:
(required if Yes)

One-time purchase of textbooks and removed in subsequent year.

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

First Prior Year (2019-20)	28,961,671.87		
Budget Year (2020-21)	28,793,776.00	-0.58%	No
1st Subsequent Year (2021-22)	28,793,776.00	0.00%	No
2nd Subsequent Year (2022-23)	28,793,776.00	0.00%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	53,943,298.50		
Budget Year (2020-21)	66,235,869.00	22.79%	Not Met
1st Subsequent Year (2021-22)	49,522,202.00	-25.23%	Not Met
2nd Subsequent Year (2022-23)	49,522,202.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	47,045,433.27		
Budget Year (2020-21)	47,657,538.00	1.30%	Met
1st Subsequent Year (2021-22)	45,157,538.00	-5.25%	Met
2nd Subsequent Year (2022-23)	45,157,538.00	0.00%	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)

Carryover is not budgeted and as a result the 2020-21 federal revenues will increase and removal of one-time funds (Mitigation of Learning Funds and CARES Act).

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

The decrease in Revenue is a result of One-Time Revenue received in budget year 2020-21 and not anticipated in future yeras.

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

Increase per ADA for Special Education and in rentals/leases.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, 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)	288,088,725.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	288,088,725.00	8,642,661.75	8,700,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
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	8,398,500.00	8,883,699.93
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,708,514.62	17,865,114.02	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	14,708,514.62	26,263,614.02	8,883,699.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	266,078,307.78	272,279,724.59	296,121,037.52
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	266,078,307.78	272,279,724.59	296,121,037.52
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.5%	9.6%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	3.2%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	4,520,115.96	204,477,768.43	N/A	Met
Second Prior Year (2018-19)	9,873,760.13	208,720,983.97	N/A	Met
First Prior Year (2019-20)	(4,955,461.74)	222,085,702.74	2.2%	Not Met
Budget Year (2020-21) (Information only)	(18,288,385.00)	206,627,508.00		

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)

Increased contribution to cafeteria due to COVID-19.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	29,887,108.00	31,515,563.77	N/A	Met
Second Prior Year (2018-19)	31,492,863.30	34,474,791.54	N/A	Met
First Prior Year (2019-20)	34,107,325.65	44,348,551.67	N/A	Met
Budget Year (2020-21) (Information only)	39,393,089.93			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,054	19,670	18,932
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	288,088,725.00	274,294,244.00	264,998,221.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	288,088,725.00	274,294,244.00	264,998,221.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,642,661.75	8,228,827.32	7,949,946.63
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,642,661.75	8,228,827.32	7,949,946.63

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,642,699.93	8,228,899.93	7,949,999.93
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		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,642,699.93	8,228,899.93	7,949,999.93
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):	8,642,661.75	8,228,827.32	7,949,946.63
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(26,582,558.00)			
Budget Year (2020-21)	(28,478,624.00)	1,896,066.00	7.1%	Met
1st Subsequent Year (2021-22)	(28,921,105.00)	442,481.00	1.6%	Met
2nd Subsequent Year (2022-23)	(30,174,065.00)	1,252,960.00	4.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	8,524,918.00			
Budget Year (2020-21)	6,790,564.00	(1,734,354.00)	-20.3%	Not Met
1st Subsequent Year (2021-22)	6,252,920.00	(537,644.00)	-7.9%	Met
2nd Subsequent Year (2022-23)	6,252,920.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increased contribution to cafeteria due to COVID-19 in 2019-20, removed in out years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	18	01-8650	01-0000-7438/7439	6,920,217
Certificates of Participation	1	01-0000-8011	01-0000-7438/7439	1,188,371
General Obligation Bonds	27	51-9051-8XXX	51-9051-7400	187,883,832
Supp Early Retirement Program	2	Unrestricted Revenues	01-3931	4,682,664
State School Building Loans				
Compensated Absences		01-XXXX	01-XXXX	1,551,845

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				202,226,929

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	557,347	557,347	557,347	557,347
Certificates of Participation	614,722	614,722	614,722	0
General Obligation Bonds	13,087,027	12,893,802	12,722,377	20,188,177
Supp Early Retirement Program	1,560,889	1,560,889	1,560,889	1,560,889
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	15,819,985	15,626,760	15,455,335	22,306,413
Has total annual payment increased over prior year (2019-20)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

