

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 15, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Susana Lopez

Telephone: 949-936-5023

Title: Director, Fiscal Services

E-mail: susanalopez@iusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	238,872,293.00	237,735,884.00	142,678,703.82	238,099,910.00	364,026.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	163,906.17	163,907.00	163,907.00	New
3) Other State Revenue		8300-8599	23,782,563.00	21,596,801.00	16,550,390.76	22,114,184.00	517,383.00	2.4%
4) Other Local Revenue		8600-8799	9,169,950.00	9,829,951.40	6,088,967.46	10,268,814.14	438,862.74	4.5%
5) TOTAL, REVENUES			271,824,806.00	269,162,636.40	165,481,968.21	270,646,815.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	114,818,049.00	120,205,722.49	62,327,569.51	120,120,253.20	85,469.29	0.1%
2) Classified Salaries		2000-2999	30,533,904.00	31,436,976.77	14,483,490.94	31,745,498.70	(308,521.93)	-1.0%
3) Employee Benefits		3000-3999	38,750,164.00	42,353,650.69	21,873,404.58	42,923,294.17	(569,643.48)	-1.3%
4) Books and Supplies		4000-4999	11,140,278.00	17,796,418.66	5,972,669.11	18,204,321.18	(407,902.52)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	15,245,966.00	16,087,110.65	7,705,241.43	16,605,670.55	(518,559.90)	-3.2%
6) Capital Outlay		6000-6999	85,008.00	208,510.18	251,665.68	307,488.46	(98,978.28)	-47.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,896,848.00	1,896,848.00	869,991.41	1,951,848.00	(55,000.00)	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,123,231.00)	(2,155,713.00)	0.00	(2,157,394.00)	1,681.00	-0.1%
9) TOTAL, EXPENDITURES			210,346,986.00	227,829,524.44	113,484,032.66	229,700,980.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,477,820.00	41,333,111.96	51,997,935.55	40,945,834.88		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,785,586.00	3,089,876.00	1,500,000.00	3,314,450.00	(224,574.00)	-7.3%
2) Other Sources/Uses								
a) Sources		8930-8979	127,073.00	127,073.00	84,715.36	127,073.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,633,032.00)	(40,857,657.28)	265,212.72	(40,408,159.28)	449,498.00	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,251,545.00)	(43,780,460.28)	(1,150,071.92)	(43,555,536.28)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,226,275.00	(2,447,348.32)	50,847,863.63	(2,609,701.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,459,040.00	37,984,701.67		37,984,701.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,459,040.00	37,984,701.67		37,984,701.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,459,040.00	37,984,701.67		37,984,701.67		
2) Ending Balance, June 30 (E + F1e)			54,685,315.00	35,537,353.35		35,375,000.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	375,000.00	375,000.00		375,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,508,315.00	28,709,353.35		28,459,000.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,652,000.00	6,303,000.00		6,391,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,049,152.00	11,879,431.48	1,973,572.69	11,917,815.48	38,384.00	0.3%
3) Other State Revenue		8300-8599	18,853,822.00	21,387,065.11	11,821,968.58	22,118,322.11	731,257.00	3.4%
4) Other Local Revenue		8600-8799	6,664,728.00	8,449,316.32	4,324,396.03	10,083,886.10	1,634,569.78	19.3%
5) TOTAL, REVENUES			35,567,702.00	41,715,812.91	18,119,937.30	44,120,023.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,330,329.00	26,679,630.63	14,370,285.22	27,889,068.77	(1,209,438.14)	-4.5%
2) Classified Salaries		2000-2999	18,284,703.00	19,250,006.62	8,628,934.09	19,637,690.50	(387,683.88)	-2.0%
3) Employee Benefits		3000-3999	11,447,441.00	12,720,978.99	6,110,935.16	13,044,641.67	(323,662.68)	-2.5%
4) Books and Supplies		4000-4999	2,859,761.00	12,139,740.90	2,976,203.35	12,524,751.09	(385,010.19)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	7,612,425.00	9,002,001.56	3,920,594.82	9,141,276.71	(139,275.15)	-1.5%
6) Capital Outlay		6000-6999	411,017.00	904,105.59	629,353.41	871,883.33	32,222.26	3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,571,493.00	1,521,493.00	403,372.18	1,345,019.00	176,474.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,882,532.00	1,913,902.00	0.00	1,914,549.00	(647.00)	0.0%
