FONTANA UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS FINANCIAL REPORTS

2011-2012

9680 Citrus Avenue
Fontana, CA 92335

UNAUDITED ACTUAL FINANCIAL REPORT:

G = General Ledger Data; S = Supplemental Data

G = General Ledger Data; S = Supplemental Data

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	195,322,804.21	11,495,396.00	206,818,200.21	179,266,277.00	10,572,061.00	189,838,338.00	-8.2%
2) Federal Revenue		8100-8299	465,793.77	33,868,798.07	34,334,591.84	800,000.00	24,595,414.00	25,395,414.00	-26.0%
3) Other State Revenue		8300-8599	30,442,763.77	39,435,724.39	69,878,488.16	29,286,946.00	39,186,465.00	68,473,411.00	-2.0%
4) Other Local Revenue		8600-8799	1,721,946.34	2,008,934.39	3,730,880.73	855,369.00	1,352,100.00	2,207,469.00	-40.8%

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	2011-12 Unaudited Actuals	2012-13 Budget

Resource	2011-12	2012-13

Descri ption	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference

Descri ption	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,309.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	155,030.92		

4) Due fro.94018G scantor G18 rve.3 re f e /CSq /CS0 cs 0 21.46 Tm 04 7.74 re W n BT /TT0 1 7.14 0 0 7.14 40.9835 491.46 Tm (Due fro.9400.05 0.3 15 re f q /CS0 c cs 0 21.46 Tm

Unaudited Actuals
Fontana Unified
Adult Education Fund
San Bernardino County

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Percent
Difference

Descri ption	Resource Codes

Description	Function Codes	Object Codes

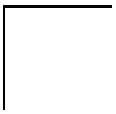
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,565,696.16	807,560.00	-48.4%
3) Other State Revenue		8300-8599	5,568,925.82	4,976,743.00	-10.6%
4) Other Local Revenue		8600-8799	380,143.86	401,681.00	5.7%
5) TOTAL, REVENUES			7,514,765.84	6,185,984.00	-17.7%
B. EXPENDITURES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,943.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,307.37	345,364.19	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	411,163.42	453,320.00	10.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected					

Fontana Unified
San Bernardino County

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,696,293.26	16,365,873.00	-2.0%
3) Other State Revenue		8300-8599	1,426,835.90	1,400,778.00	-1.8%
4) Other Local Revenue		8600-8799	2,407,880.74	2,319,502.00	-3.7%

.

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference

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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget

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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Fontana Unified
San Bernardino County

Descri ption	Resource Codes	Object Codes	2011-12 Unar92 683.94d0.96 0.3 re f q /CS0 cs 0 0 0 scn 1.0200043 0 0 0.3600006 284.5800

Fontana Unified
San Bernardino County

Descri ption	Resource Codes	Ob

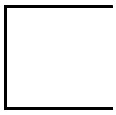
Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,653,540.49	(6,581,700.00)	-498.0%
F. FUND BALANCE, RESERVES					

Fontana Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,055,303.87)	(1,889,000.00)	79.0%
F. FUND BALANCE, RESERVES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,735,032.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments					



Fontana Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

Fontana Unified
San Bernardino County

Unaudited Actuals
Capital Facilities Fund
Expenditures by
Expenditures 0.184:1cts

Fontana Unified
San Bernardino County

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,055,303.87)	(1,889,000.00)	79.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,720,343.93	5,665,040.06	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,720,343.93	5,665,040.06	-15.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	4,336,102.00	0.00	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00		

Percent Difference
-93.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,485,663.18	225,040.00	-84.9%
F. FUND BALANCE, RESERVES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,600,041.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,703.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,751,987.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			19,361,732.70		
H. LIABILITIES					
1) Accounts Payable		9500	283,444.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	707,043.45		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,257,449.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					

Description	Function Codeson

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,279,435.76)	(6,834,263.00)	434.2%
F. FUND BALANCE, RESERVES					

Description	Resource Codes

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					

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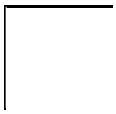

Description	Resource Codes	Object Codes

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	4,280,156.69	45,000.00	-98.9%
5) TOTAL, REVENUES			4,280,156.69	45,000.00	-98.9%
B. EXPENDITURES (Objects 1000-7999)					