Annual payments for long-term commitments have increased due to the scheduled increase in bond payments according to established debt service schedules.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	17,672,272	0

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

63,917,362.00
0.00
63,917,362.00
Actuarial
Jul 01, 2019

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3,475,735.00	3,475,735.00	3,475,735.00
	2,650,000.00	2,650,000.00	2,650,000.00
	2,080,400.00	2,080,400.00	2,080,400.00
	202	202	202

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

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

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

Yes

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

Self Insured Worker's Compensation Program.

- 3. Self-Insurance Liabilities

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

9,215,570.00
0.00

- 4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	2,772,137.00	2,772,137.00	2,772,137.00
b. Amount contributed (funded) for self-insurance programs	3,258,750.00	3,258,750.00	3,258,750.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,182.0	1,157.7	1,157.7	1,157.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2020-21 Negotiations have not been settled.

Negotiations Settled

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

--

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

No

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,248,656		
	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	17,901,835	18,438,890	18,992,056
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	3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,510,000	1,483,700	1,502,988
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	903.7	754.0	754.0	754.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

2020-21 Negotiations have not been settled.

Negotiations Settled

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

--

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

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

428,404

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
8,770,992	9,034,922	9,305,945
100.0%	100.0%	100.0%
5.4%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
502,500	535,000	543,300
1.3%	1.3%	1.3%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	147.0	138.6	138.6	138.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

190,564

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

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?

- A2. Is the system of personnel position control independent from the payroll system?

- 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)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- 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)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

