

FONTANA UNIFIED SCHOOL DISTRICT

**JULY 1 BUDGET
FINANCIAL REPORT**



2012-13

**9680 Citrus Avenue
Fontana, CA 92335**

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Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2012-13 Budget
School District FINANCIAL REPORTS
2012-13 Budget

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2012-13 Budget
School District Certification

36 67710 000000
Form CB

A

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Sp		

G = General Ledger Data; S = Supplemental Data



Resource	Description	2011-12		2012-13
		Estimated	Actual s	Budget
6286	English Language Acquisition Program, Teacher Training & Student /	279,607.00		279,607.00
6300	Lottery: Instructional Materials		0.09	0.09
7090	Economic Impact Aid (EIA)	445,652.00		445,652.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	408,985.00		408,985.00
7250	School Based Coordination Program (SBCP)	8,338,929.00		6,698,126.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	316,604.16		316,604.16
9010	Other Restricted Local	2,076,287.89		2,076,287.89

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					

1)

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

Description

Resource Codes

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

36 67710 0000000
Form 11

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00		

Description

Resource Codes

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

36 67710 0000000
Form 11

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Child Development Fund

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Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Child Development Fund

Description Function Codes Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(11,152.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Fontana Unified
San Bernardino County

36 67710 0000000
Form 13



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)					

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Fontana Unified
San Bernardino County

36 67710 0000000
Form 13



July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Fontana Unified
San Bernardino County

36 67710 0000000
Form 13

Description	Function Codes	Object Codes	2011-12 Estimated Actuals
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July 1 Budget (Single Adoption)

Fontana Unified
San Bernardino County

Description	Resource Codes	Object Codes
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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,330,071.18		
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	0.00		
10) TOTAL, ASSETS					

Description

Resource Codes



Description	Function Codes	Object Codes	2011-12 Estimated 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	13,387.00		

Fontana Unified
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Description	Resource Codes	Object Codes
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Description

Resource Codes

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Description	Resource Codes	Object Codes
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July 1 Budget (Single Adoption)
Building Fund

Fontana Unified
San Bernardino County

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,590,287.79)	(6,581,700.00)	17.7%
F. FUND BALANCE, RESERVES					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIE S					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES073 cn 0 0 m 0 38.16 l f Q q /CSUES073 cn 0 0 m 0 38.16 l f Q q /CSUES03 0 0 18.9600067 25.4400024 655. 1 1 1 scn 0 0 m 0 0 l f Q q /CS0 cs 0 T073 cn 0 0 m 0 38.					

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,187,963.07		
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			24,187,963.07		
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 (G10 - H7)			24,187,963.07		

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

36 67710 0000000
Form 35

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes
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Description	Function Codes	Object Codes	2011-12 Estimated 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	-100.0%
4) Other Local Revenue		8600-8799	143,488.49	72,566.00	-49.4%
5) TOTAL, REVENUES			4,479,590.49	72,566.00	-98.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,921,770.42)	(557,629.00)	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,109,733.49	24,187,963.07	-22.2%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00		

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET :1,1.24 0 1 0 0 1 f Q q /CS0 cs 3999939 561.6000061 673.9199982 cm /lm15 Do Q 1 g 65.28 655.44 0.24 18.48 re f q 10 0 7.2 2Q q 1 0 0 1 2524E0 0 1) 1 1m14 Do Q q 1 0 .99					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,606.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
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Description	Resource Codes	Object Codes
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Description	Resource Codes	Object Codes	2011-12 Estimated 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%
(a) TOTAL, INTERFUND TRANSFERS IN			1,257,449.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					



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San Bernardino County

July 1 Budget (Single Adoption)
Special Reserve Fty

July 1 Budget (Single Adoption)