9) TOTAL, EXPENDITURES			69,399,701.00	84,131,859.29	37,039,678.23	86,368,880.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,831,999.00)	(42,416,046.38)	(18,919,740.93)	(42,248,856.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	38,633,032.00	40,857,657.28	(265,212.72)	40,408,159.28	(449,498.00)	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,568,032.00	40,792,657.28	(265,212.72)	40,343,159.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,736,033.00	(1,623,389.10)	(19,184,953.65)	(1,905,697.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,524,920.00	8,344,541.10		8,344,541.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,524,920.00	8,344,541.10		8,344,541.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,524,920.00	8,344,541.10		8,344,541.10		
2) Ending Balance, June 30 (E + F1e)			11,260,953.00	6,721,152.00		6,438,844.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,260,953.00	6,721,152.00		6,438,844.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	238,872,293.00	237,735,884.00	142,678,703.82	238,099,910.00	364,026.00	0.2%
2) Federal Revenue		8100-8299	10,049,152.00	11,879,431.48	2,137,478.86	12,081,722.48	202,291.00	1.7%
3) Other State Revenue		8300-8599	42,636,385.00	42,983,866.11	28,372,359.34	44,232,506.11	1,248,640.00	2.9%
4) Other Local Revenue		8600-8799	15,834,678.00	18,279,267.72	10,413,363.49	20,352,700.24	2,073,432.52	11.3%
5) TOTAL, REVENUES			307,392,508.00	310,878,449.31	183,601,905.51	314,766,838.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	140,148,378.00	146,885,353.12	76,697,854.73	148,009,321.97	(1,123,968.85)	-0.8%
2) Classified Salaries		2000-2999	48,818,607.00	50,686,983.39	23,112,425.03	51,383,189.20	(696,205.81)	-1.4%
3) Employee Benefits		3000-3999	50,197,605.00	55,074,629.68	27,984,339.74	55,967,935.84	(893,306.16)	-1.6%
4) Books and Supplies		4000-4999	14,000,039.00	29,936,159.56	8,948,872.46	30,729,072.27	(792,912.71)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	22,858,391.00	25,089,112.21	11,625,836.25	25,746,947.26	(657,835.05)	-2.6%
6) Capital Outlay		6000-6999	496,025.00	1,112,615.77	881,019.09	1,179,371.79	(66,756.02)	-6.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,468,341.00	3,418,341.00	1,273,363.59	3,296,867.00	121,474.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,699.00)	(241,811.00)	0.00	(242,845.00)	1,034.00	-0.4%
9) TOTAL, EXPENDITURES			279,746,687.00	311,961,383.73	150,523,710.89	316,069,860.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,645,821.00	(1,082,934.42)	33,078,194.62	(1,303,021.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,850,586.00	3,154,876.00	1,500,000.00	3,379,450.00	(224,574.00)	-7.1%
2) Other Sources/Uses								
a) Sources		8930-8979	127,073.00	127,073.00	84,715.36	127,073.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,683,513.00)	(2,987,803.00)	(1,415,284.64)	(3,212,377.00)		

2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,962,308.00	(4,070,737.42)	31,662,909.98	(4,515,398.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,983,960.00	46,329,242.77		46,329,242.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,983,960.00	46,329,242.77		46,329,242.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,983,960.00	46,329,242.77		46,329,242.77		
2) Ending Balance, June 30 (E + F1e)			65,946,268.00	42,258,505.35		41,813,844.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	375,000.00	375,000.00		375,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,260,953.00	6,721,152.00		6,438,844.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,508,315.00	28,709,353.35		28,459,000.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,652,000.00	6,303,000.00		6,391,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	238,099,910.00	8.62%	258,615,814.86	5.71%	273,380,640.71
2. Federal Revenues	8100-8299	163,907.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	22,114,184.00	-43.55%	12,484,544.10	-52.11%	5,978,526.31
4. Other Local Revenues	8600-8799	10,268,814.14	-13.36%	8,897,037.78	1.11%	8,996,078.54
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	127,073.00	0.00%	127,073.00	0.00%	127,073.00
c. Contributions	8980-8999	(40,408,159.28)	-4.85%	(38,447,339.78)	11.04%	(42,693,434.43)
6. Total (Sum lines A1 thru A5c)		230,405,728.86	4.91%	241,717,129.96	1.70%	245,828,884.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,120,253.20		121,031,139.20