CASHFLOW



ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			62,150,059.07	38,080,345.71	36,598,694.44	43,839,592.92	33,932,032.55	33,378,867.25	51,083,564.95	53,078,661.39
B. RECEIPTS										
LCHF/Revenue Limit Sources	8010-8019		8,794,033.58	9,023,804.03	28,020,712.22	16,242,846.29	16,242,846.29	24,065,701.95	16,242,846.29	14,033,300.35
Principal Apportionment	8020-8079		256,144.57	20,341.50	6,861.55	0.00	904,851.43	6,256,676.81	215,866.16	254,691.81
Property Taxes	8080-8099			(333,138.24)	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8100-8299		535,960.56	(453,706.83)	116,958.40	45,497.62	439,207.80	8,662,084.59	3,491,323.37	36,284.96
Other State Revenue	8300-8599		0.00	193.06	153,062.49	23,575.32	144,215.50	2,058,521.70	2,748,527.44	624,374.80
Other Local Revenue	8600-8799		231,254.49	(179,126.11)	934,917.59	1,046,688.77	806,720.08	2,668,311.23	1,010,494.00	(633,166.31)
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,817,393.20	8,078,367.41	29,232,512.25	17,358,608.00	18,537,841.10	43,711,296.28	23,709,057.26	14,315,485.61
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	8,891,077.67	9,309,598.76	9,401,564.59	9,609,298.41	9,681,580.08	9,470,139.07	9,366,322.64
Classified Salaries	2000-2999		2,107,387.60	3,264,384.54	3,280,485.61	3,438,115.72	3,704,032.31	3,482,082.52	3,350,224.49	3,381,975.61
Employee Benefits	3000-3999		1,155,401.70	4,812,520.60	4,985,604.06	5,065,779.89	5,156,018.91	5,187,491.27	5,091,885.73	5,077,903.71
Books and Supplies	4000-4999		216,866.83	1,008,154.80	749,350.97	1,213,897.10	845,063.42	979,345.80	1,103,802.84	856,096.47
Services	5000-5999		836,876.26	5,321,680.50	2,193,849.79	2,137,519.30	2,131,125.03	2,364,312.53	1,652,251.02	1,444,905.88
Capital Outlay	6000-6599		8.55	117,023.10	66,998.27	159,842.35	151,885.46	301,890.44	24,284.68	78,288.27
Other Outgo	7000-7499		0.00	170,496.57	1,803.15	957,516.78	172,329.88	306,893.83	297,582.49	264,891.53
Interfund Transfers Out	7600-7629		0.00	3,539,511.68	(49,332.10)	49,332.10	0.00	2,916,779.30	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,316,540.94	27,124,849.46	20,538,358.51	22,423,567.83	21,769,753.42	25,220,375.77	20,990,170.32	20,470,384.11
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	185,359.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	18,591,976.76	(9,828,145.41)	18,565,972.65	4,539,055.34	815,742.74	0.00	0.00	443,819.09	0.00
Due From Other Funds	9310	2,574,870.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	441,316.80	19,910.77	205,409.78	(75,110.31)	(11,211.50)	(103,365.77)	330,970.11	(337,526.76)	70,664.05
Prepaid Expenditures	9330	270,471.85	(4,386.97)	0.00	0.00	36,486.64	0.00	0.00	263,756.03	(143.63)
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		22,083,995.13	(9,812,621.61)	18,771,382.43	4,463,945.03	841,017.88	(103,365.77)	330,970.11	370,048.36	70,520.42
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	35,910,715.96	21,774,133.54	2,394,788.13	5,934,968.34	669,081.62	12,018.49	1,143,186.01	2,065,491.75	2,826.17
Due To Other Funds	9610	1,558,594.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	846,200.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		38,315,511.06	21,774,133.54	2,394,788.13	5,934,968.34	669,081.62	12,018.49	1,143,186.01	2,065,491.75	2,826.17
Nonoperating										
Suspense Clearing	9910	0.00	2,016,189.53	1,188,236.48	17,768.05	(5,014,536.80)	2,794,131.28	25,993.09	971,652.89	(60,200.78)
TOTAL BALANCE SHEET ITEMS		(16,251,515.93)	(29,570,565.62)	17,564,830.78	(1,453,255.26)	(4,842,600.54)	2,678,747.02	(786,222.81)	(723,790.50)	7,493.47
E. NET INCREASE/DECREASE (B - C + D)			(24,069,713.36)	(1,481,651.27)	7,240,898.48	(9,907,560.37)	(553,165.30)	17,704,697.70	1,995,096.44	(6,147,405.03)
F. ENDING CASH (A + E)			38,080,345.71	36,598,694.44	43,839,592.92	33,932,032.55	33,378,867.25	51,083,564.95	53,078,661.39	46,931,256.36
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Object	ESTIMATES THROUGH THE MONTH OF					June	Accruals	Adjustments	TOTAL	BUDGET
	March	April	May	June	JUNE					
A. BEGINNING CASH	46,931,256.36	53,776,138.21	47,605,316.53	34,863,632.30						
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	21,901,976.98	11,507,306.29	2,806,660.07	2,806,660.05	26,028,574.61				197,717,269.00	
Property Taxes	137,828.13	1,726,262.14	3,259,247.41	38,333.49	0.00				13,077,105.00	
Miscellaneous Funds	0.00	0.00	0.00	0.00	(438.76)				(333,577.00)	
Federal Revenue	4,358,752.43	1,545,426.50	1,681.61	2,815,157.69	11,541,303.30				33,135,932.00	
Other State Revenue	1,715,258.19	0.00	141,655.75	9,924,410.21	3,494,972.54				21,028,767.00	
Other Local Revenue	853,517.17	1,088,760.52	1,860,038.03	772,863.82	1,609,896.72				12,071,170.00	
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00				0.00	
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00				0.00	
TOTAL RECEIPTS	28,967,332.90	15,867,755.45	8,069,282.87	16,357,425.26	42,674,308.41				276,696,666.00	