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,279,435.76)	(6,834,263.00)	434.2%
F. FUND BALANCE, RESERVES					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,611.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,772,379.54	17,294,990.70	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,772,379.54	17,294,990.70	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,772,379.54	17,294,990.70	3.1%
2) Ending Balance, June 30 (E + F1e)			17,294,990.70	17,294,990.70	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,294,990.70	17,294,990.70	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	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,294,990.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		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		9400			
10) TOTAL, ASSETS			17,294,990.70		
H. 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) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,294,990.70		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
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	144,019.94	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,019.94	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,571,886.76	0.00	-100.0%
Unsecured Roll		8612	935,497.30	0.00	-100.0%
Prior Years' Taxes		8613	(1,179.09)	0.00	-100.0%
Supplemental Taxes		8614	54,296.60	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	198,581.39	0.00	-100.0%
Interest		8660	79,902.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,971,354.40	0.00	-100.0%
Bond Interest and Other Service Charges		7434	11,489,039.38	0.00	-100.0%
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)			15,460,393.78	0.00	-100.0%
TOTAL, EXPENDITURES			15,460,393.78	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,415,089.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	150,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,289.89		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Description	Resource Codes

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,532.68	3,400.00	121.8%
Dues and Memberships		5300	100.00	300.00	200.0%
Insurance		5400-5450	93,760.00	140,000.00	49.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45.50	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	1,299.90	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	54,516.14	2,281,005.00	4084.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			151,254.22	2,424,705.00	1503.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			409,095.19	2,700,628.00	560.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	339,677.64	241,215.00	-29.0%
5) TOTAL, REVENUES			339,677.64	241,215.00	-29.0%
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%

Fontana Unified
San Bernardino County

91107.2 11.3.346 Td (44.2377.2 0 l 0 0 l f Q0.2400055 370431799988 cm /C1 1 1 sc

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals

Fontana Unified
San Bernardino County

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						

FEDERAL PROGRAM NAME	Title I, Part A	Titel I, Part A ARRA

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Ed Jobs and Medicaid Assistance Act
AWARD	
1. Prior Year Carryover	
2. a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	
3. Required Matching Funds/Other	
4. Total Available Award (sum lines 1, 2d, & 3)	
REVENUES	
5. Revenue Deferred from Prior Year	
6. Cash Received in Current Year	
7. Contributed Matching Funds	
8. Total Available (sum lines 5, 6, & 7)	
EXPENDITURES	
9. Donor-Authorized Expenditures	
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	
12. Amounts Included in Line 6 above for Prior Year Adjustments	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Deferred Revenue b. Accounts Payable c. Accounts Receivable	
14. Unused Grant Award Calculation (line 4 minus line 9)	
15. If Carryover is allowed, enter line 14 amount here	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	

101,607.00

FEDERAL PROGRAM NAME
FEDERAL CATALOG NUMBER
RESOURCE CODE
REVENUE OBJECT
LOCAL DESCRIPTION (if any)
AWARD
1. Prior Year Carryover
2. a. Current Year Award
b. Transferability (NCLB)
c. Other Adjustments
d. Adj Curr Yr Award
(sum lines 2a, 2b, & 2c)
3. Required Matching Funds/Other
4. Total Available Award
(sum lines 1, 2d, & 3)
REVENUES
5. Revenue Deferred from Prior Year
6. Cash Received in Current Year
7. Contributed Matching Funds
8. Total Available (sum lines 5, 6, & 7)
EXPENDITURES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II, Part A	Title III Administrator Training
AWARD		
1. Prior Year Carryover		
2. a. Current Year Award		
b. Transferability (NCLB)		
c. Other Adjustments		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		
3. Required Matching Funds/Other		
4. Total Available Award (sum lines 1, 2d, & 3)		
REVENUES		
5. Revenue Deferred from Prior Year		
6. Cash Received in Current Year		
7. Contributed Matching Funds		
8. Total Available (sum lines 5, 6, & 7)		
EXPENDITURES		
9. Donor-Authorized Expenditures		
10. Non Donor-Authorized Expenditures		
11. Total Expenditures (lines 9 & 10)		
12. Amounts Included in Line 6 above for Prior Year Adjustments		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Deferred Revenue		
b. Accounts Payable		
c. Accounts Receivable		
14. Unused Grant Award Calculation (line 4 minus line 9)		
15. If Carryover is allowed, enter line 14 amount here		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)
AWARD
1. Prior Year Carryover
2. a. Current Year Award
b. Transferability (NCLB)
c. Other Adjustments
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)
3. Required Matching Funds/Other
4. Total Available Award (sum lines 1, 2d, & 3

Fontana Unified
San Bernardino County

LOCAL PROGRAM NAME	Head Start San Bernardino County Preschool Services	Early HS San Bernardino County Preschool Services	Small Learning Communities	State Preschool SB County	TOTAL