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

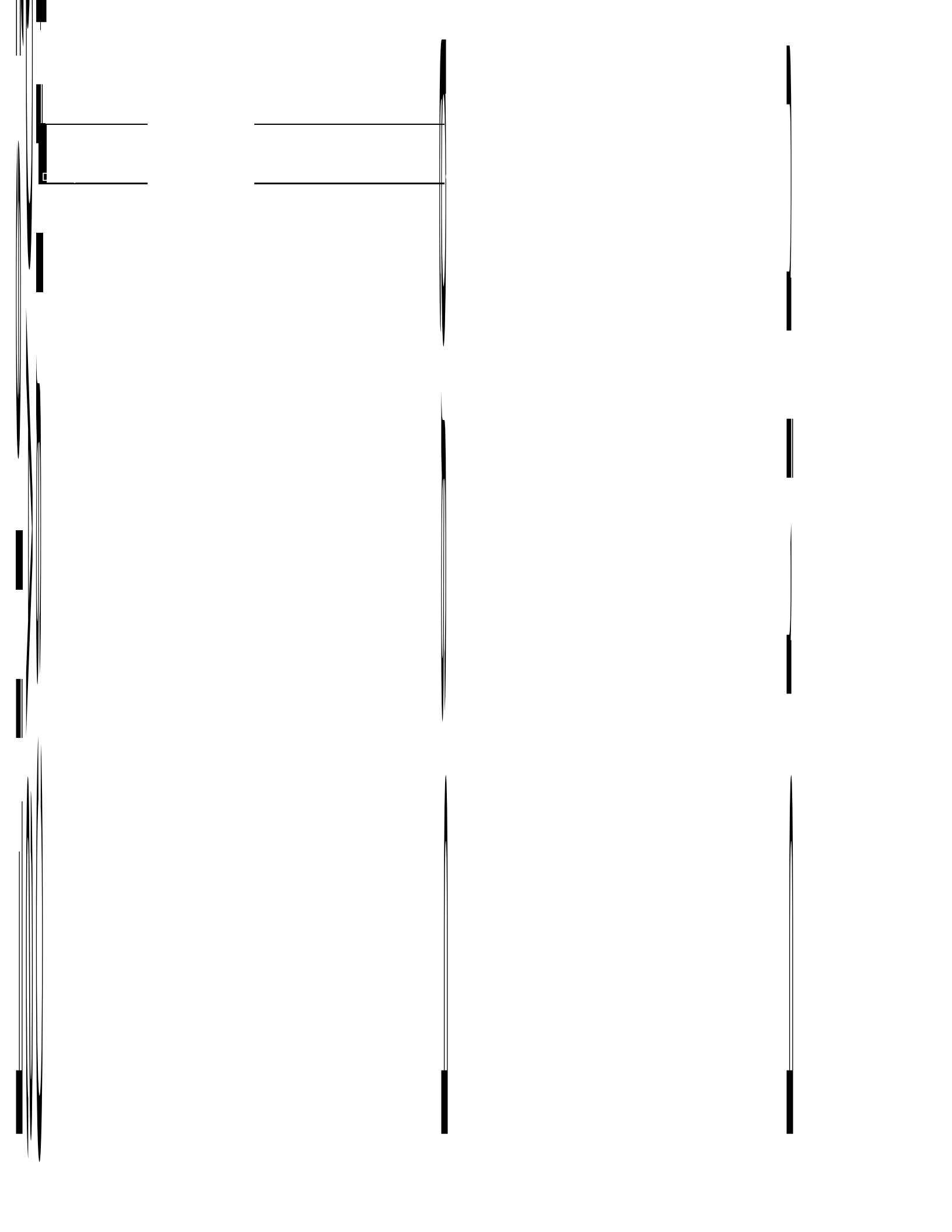
Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,220,837.13)	(6,834,263.00)	112.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,603,030.21	25,382,193.08	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,603,030.21	25,382,193.08	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,603,030.21	25,382,193.08	-11.3%
2) Ending Balance, June 30 (E + F1e)			25,382,193.08	18,547,930.08	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		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	25,382,193.08	18,547,930.08	-26.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,382,193.08		

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated 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 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		



July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

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

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated 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	42,000.00	45,000.00	7.1%
5) TOTAL, REVENUES			42,000.00	45,000.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated 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	167,374.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,021,943.00	0.00	-100.0%
5) TOTAL, REVENUES			15,189,317.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	31,482,915.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,482,915.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,293,598.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

36 67710 0000000
Form 51

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	478,781.54		

Description	Resource Codes	Object Codes	2011-12 Estimated 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	167,374.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			167,374.00	0.00	-100.0%

Fontana Unified
San Bernardino County

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

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

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

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

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,293,598.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					

July 1 Budget (Single Adoption)

Fontana Unified
San Bernardino County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,218,554.95		
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		

July 1 Budget (Single Adoption)

Fontana Unified
San Bernardino County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					

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

Description	Function Codes	Object Codes	2011-12 Estimated 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		

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(1,806,694.00)	(2,459,413.00)	36.1%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	8,025,248.95	6,218,554.95	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			0.00		

Description	Resource Codes	Object Codes
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2011-12

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					

Description	Function Codes	Object Codes	2011-12 Estimated 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					

Description Function Codes Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)	0.00	0.00	0.0%
F. NET ASSETS/POSITION 1) Beginning Net Assets/Position			

Description	2011-12 Estimated Actual s			2012-13 Budget		
	P-2 ADA	Annual AD A	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*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			21,797,052.00	75,488,010.00	77,806,975.00	53,076,087.00	32,398,420.00	30,197,841.00		

		Object
ESTIMATES THROUGH THE MONTH	OF	JUNE
A. BEGINNING CASH		
B. RECEIPTS		
Revenue Limit Sources		
Principal Apportionment		8010-8019
Property Taxes		8020-8079
Miscellaneous Funds		8080-8099
Federal Revenue		8100-8299

Description

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
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(Enter projections for subsequent years 1 and 2 in Columns C and E;

Description	Object Codes
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2012-13
Budget
(Form 01)
(A)

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
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Description

July 1 Budget (Single Adoption)
2012-13 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

July 1 Budget (Single Adoption)
2012-13 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				
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 4.3600006 0 0 6.3600006 160.0800018 681.8399963 cm /lm40 Do Q 160.14 681.3 0.24 0.4814.4400024 6Q 592.1462ET000031 681.8399963 c10004 D76.36 592.14 881.3 0.24 0.48 re f q /CS0 cs 0 0 0 scn 0.39 0 067 1								

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first

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

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

First Prior Year (2011-12)	31,664,629.00		
Budget Year (2012-13)	29,468,420.00	-6.94%	Yes
1st Subsequent Year (2013-14)	27,028,043.00		Yes
2nd Subsequent Year (2014-15)	25,980,557.00		

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.

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:

Percentage Level	District ADA		
5% or \$62,000 (greater of)	0	to	300
4% or \$62,000 (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 Reserve for Economic Uncertainties and the 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.

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subse

SUPPLEMENTAL INFORMATION

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: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and 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 (2011-12)				
Bud				

(13,555,068.00)

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

Explanation:
(required if NOT met)

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

S6B. Com

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 annual required contribution; 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.).

S8. Status of Labor Agreements

Analyze the status of 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.



Negotiations Not Settled

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

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Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

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Budget Year

1st Subsequent Year

2nd Subsequent Year

Certificated (

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) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	1,257.9			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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			

ADDITIONAL FISCAL INDICATOR S

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2.