C. DISBURSEMENTS										
Certificated Salaries	9,587,639.34	9,653,753.66	9,538,817.67	9,640,249.54	9,978,086.57				114,128,128.00	
Classified Salaries	3,485,969.28	3,532,003.92	3,464,108.50	4,572,675.56	92,083.34				41,155,529.00	
Employee Benefits	5,124,685.01	5,167,310.23	6,743,528.01	16,903,462.11	1,819,988.77				72,291,580.00	
Books and Supplies	1,430,648.26	1,336,313.52	2,419,261.04	2,145,231.55	4,559,729.40				18,863,762.00	
Services	2,348,437.29	2,287,779.98	2,212,081.25	778,951.48	3,084,005.69				28,793,776.00	
Capital Outlay	194,444.70	37,739.84	226,721.75	57,239.04	38,287.55				1,454,654.00	
Other Outgo	361,172.18	(4,024.01)	1,365,774.18	304,647.69	411,647.73				4,610,732.00	
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00				6,790,564.00	
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00				0.00	
TOTAL DISBURSEMENTS	22,532,996.06	22,010,877.14	25,970,292.40	34,402,456.97	20,318,102.07				288,088,725.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	0.00	0.00	0.00	185,359.22					185,359.22	
Accounts Receivable	0.00	0.00	4,607,116.91	(551,584.57)					18,591,976.75	
Due From Other Funds	0.00	0.00	26,937.71	2,547,932.79					2,574,870.50	
Stores	496,306.98	(87,187.13)	(284,758.52)	197,215.10					441,316.80	
Prepaid Expenditures	(214.57)	(1,581.04)	(12,986.30)	(10,458.31)					270,471.85	
Other Current Assets	0.00	0.00	0.00	0.00					0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00					0.00	
SUBTOTAL	496,092.41	(88,768.17)	4,356,309.80	2,368,464.23	0.00				22,063,995.12	
Liabilities and Deferred Inflows										
Accounts Payable	3,527.35	0.00	(25,456.64)	1,936,151.20					35,910,715.96	
Due To Other Funds	0.00	0.00	122,322.79	1,436,271.50					1,558,594.29	
Current Loans	0.00	0.00	0.00	0.00					0.00	
Unearned Revenues	0.00	0.00	0.00	846,200.81					846,200.81	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00					0.00	
SUBTOTAL	3,527.35	0.00	96,866.15	4,218,623.51	0.00				38,315,511.06	
Nonoperating										
Suspense Clearing	(82,020.05)	61,068.18	899,881.65	(2,374,366.53)					443,796.99	
TOTAL BALANCE SHEET ITEMS	410,545.01	(27,699.99)	5,159,325.30	(4,224,525.81)	0.00				(15,807,718.95)	
E. NET INCREASE/DECREASE (B - C + D)	6,844,881.85	(6,170,821.68)	(12,741,684.23)	(22,269,557.52)	22,356,206.34				(11,392,059.00)	
F. ENDING CASH (A + E)	53,776,138.21	47,605,316.53	34,863,632.30	12,594,074.78						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									34,950,281.12	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	2020-21 Budget											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			12,594,074.78	1,143,029.37	16,346,384.07	31,162,058.56	23,352,573.21	23,666,402.83	39,141,463.34	41,657,069.35				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment			8,950,013.12	9,183,859.00	28,517,714.85	16,530,945.23	16,530,945.23	24,492,554.67	16,530,945.23	14,282,208.63				
Property Taxes			256,144.57	20,341.50	6,861.55	0.00	904,851.43	6,256,676.81	215,866.16	254,691.81				
Miscellaneous Funds			265,623.62	(1,697,663.95)	0.00	0.00	0.00	0.00	0.00	0.00				
Federal Revenue			0.00	57,964.92	22,548.75	4,292,954.51	217,672.67	4,292,954.51	1,730,310.09	17,982.93				
Other State Revenue			0.00	193.06	153,062.49	23,575.32	144,215.50	2,058,521.70	2,748,527.44	624,374.80				
Other Local Revenue			231,254.49	(179,126.11)	934,917.59	1,046,688.77	806,720.08	2,668,311.23	1,010,494.00	(633,166.31)				
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS			9,703,035.80	7,102,645.06	29,670,521.40	17,623,758.07	18,604,404.91	39,769,018.92	22,236,142.92	14,548,091.86				
C. DISBURSEMENTS														
Certificated Salaries			0.00	8,310,623.89	8,701,821.84	8,787,783.68	8,981,955.60	9,049,518.36	8,851,881.27	8,754,842.50				
Classified Salaries			2,139,903.07	3,314,751.63	3,331,101.12	3,491,163.35	3,761,182.84	3,535,808.53	3,401,916.03	3,434,157.05				
Employee Benefits			1,164,299.65	4,849,582.65	5,023,999.06	5,104,792.34	5,195,726.30	5,227,441.04	5,131,099.22	5,117,009.53				
Books and Supplies			188,125.63	874,544.81	650,040.06	1,053,020.25	733,067.81	849,553.85	957,516.69	742,638.65				
Services			836,876.26	5,321,680.50	2,193,849.79	2,137,519.30	2,131,125.03	2,364,312.53	1,652,251.02	1,444,905.88				
Capital Outlay			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Other Outgo			0.00	169,804.67	1,795.84	953,631.04	171,630.54	305,648.41	296,374.86	263,816.56				
Interfund Transfers Out			(3,024,350.00)	3,259,270.27	(45,426.22)	45,426.22	0.00	2,685,842.82	0.00	0.00				
All Other Financing Uses			1,304,854.61	26,100,258.42	19,857,181.49	21,573,336.18	20,974,688.12	24,018,125.54	20,291,039.09	19,757,370.17				
TOTAL DISBURSEMENTS			1,304,854.61	26,100,258.42	19,857,181.49	21,573,336.18	20,974,688.12	24,018,125.54	20,291,039.09	19,757,370.17				
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury			185,359.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable			42,421,308.63	34,132,926.28	8,344,903.03	1,499,716.03	0.00	0.00	815,946.70	0.00				