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San Bernardino County

STATE PROGRAM NAME	State Lottery	Class size Reduction K-3	Continuation Education	English Language Acquistion	Lottery Instructional Materials	Special Education

STATE PROGRAM NAME
RESOURCE CODE
REVENUE OBJECT
LOCAL DESCRIPTION (if any)
AWARD
1. a. Prior Year Restricted Ending Balance
b. Restr Bal Transfers (Obj 8997)
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)
2. a. Current Year Award
b. Other Adjustments
c. Adj Curr Yr Award (sum lines 2a & 2b)
3. Required Matching Funds/Other
4. Total Available Award (sum lines 1c, 2c, & 3)
REVENUES
5. Cash Received in Current Year
6. Amounts Included in Line 5 for Prior Year Adjustments
7. a. Accounts Receivable (line 2c minus lines 5 & 6)
b. Noncurrent Accounts Receivable
c. Current Accounts Receivable (line 7a minus line 7b)
8. Contributed Matching Funds
9. Total Available (sum lines 5, 7c, & 8)
EXPENDITURES
10. Donor-Authorized Expenditures
11. Non Donor-Authorized Expenditures
12. Total Expenditures (line 10 plus line 11)
RESTRICTED ENDING BALANCE

TE PROGRAM NAME
OURCE CODE
ENUE OBJECT
AL DESCRIPTION (if any)
R D
. Prior Year Restricted
Ending Balance
. Restr Bal Transfers (Obj 8997)
. Adj PY Restricted Ending Bal
(sum lines 1a & 1b)
. Current Year Award
. Other Adjustments
. Adj Curr Yr Award
(sum lines 2a & 2b)
equired Matching Funds/Other
otal Available Award
sum lines 1c, 2c, & 3)
ENUES
ash Received in Current Year
mounts Included in Line 5 for
rior Year Adjustments
. Accounts Receivable
(line 2c minus lines 5 & 6)
. Noncurrent Accounts Receivable
. Current Accounts Receivable
(line 7a minus line 7b)
ontributed Matching Funds
otal Available
sum lines 5, 7c, & 8)
ENDITURES
onor-Authorized Expenditures

LOCAL PROGRAM NAME	San Savaine Redevelopment Funds	Focus on Achievement	Learning Plus Grants	COPS	ROP Textbook Grant	ROP Workforce Innovation Partner	ROP Lottery
RESOURCE CODE	9010	9030	9032	9060	9650	9650	9650
REVENUE OBJECT							

LOCAL PROGRAM NAME
RESOURCE CODE
REVENUE OBJECT
LOCAL DESCRIPTION (if any)
AWARD
1. a. Prior Year Restricted Ending Balance

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD
1. a. Prior Year Restricted Ending Balance	
b. Restr Bal Transfer (Obj 8997)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1	
2. a. Current Year Award	
b. Other Adjustment	
c. Adj Curr Yr Award (sum lines 2a & 2	
3. Required Matching Funds/Other	
4. Total Available Awa (sum lines 1c, 2c, & 3)	

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD
1. a. Prior Year Restricted Ending Balance	

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD
1. a. Prior Year Restricted Ending Balance	

LOCAL PROGRAM NAME
RESOURCE CODE
REVENUE OBJECT
LOCAL DESCRIPTION (if any)
AWARD
1. a. Prior Year Restricted Ending Balance

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San Bernardino County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA		2010-11 Actual			2011-12 Actual	

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,911,891.00			2,897,747.00

	2011-12 Calculations	2012-13 Calculations

Part I - General Administrative Share of Plant Services Costs

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,645,378.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,842,509.55
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,019.70
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	

Approved indirect cost rate: 5.31%

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

Section I - Ex penditures	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	309,931,645.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	33,686,172.10
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All			

Section II - Ex penditures Per AD A		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		38,973.18
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		38,973.18
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		38,973.18
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,024.82

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	950,011.00
2. Less state and local expenditures not allowed for MOE:				

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	273,779,726.81	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,024.82
F. Adjusted MOE exp		

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	2,018.49	0.00	2,018.49	78.80		2,097.29
1110	Regular Education, K–12	157,075,939.15	72,215,274.52	229,291,213.67	8,951,446.72		238,242,660.39
3100	Alternative Schools						

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support ServicesLibrary, Media,

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	14,963.83				14,963.83
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			709,083.93		709,083.93
Other Outgo (Objects 1000-7999)					

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER AD A			

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Prop			

Current LEA: 36-67710-0000000 Fontana Unified

Selected SELPA: FA

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
FA	Fontana Unified	

	Direct Costs - Interfund	Indirect Costs - Interfund	Interfund	Interfund	Due From	Due To

96109810