b. Step & Column Adjustment				2,402,405.06		2,420,622.78
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,491,519.06)		2,840,176.96
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,120,253.20	0.76%	121,031,139.20	4.35%	126,291,938.94
2. Classified Salaries						
a. Base Salaries				31,745,498.70		32,571,998.70
b. Step & Column Adjustment				634,909.97		651,439.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				191,590.03		141,981.25
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,745,498.70	2.60%	32,571,998.70	2.44%	33,365,419.92
3. Employee Benefits	3000-3999	42,923,294.17	8.34%	46,504,652.28	11.68%	51,935,949.66
4. Books and Supplies	4000-4999	18,204,321.18	-38.38%	11,217,564.86	3.89%	11,654,395.39
5. Services and Other Operating Expenditures	5000-5999	16,605,670.55	2.44%	17,011,151.30	4.37%	17,755,139.15
6. Capital Outlay	6000-6999	307,488.46	1.64%	312,526.89	1.79%	318,116.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,951,848.00	0.00%	1,951,795.08	-18.36%	1,593,372.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,157,394.00)	-4.86%	(2,052,631.00)	13.36%	(2,326,813.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,314,450.00	-30.59%	2,300,586.00	0.00%	2,300,586.00
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)		233,015,430.26	-0.93%	230,848,783.31	5.22%	242,888,104.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,609,701.40)		10,868,346.65		2,940,779.88
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,984,701.67		35,375,000.27		46,243,346.92
2. Ending Fund Balance (Sum lines C and D1)		35,375,000.27		46,243,346.92		49,184,126.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	525,000.00		525,000.00		525,000.00
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	28,459,000.27		39,418,346.92		42,059,126.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,391,000.00		6,300,000.00		6,600,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		35,375,000.27		46,243,346.92		49,184,126.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,391,000.00		6,300,000.00		6,600,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,391,000.00		6,300,000.00		6,600,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments include growth positions for 2016-17 & 2017-18 as well as the elimination of positions funded with one-time dollars.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	11,917,815.48	0.56%	11,984,677.20	0.26%	12,016,192.56
3. Other State Revenues	8300-8599	22,118,322.11	-9.67%	19,980,283.27	0.44%	20,068,632.78
4. Other Local Revenues	8600-8799	10,083,886.10	0.00%	10,083,886.10	-21.32%	7,933,886.10
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	40,408,159.28	-4.85%	38,447,339.78	11.04%	42,693,434.43
6. Total (Sum lines A1 thru A5c)		84,528,182.97	-4.77%	80,496,186.35	2.75%	82,712,145.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,889,068.77		31,109,266.77
b. Step & Column Adjustment				557,781.38		622,185.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,662,416.62		(2,829,635.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,889,068.77	11.55%	31,109,266.77	-7.10%	28,901,816.77
2. Classified Salaries						
a. Base Salaries				19,637,690.50		20,072,124.50
b. Step & Column Adjustment				392,753.81		401,442.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				41,680.19		(335,029.49)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,637,690.50	2.21%	20,072,124.50	0.33%	20,138,537.50
3. Employee Benefits	3000-3999	13,044,641.67	8.16%	14,109,545.66	-1.84%	13,849,975.43
4. Books and Supplies	4000-4999	12,524,751.09	-51.77%	6,040,233.67	-2.14%	5,911,252.90
5. Services and Other Operating Expenditures	5000-5999	9,141,276.71	-6.27%	8,568,173.52	-0.01%	8,567,125.05
6. Capital Outlay	6000-6999	871,883.33	-8.81%	795,098.22	-23.52%	608,098.22
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,345,019.00	0.00%	1,345,019.00	0.00%	1,345,019.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,914,549.00	-5.47%	1,809,786.00	15.15%	2,083,968.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	65,000.00	100.00%	130,000.00	0.00%	130,000.00