Due From Other Funds			2,574,870.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Stores			441,316.80	205,409.79	(75,110.31)	(11,211.50)	(103,365.77)	330,970.11	(337,526.76)	70,664.05				
Prepaid Expenditures			270,471.85	(4,386.97)	0.00	36,486.64	0.00	0.00	263,756.02	(143.63)				
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL			45,893,327.00	34,338,336.07	8,269,792.72	1,524,991.17	(103,365.77)	330,970.11	742,175.96	70,520.42				
Liabilities and Deferred Inflows														
Accounts Payable			19,877,919.81	1,325,604.49	3,285,226.19	370,361.61	6,652.68	632,796.07	1,143,326.67	1,564.39				
Due To Other Funds			1,890,374.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Current Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Unearned Revenues			846,200.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL			22,614,494.62	1,325,604.49	3,285,226.19	370,361.61	6,652.68	632,796.07	1,143,326.67	1,564.39				
Nonoperating														
Suspense Clearing			0.00	1,188,236.48	17,768.05	(5,014,536.80)	2,794,131.28	25,993.09	971,652.89	(60,200.78)				
TOTAL BALANCE SHEET ITEMS			(19,849,226.60)	34,200,968.06	5,002,334.58	(3,859,907.24)	2,684,112.83	(275,832.87)	570,502.18	8,755.25				
E. NET INCREASE/DECREASE (B - C + D)			(11,451,045.41)	15,203,354.70	14,815,674.49	(7,809,485.35)	313,829.62	15,475,060.51	2,515,606.01	(5,202,523.06)				
F. ENDING CASH (A + E)			1,143,029.37	16,346,384.07	31,162,058.56	23,352,573.21	23,666,402.83	39,141,463.34	41,657,069.35	36,454,546.29				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Object	JUNE	ESTIMATES THROUGH THE MONTH OF					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH		36,454,546.29	42,409,125.64	36,413,678.73	28,616,685.37			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	22,290,451.76	11,711,411.08	2,856,441.73	2,856,441.73	26,490,242.74	201,224,175.00	
Property Taxes	8020-8079	137,828.13	1,726,262.14	3,259,247.41	38,333.49	0.00	13,077,105.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	(2,236.05)	(1,700,000.00)	
Federal Revenue	8100-8299	2,160,210.48	765,917.90	833.41	1,395,200.40	5,719,903.76	16,422,265.00	
Other State Revenue	8300-8599	1,715,258.19	0.00	141,655.75	9,924,410.21	3,494,972.54	21,028,767.00	
Other Local Revenue	8600-8799	853,517.17	1,088,760.52	1,860,038.03	772,863.82	1,609,896.72	12,071,170.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	27,157,285.73	15,292,351.64	8,118,216.33	14,987,249.65	37,312,779.71	262,123,482.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	8,961,710.55	9,023,508.59	8,916,076.19	9,010,886.09	9,326,667.44	106,677,276.00	
Classified Salaries	2000-2999	3,539,755.26	3,586,500.18	3,517,557.19	4,643,228.63	93,504.12	41,790,529.00	
Employee Benefits	3000-3999	5,164,151.09	5,207,104.58	6,795,461.09	17,033,638.59	1,834,004.81	72,848,309.95	
Books and Supplies	4000-4999	1,241,045.54	1,159,212.91	2,098,638.22	1,860,925.65	3,955,431.93	16,363,762.00	
Services	5000-5999	2,348,437.29	2,287,779.98	2,212,081.25	778,951.48	3,084,005.69	28,793,776.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499	359,706.49	(4,007.68)	1,360,231.68	303,411.38	409,977.21	4,592,021.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	307,806.91	6,252,920.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	(3,024,350.00)	
TOTAL DISBURSEMENTS		21,614,806.22	21,260,098.56	24,900,045.62	33,631,041.82	19,011,398.11	274,294,243.95	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	185,359.22	0.00	185,359.22	
Accounts Receivable	9200-9299	0.00	0.00	8,470,031.97	(1,014,069.97)		42,421,308.63	
Due From Other Funds	9310	0.00	0.00	26,937.71	2,547,932.79		2,574,870.50	
Stores	9320	496,306.98	(87,187.13)	(284,758.52)	197,215.09		441,316.80	
Prepaid Expenditures	9330	(214.57)	(1,581.04)	(12,986.30)	(10,458.30)		270,471.85	
Other Current Assets	9340	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		496,092.41	(88,768.17)	8,219,224.86	1,905,978.83	0.00	45,893,327.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	1,952.52	0.00	(14,091.20)	1,071,731.87		19,877,919.81	
Due To Other Funds	9610	0.00	0.00	148,361.78	1,742,012.22		1,890,374.00	
Current Loans	9640	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	846,200.81		846,200.81	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		1,952.52	0.00	134,270.58	3,659,944.90	0.00	22,614,494.62	
Nonoperating								
Suspense Clearing	9910	(82,020.05)	61,068.18	899,881.65	(2,374,366.53)		443,796.99	
TOTAL BALANCE SHEET ITEMS		412,119.84	(27,699.99)	8,984,835.93	(4,128,332.60)	0.00	23,722,629.37	
E. NET INCREASE/DECREASE (B - C + D)		5,954,579.35	(5,995,446.91)	(7,796,993.36)	(22,772,124.77)	18,301,381.60	(11,551,867.42)	
F. ENDING CASH (A + E)		42,409,125.64	36,413,678.73	28,616,685.37	5,844,560.60		(12,170,761.95)	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							24,145,942.20	

CURRENT EXPENSE FORMULA



Current Expense Formula/Minimum Classroom Compensation

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	114,128,128.00	301	0.00	303	114,128,128.00	305	1,349,236.00		307	112,778,892.00	309
2000 - Classified Salaries	41,155,529.00	311	800.00	313	41,154,729.00	315	5,442,093.00		317	35,712,636.00	319
3000 - Employee Benefits	72,291,580.00	321	270.00	323	72,291,310.00	325	2,412,140.00		327	69,879,170.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,863,762.00	331	5,500.00	333	18,858,262.00	335	2,331,686.00		337	16,526,576.00	339
5000 - Services... & 7300 - Indirect Costs	28,731,938.00	341	27,000.00	343	28,704,938.00	345	5,882,237.00		347	22,822,701.00	349
TOTAL					275,137,367.00	365			TOTAL	257,719,975.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			54.39%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.61%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	257,719,975.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,572,091.85

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

INTERFUND ACTIVITIES



July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(27,210.00)	0.00	(61,838.00)				
Other Sources/Uses Detail					0.00	6,790,564.00		
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	1,025.00	0.00	27,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	60,645.00	0.00	34,149.00	0.00				
Other Sources/Uses Detail					438,572.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(34,460.00)	0.00	0.00				
Other Sources/Uses Detail					1,607,928.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,744,064.00	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								

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	61,670.00	(61,670.00)	61,838.00	(61,838.00)	6,790,564.00	6,790,564.00		