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)		86,433,880.07	-2.84%	83,979,247.34	-2.91%	81,535,792.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,905,697.10)		(3,483,060.99)		1,176,353.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,344,541.10		6,438,844.00		2,955,783.01
2. Ending Fund Balance (Sum lines C and D1)		6,438,844.00		2,955,783.01		4,132,136.01
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,438,844.00		2,955,783.01		4,132,136.01
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						
(Line D3f must agree with line D2)		6,438,844.00		2,955,783.01		4,132,136.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
Adjustments include growth positions for 2016-17 & 2017-18 as well as the elimination of positions funded with one-time dollars.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	238,099,910.00	8.62%	258,615,814.86	5.71%	273,380,640.71
2. Federal Revenues	8100-8299	12,081,722.48	-0.80%	11,984,677.20	0.26%	12,016,192.56
3. Other State Revenues	8300-8599	44,232,506.11	-26.60%	32,464,827.37	-19.77%	26,047,159.09
4. Other Local Revenues	8600-8799	20,352,700.24	-6.74%	18,980,923.88	-10.81%	16,929,964.64
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	127,073.00	0.00%	127,073.00	0.00%	127,073.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		314,933,911.83	2.31%	322,213,316.31	1.96%	328,541,030.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				148,009,321.97		152,140,405.97
b. Step & Column Adjustment				2,960,186.44		3,042,808.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,170,897.56		10,541.62
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	148,009,321.97	2.79%	152,140,405.97	2.01%	155,193,755.71
2. Classified Salaries						
a. Base Salaries				51,383,189.20		52,644,123.20
b. Step & Column Adjustment				1,027,663.78		1,052,882.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				233,270.22		(193,048.24)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,383,189.20	2.45%	52,644,123.20	1.63%	53,503,957.42
3. Employee Benefits	3000-3999	55,967,935.84	8.30%	60,614,197.94	8.53%	65,785,925.09
4. Books and Supplies	4000-4999	30,729,072.27	-43.84%	17,257,798.53	1.78%	17,565,648.29
5. Services and Other Operating Expenditures	5000-5999	25,746,947.26	-0.65%	25,579,324.82	2.90%	26,322,264.20
6. Capital Outlay	6000-6999	1,179,371.79	-6.08%	1,107,625.11	-16.38%	926,214.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,296,867.00	0.00%	3,296,814.08	-10.87%	2,938,391.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(242,845.00)	0.00%	(242,845.00)	0.00%	(242,845.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,379,450.00	-28.08%	2,430,586.00	0.00%	2,430,586.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		319,449,310.33	-1.45%	314,828,030.65	3.05%	324,423,897.12
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,515,398.50)		7,385,285.66		4,117,132.88
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,329,242.77		41,813,844.27		49,199,129.93
2. Ending Fund Balance (Sum lines C and D1)		41,813,844.27		49,199,129.93		53,316,262.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	525,000.00		525,000.00		525,000.00
b. Restricted	9740	6,438,844.00		2,955,783.01		4,132,136.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,459,000.27		39,418,346.92		42,059,126.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,391,000.00		6,300,000.00		6,600,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		41,813,844.27		49,199,129.93		53,316,262.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,391,000.00		6,300,000.00		6,600,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
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 E1 thru E2c)		6,391,000.00		6,300,000.00		6,600,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.03%
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 AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		31,569.22		32,281.20		33,438.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		319,449,310.33		314,828,030.65		324,423,897.12
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)		319,449,310.33		314,828,030.65		324,423,897.12
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,388,986.21		6,296,560.61		6,488,477.94
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,388,986.21		6,296,560.61		6,488,477.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES